FEDERAL REPUBLIC OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION
NIGERIA
TRANSPARENCY, ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM

AUDITOR-GENERAL'S ANNUAL REPORT ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA 2016

ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2016

OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION

C/AR.2016/CONF/VOL.1/01 **June, 2018**

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

SUBMISSION OF ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE GOVERNMENT OF THE FEDERAL REPUBLIC OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2016

In accordance with Section 85(2) and (5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), I am pleased to submit to the Clerk to the National Assembly, four hard copies and two soft copies of my Annual Report on the Accounts of the Government of the Federal Republic of Nigeria for the year ended 31st December, 2016.

Please, accept the assurances of my highest regards.

A. M. AYINE, *FCA*
Auditor-General for the Federation

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AUDITOR-GENERAL'S CERTIFICATE

Report of the Auditor-General for the Federation on the Financial Statements for year ended 31st December 2016: Audit Opinion

Qualified Opinion

I have audited the financial statements of the Federal Government of Nigeria, which comprise the statement of financial position as at December 31, 2016, and the statement of financial performance, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the effects of the matters described in the *Basis for Qualified Opinion* section of this report, the accompanying financial statements present fairly, in all material respects, the financial position of the Federal Government of Nigeria as at December 31, 2016, and (*of*) its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

Basis for Qualified Opinion

EXEMPTIONS TAKEN ON FIRST TIME ADOPTION OF IPSASs

The Federal Government has taken advantage of certain transitional exemptions available to first time adopters of International Public Sector Accounting Standards (IPSAS). As stated within the Accounting Policies Note, the exemptions in respect of accounting for revenues and assets affect the fair presentation of the Financial Statements.

DEFICIENCIES IN THE CONSOLIDATION PROCESS

Deficiencies were noted in the process for consolidating the balances of Ministries, Departments and Agencies into one economic entity. Furthermore, the Consolidation boundary for the Federal Governments' Financial Statements is not adequately defined, and the justification for the exclusion of several significant balances was uncertain.

Responsibility for the financial statements

In accordance with the provisions of the Finance (Control and Management) Act, Cap F26 LFN 2004, the Accountant-General of the Federation is responsible for the preparation and fair presentation of the Financial Statements of the Federal Government of Nigeria, in accordance with the International Public Sector Accounting Standards (IPSAS). The Accountant-General has thus prepared and submitted to me for audit the Financial Statements as reproduced at Section 10 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 financial statements based on audit. I conducted my audit in accordance with the International Standards of Supreme Audit Institutions. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

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

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

Report on other legal and regulatory requirements

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

A. M. AYINE, *FCA*
Auditor-General for the Federation

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

31st May, 2018

EXECUTIVE SUMMARY

MANDATE

I am required by Section 85 (5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), to submit my Report on the audit of the Accountant-General's Financial Statements to the National Assembly within 90 days of receipt of the Statements from the Accountant-General of the Federation. The Financial Statements of the Federal Government for the year ended 31st December, 2016 were first submitted to me by the Accountant-General of the Federation on 30th June, 2017. Following my preliminary observations, the Statements were significantly amended and resubmitted on 29th September, 2017. Further amendments to the Financial Statements led to another re-submission on 29th December, 2017 and 16th January, 2018 before the final version was eventually submitted on 20th March, 2018.

In accordance with Sections 85 (2) and (5) of the Constitution, I have examined and certified the accounts subject to the comments and observations contained in this Report.

COMPLIANCE WITH FINANCIAL REPORTING OBLIGATIONS OF GOVERNMENT PARASTATALS (STATURORY CORPORATIONS, COMPANIES, COMISSIONS ETC)

The Financial Statements of Government Statutory Corporations, Companies, Commissions, etc, otherwise called Parastatals are not audited by my Office, in line with Section 85(3) (a) of the 1999 Constitution. However, in accordance with Section 85(3)(b) of the Constitution, their Annual Accounts and Auditor's reports thereon shall be submitted to me for comments. Most of the government Corporations, Companies and Commissions have not submitted their audited accounts for 2016 to me. Only 51 audited Financial Statements for 2016 and 149 for 2015 have been submitted to my Office as at 27th December, 2017, despite the provision of Financial Regulation 3210(v) which enjoins the Chief Executive Officers of these bodies to submit both the Audited Accounts and Management Report to me not later than 31st May of the following year of Account.

The table below shows at a glance, the status of submission of audited accounts by Agencies for which we were able to obtain information. As at April 2018, 109 Agencies have not submitted beyond 2013, 76 Agencies last submitted for the 2010 financial year while 65 Agencies have never submitted any Account since inception.

STATUS OF SUBMISSION OF AUDITED ACCOUNTS[1]

LAST ACCOUNT SUBMITTED	NUMBER OF DEFAULTING AGENCIES
2016	323
2015	215
2014	148
2013	109
2012	85
2011	76
1993 -2010	12
NO SUBMISSION SINCE INCEPTION	65

The extensive violation of statutory financial reporting obligations by Parastatals is of great concern. Stringent sanctions, including withholding financial releases and sanction of the Chief Executives should be imposed on defaulting Agencies who do not render timely accounts, as provided in the Constitution and Financial Regulations.

[1] As at 18th April 2018

CROSS CUTTING ISSUES

Response to audit queries - The Ministries, Departments and Agencies (MDAs) and their Accounting Officers are reverting to the situation in the past where they did not promptly respond to audit observations. I am concerned about this development, which is a major set back to our accountability process. Where accounting officers fail to respond to audit queries, the implication is that they have no explanation to offer. They should be compelled by the Public Accounts Committees to comply with the audit recommendations on such issues.

Adoption and Implementation of International Public Sector Accounting Standards (IPSAS) - The Accountant-General prepared and submitted an IPSAS Accrual based 2016 financial statements for my audit, in line with the Federal Executive Council (FEC) decision to adopt IPSAS, and the resolution of the Federation Account Allocation Committee (FAAC) subcommittee on implementation of IPSAS that the three tiers of government move from cash basis to accrual basis accounting.

Our audit revealed a host of material errors and misstatements in this the first IPSAS Accrual based Financial Statements, due largely to implementation challenges. Our findings resulted in different significant adjustments being made by the Accountant-General at each stage in response to observed material lapses. This led to a 5th version of the signed financial statements being presented to me on the 20th March 2018.

Delays in budget passage, low levels of budgetary release across Government and the impact on the ability of the MDAs to perform - It was observed from records made available for audit that there was a pervasive low level of budgetary releases across all MDAs which invariably impacted their ability to deliver on their responsibilities. The category of expenditure most affected is the overhead expenditure which had less than half of the budgeted funding released (inclusive of service wide votes). Only Personnel costs were fully funded.

We noted that the uncertainty caused by delays in the passage of the annual budget further compounded the funding challenges stated above, as MDAs found it difficult to deliver their mandates without timely confirmation of the resources to be made available. These delays have resulted in a significant misalignment between the Financial Reporting year which ends 31st December, and the budget year, which is now typically being allowed to run until the middle of the following year. We believe the delays are entirely avoidable and should not exist in an environment where those charged with governance are willing to deliver good public financial management.

Operation of major IT Applications (GIFMIS, IPPIS and TSA[2]) - In furtherance of the Federal Government Public Financial Management (PFM) reforms, three major IT applications are presently being deployed towards efficiency, transparency and accountability in the use of public funds. The applications are at various stages of implementation. Sequel to the circular on the Treasury Single Account (TSA) by the government in 2015, affected MDAs now have all their payments and receipts carried out on the platform. While the GIFMIS platform had captured about 766 MDAs at the time of our report, the IPPIS had a total of 453 MDAs on its platform.

[2] Government Integrated Financial Management Information System (GIFMIS), Integrated Payroll and Personnel Information System (IPPIS) and the Treasury Single Account (TSA)

As a result of the strategic importance of these IT applications, my office is presently carrying out performance audits of the three IT Systems, and the reports will be ready in a few months for submission to the National Assembly.

INADEQUATE FUNDING FOR AUDIT

Severe funding constraints continue to be a major impediment to achieving the statutory and constitutional mandates of the Office. The National Budget, the mandate of the Office and public expectations have been increasing over the past years, just as the annual audit budget has been on a steady decline. The table below provides a comparison of the audit budget with the National Budget over the past 6 years.

S/N	Year	Total National Appropriation ₦	Appropriation To OAuGF (Including Personnel Costs) ₦
1.	2012	4,877,209,156,933.00	3,061,565,314.00
2.	2013	4,987,220,425,601.00	3,600,747,034.00
3.	2014	4,695,190,000,000.00	5,138,420,325.00[3]
4.	2015	4,493,363,957,158.00	3,217,298,014.00
5.	2016	6,060,677,358,227.00	2,798,094,527.00
6	2017	7,298,507,709,937.00	2,783,763,339.00

Funding for audit has been cut repeatedly over the years, and actual releases for Overheads[4] in 2016 was less than half of the already inadequate budget. The present funding levels make it very difficult to fulfil my constitutional mandate and cover the full range of governance issues to the satisfaction of all key stakeholders.

STRUCTURE OF THIS AUDIT REPORT

This Report is arranged to cover the key strands of our work.

Section 1 sets out our audit coverage for the year, and the progress made with improving our audit capability. Other sections covering our findings and recommendations on each area of work are set out in the table below:

Section 2: **Comments on the Accountant-General's Financial Statements**	Closely following Section 1 are my observations on the Financial Statements of the Accountant-General of the Federation for the year under review, together with notes and schedules as reproduced in Section 10 of this Report. We noted a number of significant matters that had a material impact on the fair presentation of the financial statements, and on its preparation in accordance with the appropriate financial reporting framework. We commend the efforts of the Accountant- General at each stage as errors observed within the financial statements were being addressed. We however further noted that the level of unadjusted error remained significant as at the last submission signed in March 2018.

[3] Increase in 2014 was entirely due to the cost of purchasing a Headquarters building after decades of rented office accommodation

[4] Costs of audit fieldwork are to be funded from Overheads and low releases have a direct impact on the coverage that can be achieved.

Section 3: **Federation Account**	Section 162(1) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) provides for a Federation Account to be maintained by the Government. This Section contains observations made in the course of the audit of the Federation Account.
Section 4: **Losses of Cash, Stores, Plants, Vehicles and Equipment**	This Section covers cases of losses of cash, stores etc, arising from theft, fraud, negligence, inadequate security and breaches of financial and other extant regulations that have come to the notice of this Office since the date of my last Report.
Section 5: **Ministries and Departments**	**(a) PART A: Core Ministries and Departments:** This Section contains observations raised on the Accounts and Records of core Ministries and Government Departments. **(b) PART B: Security Sector** This Section contains observations made on the Accounts of the Police, the Military and other Security Agencies. **(c) PART C: Judiciary** This Section contains observations made on the Accounts of the Judiciary. **(d) PART D: Legislature** This Section contains observations made on the Accounts of the Legislature.
Section 6: **Federal Capital Territory and Area Councils**	This Section contains observations made on the Accounts of the Federal Capital Territory Administration and its Agencies, including the Area Councils.
Section 7: **Programme and Performance Audit**	This Section contains observations raised from the audit of various government programmes and projects. Our audit objective was to determine the economy, efficiency and effectiveness of public expenditure and the value derived from such expenditures.
Section 8: **Periodic Checks of Statutory Bodies (Agencies and Parastatals)**	Section 85(4) of the 1999 Constitution (as amended) mandates me to conduct periodic checks of all Government Statutory Corporations, Commissions, etc. This Section contains the observations made on the accounting records of those Agencies and Parastatals visited and checked up to 31 December 2016. The Reports have been grouped into sectors as follows; Extra-Ministerial Agencies, Health and Allied Institutions and Education and Research Institutes.
Section 9: **Revenue Audit**	This section contains observations arising from the audit of main government revenue generating agencies and other agencies in the Financial and Economic Sector

SECTION 1

REPORT ON ACTIVITIES

BACKGROUND

1.1 The Office of the Auditor-General for the Federation (OAuGF) is the Supreme Audit Institution (SAI) and the foremost statutory accountability office of Nigeria. The Office has approximately 1,700 staff and an inadequate annual budget of ₦2.7bn[5]. The Office is currently rated a '2' on a range of 1 – 5, based on the AFROSAI-E[6] Institutional Capacity Building Framework (ICBF), which means the Office is developing and is not yet well established. The OAuGF has seen a number of new developments recently, and these brought home the need for reforms so it can start fulfilling its mandate. The political willingness to have a strong public audit function is now in place, and this presents an opportunity to get Nigeria's audit function working effectively and holding public agencies to account.

1.2 REFORMS IN THE OFFICE

1.2.1 Resource constraints and a lack of financial and operational independence had affected the quality of the audit function over decades. In addition, there was an ineffective relationship with the Public Accounts Committees of the National Assembly and other external stakeholders. Although there was some evidence of efforts by some of the senior management to develop the OAuGF, there was no structured approach to managing the reform process.

1.2.2 Prior to 2015 the World Bank supported the Office through the ERGP[7] to build the capacity of the Office. Through an MoU with the office, AFROSAI-E also provided technical support for the office in the form of training in Regularity, Financial, Performance and IT Audits. However, these interventions were not rigorously pursued and their impacts were not sustained.

1.2.3 The UK Department for International Development (DFID) began supporting the OAuGF in the middle of 2015, mainly through targeted technical assistance and with the UK National Audit Office (NAO) as a delivery partner. This support came out of an agreement between His Excellency President Muhammadu Buhari and the then British Prime Minister David Cameron on the need for the UK to support Nigeria's anti-corruption effort. Six training visits were carried out by the NAO for the first two-year period of support which ended in December 2017. Early in 2017, DFID also increased the level of assistance to the OAuGF by engaging a new Technical Advisor to lead the reforms, and a Project Manager to provide support. A number of the areas where the ongoing reform project has made a difference are set out as follows;

1.2.4 Engagement with the Public Accounts Committees (PACs) of the National Assembly - Following a retreat between the OAuGF and the PACs in 2015, areas for improvement in the working arrangements and relationship were identified and an

[5] 2017 Annual Budget
[6] African Organisation of English-speaking Supreme Audit Institutions
[7] Economic Reforms and Governance Programme

agreement was reached between all sides to work better. With more recent support through the appointment of the new Technical Advisor in 2017, the OAuGF now has a PAC engagement strategy and better relations with the PACs. Since the appointment of a new Auditor-General in 2017, Senior Management and the Technical Advisor have been working closely with the leadership of both PACs to demonstrate a renewed commitment to effective audit, and to seek their support all through.

A follow-on workshop for the OAuGF and the PACs was held in July 2017 to assess progress and seek firmer commitments from all sides to work better together. In the meantime, the PACs of the National Assembly are working to reduce the backlog of audit reports. Additional efforts and resources required to speed up PACs coverage of the backlog was one of the items for discussion at the July 2017 workshop**.**

1.2.5 Preparation and roll out of a five-year Strategic Development Plan (SDP) for 2017 - 2022 - Under the ongoing Reform Project, the Technical Advisor has helped the OAuGF to prepare a home-grown strategic development plan which was launched by His Excellency President Muhammadu Buhari on the 21st of September 2017. The plan sets out year on year targets for improvement in five areas (*Independence and Legal Framework, Organization and Management, Human Resources, Audit Standards and Methodology, Communication and Stakeholder Management*). The plan is currently being implemented and the key challenges being faced are mainly around funding for its proper implementation.

1.2.6 Publication and Operationalization of a Regularity Audit Guide – Under the ongoing reforms, a Regularity Audit Guide tailored for the OAuGF had been produced and also printed in hard copy. Six Pilot Audits were conducted in 2017 to train selected auditors in the application of the new audit methodology, and another six such audits are underway for 2018. The pilot audits are being supported by the UK National Audit Office.

1.2.7 The OAuGF has also initiated a Train-the-Trainer scheme as a way of ensuring all its staff are trained over the short to medium term. Between December 2017 and March 2018, the Office conducted a Whole of Office Training exercise, and trained all of its staff at the Public Service Institute in Kubwa in four batches (each batch was trained for one week). This Whole of Office Training is far less than what is required to reverse decades of under investment in audit human capital and the Office is currently looking for support to enable continous Regularity Audit training across its the staff.

1.2.8 Publication and operationalization of the Quality Control & Assurance Manual – Under the ongoing reforms, a Quality Control and Assurance manual has been prepared and published. A number of staff have been selected and are being trained to form the OAuGF's first Quality Assurance Unit.

1.2.9 Improvements in Performance Audit and Information Technology (IT) Audit – For several years the OAuGF has been aware of the need to deliver at least three good quality Performance audits each year towards achieving a higher rating under the AFROSAI-E ICBF. The Office has received some training and support over several years and from a variety of development partners, but the lack of consistent support has meant the Office remained unable to meet this annual target. Under the ongoing reform project, four Performance audits and three IT Audits have been initiated. The outputs from these audits will mean that for the first time in its existence, the OAuGF is able to issue a significant number of audit reports in one year cutting across Regularity, Performance in budget execution, and IT systems. These audits and their reports will improve the variety of submissions to the National Assembly, deliver on the OAuGF's accountability mandate, and provide an opportunity for staff to learn and practice new skill sets. They will also demonstrate the OAuGF's improvement in capacity and help move the OAuGF up in the AFROSAI-E ICBF assessment.

1.2.10 Training in Accruals based International Public Sector Accounting Standards (IPSAS) – The OAuGF has a major skills and capacity deficit in this area and not enough of the auditors were proficient in either IPSAS or Accrual accounting**.** Delivery of Office-wide training in both areas is one of the activities under the ongoing reform project. This has been kicked-off through the aforementioned Whole of Office training, and separately, the Office is working closely with the Accountant-General of the Federation to map out its approach to the audit of IPSAS based Financial Statements.

1.2.11 Engagement with other anti-corruption institutions – The OAuGF had not been effective in the anti-corruption space and was generally not seen as a functioning anti-corruption institution, despite being the most important accountability institution under the constitution. Reasons for the lack of performance are mainly around the lack of investment in audit over several decades, compounded by a lack of focus by the auditors over time. Under the ongoing project, the Office has now engaged with all relevant anti-corruption agencies, appointed focal persons to interface with these agencies, and is working to ensure synergies between the audit function and the work of entities such as the Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and Allied Offences Commission (ICPC), Nigerian Extractive Industries Transparency Initiative (NEITI), the National Financial Intelligence Unit (NFIU) and the Code of Conduct Bureau (CCB) are identified and realized. The Office has also carried out wider Stakeholder mapping and has prepared a Stakeholder engagement strategy. Contact has been made with a number of NGOs working in the anti-corruption space and discussions are ongoing on ways to partner. For example, the OAuGF is working with the Open Government Partnership (OGP) to improve the emphasis on transparency within its audit work.

1.3 NEXT STEPS AND WAY FORWARD FOR SUSTAINABILITY OF THE REFORMS

1.3.1 The OAuGF does not have the resources required to develop its capabilities. Several efforts are being made to improve the funding situation and the results are yet to be seen. The lack of funding means it will take longer to achieve office-wide improvements in skills, capacity, methodology and auditor remuneration. On

remuneration in particular, the Office has conducted a study that shows it is among the most poorly paid in the Federal Service, with auditors earning less than half of the basic wages of four comparable entities. Improving the remuneration of auditors will be key to achieving lasting improvements in the work of the OAUGF.

1.3.2 The Office is also eagerly awaiting the passage of the Federal Audit Service Bill into law. The need for an Audit Law has been apparent for several years, and the Audit Bill has been going through the legislative process for over 14 years. Nigeria has not had an Audit Law since its independence and the only extant law is the Audit Ordnance of 1956 which is no longer in the statute books of Nigeria. This situation is worrisome and puts Nigeria far behind many other African countries in terms of its commitment to accountability and transparency in public finances. The current National Assembly is however working to address the issue. The Audit bill was passed by the Senate on the 1st of March 2018 and is now awaiting harmonization with the version earlier passed by the House of Representatives before it is sent for Presidential Assent. The OAuGF is hopeful that this time, the bill will become a law. Implementation of the Audit Law will give the OAuGF genuine financial and operational independence, and free the Office of most of the constraints currently being faced in the conduct of its work.

1.3.3 The OAuGF is also currently partnering with the World Bank through engagements to carry out different types of audits. In furtherance of its policy ‘on use of country resources’ the Bank is gradually increasing the number of audits assigned to the office, starting with one (1) pilot project in 2014 to eighteen (18) projects for the year ended 2017. The portfolio of World Bank audits is expected to increase further as the office continues to demonstrate its competence to the Bank. As part of the pipeline of World Bank engagements, the Office is also being considered for the Independent Verifier Agency role on the States Fiscal Transparency, Accountability and Sustainability Project (SFTAS). Other engagements helping to improve the capacity of the auditors include the audit of a programme of the International Fund for Agricultural Development (IFAD). Separately, the Office is also under consideration for assistance under the Nigeria Fiscal Governance and Institutions Project (FG&IP).

SECTION 2

COMMENTS

ON FINANCIAL STATEMENTS

2.0 ANNUAL FINANCIAL STATEMENTS

2.1 SUBMISSION OF FINANCIAL STATEMENTS

The 2016 signed Financial Statements were first submitted to my Office by the Accountant-General of the Federation on 30th June 2017 in compliance with Section 24 of the Finance Control and Management Act LFN 2004 (FCMA). The Financial Statements were later resubmitted on the 29th September 2017 and on the 29th December 2017 with another resubmission made on 16th January 2018 and the final version on 20th March 2018.

The submission of fresh financial statements was as a result of material errors and misstatements observed in each submission during audit review. Each fresh submission therefore, resulted in a change in the statutory timeline for the Auditor-General to submit his annual report to the National Assembly.

It is commendable that the Accountant-General made efforts with the initial submission of financial statements in a bid to comply with the statutory timelines within Section 24 of the FCMA. The timing of the final submission however falls short of the provisions of Fiscal Responsibility Act 2007 Section 49(1) which requires that "*The Federal Government shall publish their audited accounts not later than six (6) months following the end of the financial year*".

2.1.1 The Accountant General was advised to do the following:

(i) Work effectively towards meeting the provisions of Section 49(1) of Fiscal Responsibility Act (FRA) and Section 24 of the FCMA and submit fairly presented financial statements for audit by 31st of March in each year to resolve the conflict in the statutory deadline for the submission of financial statements to the Auditor-General for the Federation.

(ii) Improve the quality of the consolidated financial statements and IPSAS Accrual disclosures.

(iii) Prepare quarterly or half yearly financial statements and submit draft financial statements in advance to the Auditor-General to reduce the work to be done at year end.

2.1.2 The Accountant-General in his response noted the audit recommendations, agreed that henceforth *a draft Financial Statement could be submitted with a NOTE indicating detailed MDAs still outstanding, The final Financial Statements are to follow as soon as it is available within the stipulated time frame in the provisions of Section 49(1) of FRA and Section 24 of FCMA'*. He further stated that '*Effort is on to use GIFMIS platform to consolidate the Accounts with effect from 2017*'.

2.2 FIRST TIME PREPARATION OF IPSAS ACCRUAL FINANCIAL STATEMENTS

The audit revealed many weaknesses around the consolidation process. These include but are not limited to, the controls around the process, consolidation of unaudited trial balances, material errors in balances stated in the financial statements, the non-disclosure of certain information required under IPSAS that would have enhanced the understanding of the financial statements particularly on first-time adoption, the lack of

qualitative notes to support and explain several significant balances in the financial statements etc.

The submission of up to five versions of signed financial statements in response to our audit observations has shown that there were major challenges with the first-time adoption of accrual IPSAS. The process required the Accountant-General to consolidate the balances of up to 924 MDAs and self-accounting public entities. The lack of disclosure by the Accountant-General of which MDAs could not be consolidated further affects the completeness of the financial statements.

Audit observed that most MDAs lacked a clear understanding of the IPSAS accrual financial statement preparation procedures and their roles in the consolidation process. A number of shortcomings were observed whereby MDAs failed to disclose relevant financial information in line with IPSAS disclosure requirements.

Overall, we found that, the likelihood of material undetected error in the financial statements was high.

The Accountant-General is advised to strengthen controls over the accounting and consolidation processes, ensure proper training of all accounting personnel responsible for preparing financial statements in the MDAs, pay particular attention to lapses observed in this first year of IPSAS adoption, and take proper advantage of the guidance within the standards on first time adoption (IPSAS 33 in particular).

2.3 REVIEW OF ACCOUNTING POLICIES

2.3.1 Consolidation policy - It was observed that the Accountant-General did not disclose either in the form of a Note or qualitative statement, the number of MDAs that were consolidated into the financial statements, those that could not be consolidated and reasons for their exclusion or omission.

The Accountant-General is advised to ensure the financial statements disclose the number of MDAs that were consolidated, those that couldn't be included and the reasons for any instances of omission or exclusion. He was also advised to include a statement on the controls put in place to mitigate the risk of incompleteness, omission, and inaccuracy during the consolidation process.

2.3.2 Depreciation policy - It was noted that the depreciation rates applied for each class of Asset were non-specific but rather a range of rates. Although the National Accrual Accounting Manual adopted by FAAC[8] permits this approach, due to the number of governments across the three tiers, we are of the view that using a single depreciation rate for each class of assets at the Federal level would yield more consistent and better practice. We also understand from the Accountant-General that the use of range of rates was based on environmental factors and on the nature of operations which varies from one organization and location to the other. However, audit believes that for comparison of financial statements of Federal agencies and for consistency in the consolidation process, a single rate should be applied for each class of assets.

[8] Federation Account Allocation Committee

The Accountant-General has been advised to adopt the application of single uniform rates of depreciation for all future Financial Statements especially where the MDAs are to prepare stand-alone financial statements.

The Accountant-General in his response noted the observations and stated that a Circular will be issued by his Office to set out uniform rates for depreciation.

2.4 ASSESSMENT OF CONTROLS OVER THE CONSOLIDATION PROCESS

It was observed that the financial statements for 2016 were prepared by the Consolidation of unaudited Trial balances from the MDAs, as opposed to the previous good practice of consolidating audited financial or Transcripts of each MDA. Furthermore, the controls and cut-off procedures over the consolidation process to ensure completeness of the financial statements were found to be inadequate. As a result of weaknesses in the controls over the consolidation process many MDAs were left out in the consolidated financial statements.

The Accountant-General is advised to:

(i) Ensure that henceforth the consolidated financial statements are prepared from the audited figures of MDAs whereby each MDA prepares its own stand-alone financial statements; submits these for audit immediately after the year end, and upon conclusion of the external audit, submits the audited stand-alone financial statements and supporting trial balance to the Accountant-General for consolidation.

(ii) Put in place adequate plans, timelines and controls to ensure all MDAs are properly consolidated. This is a key issue for the planning of the production of 2017 financial statements, in view of the time available for that exercise under extant statutes.

2.5 COMPLIANCE WITH IPSAS DISCLOSURE REQUIREMENTS

The financial statements submitted to the Auditor-General fail to comply with certain IPSAS disclosure requirements. We noted that the Accountant-General took action on some of our earlier observations on IPSAS compliance, but several of our earlier observations were yet to be addressed at the time of this report.

Several of the inadequate or missing disclosures were highlighted in our inspection report to the Accountant-General who noted these observations, corrected some and promised to work on the others. An IPSAS disclosure checklist was also provided to the Office of the Accountant General.

The Accountant-General was advised to address the outstanding issues and observations raised in our inspection report so that his Office is able to produce financial statements that are fairly presented and meet all important disclosure requirements of IPSAS.

2.6 REVIEW OF IPSAS ACCRUAL ACCOUNTING PRESENTATION OF FINANCIAL STATEMENTS

From our review of the 2016 financial statements presented for audit, we found significant elements of cash-based presentation instead of accrual balances.

For example, in the final version of the Financial Statements the total revenue figure of ₦3,723,250,178,676.90 in the Statement of Financial Performance was exactly the same as the total inflow from operating activities in the Cash flow Statement, a situation more credible under the cash basis of accounting. This implies that the total revenue figures for 2016 did not take account of significant Receivables, some of which are included in the Statement of Financial Position as Revenue in Arrears.

As a further example, the sum of ₦2,291,017,578,522.34 was disclosed as Transfers to Other Government Entities as expenditure within the Statement of Financial Performance. The same figure is also disclosed as an outflow to Other Government entities within the Statement of Cash flows. In addition to the accrual accounting lapse, the disclosure also indicates that the entire sum transferred out has been treated as an expense, regardless of whether the recipient entities expended the funds on recurrent or capital items, or whether some of the funds were not expended. These findings undermine the integrity of the financial statements and indicate that the balances stated are unlikely to be fairly presented on an accrual basis.

The Accountant-General noted these observations and explained that ''*MDAs have been informed, especially those with annually collectable revenue, to furnish the OAGF with details of such revenue and DATES such revenues were due, so that adjustments can be carried out. These also include expenditures*.''

In all, the issues raised were yet to be addressed satisfactorily at the time of this report. The Accountant General was advised to ensure proper application of accrual accounting and the IPSASs in the preparation and presentation of financial statements.

2.7 MISTATEMENTS OF REVENUES AND POOR LEVELS OF DISCLOSURE

2.7.1 Non-disclosure of Revenue Figures of Ministry of Solid Minerals in Statutory Revenue Allocation (SRA)

Audit scrutiny of the Federal Government share of FAAC within the financial statements and Note 1 to the Financial Statements did not report any figures in respect of revenue from the Ministry of Mines and Steel Development[9], whereas there was evidence from the Federation Account of revenue collection totalling ₦9,923,015,028.00[10] by the Ministry from which a Federal share was due. There was no disclosure that the revenues from the Ministry formed a part of the total revenue from FAAC of ₦1,864,112,413,551.40 either in the primary financial statements or in the Notes.

2.7.2 Poor disclosure of Receipts from the Nigerian National Petroleum Company (NNPC)

Firstly, it was observed from Note 1 to the financial statements that the breakdown of sources that made up the net receipts of ₦1,325,774,477,847.94 from NNPC was not disclosed. Furthermore, we observed that the net receipt per an extract schedule from the Federation Account (Revenue from NNPC) showed a total receipt of ₦797,749,790,090.74, resulting in a difference of ₦528,024,687,757.20 in comparison with the ₦1,325,774,477.847.94 earlier disclosed.

[9] Also referred to as the Ministry of Solid Minerals
[10] Federal Government share is 52.68%

Implication - The issues raised indicate that significant figures in respect of the Federal share of revenue were not captured and/or adequately disclosed in the financial statements, and therefore that the financial statements are unlikely to be complete and accurate, and fairly presented.

The Accountant-General was requested to review the Federal Government share of FAAC (Statutory Revenue Allocation) and Note 1, make necessary adjustments to reflect revenue from the Ministry of Solid Minerals, and reflect the breakdown in sources of net receipts from NNPC, and address the differences identified during our audit.

The Accountant-General subsequently made certain corrections including recognizing the revenue from Solid Minerals. He was further advised to ensure that all revenue sources are captured during the consolidation of financial statements and are properly disclosed.

2.8 ERRORS IN THE AMOUNTS INCLUDED AS THE FEDERAL GOVERNMENT SHARE OF VAT - ₦108,997,999,612.48; NOTE 2

Examination of Note 2 on the Federal Government share of VAT revealed that the sum of **₦108,997,999,612.48** was recorded as due to the Federal Government as share of VAT without the full picture of the VAT earnings to the Federation from which the Federal government share was derived. However, audit extract from the Federation account revealed a figure of ₦116,783,571,013.35 as the Federal share from January to December 2016. This posted a difference of ₦7,785,571,400.87 being a shortfall in actual Federal Government share of VAT revenue, recorded in the financial statements. Also, the cost of collection incurred by the FIRS on VAT was not presented in the financial statements, either in full or as the Federal Government's share of the cost.

TABLE 1 – Federation Account Distribution of VAT

Details	Amount	Amount
	N	N
Total VAT Collected		**828,199,394,271.89**
Amount Distributed		
FIRS Cost of Collection	32,439,880,837.04	
Federal Government	116,783,571,013.35	
State Governments	389,278,570,044.56	
Local Governments	272,494,999,031.17	
Total Distributed		**810,997,020,926.09**
Undistributed Balance		**17,202,373,345.80**

Source: Federation Account- OAGF

The Accountant-General was asked to provide explanations for the difference of ₦7,785,571,400.87 between the Federation Account figures and figures in the financial Statements. No adequate response was received at the time of this report.

2.9 ERRORS IN THE AMOUNTS DISCLOSED AS OTHER REVENUE: ₦578,931,562.10: NOTE 9

Audit review of the Other Revenue component of the Financial statements and Note 9 thereon revealed that a total of ₦578,931,562.10 was recorded as 'Other Revenue' for the year January to December 2016, which raised the following issues:

(i) There was a failure to define in clear terms what constitutes Other Revenue in line with disclosure requirements. This is especially key for MDAs that are not Revenue generating, but had substantial figures recorded as Other Revenue.

(ii) Some MDAs recorded Nil figures as Other Revenue which could not be justified considering the nature and activities of these MDAs, as they were expected to have Other revenues. **(See Appendix II for details).**

Implication - There is a significant risk that the balances included in the Financial Statements as Other Revenue are understated.

The Accountant-General was requested to include all "Other Revenues" of the excluded MDAs, and to provide further disclosure of what constitutes Other Revenue.

The responses received to our observations did not address the issue raised.

2.10 LAPSES IN BUDGETARY PROVISION FOR SALARIES AND WAGES: ₦1,944,117,079,312.26: - NOTE 11

During the examination of the Salaries and Wages component of the Statement of Financial Performance, and of Note 11 to the Financial Statements, the following observations were made:

2.10.1 Extra-budgetary expenditure on Personnel costs: ₦408,708,433,835.25

The actual Personnel Cost of some Ministries, Departments and Agencies (MDAs) for the year 2016, when compared with the Personnel Cost Budget as disclosed in Note 11 of the Financial Statements, revealed extra-budgetary expenditure of **₦408,708,433,835.25** as detailed below**:**

TABLE 2: Extra-Budgetary expenditures

S/N	SECTOR	ACTUAL-YEAR 2016	BUDGET-YEAR 2016	EXCESS
		₦	₦	₦
1	ADMINISTRATIVE SECTOR	55,418,191,593.56	37,274,992,945.21	18,143,198,648.35
2	ECONOMIC SECTOR	517,729,235,482.35	165,007,484,758.49	352,721,750,723.86
3	LAW & JUSTICE SECTOR	13,961,303,769.95	710,058,807.39	13,251,244,962.56
4	SOCIAL SECTOR	119,242,550,163.56	94,650,310,663.08	24,592,239,500.48
	TOTAL	**706,351,281,009.42**	**297,642,847,174.17**	**408,708,433,835.25**

It was also observed that some MDAs on IPPIS posted extra-budgetary expenditures amounting to **₦13,682,190,912.92.** Please refer to **Appendix III** for more details on IPPIS extra-budgetary expenditure.

2.10.2 Errors in accounting for Personnel costs: ₦6,049,260,633.08.

It was observed on Note 11 that the under-listed 12 MDAs had actual Personnel Cost for the Financial Year without any approved budget, which resulted in seeming extra-budgetary expenditure of **₦6,049,260,633.08** as shown in the table below.

TABLE 3: Personnel costs paid without Budget

S/N	CODE	DESCRIPTION	ACTUAL YEAR 2016	BUDGET YEAR 2016
			₦	₦
1	116021001	MILITARY PENSION BOARD	2,088,000.00	0
2	119009098	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	143,685,976.75	0
3	119009108	PERMANENT MISSION, ASACOF, CARACAS	54,542,626.50	0
4	119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	60,581,455.00	0
5	119009125	CONSULAR MISSION MAROUA, CAMEROON	35,946,148.50	0
6	124009001	POLICE PENSION BOARD	41,882,798.61	0
7	145001001	PUBLIC COMPLAINTS COMMISSION	2,799,400,025.43	0
8	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	5,009,565.41	0
9	229031005	FEDERAL AIRPORT AUTHORITY OF NIGERIA	11,461,159.02	0
10	231020001	TRANSMISSION COMPANY OF NIGERIA	129,205,144.98	0
11	521024002	PHC TUTORS PROGRAMME, KADUNA POLYTECHNIC	2,765,262,732.88	0
12	521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	195,000.00	0
		TOTAL	**₦6,049,260,633.08**	**0**

Some of the figures in the table above were not credible, for example, the Federal Airport Authority of Nigeria (FAAN) shows Personnel Costs for the year of ₦11,461,159.02, the Military Pensions Board shows ₦2,088,000.00 while Institute of Child Health (UBTH) Benin shows ₦195,000.00

2.10.3 Omission of MDAs from the consolidated Personnel Costs

It was observed that the under listed MDAs which are all on IPPIS were omitted during the consolidation of the 2016 Financial Statements, thereby, resulting in an understatement of the Personnel Cost by **₦10,330,547,121.67**, based on records presented for audit.

TABLE 4: MDAs omitted from consolidated personnel costs

S/N	Codes	MDAs	Personnel costs
			₦
1	0231001001	FEDERAL MIN OF LANDS HOUSING AND URBAN DEV	4,898,020,194.35
2	0229001001	FEDERAL MINISTRY OF AVIATION	630,332,497.30
3	0123001001	FEDERAL MINISTRY OF CULTURE, TOURISM & NATIONAL ORIENTATION	620,108,759.33
4	0124001001	FEDERAL MINISTRY OF POLICE AFFAIRS	2,203,172,357.46
5	0231001001	FEDERAL MINISTRY OF POWER	842,741,852.37
6	0513001001	NATIONAL SPORTS COMMISSION	1,136,171,460.86
		TOTAL	**10,330,547,121.67**

2.10.4 Discrepancies between Personnel Costs stated on the Payroll Ledgers (IPPIS) and amounts disclosed in Note 11.

During our examination of underlying records submitted by IPPIS on Personnel Costs for the year 2016, we compared these records with the consolidated Personnel Costs contained in Note 11 to the Financial Statements and found that three hundred and forty-six (346) MDAs had variances amounting to **₦2,057,740,301.97.** Note 11 had a total of **₦363,108,117,021.34** while IPPIS had a total of **₦361,050,376,719.36** for the same MDAs**. (**See details in **Appendix IV)**.

2.10.5 Discrepancies between balances on the Payroll Ledgers (IPPIS) and amounts released by the Funds Department.

During the review of amounts released by the Funds Department of the Office of the Accountant-General of the Federation to IPPIS, in comparison with amounts paid out as salaries by IPPIS, it was observed that there were anomalies. IPPIS had a total of **₦457,318,210,513.97** as actual performance for personnel cost in respect of four hundred and fifty (450) IPPIS-MDAs, while Funds Department released a total of **₦421,286,250,550.70** in favour of these MDAs, thereby leading to a total variance amounting to **₦36,031,959,963.27.** Please refer to (**Appendix V** for more details)**.** Explanations and adjustments made by the Office of the Accountant-General following our observation led to a similarly irregular balance of **₦656,432,354,259.70** being presented to us as the amount released to IPPIS – meaning an over funding of IPPIS by **₦195,941,371,871.80** out of **₦460,490,982,387.90** stated as the amount paid. We were unable to verify the accuracy of these new balances.

2.10.6 Discrepancies between amounts disclosed in the Financial Statements as Personnel Costs (Note 11) and amounts released by the Funds Department of the OAGF.

During our further review of amounts released by the Funds Department in comparison with amounts consolidated in Note 11, it was observed that one hundred and thirty-six (136) MDAs had discrepancies between their figures in Note 11 and amounts released by Funds department in their favour. Note 11 had a total of **₦462,377,651,404.41** as the total consolidated amount in respect of the MDAs, while the sum of funds released to them, amounted to **₦437,398,109,851.31**, thereby leading to a total variance of **₦24,979,541,553.10.** (Details in **Appendix VI**).

Implications

- Instances of IPPIS paying more than the amount released by the Funds Department, and of extra-budgetary expenditures show weaknesses in budgeting and in accounting for expenditure.

- Instances of omission in the Note on Salaries and Wages indicate weaknesses and lapses in the consolidation process.

2.10.7 Lack of adequate disclosure (breakdown) of Social Contributions and Social Benefits (Note 11 and Note 12)

A total of **₦142,803,862,412.24,** was reported under Social Contributions in Note 11, but there was no breakdown showing individual amounts for the different categories of contributions, for example, NHIS FGN contribution, Contributory Pension (employers), Group Life Insurance, Employees' Compensation Fund and Housing Fund Contribution. There was also no similar breakdown on Note 12 for Social Benefits.

2.10.8 Discrepancies in the coding and classification of the MDAs.

It was observed that payer-codes for some MDAs varied when those contained in Note 11 were compared with the codes used by IPPIS Department for the same MDAs. (A sample is shown below).

TABLE 5: Sample of discrepancies in the Classification Codes of MDAs.

S/N	MDAs	NOTE 11	IPPIS
1	CENTRE FOR BLACK AND AFRICAN ARTS AND CIVILIZATION	0123011005	0123031005
2	FEDERAL ROAD MAINTENANCE AGENCY	0231089004	0234004001
3	INSTITUTE OF ARCHAEOLOGY AND MUSEUM STUDIES – JOS	0123011012	0123031012
4	NATIONAL GALLERY OF ART	0123011008	0123031008
5	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0123011011	0123031011
6	NATIONAL THEATRE	0123011007	0123031007
7	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0229031003	0230003001
8	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0123011002	0123031002
9	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0220007001	022000700301
10	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE	0220015001	00000
11	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM	0123011010	0123031010
12	NATIONAL ORIENTATION AGENCY	0123011017	0123031017
13	NATIONAL TROUPE OF NIGERIA	0123011006	0123031006

Each MDA is expected to have a unique code to distinguish one MDA from the other, and to reduce the risk of errors during the consolidation process and within the Financial Statements.

The Accountant-General of the Federation was therefore requested to do the following:

(i) Provide appropriate guidance to the MDAs to ensure adequate budgetary cover for salaries and wages

(ii) Explain the variances between the consolidated balances and the IPPIS figures submitted to audit.

(iii) Explain the variance of ₦195,941,371,871.80 between the amounts released by Funds Department and actual payments made by IPPIS Department.

(iv) Explain the cause of the discrepancies between the figures of releases from Funds Department and the amounts in Note 11 in respect of some MDAs, leading to a total variance of ₦24,979,541,553.10.

(v) Ensure that the Consolidated Accounts Department (CAD) and the IPPIS Department, work together to see that all MDAs are coded the same way, and correctly. The codes used in consolidating an IPPIS MDA should be the same codes used by IPPIS to pay salaries.

(vi) Provide the necessary additional disclosure (breakdown) for the sums of stated for social contributions and social benefits.

2.11 CASH AND CASH EQUIVALENTS

Our examination of the Cash and Cash Equivalents stated in the Consolidated Statement of Financial Position revealed the following.

2.11.1 Unusual negative Cash balances held by MDAs - (₦1,416,204,891.93) NOTE 26

From our examination of the Consolidated Statement of Financial Position and the accompanying Note 26 under the cash and cash balances, we found that the under listed 7 MDAs had negative cash balances totalling ₦1,416,204,891.93 recorded against them. It was unclear how these MDAs became overdrawn or whether the negative balances were accurate.

TABLE 6: MDAS with negative cash balances

CODE	MDA	PERSONNEL	OVERHEAD	OTHER FUNDS	TOTAL
119009029	FOREIGN MISSION, CARACAS		(1.354.144.644.39)		
119009051	FOREIGN MISSION, KHARTOUM	(1,637,648.44)			
228030001	TECHNOLOGY BUSINESS INCUBATOR, CENTRE, YENEGOA		(2,186.27)		
0119009076	FOREIGN MISSION, NEW YORK(PM)		(14,584,213.72)		
0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL		(22,463,839.31)		
0517018020	FEDERAL POLYTECHNIC, BALI		(22,372,359.81)		
	FEDERAL HIGH COURT, LAGOS			(25,928,140.51)	
	TOTAL	(1,637,648.44)	(1,414,567,243.49)		**(1,416,204,891.93)**

In the absence of overdraft facilities, our findings suggest that the MDAs received additional funding from unknown sources which were not disclosed in the financial statements. This also suggests that the MDAs incurred extra budgetary expenditure in the year 2016.

The Accountant-General was asked to provide the following explanations:

(i) Why the MDAs had negative cash balances totalling **(**₦1,416,204,891.93)

(ii) Certificate of Bank Balance to support closing balances posted in the affected MDAs as at 31st December, 2016, Cash Books and Bank Reconciliation Statements for audit review.

At the time of our report adequate submissions were yet to be received.

2.11.2 Unusual cash transfer to Outstation by Defence Ministry and Defence Agency : ₦21,508,976,098.59 - NOTE 26

It was observed from Note 26 to the cash and cash equivalent component of the financial statement that a total amount of ₦21,508,976,098.59 as shown below was

stated to be funds transferred to outstation by the security agencies stated below at the end of the year.

TABLE 7: Unusual cash transfers by Defence MDAs

		CASH TRANSFER TO OUTSTATION
		₦
0116001001	FEDERAL MINISTRY OF DEFENCE-MAIN	11,863,621,049.41
0116012001	DEFENCE AGENCY INTELLIGENCE	9,646,355,049.18
	TOTAL	**₦21,508,976,098.59**

The Accountant-General was requested to provide explanations on the nature of the expenditures for which the funds were transferred and evidence to prove the appropriateness of the treatment of these amounts as unspent cash balances at the year end. At the time of our report no explanations were received.

2.11.3 Unusual Inter-Account Transfer balance at year end: ₦1,869,372,432.00 - NOTE 26

Further examination of Note 26 revealed that a sum of ₦1,869,372,432.00 was stated to be an Inter Account Transfer in favour of the Federal Ministry of Foreign and Intergovernmental Affairs, Headquarters at the end of the year 2016.

TABLE 8: Unusual Inter Account transfers by Ministry of Foreign Affairs

		INTER ACCOUNT TRANSFER
0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS – HQTRS	1,869,372,432.00

Inter Account transfers are not expected to be year end balances.

2.11.4 Unusual Transfers to Outstation and Inter-Account Transfers resulting in a negative balance of (₦364,427.423.30): NOTE 26

Our examination of the Statement of Financial Position and the accompanying Note 26 revealed a Negative figure amount of (₦364,427,423.30) reported as Cash Transfer to Outstation and Inter Account/ Inter MDA Transfers as detailed below:

TABLE 9: Unusual cash transfers to Outstations, Inter Account and Inter-MDA transfers

			CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	TOTAL
			31040101	31040102	31040103	
8	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	-	-	-40,513,531.69	-40,513,531.69
563	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS	-	-2,848.00	-	-2,848.00

81	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	-17,902,441.52	-	-	-17,902,441.52
125	119009082	FOREIGN MISSION: PARIS	-51,925,800.65	-	-	-51,925,800.65
604	517018024	NATIONAL INSTITUTE FOR CONSTRUCTIO N TECHNOLOGY UROMI, EDO STATE	-	-17,774,730.23	-	-17,774,730.23
808	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	-	-57,700,811.00	-	-57,483,231.00
849	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	-	-8,067,389.59	-	-8,067,389.59
909	535004001	CHAD BASIN NATIONAL PARK	-24,020,383.00	-146,737,068.00	-	-170,757,451.00
			(93,848,625.17)	**(172,582,035.82)**	**(40,513,531.69)**	**(364,427.423.30)**

It was not clear from the Financial Statements and the Notes why the cash transfers are posted as negative figures.

The Accountant-General was further required to provide explanation in respect of these transactions and disclose the reasons in the Notes to the financial statements in a qualitative form. This was yet to be done at the time of this report.

2.12 Unsubstantiated Cash Transfers to Outstation[11], Inter-Account Transfers and Inter-MDA Cash Transfers - ₦12,084,554,497.47: Note 26

Our examination of the Consolidated Statement of Financial Position and Note 26 revealed Cash Transfers to Outstations, Inter Account Transfers as well as Inter MDA Cash Transfers totalling ₦12,084,554,497.47 at the year-end. Further details to show the outstations and the accounts between which these transfers occurred were not provided to audit, and we were unable to verify that these balances represent genuine cash balances held at these Outstations at the year-end.

TABLE 10: MDAs with un-substantiated cash transfers

MDAs	CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	TOTAL
	31040101	31040102	31040103	
ADMINISTRATIVE SECTOR				
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	-	-	81,085,647.54	81,085,647.54
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	-	8,495,761.45	8,495,761.45
NIGERIAN NAVY	-	14,793,626.29	-	14,793,626.29
FOREIGN MISSION: ABIDJAN		-		

[11] The listed MDAs and Units reported the balances shown as transfers outwards to their outstations

	69,687,444.40		-	69,687,444.40
FOREIGN MISSION: BAMAKO	38,265,293.23	-	-	38,265,293.23
FOREIGN MISSION: BANGKOK	130,821,214.24	-	-	130,821,214.24
FOREIGN MISSION: BANJUL	120,746,061.43	-	-	120,746,061.43
FOREIGN MISSION: BUCHAREST	190,014,857.65	-	-	190,014,857.65
FOREIGN MISSION: CAIRO	181,469,428.21	-	-	181,469,428.21
FOREIGN MISSION: DAMASCUS	155,216,349.16	-	-	155,216,349.16
FOREIGN MISSION: DAR-ES-SALAAM	29,873,826.73	-	-	29,873,826.73
FOREIGN MISSION: DUBLIN	76,533,564.00	-	-	76,533,564.00
FOREIGN MISSION: FREETOWN	2,548,550.18	-	-	2,548,550.18
FOREIGN MISSION: GABORONE	17,210,016.12	21,541,794.29	-	38,751,810.41
FOREIGN MISSION: GENEVA	160,459,790.96	-	-	160,459,790.96
FOREIGN MISSION: HARARE	99,568,466.00	50,093,934.43	-	149,662,400.43
FOREIGN MISSION: HONGKONG	75,413,989.23	-	-	75,413,989.23
FOREIGN MISSION: ISLAMABAD	206,983,623.71	-	-	206,983,623.71
FOREIGN MISSION: JEDDAH	198,447,507.35	-	-	198,447,507.35
FOREIGN MISSION: KHARTOUM	90,787,058.40	-	-	90,787,058.40
FOREIGN MISSION: KIEV	124,511,315.53	-	-	124,511,315.53
FOREIGN MISSION: KINSHASA	24,002,006.23	-	-	24,002,006.23
FOREIGN MISSION: KUALA LUMPUR	76,992,259.55	-	-	76,992,259.55
FOREIGN MISSION: LIBREVILLE	169,545,001.51	-	-	169,545,001.51
FOREIGN MISSION: NEW YORK (PM)	576,048,653.75	-	-	576,048,653.75
FOREIGN MISSION: NIAMEY	80,916,919.09	47,147,967.45	-	128,064,886.54
FOREIGN MISSION: NNJC – NIAMEY	22,952,858.14	5,949,604.11	-	28,902,462.25
FOREIGN MISSION: PYONG YANG	69,470,951.92	-	-	69,470,951.92
FOREIGN MISSION: ROME	306,119,688.27	-	-	306,119,688.27
FOREIGN MISSION: SAO TOME	43,569,629.26	-	-	43,569,629.26
FOREIGN MISSION: SHANGHAI	51,236,654.70	-	-	51,236,654.70
FOREIGN MISSION: SINGAPORE	15,271,414.73	-	-	15,271,414.73
FOREIGN MISSION: TEHRAN	94,874,294.37	-	-	94,874,294.37
FOREIGN MISSION: TEL AVIV	48,200,713.31	-	-	48,200,713.31
FOREIGN MISSION BELGRADE, SERBIA	30,620,919.50	-	-	30,620,919.50
FOREIGN MISSION DOHA, QATAR	-	63,775,790.14	-	63,775,790.14
NEWS AGENCY OF NIGERIA		-		

	28,120,390.11		-	28,120,390.11
NATIONAL BROADCASTING COMMISION	25,771,796.27	-	-	25,771,796.27
NIGERIAN PRISON SERVICE	15,147.76	4,670,907.27	2,301,613.25	6,987,668.28
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION – HQTRS	-	6,062,759.95	-	6,062,759.95
PUBLIC SERVICE INSTITUTE OF NIGERIA.	-	-	29,739,835.55	29,739,835.55
PUBLIC COMPLAINTS COMMISSION	19,240,000.00	-	-	19,240,000.00
INDEPENDENT NATIONAL ELECTORAL COMMISSION	5,908,882,969.88	-	-	5,908,882,969.88
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	707,888,185.10	-	-	707,888,185.10
NIGERIA CHRISTIAN PILGRIM COMMISSION	-	134,633,738.61	-	134,633,738.61
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	54,653,945.00	-	54,653,945.00
FEDERAL MINISTRY OF AGRICULTURE	9,535,179.02	-	-	9,535,179.02
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY – IBADAN	-	829,300.00	-	829,300.00
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	2,880,056.93	-	-	2,880,056.93
FPO ABEOKUTA	-	385.01	-	385.01
FPO AKURE	-	-	209,000.00	209,000.00
CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	638,986.00	-	-	638,986.00
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY – HQTRS	126,690,679.20	-	-	126,690,679.20
NATIONAL POWER TRAINING INSTITUTE	-	35,969,425.00	-	35,969,425.00
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	3,786,201.05	-	-	3,786,201.05
NIGERIAN COPYRIGHT COMMISSION	-	189,000.00	-	189,000.00
NATIONAL TEACHERS INSTITUTE	-	337,970.00	-	337,970.00
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	2,884,368.75	-	-	2,884,368.75
FEDERAL COLLEGE OF EDUCATION ASABA	50,434.59	-	-	50,434.59
FEDERAL COLLEGE OF EDUCATION BICHI	9,085,000.00	341,772,913.86	-	350,857,913.86
FEDERAL COLLEGE OF EDUCATION KOTANGORA	-	25,821,000.00	-	25,821,000.00
FEDERAL COLLEGE OF EDUCATION OBUDU	-	633,591,225.54	-	633,591,225.54
FGC IKURIN	-	4,670,800.10	4,712,450.10	9,383,250.20
FGC JOS	-	-	4,425.74	4,425.74
FGC ODIKOLOGUNA	-	8,542.31	-	8,542.31
FGC OGBOMOSHMO	-	423,771.64	-	423,771.64
FGGC KEANA	-	764,168.78	764,168.78	1,528,337.56
FGGC OYO	-	207,197.16	-	207,197.16

FSTC AWKA	-	13,969.08	-	13,969.08
FTC JALINGO	-	142,814.03	142,814.03	285,628.06
FTC OTUPKO	492,950.00	-	210,588.33	703,538.33
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	690,000.00	-	-	690,000.00
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	-		217,580.00	217,580.00
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	-	2,842,525.00	-	2,842,525.00
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	192,490.00	-	-	192,490.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	-	26,751,788.44	31,929,804.69	58,681,593.13
CHAD BASIN NATIONAL PARK	21,854,789.00	-	-	21,854,789.00
TOTAL	**10,447,079,944.52**	**1,477,660,863.49**	**159,813,689.46**	**12,084,554,497.47**

We further observed that a total of ₦10,447,079,944.52 represented cash balances for some MDAs as at 31st December, 2016 which were said to be cash transferred to their Outstations within the year.

The Accountant-General in his response to our enquiries maintained that the affected MDAs had been contacted. Their responses were being awaited at the time of this report.

The Accountant-General was required to do the following:

- Provide relevant details on the Outstations involved and forward the reports, reconciliations or returns from all the Outstations involved for audit review.
- Explain why negative and unusual closing cash balances exist as at 31st December, 2016.
- Provide further information on all the Cash Transfers shown on Table 10 above, and included within the Consolidated Statement of Financial Position, 2016.
- Provide explanations to justify the inclusion of these balances in the 2016 Consolidated Statement of Financial Position.

2.13 EXTRA-BUDGETARY OVERHEAD EXPENDITURES

2.13.1 Extra-Budgetary Expenditure of ₦149,509,623,789.40 on Overhead Costs (Note 13)

Our examination of the Consolidated Statement of Financial Performance and the accompanying Note 13 revealed that 308 MDAs incurred extra-budgetary overhead expenditure of ₦149,509,623,789.40 in 2016 as their actual Overhead Expenditure overshot their appropriated budget for overhead costs as detailed in **Appendix VIII**. We however note that the total overhead expenditures of ₦670,827,528,970.26 shown on the Statement of Financial Performance is far lower than the total appropriation for Overheads for 2016 (₦1,014,145,686,504.48).

Implication - The extra-budgetary expenditure of ₦149,509,623,789.40 by some MDAs on overheads (308 MDAs) is a symptom of poor budgeting and accounting.

The Accountant-General was advised to collaborate more effectively with the Budget Office to devise a more realistic budgeting process.

2.14 LONG TERM LOANS – ₦688, 976,551.51 (Note 30)

Our examination of Note 30 of the Statement of Financial Position revealed that four (4) MDAs had local long-term loans recorded against them within the year 2016 as detailed in the table below.

TABLE 11: MDAs with Long-term loans

S/N	CODE	MDA	LOCAL LOANS ₦	FOREIGN LOANS ₦	TOTALS ₦
		ADMINISTRATIVE SECTOR			
1	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	614,780,235.65		614,780,235.65
		SOCIAL SECTOR			
2	0517021002	UNIVERSITY OF LAGOS	66,746,315.86		66,746,315.86
3	0517021009	UNIVERSITY OF ILORIN	3,950,000.00		3,950,000.00
4	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	3,500,000.00		3,500,000.00
		TOTAL	**688, 976,551.51**		**688, 976,551.51**

The source from which the sum of ₦688,976,551.51 was drawn as long term local loans during the year was not disclosed, neither were the projects the loans were meant for, making it difficult to authenticate the figures.

The Accountant-General was requested to provide the source, the tenure, terms and conditions, names of the projects/beneficiaries and the locations for which the amount of ₦688,976,551.51 was drawn as loan during the year, for proper follow up and for verification of the utilization of the funds. No further submissions were received at the time of this report.

2.15 PRESENTATION OF FINANCIAL STATEMENTS AND NOTES – DOMESTIC AND FOREIGN DEBTS

We observed that the presentation of the Financial Statements and the Notes with regards to domestic and foreign debts lacks clarity and does not allow a user a full understanding of the short and long-term debt position of the Federal Government. Figures were lumped together without quantitative or qualitative details to support the balances in the statements.

While the statement of accounting policy and the Notes to the accounts state that figures from the Debt Management Office (DMO) will be adopted for the financial statements with regard to loans, it is noteworthy that the annual report of the DMO presents a fuller disclosure of the loans situation.

Furthermore, audit examination revealed discrepancies between the figures in the DMO 2016 annual report and the figures in the financial statements for Domestic Debts as detailed below.

TABLE 12: Discrepancies between DMO balances and the financial statements

S/N	DEBT ITEM	DMO FIGURES (Annual Report) ₦ Billion	F/S FIGURES (Extracted) ₦ Billion	DIFFERENCE ₦ Billion
1.	FGN BONDS	7,564.94	7,564.94	Nil
2.	NTBs	3,277.28	3,277.28	Nil
3.	TREASURY BONDS	215.99	230.98	14.99
		11,058.21	11,073.20	14.99

As shown on the above table, the Financial Statement figures are higher than the DMO figures by N14.99bn without any visible explanation for the difference in the Financial Statements.

The Accountant-General was advised to ensure the debt figures in the Financial Statements are reconciled with the DMO figures with any discrepancies explained in the Notes.

2.16 ACCOUNTING FOR MOVEMENTS IN PUBLIC FUNDS

2.16.1 Completeness of Inflows into Funds and Levies

From the schedule of movements of Funds, it was observed that there was a total inflow of ₦635,678,914,196.30 into twenty-five (25) out of the forty-five (45) Funds and Levies listed in the Schedule submitted to audit, whereas there was no inflow in the year 2016 into at least 20 funds and Accounts. The following ten (10) funds are examples of Accounts for which we expected to see inflows:

- COCOA LEVY FUND
- SERVICE CHARGE POOL ACCOUNT
- CUSTOM TEXTILE LEVY
- IMPLEMENTATION COMMITTEE ON FGN LANDED PROPERTY
- POLICE EQUIPMENT FUND
- CHEQUE OPERATIONAL ACCOUNT
- MONETISATION (Motor Vehicle)
- CBN/FGN INDEPENDENT REVENUE ACCOUNT US$
- 40% POLISHED RICE LEVY POOL A/C
- IPPIS OPERATION ACCOUNT

There was no explanation in the financial statement why these funds had no inflow. In addition, the Bank Statements and mandates for these Funds and accounts were not produced for audit.

It was further observed from the schedule that the FGN Sales of Government House Recovery Account and the Federal Ministry of Health Flood Account were omitted without any explanation.

Implication: It is unlikely there were no inflows into these accounts considering their funding sources and purposes (for example, the IPPIS Operation Account and the CBN/FGN Independent Revenue Account US$). The figures in the financial statements in respect of Special funds and levies are therefore unlikely to be complete and accurate.

Following our inspection report, the Accountant-General realized the omission of the inflow of ₦4,880,043,322.20 into the FGN Signature Bonus Account and made corrections. He however stated that the operation of most if not all of the remaining 20 Funds/Accounts are outside his control and outside the FGN financial reporting boundary.

The Accountant-General was asked to revisit the accounting policies for all of the Special Funds, Levies and Accounts to ensure they are all properly accounted for and fully reported on.

2.17 OUTFLOWS OF ₦663,507,454,649.18 FROM FUNDS AND LEVIES (NOTE 41)

Note 41 of the financial statements shows that a sum of ₦663,507,454,649.18 as outflows from these Funds as at the 2016 year end. However, there no disclosure of the following:

- Whether the outflows were all in 2016 or cumulative to the year-end date,
- What elements of the outflows represents borrowings by the FGN and what represents expenditures for the purposes for which each of the Funds were created, and,
- The amount borrowed, as a loan in the financial statements

Specifically, on borrowings from these funds, the Accountant-General and his team confirmed that some element of the total outflows were borrowings by the FGN.

2.18 THE PENSION BOND REDEMPTION FUND - ₦589,429,549,635.02

Our examination of Note 41 to the Financial Statements revealed that the closing balance of the Pension Bond Redemption Fund was ₦589,429,549,635.02 after the addition of inflows totalling ₦107,496,688,107.00 during the year. It was further observed from Note 41 that there was no disbursement from the Fund as inference from the Schedule was that there was funding but no payments were made from the Fund. This is highly unlikely and may not be a true reflection of the actual situation, as there was audit evidence of funding, and those who retired were being paid their accrued retirement benefits transferred to the relevant Pension Fund Administrators (PFAS).

Furthermore, the Statement of Affairs and the CBN Bank Statements of this fund were not produced for audit examination to confirm the movements in the Fund.

Implication:

The implication was that affected and qualified retirees were not being paid entitlements from the Funds. The non-availability of Statement of Affairs and the CBN Bank Statements of the Funds however makes it impossible to validate the closing balance of the Fund and confirm that there were no disbursements from the Funds.

The Accountant-General of the Federation was asked to:

(i) Provide explanations as to why no disbursements were reflected in the schedule of funds movements when there is evidence of payments to Pensioners under the scheme.

(ii) Produce the Cash Book, Bank Statements, Mandates and Statement of Affairs of the Pension Bond Redemption Fund from 2004 to 31st December, 2016 and any other evidence to support non-disbursement for audit verification.

At the time of this report, we were yet to receive the information requested.

2.19 PREPAYMENTS (Note 28)

During the examination of Note 28 to the Financial Statements, the following observations were made:

2.19.1 Negative Pre-payment balances

It was observed that an MDA had a negative prepayment balance of ₦12,872,926.50 as detailed below. This is unusual and raises concerns over the quality of the accounting processes that are in place, as Prepayments are meant to be assets with a positive balance, and not a liability.

TABLE 13

S/N	CODE	MDA	AMOUNT
			₦
1	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	-12,872,926.50

No explanation was provided in the Notes to the Financial Statements.

The Accountant-General was required to provide explanation for this negative balance and make any necessary additional disclosures in the Notes to the financial statements.

2.20 POOR DISCLOSURE OF UNREMITTED DEDUCTIONS OF ₦4,739,282,371.99 (NOTE 37)

The Financial Statements reported unremitted deductions made by MDAs totalling ₦4,739,282,371.99, and Note 37 showed a breakdown of the unremitted deductions into unremitted Taxes of ₦947,290,091.30 and other unremitted deductions of ₦3,791,992,280.69.

2.20.1 Unremitted Taxes:

Audit observed that there were debit and credit balances within the total of ₦947,290,091.30 for unremitted taxes and believes that the netting off affects the level of disclosure in the financial statements. Any debit balances should have been reported separately with explanations.

A further review revealed that 56 MDAs had unusual debit balances totalling (₦1,659,858,801.29) as at December 31, 2016 without any explanation being provided. Remittance accounts are expected to have nil or credit balances at the end of the year,

and the debit balances are likely to have caused an understatement of the total amount of Unremitted Taxes. The details of affected MDAs are highlighted in **Appendix XI**.

Furthermore, other than showing the unremitted balances per MDA, the nature and details of the unremitted taxes such as PAYE, WHT, VAT etc were not indicated. Also, the movements during the year could not be ascertained from the Financial Statements as currently reported.

The Accountant-General was requested to disclosure the circumstances that resulted in over-remittances of taxes as depicted by the negative balances.

In addition to disclosure of the balances for each MDA, the nature of the unremitted taxes such as PAYE, WHT, VAT etc. should also be disclosed.

2.20.2 Other Unremitted Deductions - ₦3,791,992,280.69

Our examination of the Financial Statements revealed that the reported figure of ₦3,791,992,280.69 as Other Unremitted deductions was a net figure after netting off MDAs with positive and negative balances. This lacks transparency and is not in line with the requirements of the accounting standards.

Further examination revealed that 41 MDAs reported varying credit amounts totalling ₦8,043,740,857.73 as other unremitted deductions as noted in Table 14.

TABLE 14: MDAs with Other Unremitted Deductions with credit balances

S/N	CODE	ADMINISTRATIVE SECTOR	AMOUNT (₦)
1	0123003001	NIGERIAN TELEVISION AUTHORITY	208,269,949.78
2	0112003001	HOUSE OF REPRESENTATIVES	121,095,824.46
3	0158001001	CODE OF CONDUCT TRIBUNAL	83,072,098.46
4	??????????	TERTIARY EDUCATION TRUST FUND	75,523,548.72
5	0111001006	STATE HOUSE MEDICAL CENTRE	29,942,661.24
6	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	24,494,693.93
7	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	682,653.20
		ECONOMIC SECTOR	0.00
8	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	53,444,407.03
9	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES – BAGA	28,202,598.49
10	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	13,422,497.93
11	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) – ILORIN	8,039,000.00
12	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	3,994,936.60
13	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	299,377.05
14	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH – KADUNA	298,011.00
15	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE – AKURE	33,164.75
		LAW & JUSTICES SECTOR	0.00
16	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	9,992,715.19
		SOCIAL SECTOR	0.00
17	0517021002	UNIVERSITY OF LAGOS	4,059,138,202.22
18	0517021009	UNIVERSITY OF ILORIN	1,109,170,110.12
19	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	287,176,268.34
20	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	242,041,690.08
21	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	226,043,562.59
22	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	211,146,311.35
23	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	192,839,301.22
24	05210260j02	LAGOS UNIVERSITY TEACHING HOSPITAL	169,473,000.18

25	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	148,069,728.03
26	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	148,069,728.03
27	0517021010	UNIVERSITY OF ABUJA	132,392,479.00
28	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	128,123,181.45
29	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	114,766,930.95
30	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	94,151,728.31
31	0517018010	FEDERAL POLYTECHNIC OFFA	39,226,523.71
32	0517018003	FEDERAL POLYTECHNIC BIDA	26,265,556.00
33	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	19,001,473.00
34	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	16,732,943.00
35	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	11,644,588.39
36	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	3,084,276.91
37	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	2,759,082.18
38	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	1,253,332.84
39	0535005001	CHAD BASIN NATIONAL PARK	241,725.00
40	0535006001	GASHAKA GUMTI NATIONAL PARK	90,290.00
41	0517009001	NATIONAL EXAMINATIONS COUNCIL	30,707.00
		TOTAL	**₦8,043,740,857.73**

2.20.3 It was further noted that 23 MDAs had unusual debit balances totalling ₦4,251,748,577.04 reported as Other Unremitted Deductions as at December 31, 2016. Remittance accounts are expected to have nil or credit balances at the end of the year and not debit balances. (See Table 15).

TABLE 15: MDAs with Other Unremitted Deductions showing unusual debit balances

S/N	CODE	ADMINISTRATIVE SECTOR	AMOUNT (₦)
1	0116015017	DEFENCE MISSIONS	-307,421.30
2	0116021001	MILITARY PENSION BOARD	-24,091,127.39
3	0111001001	STATE HOUSE – HQTRS	-248,831,593.02
4	0238004001	NATIONAL BUREAU OF STATISTICS	-105,000.00
5	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	-2,292,258.82
6	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	-2,691,977.53
7	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	-3,987,744.56
8	0229031006	ACCIDENT INVESTIGATION BUREAU	-73,901,439.35
9	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	-134,373,398.93
10	0344001001	CODE OF CONDUCT BUREAU	-40,275,543.62
11	0318004001	FEDERAL HIGH COURT-LAGOS	-398,196,361.86
12	0517026080	FSTC AHOADA	-3,687,771.70
13	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	-7,104,710.00
14	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-21,318,657.78
15	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	-42,711,199.77
16	0517026103	FSTC, DOMA	-56,304,339.00
17	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-86,625,821.94
18	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	-87,434,718.52
19	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	-90,940,487.87
20	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	-229,580,168.76
21	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	-340,131,768.86
22	0521027031	FEDERAL MEDICAL CENTRE, KOGI	-490,646,036.39
23	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	-1,866,209,030.07
			-₦4,251,748,577.04

The netting-off of debit balances is likely to mean an understatement of the Other Unremitted deductions.

From the Notes to the Financial Statements, we further observed that although the unremitted balances were reported per MDA, the nature of the unremitted deductions such as whether Co-operatives, NHF, Car Loan, FGHSLB deductions etc was not disclosed anywhere in the Financial statements.

The Accountant-General was requested to address the following:

(i) The circumstances that resulted in over-remittance of deductions as depicted by negative balances.

- The need for a disclosure of the nature of, and movements in Other Unremitted Deductions during the year at the MDAs concerned.

- The imperative of MDAs to remit all deductions promptly to the relevant recipient agencies.

2.21 IRREGULARITIES AND MISSTATEMENTS OF RECEIVABLES - ₦93,482,693,273.72– NOTE 27

Our examination of the Receivables component of the Statement of Financial Position and the Note 27 to the Statement revealed the following:

2.21.1 Irregular credit balances for Administrative Advances – ₦64, 509,019.54

It was observed that the under listed 4 MDAs had credit balances of Administrative advances as at 31st December, 2016 totalling (₦64,509,019.54). This is unusual as advances ought to be in debit balances or Nil.

TABLE 16

S/N	CODE	MDA	AMOUNT (₦)
1.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	(56,260,116.00)
2.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE – AKURE	(279,222.68)
3.	0344001001	CODE OF CONDUCT BUREAU	(4,124,970.59)
4.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	(3,844,710.27)
		TOTAL	**(64, 509,019.54)**

The Accountant-General was asked to:

(i) Ascertain the existence and true position of the Administrative Advances at the affected MDAs and explain the credit balances.

(ii) Report credit balances of Administrative Advances separately from debit balances to avoid netting-off effect which does not provide full disclosure.

2.21.2 Irregular credit balances for Personal Advances – ₦10,000,000.00

It was observed that the National Water Resources Institute, Kaduna had a credit balance of Personal advances totalling ₦10,000,000.00 as at 31st December, 2016. This is unusual, as advances are to be in debit balances or Nil.

2.22 OUTSTANDING IMPREST OF ₦413,449,306.89 - NOTE 27

Audit findings showed that fifty-nine (59) MDAs had outstanding balances totalling ₦413,449,306.89 as at 31st December, 2016 instead of NIL balances in their Imprest accounts contrary to Financial Regulation (2009) No. 1011 and 1012 which stipulates that "All standing Imprest must be retired on or before the 31st December of the Financial year in which they were issued, while Special Imprest shall be retired immediately the reasons for which they were granted cease to exist." No explanation was given about the nature of the outstanding imprest. (Details in **Appendix XII**).

2.23 UNRETIRED PERSONAL ADVANCES – ₦4,868,785,297.01

Further examination of the Receivable component of the financial statement revealed that 65 MDAs as detailed in **Appendix XIII** had outstanding advances of ₦4,868,785,297.01 contrary to the provisions of the extant regulations which require prompt retirement of advances.

The above implies that there is still widespread violation of Financial Regulations (2009 edition) which requires prompt retirement of advances.

The Accountant-General was asked to address the non-retirement of advances as at when due, perhaps through the issuance of a strong circular to Accounting Officers on the need to comply with the provisions of Financial Regulations, and the application of strict and appropriate sanctions.

2.24 WRITE-OFF OF INACTIVE REVOLVING LOANS – ₦50,002,924,178.41 (NOTE 27):

Our audit of Note 27 on Receivables revealed the following:

(a) There was inactivity in the revolving loan account of the Federal Ministry of Agriculture, the National Poverty Eradication Programme (NAPEP) and of loans to Federal Government Staff with outstanding balances of ₦35,663,759,061.10, ₦801,494,655.09 and ₦13,537,670,462.22 respectively during the year 2016.

(b) Our audit revealed that the affected balances in respect of the Federal Ministry of Agriculture were the Fertilizer Loan Fund (₦34,627,254,356.33) and Debt Relief Gain (DRG) (₦1,036,504,704.77) giving the total of ₦35,663,759,061.10.

(c) Further investigation and a review of Note 27 indicates that these significant outstanding balances against NAPEP, the Federal Ministry of Agriculture and Staff of the Federal Government had been written off the books without adequate disclosure of this fact in the financial statement.

The Accountant-General was required to:

(i) Confirm and disclose the write-off of the NAPEP and Ministry of Agriculture revolving loan fund balances, and the Federal Government Staff Loan balance.

(ii) Provide evidence of appropriate approval for the write-offs

(iii) Explain the circumstances under which these loans were written-off, especially the staff loans as these are expected to be fully recoverable.

2.25 REVENUE IN ARREARS – ₦79, 245,944,780.65 (NOTE 27)

A review of Note 27 further revealed that the under listed 27 MDAs had Revenue in Arrears amounting to ₦79,245,944,780.65 as Receivables for the financial year 2016.

The nature and details of these revenue arrears were neither disclosed nor made available for audit. It was also not evident whether and where the arrears have been included in the figures for revenue in the Statement of Financial Performance.

TA\BLE 17: MDAs WITH REVENUE IN ARREARS

S/N	CODE	ADMINISTRATIVE SECTOR	BALANCE AS AT 31/12/2016 (₦)
1.	0123005001	NEWS AGENCY OF NIGERIA	211,215,569.66
2.		TERTIARY EDUCATION TRUST FUND	61,999,892,297.43
		ECONOMIC SECTOR	
3.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU – JOS	1,388,870.00
4.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	13,537,670,462.22
5.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	980,181.00
6.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE, ILESHA	420,719.26
		LAW AND JUSTICE SECTOR	
7.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	46,540,919.72
		SOCIAL SECTOR	
8.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	2,500,000.00
9.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	1,416,342.00
10.	0517009001	NATIONAL EXAMINATIONS COUNCIL	1,958,715,624.20
11.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	57,047,473.17
12.	0517018003	FEDERAL POLYTECHNIC BIDA	593,336,728.11
13.	0517018010	FEDERAL POLYTECHNIC OFFA	33,090,535.61
14.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	229,552,030.78
15.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	723,148.49
16.	0517026080	FSTC AHOADA	7,938,750.00
17.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	78,980,556.00
18.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	321,256,635.11
19.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	5,718,795.63
20.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	5,972,000.00
21.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	22,045,918.00
22.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	6,175,311.00
23.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	1,295,000.00
24.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	6,240,587.95
25.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,024,850.00
26.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,872,475.31
27.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	112,933,000.00
		TOTAL	**79,245,944,780.65**

2.26 INACTIVE ADMINISTRATIVE ADVANCE – ₦288, 960,363.44

It was observed that the sum of ₦288,960,363.44 was an inactive administrative advance standing against the Nigeria Immigration Service alone since 2015, and there was no movement within the year. The nature of this administrative advance and why it has remained in the books without any movements was not made available to audit.

The Accountant-General was asked to:

(i) Investigate this administrative advance in the Nigeria Immigration Service

(ii) Take urgent action to clear/retire the advance from the books.

2.27 PROPERTY PLANT AND EQUIPMENT (PPE): ₦907,596,934,126.48 (Note 32

2.27.1 Breakdown of PPE by MDAs

The Accountant-General did not provide the audit with the breakdown by MDAs of each class of PPE included in the Consolidated Financial Statement. Note 32 (PPE) only disclosed the summarized amounts for each class of PPE as opposed to the breakdown according to each MDA. It was therefore not possible to verify the amounts in the Financial Statement by MDAs and to reconcile the figures in the Notes to the underlying records.

In addition, the combination of Land and buildings as one asset component for depreciation is wrong and contrary to IPSAS 17 because while buildings are subject to depreciation land is usually not.

In response to our interim report the Accountant-General said that '*Efforts are on to circularize the MDAs to furnish us with the details of all their PPE*'. However, at the time of this report, Audit is yet to receive any breakdown of the figures as promised.

2.28 DISCREPANCIES IN THE UNDERLYING RECORDS FOR PLANTS PROPERTY AND EQUIPMENT (PPE)

During examination of the PPE component of the financial statement and comparison of the breakdown of PPE from the Trial Balance and Note 32 (PPE) the following discrepancies were observed.

TABLE 18: Discrepancies between Note 32 and the Trial Balance

CLASS OF PPE	CODE	CARRYING AMOUNT AS PER NOTE 32	AMOUNT AS PER TRIAL BALANCE	DIFFERENCE
LAND & BUILDING – GENERAL	320101	350,446,464,181.59	372,438,640,453.24	21,992,176,271.65
INFRASTRUCTURE – GENERAL	320102	227,197,012,438.57	241,326,141,211.68	14,129,128,773.11
PLANT & MACHINERY – GENERAL	320103	31,268,244,724.78	46,276,442,769.52	15,008,198,044.74
TRANSPORTATION EQUIPMENT – GENERAL	320104	27,109,361,402.52	38,369,298,289.20	11,259,936,886.68
OFFICE EQUIPMENT – GENERAL	320105	12,671,351,825.98	25,920,776,837.21	13,249,425,011.24
FURNITURE & FITTINGS – GENERAL	320106	17,110,094,205.36	32,551,320,915.06	15,441,226,709.70
SERVICE CONCESSION ASSETS (PPP)-GENERAL	320107	463,837,155.20	463,837,155.20	-
LEASED ASSETS-FINANCE LEASE	320108	288,468,749.59	293,645,790.50	5,177,040.91
SPECIALISED ASSETS-GENERAL	320109	21,043,408,544.62	24,989,866,888.98	3,946,458,344.36
ASSETS-UNDER-CONSTRUCTION	320110	219,998,690,898.28	219,998,690,898.28	-
TOTAL		**₦907,596,934,126.48**	**₦1,002,628,661,208.87**	**₦95,031,727,082.39**

The above analysis revealed a difference of ₦95,031,727,082.39 between the carrying amount in Note 32 of ₦907,596,934,126.48 and the amount stated in the trial balance of ₦1,002,628,661,208.87 which implies an understatement of the Financial statements.

The Accountant-General was asked to provide explanation for these discrepancies and make necessary adjustments to the Financial Statements to reflect the correct amount. These were not received at the time of our report.

2.29 INVESTMENT PROPERTIES - ₦6,434,706,789.51 Note 33

According to the Statement of Accounting Policies submitted by the Office of the Accountant-General, **"The cost, depreciation and impairment policy of Investment Properties are same with PPE but are reported separately in the GPFS."** However, our review of the Notes to the financial statement revealed the following:

2.29.1 Non-provision for Depreciation on Investment Properties

Examination of the Trial Balance, which forms the basis of consolidation of the financial statements, revealed that out of 34 MDAs that had Investment Properties, 32 MDAs had opening balances and accumulated depreciation but did not charge depreciation for the current year; while 29 MDAs did not account for both depreciation charges for the year as well as accumulated depreciation.

This is in contravention of the accounting policy stated above and thus, makes the figure for Investment Properties ₦6,434,706,789.51 in the Statement of Financial Position unreliable. See Table below for details.

TABLE 19

S/N	MDAS LIST 2016 ACCOUNTS	INVESTMENT PROPERTY	ACCUM. PROV. FOR DEP - INVESTMENT PROPERTY- LAND & BUILDING – GENERAL	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL
		3202	440201	240201
	ADMINISTRATIVE SECTOR			
1	BUREAU OF PUBLIC PROCUREMENT (BPP)	4,806,375.00	-	-
2	FEDERAL DEFENCE MINISTRY- MAIN MOD	30,844,900.00	-	-
3	NIGERIAN ARMY	136,607,075.82	-	-
4	DEFENCE MISSIONS	34,628,558.24	-	-
5	CODE OF CONDUCT TRIBUNAL	4,000,000.00	-	-
6	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	70,333,479.85	-	-
7	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY – VOM	594,579,347.99	-	-
8	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY – VOM	181,678,791.43	-	-
9	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	15,000,000.00	-	-

10	FEDERAL MINISTRY OF WORKS, POWER & HOUSING – HQTRS	197,366,575.05	-	-
11	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT – ABUJA	10,896,500.00	-	-
12	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	4,395,000.00	-	-
13	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	787,605,658.02	-	-
	LAW & JUSTICES SECTOR		-	-
14	FEDERAL HIGH COURT-LAGOS	68,650,000.00	-	-
15	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	61,443,618.80	-	-
	SOCIAL SECTOR		-	-
16	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT – HQTRS	30,253,250.78	-	-
17	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	1,746,695,986.00	-	-
18	FEDERAL POLYTECHNIC OFFA	231,191,467.71	66,110,559.22	-
19	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	171,644,091.00	56,859,750.00	-
20	FEDERAL COLLEGE OF EDUCATION GOMBE	58,927,961.24	-	-
21	FEDERAL COLLEGE OF EDUCATION KANO	34,746,934.25	-	-
22	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	590,806.00	-	-
23	UNIVERSITY OF ILORIN	16,850,000.00	-	-
24	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	75,414.74	-	-
25	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	1,434,550,602.06	-	-
26	F.S.C. SOKOTO	19,605,424.50	-	-
27	FGC IKURIN	32,794,100.10	-	-
28	FGC UGWOLAWO	36,834,236.00	-	-
29	FEDERAL SPECIALIST HOSPITAL, IRRUA	55,703,641.22	-	-
30	FEDERAL MEDICAL CENTRE, KEBBI STATE	13,000,000.00	3,900,000.00	-
31	FEDERAL MEDICAL CENTRE, BAYELSA STATE	117,000.00	-	-
32	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	142,589,106.99	-	-
	TOTAL	**4,026,170,022.59**	**126,870,309.22**	**0.00**

2.29.2 Depreciation charges with no asset opening balances

The MDAs on the table below accounted for accumulated depreciation but did not disclose the opening balance for Investment Property as well as the depreciation charge for the year. This raises concern over the quality of the accounting processes that were in place.

TABLE 20

MDAS LIST 2016 ACCOUNTS	INVESTMENT PROPERTY	ACCUM. PROV. FOR DEP - INVESTMENT PROPERTY- LAND & BUILDING - GENERAL	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL
-	3202	440201	240201
NEWS AGENCY OF NIGERIA	-	38,503,124.00	-
FEDERAL COLLEGE OF EDUCATION AKOKA	-	56,859,750.00	-
TOTAL		**95,362,874.00**	

2.29.3 Depreciation - ₦11,370,838,758.08 - Note 16

The Statement of Accounting Policies submitted by the Office of the Accountant-General states that **"Land held by Government shall not be depreciated".** However, Note 16 (Depreciation) of the Financial Statement revealed that depreciation was charged on Lands and Buildings as a lump sum. This is contrary to IPSAS 17: which says inter alia '**Land and buildings are separable assets and are accounted for separately,** even when they are acquired together land has an unlimited useful life and therefore is not depreciated'.

The Accountant-General was requested to do the following:

(d) In line with IPSAS 17, the figures for Lands and Buildings should be accounted for separately in the financial statements.

(e) The amount for depreciation of buildings alone should be revised accordingly.

(f) A separate accounting code should be created for 'Land' alone.

These amendments were not included in the final financial statements.

2.30 SOCIAL BENEFITS: - ₦262,380,807,035.99 Note 12

The following observations were made during our examination of the balances disclosed for Social Benefits and Note 12:

2.30.1 Extra-Budgetary Expenditure on Social Benefits - ₦74,166,651,242.36

The 2016 total actual cost for Social Benefits amounted to **₦262,380,807,035.99** whereas the budgeted amount for the period was **₦188,214,155,793.63** as contained in the Budget Report, resulting in extra-budgetary expenditure of **₦74, 166,651,242.36**.

In addition, it was observed that there was no breakdown of the total Social Benefit cost of **₦262,380,807,035.36,** to disclose the different individual amounts for gratuity, pension and death benefits that make up social benefits.

2.30.2 Nil entries for Social Benefits for certain MDAs.

Further examination of the 2016 Financial Statements, revealed that out of nine hundred and twenty-four **(924)** Ministries, Departments and Agencies (MDAs) contained therein, eight hundred and sixty-seven **(867)** of them had nil balances recorded against them for Social Benefits. The failure to disclose balances for each of the MDAs raises

significant concerns on the accuracy and completeness of the balance of **₦262,380,807,035.99** submitted as the total balance for Social Benefits.

2.30.3 Doubtful and Unusual Items of Social Benefits - ₦1,529,078.11.

It was observed that there were some unusual and immaterial figures for Social Benefits in respect of 6 MDAs amounting to **₦1,529,078.11** as audit believe that the figures are too small to represent benefits under this caption. For example, the figure of ₦78.11 recorded for Federal College of Education Ondo could not have been as it is highly immaterial to be the entitlement belonging to any officer at any point in time either as gratuity or pension for the year. This entry raises further concerns on the quality of the accounting process in place at the MDAs. The other amounts contained in the table listed below appear incomplete, and possibly understated

TABLE 21

S/N	CODES	MDAs	AMOUNT ₦
1	252040001	CROSS RIVER RBDA	64,000.00
2	517018001	FEDERAL POLYTECHNIC ADO-EKITI	50,000.00
3	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	78.11
4	517019014	FEDERAL COLLEGE OF EDUCATION OYO	750,000.00
5	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	165,000.00
6	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	500,000.00
		TOTAL	**₦1,529,078.11**

In his response the Accountant General maintained that MDAs will only report under this head if they incurred expenditure. Audit is of the view that MDAs should report balances on this head as long as staff are exiting the service.

The Accountant-General of the Federation was asked to do the following:

(i) Work with the relevant MDAs to ensure adequate budget coverage for social benefits in future financial years.

(ii) Provide a breakdown of the total figure of **₦262,380,807,035.36** to show individual amounts for gratuity, pension and death benefits etc for better disclosure.

(iii) Give clear explanations why only fifty-seven MDAs have entries for Social Benefits for the year 2016.

(iv) Provide further clarification on the unusual and immaterial figures of social benefits as stated above.

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2.31 LONG TERM BORROWINGS – ₦9,955,728,649,356.90 Note 43

Our examination of the long-term loan component of the Financial Statements showed that the total borrowings amounted to ₦9,955,728,649,356.90 as at December 2016, of which ₦7,564,937,464,592.00 was stated as Domestic Debt and ₦2,390,791,184,764.90 as External loans. We further noted that the balances published by the Debt Management Office as at 31 December 2016 differed significantly from

those stated by the Accountant-General. The table below shows the differences we identified.

Table 22: Differences in FGN Debt balances between the Financial Statements and the Debt Management Office.

Type of Debt	Current Portion of Borrowings ₦' million	Long Term Borrowings ₦' million	Total Borrowings from the Financial Statements ₦' million	DMO Debt balances[12] ₦' million	Differences ₦' million
External loans	2,518,918.21[13]	2,390,791.18	4,909,709.39	3,478,915.40	1,430,793.99
Domestic loans		7,564,937.46	7,564,937.46	11,058,204.30	3,493,266.84

The Accountant-General was asked to reconcile the financial statement figures with that of the DMO, especially in view of the accounting policy indicating that DMO figures will be used for debt disclosures.

2.32 RESERVES AND ACCUMMULATED DEFICIT: NET DEFICIT OF ₦13,405,070,027,589.60 NOTES 45 AND 46

Our review of the 2016 Financial Statements revealed that the sum of ₦13,405,070,027,589.60 was reported by the Accountant-General as the net deficit as at 31st December 2016. We note however the following likely gaps in the assets stated within the financial statements;

(a) The total balance of ₦921,450,635,623.02 stated as the carrying value for Plants Property and Equipment is likely to be materially under-stated. We are clear that the Federal Government has taken advantage of the allowance for first time adoption of IPSAS, and the accurate asset balance will be built over the first three financial years of IPSAS reporting.

(b) The Federal Governments share of Nigeria's Foreign Reserves is not reflected within the Financial Statements.

From the above, we expect that an accurate asset position is necessary in order to derive an accurate surplus or deficit as at the end of the financial year.

The Accountant-General was asked to ensure future financial statements include the full asset position of the Federal Government.

2.33 PAYABLES - ₦199,969,257,538.71 Note 38

Audit scrutiny of Other Payables and the details in Note 38 revealed that out of the reported balance of ₦199,969,257,538.71 for the component, the sum of ₦5,652,289,124.43 was said to be Deferred Income as detailed below.

[12] From the Debt Management Office Annual Report 2016, Page 17, Table 3.1: Nigeria's Total Public Debt Outstanding.

[13] Note 40 does not specify the External and Domestic elements of this borrowing. The table above assumes all to be external.

TABLE 23

S/N	NAMES OF MDAs	AMOUNT N
1	Tertiary Education Trust Fund	5,567,760,152.74
2	Federal Polytechnic Ado Ekiti	1,149,036.00
3	University of Ilorin	7,526,527.69
4	Federal University – Dutsin-Ma	75,315,333.00
5	FMC Taraba state	538,075.00
	TOTAL	**5,652,289,124.43**

No disclosure was provided on the nature of the Deferred Income.

2.33.1 Debit balance of Payables – (₦559,557,716.11)

In addition, it was observed that 6 MDAs listed below reported an unusual and unlikely debit balance of - ₦559,557,716.11 as Payables.

TABLE 24

S/N	NAMES OF MDAs	AMOUNT ₦
1	Office of the Head of Civil Service of the Federation HQTRS	-112,000.00
2	Agricultural Research and Management Institute Ilorin	-74,465,785.83
3	Teachers Registration Council of Nigeria	-395,604,552.83
4	FGC Keffi	-41,756,352.29
5	FGGC Keana	-46,619,025.16
6	Federal Medical Centre Azare Bauchi	-1,000,000.00
	TOTAL	**-559,557,716.11**

The Accountant-General was asked to:

(c) Provide detailed information to substantiate the Payable balance of ₦199,969,257,538.71

(ii) Explain the nature of the deferred income of ₦5,753,445,635.21 reported in the financial statements.

(iii) Explain how 6 MDAs reported debit balances as 'Other Payables'.

SECTION 3

FEDERATION ACCOUNT

3.0 THE FEDERATION ACCOUNT

3.1 PREPARATION AND SUBMISION OF THE FINANCIAL STATEMENTS

3.1.1 FORMAT OF THE FINANCIAL STATEMENTS

The Federation Account Allocation Committee (FAAC) Secretariat within the Office of the Accountant-General of the Federation submitted the Federation Account for the year 2016 for audit. (**See Annex 'A' for the Federation Account).** The statements submitted were a summary statement of receipts and payments. We noted the requirement within Allocation of Revenue (Federation Account, etc) Act for the Accountant-General of the Federation to submit a report to the National Assembly on the payments made to each State.

In view of what was submitted to audit, we expect that for future submissions, the FAAC secretariat should work with the Office of the Accountant General to prepare General Purpose Financial Statements for the Federation Account as far as is possible, including all Receivables, Excess Crude balances, Special Accounts, Funds and Levies.

3.2. 2016 FEDERATION ACCOUNT REVENUES

Examination of Federation Account Allocation Committee (FAAC) records presented for audit at the Office of the Accountant-General of the Federation revealed the revenue collection into the Federation Account in pursuance of Section 162 of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) by collecting Agencies for the year ended 31st December, 2016 was as follows:

TABLE 1 TOTAL INFLOWS INTO FEDERATION ACCOUNT

S/N	Collecting Agency	Total Revenue Collected	Other Deductions before Payment to Fed Account/Excess Account	Amount Paid to Excess Crude/PPT/Royalty Account	Amount Paid to Federation Account
		A	B	C	D= A-B-C
		₦	₦	₦	₦
1.	**NNPC**	1,725,318,486,455.07	927,568,696,364.33	0.00	**797,749,790,090.74**
2.	**DPR**	468,018,699,815.74	0.00	0.00	**468,018,699,815.74**
3	**FIRS**	2,320,485,354,727.58	0.00	361,230,422,517.15	**1,959,254,932,210.43**
4	**NCS**	548,818,746,747.07	0.00	0.00	**548,818,746,747.07**
5	**SOLID MINERALS**	9,923,015,028.00	0.00	0.00	**9,923,015,028.00**
	Total	**₦5,072,564,302,773.46**	**₦927,568,696,364.33**	**₦361,230,422,517.15**	**₦3,783,765,183,891.98**

From the above, it was observed that the total revenue collected and payable to the Federation Account for the year 2016 by various collecting Agencies as per CBN Component Statements amounted to ₦5,072,564,302,773.46 out of which collecting Agencies made deductions of a total of ₦1,288,799,118,911.48 before remitting the sum of ₦3,783,765,183,891.98 into the Federation Account.

(i) From the total collected revenue of ₦1,725,318,486,455.07 by NNPC payable to the Federation Account, the Corporation deducted the sum of ₦927,568,696,364.33 which represented the Joint Venture Cash Call (JVC) before paying the resulting net figure of ₦797,749,790,090.74 shown in the

above table to the Federation Account. The deduction of ₦927,568,696,364.33 from the revenue collected is contrary to the provisions of Section 162(1) of the 1999 Constitution (as amended) which stipulates that "all revenue proceeds should be paid to the Federation Account''. This issue of un-constitutional deductions has been a regular subject of my previous annual reports without any positive response from NNPC Management.

(b) It was also noted that the total collected revenue of ₦468,018,699,815.74 was paid to the Federation Account by Department of Petroleum Resources (DPR) (for the year 2016). There were no deductions for the period.

(c) In addition, the Federal Inland Revenue Service collected Revenue of the sum of ₦2,320,485,354,727.58 payable to the Federation Account, from which a sum of ₦361,230,422,517.15 being excess proceeds from PPT was deducted to arrive at the net figure of ₦1,959,254,932,210.43 which was paid into the Federation Account.

(e) The total revenue amounting to ₦548,818,746,747.07 collected by Nigeria Customs Service and paid into the Federation Account, was made up of the following:

Table 2

S/N	Details	Amount
		₦
I	Import Duties	461,114,089,012.19
Ii	Excise Duties	40,948,326,726.25
iii	Fees	2,131,472,043.08
Iv	Custom Penalty Charges	1,029,632.85
V	CET Levy	44,606,834,635.70
vi	Auction Sales	16,994,697.00
	Total	**₦548,818,746,747.07**

(f) The total amount of ₦9,923,015,028.00 was the revenue payable to the Federation Account from Federal Ministry of Mines and Steel for the year 2016 as solid mineral revenue. There were no deductions made.

The Accountant-General has been requested to ensure that:

(i) Henceforth, all the deductions made at source should be stopped in line with Section 162 of the Constitution. Any payment to be made from Federation Account Revenues should be made by the Federation Account Allocation Committee (FAAC) and not by any Collecting Agency.

(ii) The Federal Government considers whether it is more appropriate for a percentage of revenues to be given to NNPC as cost of collection as it is being given to NCS (7%), FIRS (4% of Non-Oil revenue) and DPR (4%).

3.3 NON-COLLECTION OF REVENUE FOR SOME PERIOD

It was observed from the CBN Components Statements that no collections were reported into the Federation Revenue Account by some revenue collecting Agencies for certain months of the year as stated below:

Table 3

AGENCY	Type of Revenue	Period of Non Collection	No of months
NNPC	Gas Receipts	Jan – June and Sept. and November,2016	8
NNPC	Miscellaneous Receipts	February – December, 2016	11
DPR	Rentals	May, 2016	1

It was not clear from available records why these months recorded no revenue collections and no explanation was provided for this.

The Accountant-General has been requested to:

(i) Obtain an explanation from the Group Managing Director of NNPC and Director DPR for the non-collection of revenue during these relevant months.

(ii) Ensure that any revenue found due for these months is remitted to the Federation Account, and evidence forwarded for audit verification.

3.4 DISCREPANCIES BETWEEN ACCOUNTANT-GENERAL'S TRANSCRIPT AND FAAC FIGURES, RESULTING IN OVERPAYMENTS OF THE 4% COST OF COLLECTION FEE TO THE FEDERAL INLAND REVENUE SERVICE (FIRS) AND THE DEPARTMENT OF PETROLEUM RESOURCES (DPR)

Our examination of the Accountant-General's Transcript and FAAC figures revealed that the FIRS and DPR were over paid cost of collection in the month August 2016 in the amounts of ₦305,922,200.48 and ₦531,160,436.78 respectively totaling ₦837,082,637.24 as detailed below.

Table 4

MONTH	AGENCY	OAGF TRANSCRIPT FIGURES	FAAC FILE FIGURES.	DIFFERENCE
		₦	₦	₦
AUGUST	FIRS	6,362,068,867.39	6,056,146,666.91	305,922,200.48
AUGUST	DPR	1,858,416,691.42	1,327,256,254.66	531,160,436.76
	TOTAL	**8,220,485,558.81**	**7,383,402,921.57**	**837,082,637.24**

From the table, it was observed that what was captured in the Accountant-General's Transcript as payments for the month of August for FIRS and DPR as cost of collection differs from what FAAC approved in the FAAC file.

It is expected that only figures approved by FAAC are to be paid by the Accountant-General of the Federation. The difference resulted in overpayments of ₦837,082,637.24 by the Accountant-General to the two collecting agencies.

The Accountant-General has been requested to:

Ensure that the overpayments to FIRS and DPR are recovered and paid back to the Federation Account and evidence of recovery forwarded for audit verification.

3.5 DECLINE IN REVENUES COLLECTED

We noted that the revenues collected in 2016 when compared with the previous years has fallen across all collecting agencies except the Nigerian Customs Service which increased by approximately 20% from ₦456,169,687,486.76 to ₦548,818,746,747.07 (a difference of ₦93,649,059,260.31).

Table 5

Year	NNPC	DPR	FIRS	NCS	Total
	₦	₦	₦	₦	₦
2011	4,627,977,490,943.77	1,062,598,638,253.36	3,654,792,579,154.57	422,093,923,605.96	9,767,462,631,957.66
2012	3,763,324,138,247.77	1,098,543,288,370.99	4,145,919,112,568.57	474,917,436,855.02	9,482,703,976,042.35
2013	2,085,181,336,091.95	739,198,020,481.48	3,011,875,060,030.05	433,593,019,599.32	6,269,847,436,202.80
2014	3,435,854,107,096.92	1,016,816,157,447.03	3,645,280,593,985.73	566,243,634,028.06	8,664,194,492,557.74
2015	2,442,895,781,050.53	608,083,591,121.01	2,403,882,419,922.32	456,169,687,486.76	5,911,031,479,580.62
2016	1,725,318,486,455.07	468,018,699,815.74	2,320,485,354,727.58	548,818,746,747.07	5,062,641,287,745.46
Total	18,080,551,339,886.00	4,993,258,395,489.61	19,182,235,120,388.80	2,901,836,448,322.19	45,157,881,304,086.60

The NNPC revenue fell from ₦2,442,895,781,050.53 to ₦1,725,318,486,455.07 a difference of ₦717,577,294,595.46 representing about 29% decrease, FIRS revenue fell from ₦2,403,882,419,922.32 in 2015 to ₦2,320,485,354,727.58 a difference ₦83,397,065,164.74 representing a marginal 3.4% decrease while that of DPR fell from ₦608,083,591,121.01 to ₦468,018,699,815.74 a difference of ₦140,064,891,305.27 representing 23% decrease.

We recommend that these revenues collecting agencies continue to evolve strategies and policies that would help to increase the revenue attributable to their agencies as being done by the FIRS recently and help improve the revenue to the Federation Account.

3.6 DISTRIBUTION OF FEDERATION ACCOUNT REVENUES TO FEDERAL, STATE AND LOCAL GOVERNMENTS.

From records made available for audit, it was observed that, a total of ₦3,108,018,490,183.70 as set out below was distributed to the three tiers of government in the year after various deductions.

TABLE 6: DISTRIBUTION OF FEDERATION ACCOUNT TO THREE TIERS OF GOVERNMENT

Details	Federal Govt	State Govts.	Local Govts.	Total
	₦	₦	₦	₦
Mineral	757,938,474,180.09	384,436.522,970.61	296,384,445,104.59	1,438,759,442,255.29

Non-Mineral	766,110,492,145.90	388,581,479,691.33	299,580,032,995.55	1,454,272,004,832.78
13% Derivation	0	214,987,043,095.63	0	214,987,043,095.63
TOTAL	**1,524,048,966,325.99**	**988,005,045,757.57**	**595,964,478,100.14**	**3,108,018,490,183.70**

In addition, the following table shows the distribution of revenue from other sources to the three tiers of government.

TABLE 7: DISTRIBUTION OF REVENUE FROM OTHER SOURCES TO THE THREE TIERS OF GOVERNMENT

	EXCHANGE DIFFERENCE			DOMESTIC EXCESS CRUDE(NAIRA)-MINERAL	AUGMENTATION REVENUE (EXCESS OIL)	TOTAL(NAIRA)	EXCESS CRUDE REVENUE(DOLLARS)
	MINERAL	NON-MINERAL			PPT		
	₦	₦		₦	₦		
FEDERAL GOVT	115,120,923,465.80	62,710,638,437.61		99,878,971,091.39	342,770,087.44	278,053,303,082.24	14,122,159,863.23
STATE GOVT	58,390,870,823.96	31,807,673,862.03		50,659,948,890.71	173,857,569.05	141,032,351,145.75	7,162,948,207.01
LOCAL GOVT	45,016,913,883.73	24,522,383,291.84		39,056,697,123.83	134,036,898.32	108,730,031,197.72	5,522,332,824.26
DERIVATION			32,653,715,014.42	28,330,379,567.53	97,225,738.06	61,081,320,320.01	4,005,709,558.93
						588,897,005,745.72	30,813,150,453.43

3.7 DIRECT DEDUCTIONS FROM FEDERATION ACCOUNT TO OFFSET DEBTS OWED BY STATES AND FCT - ₦409,545,937,980.74

It was observed from the records presented for audit examination that a total of ₦409,545,937,980.74 was deducted directly from the allocations to States and FCT to offset external debts owed by them without certification by the Auditor General for the Federation In violation of Section 168(1) of the Constitution of the Federal Republic of Nigeria, 1999 which requires that such off-set by the Federal Government from the allocation of States shall be certified by the Auditor-General for the Federation before payment.

The Accountant-General has been requested to:

(i) Provide explanation for non-compliance with Section 168(1) of the Constitution.

(ii) Ensure that henceforth, no such off-set are made from the Federation Account without the certification of the Auditor-General for the Federation in compliance with the Constitution.

3.8 MAINTENANCE OF EXCESS CRUDE OIL/PPT/ROYALTY ACCOUNT WITHOUT LEGAL AUTHORITY – ₦361,230,422,517.15

Examination of records and documents presented to the Audit Team in respect of the Excess Crude Account (ECA), revealed that a sum of ₦361,230,422,517.15 summarized below and classified as PPT/Royalty was deducted from total Oil and Gas revenue collected before the balance was paid to the Federation Account.

These deductions would appear to contravene the provisions of Section 162 (1) of the Constitution of the Federal Republic of Nigeria, 1999 which states that 'The Federation

shall maintain a special account to be called "The Federation Account" into which shall be paid **all** revenues collected by the Government of the Federation'.

It was noted by the team that there was no legal authority for the creation of the Excess Crude oil/PPT/Royalty Account which is operating contrary to the provisions of the Constitution. Efforts made by the audit team to obtain legal authority for the creation of Excess crude Oil/PPT/Royalty Account proved abortive.

This observation has been consistently mentioned in my previous reports since the year 2007 without any positive action taken by the Federal Government to address this anomaly.

Table 8

Details	Excess Crude /PPT/Royalty ₦	Appendix
NNPC (Excess Crude)	0.00	III
DPR (Excess Royalty)	0.00	IV
FIRS (Excess PPT)	361,230,422,517.15	V
Total	**361,230,422,517.15**	

Excess Crude Oil/Royalty/PPT Deductions

We recommend that relevant government agencies and FAAC, should initiate the process to legalize the creation of the Excess Crude Oil/PPT/Royalty Account through the National Assembly.

3.9 DOWNWARD TREND IN CRUDE OIL PRODUCTION

A review and analysis of the Monthly Crude Oil Production recorded in the Joint Ventures, Production Service Contracts (PSCs), Service Contracts (SCs) and others presented for audit by the Crude Oil Marketing Department (COMD) showed a downward reduction trend in Crude Oil Production over the last three years; 2014, 2015 and 2016 as stated on the Table below.

Table 9

YEAR	TOTAL	PER DAY	JV	CA/MCA	PSC	SC	INDEPENDENT	MARGINAL FIELD
2014	**798,541,589**	2,187,785	256,364,312	140,491,170	320,200,461	3,004,571	58,799,203	19,681,872
2015	**777,073,398**	2,128,968	248,451,028	125,077,916	320,813,049	2,560,411	55,125,636	25,045,358
2016	**661,085,662**	1,806,245	206,286,713	83,393,756	323,182,866	2,211,120	29,227,685	16,783,522

The total crude oil production was noted to have fallen from **798,541,589** Bbls recorded in 2014 to **661,085,662** Bbls in 2016 a drop of **137,455,927** Bbls.

From the above table, the total production of 661,085,662 Bbls recorded for 2016 was the addition of the total production recorded by the JVCs, PSCs, SCs, etc. However, there was no comprehensive breakdown of these production figures into respective components of Joint Ventures, PSCs, SCs, etc for proper reconciliation and confirmation with the figures in the Audited Annual Returns presented by the Joint Venture Companies and PSCs.

Implication
The downward trend in production means that the revenue accruable to the Federation Account from oil source continued to fall over the last 3 years 2014 to 2016.

3.10 POOR RECORD KEEPING FOR THE LIFTING OF CRUDE TO TWO REFINERIES

3.10.1 From our review and examination of the Domestic Crude Oil Lifting sales profile presented for audit verification, it was noted that several deliveries were stated to be jointly lifted by or delivered to Warri Refinery and Petrochemical Company (WRPC) and Kaduna Refinery and Petrochemical Company (KRPC) without necessary details or breakdown of what was delivered to the respective companies.

From the examination carried out a total crude oil lifting of 8,399,027 bbls with a total sales value of **$376,655,589.03 (₦102, 659,577,632.16**) was stated to have been lifted jointly by these two companies. The failure to properly separate these deliveries and charge directly to each company makes it difficult to reconcile and account for each lifting.

The NNPC Group Managing Director should also ensure proper delineation of Crude oil deliveries to the Refineries for proper accountability.

3.11 LOW UTILISATION OF DOMESTIC CRUDE ALLOCATION BY THE REFINERIES

Audit review of Domestic Crude Report in respect of the utilization of the domestic crude allocation to NNPC revealed a low percentage utilization by the Local Refineries (KRPC, WRPC & PRPC). From the total intake of **126,163,388** Bbls Domestic Crude Oil lifting made between January – December, 2016, only a marginal **23,085,639** Bbls (18%) was used to service these Refineries and a total of **67,386,566** Bbls (53%) was lifted for off-shore processing.

Details of the utilization of the domestic crude oil by NNPC are as stated below:

Implication
The implication is that, the local processing of crude contributed very marginally to the domestic consumption as imported refined products from processed exported domestic crude largely account for the domestic consumption.

Also, this partly explains the high cost of petroleum products domestically as the bulk of supplies were made from offshore processed products and through product exchange.

The Group Managing Director of NNPC has been advised to review the Crude oil allocation to local refineries and ensure there are no unwholesome practices in the application of the amounts surplus to local refinery requirements.

The Federal Government is also advised to take all steps necessary to ensure local refining capacity can absorb the amounts of crude allocated, and the volume of imported products is made minimal.

3.12 LOW REVENUES FROM EXPORT SALES OF CRUDE OIL AND GAS INTO THE FEDERATION ACCOUNT

J V Cash calls are funds injected into Joint Ventures by the NNPC on behalf of the Federation. These funds are obtained out of revenues accruing to the Federation that would otherwise have been paid onto the Federation Account for allocation to the three tiers of Government. Firstly, it is unclear how and where the asset values of these investments in Joint Ventures on behalf of the Federation are determined and reported.

Secondly, from the analysis and review of the Revenue and Account documents presented by the Crude Oil Marketing Department (COMD) of the NNPC in respect of Sales of crude oil and gas and payment of JV Cash Call funding, it was observed that only a marginal sum was returned as revenue from Export of Crude Oil and Gas revenue inflows to the Federation Account for year January to December, 2016.

From the total receipts by NNPC of **US$2,399,642,012.90 (₦569,143,803,033.21** from export sales of crude oil and gas for the year, a total amount of US$**2,348,880,056.93 (₦517,354,153,159.77**) was paid out to fund JV Cash Calls, leaving only **US$72,875,099.00 (₦22,423,859,671.82**) which was paid to the Federation Account. (See details below).

Table 10

	TOTAL RECEIPTS (US$)	TOTAL RECEIPT (N)	JV CASH CALL (US$)	JV CASH CALL (N)	EX-RATE	TRANSFER TO FEDERATION(US$)	TRANSFER TO FEDERATION (N)
January	407,857,570.50	79,940,083,818.00	(197,154,847.93)	38,642,350,194.28	196.00	0	
February	236,700,313.62	46,393,261,469.52	(407,857,570.50)	79,940,083,818.00	196.00	0	
March	141,868,647.05	27,806,254,821.80	(236,700,313.62)	46,393,261,469.52	196.00	0	
April	300,590,276.30	58,915,694,154.80	(141,868,647.05)	27,806,254,821.80	196.00	0	
May	149,876,804.96	29,375,853,772.16	(300,590,276.30)	58,915,694,154.80	196.00	0	
June	219,264,879.37	42,975,916,356.52	(149,876,804.96)	29,375,853,772.16	196.00	0	
July	212,254,178.69	59,855,678,390.58	(214,398,900.00)	60,460,489,800.00	282.00	4,865,979.37	1,372,206,182.34
August	180,931,221.24	56,450,541,026.88	(168,129,620.00)	52,456,441,440.00	312.00	44,124,558.69	13,766,862,311.28
September	115,567,783.24	35,248,173,888.20	(157,046,660.00)	47,899,231,300.00	305.00	23,884,561.24	7,284,791,178.2
October	97,290,416.12	29,600,609,104.51	(115,567,783.24)	35,161,498,050.77	304.25	0	
November	162,398,217.21	49,369,058,031.84	(97,290,416.12)	29,576,286,500.48	304.00	0	
December	175,041,704.60	53,212,678,198.40	(162,398,217.21)	49,369,058,031.84	304.00	0	
TOTAL	**2,399,642,012.90**	569,143,803,033.21	**2,348,880,056.93**	**517,354,153,159.77**		**72,875,099.30**	**22,423,859,671.82**

It should be noted, that the above JV Cash Calls deducted from the proceeds from export oil and gas sales did not include an amount of **₦355,173,305,887.21** also paid from the receipts from Domestic Crude oil sales as JV cash calls as detailed below:

Table 11

S/N	MONTH	AMOUNT ₦
1	June	49,784,217,180.00
2	July	61,615,100,170.00
3	August	52,959,007,240.00
3	September	30,150,652,200.00
4	October	59,498,978,610.00
5	November	75,298,978,610.00
6	December	25,866,371,877.21
	TOTAL	**₦355,173,305,887.21**

Implication

The implication of the above was that the bulk of the revenues received from the sales of domestic crude oil and gas by NNPC are paid out as Joint Venture cash call

payments. It also unclear whether the Joint Ventures are profitable and how the Federation's interest in these Joint Ventures is accounted for.

We recommend that the situation described above is reviewed urgently, as this matter has been reported in several previous annual audit reports. We further request that all Joint Ventures are fully disclosed in annual financial statements for the Federation, with clear information on the amounts invested to date into each venture, the fair values of such investments and the profitability to date or otherwise of each venture. This information should be presented for the audit of balances relating to the Federation and/or the public interest.

3.13 LOW GOVERNMENT LIFTING/TOTAL PRODUCTION RATIO – 35%

The analysis of the Total Government Lifting and its relation to the Total Production for the year from the schedules and document presented by the Crude Oil Marketing Department (COMD) revealed a comparably low ratio of 35% as detailed below (i.e. **231,652,622/661,085,662 x 100%).** Considering the fact that Government's lowest contributory ratio (NNPC Equity %) in all of the Joint Ventures is 55%, having this low lifting ratio may indicate inappropriate lifting figure for the Government.

Table 12

MONTH	FED. EXPORT	FED. DOMESTIC	FIRS	DPR	3RD PARTY FINANCING	TOTAL GOVT.LIFTING	TOTAL PRODUCTION
	BBls	BBls	BBls	BBls	BBls	BBls	BBls
January	5,382,635	11,302,861	6,102,912	1,000,000	2,046,234	25,834,645	66,626,809
February	3,047,586	10,268,966	5,327,773	1,525,886	988,000	21,158,211	59,212,928
March	4,950,908	14,185,585	4,223,368	773,000	1,093,000	25,225,861	60,682,760
April	2,111,342	13,050,958	2,822,524	1,298,533	972,000	25,255,357	59,574,936
May	4,294,720	11,290,998	2,045,570	383,157	243,000	18,257,445	52,167,434
June	3,159,142	8,958,721	3,737,956	500,000	1,385,000	17,740,819	53,065,307
July	2,181,583	9,056,579	3,925,838	1,049,049	977,000	17,190,049	51,374,608
August	1,843,579	8,975,016	5,130,420	327,126	190,000	16,466,141	47,263,880
September	452,661	4,164,392	5,203,922	232,000	1,436,055	11,489,030	49,456,803
October	1,943,053	11,901,838	4,016,873	187,489	128,000	18,177,253	54,923,620
November	2,243,402	13,584,651	3,921,311	2,169,768	1,194,000	23,113,132	57,854,600
December	1,777,480	9,422,823	4,494,376	770,000	280,000	16,744,679	48,881,977
TOTAL	**33,388,094**	**126,163,388**	**50,952,843**	**10,216,008**	**10,932,289**	**231,652,622**	**661,085,662**

3.14 INTEREST ON FUNDS INVESTMENTS ON FOREIGN PPT/ROYALTY AND EXCESS CRUDE $9,509,836.84

During the examination of Transfers to Foreign Excess PPT/Royalty and Foreign Excess Crude Accounts it was observed that during the year 2016, amounts totaling USD6,010,705.29 and USD3,499,131.55 as detailed below were credited to the Foreign PPT/Royalty and Foreign Excess Crude Account as interest on Funds Investments.

The authority for placing the funds which yielded the above interests totaling USD9,509,836.84 in deposit account, the principal sums deposited, the tenor and rate of interest were not made available for audit verification.

This observation had also been a subject of my reports since 2007 without any positive response from Central Bank of Nigeria.

Records made available for audit further revealed that the balances in the Foreign PPT/Royalty and Foreign Excess Crude Accounts as at 28th December 2016 were USD0.00 and USD168,251,826.04 respectively. This suggests the Foreign PPT/Royalty was depleted before the year end.

3.15 ALLOCATIONS UNDER SPECIAL FUNDS

3.15.1 0.5% FGN STABILIZATION FUND

The 0.5% FGN Stabilization Fund was created to provide financial support to States whenever they suffer an absolute decline in revenues due to factors outside their control. This support is to be in the form of an augmentation of the States' allocation.

Table 13

S/N	MONTH	STABILISATION FUND
		₦
1	JANUARY	1,400,598,193.05
2	FEBRUARY	1,304,788,292.00
3	MARCH	1,207,292,031.22
4	APRIL	1,035,618,675.78
5	MAY	960,666,967.20
6	JUNE	1,070,899,238.05
7	JULY	1,852,754,044.41
8	AUGUST	2,452,763,043.66
9	SEPTEMBER	2,834,289,849.04
10	OCTOBER	1,142,286,147.65
11	NOVERMBER	917,563,805.47
12	DECEMBER	929,163,394.25
	TOTAL	**₦17,108,683,681.78**

From available records, a total of ₦17,108,583,681.78 accrued from the Federation Account into 0.5% Stabilization Fund from January – December 2016. During the examination of Central Bank, Bank Statements for the year, we observed that the sum of ₦2,812,694,928.36 was funds released to the Nigerian Sovereign Investment Authority (NSIA), and ₦14,374,728,817.20 to the Federal Ministry of Defense from the Stabilization Fund (See Table 14 below).

TABLE 14: RELEASE OF FUNDS TO THE NIGERIA SOVEREIGN INVESTMENT AUTHORITY (NSIA) AND MINISTRY OF DEFENCE

S/N	DATE	DETAILS	AMOUNT ₦
1	1/29/2016	Being release of funds to NSIA by AGF	406,701,291.11
2	1/3/2016	Being release of funds to NSIA by AGF	344,994,926.93
3	3/29/2016	Transfer to NSIA by AGF	320,688,657.12
4	5/5/2016	Being release of funds to NSIA by AGF	277,113,250.05
5	1/1/2016	Being release of funds to NSIA by AGF	259,862,213.52
6	6/27/2016	Being 25% of 05/16 allocation into Stab. a/c for NSIA	285,601,520.63
7	9/29/2016	Being release of funds to NSIA by AGF	501,910,042.74

8	10/26/2016	Being 25% of 05/16 allocation into Stab. a/c for NSIA	415,823,026.26
9	8/7/2016	Release to the Fed Min of Defence for internal security operation and immediate requirement for the establishment of a new division. VIDE FD/RS/31/VOL. XI/45/DF	14,374,728,817.20
		TOTAL	**₦17,187,423,745.56**

The Accountant-General has been requested to:

(i) Provide the authority for the Funds Invested, tenor of the investment, rate of interest payable, certificate for the funds invested and forward same for audit verification.

(ii) Explain the utilization of ₦14,374,728,817.20 for the purpose of funding a new division contrary to the purpose for which the Fund was created.

(iii) Provide evidence of refund of this sum of ₦17,187,423,745.56 back to the Stabilization Fund.

3.16 ECOLOGICAL FUND

The Ecological Fund was set up for the amelioration of general ecological problems in any part of Nigeria. Examination of records presented for audit revealed that the sum of ₦26,286,790,023.51 was credited to the Ecological Fund as the required 2 per cent deduction from the Federation Account in the year 2016. (See details on Table 15 below).

Table 15: Monthly receipts into the Ecological Fund

S/N	MONTH	ECOLOGICAL FUND ₦
1	JANUARY	2,801,198,385.10
2	FEBRUARY	2,609,576,584.00
3	MARCH	2,414,584,062.44
4	APRIL	2,071,237,351.56
5	MAY	1,921,333,934.40
6	JUNE	2,141,798,476.10
7	JULY	3,705,508,088.81
8	AUGUST	1,226,381,521.83
9	SEPTEMBER	1,417,144,924.52
10	OCTOBER	2,284,572,295.30
11	NOVERMBER	1,835,127,610.94
12	DECEMBER	1,858,326,788.51
	TOTAL	**₦26,286,790,023.51**

Finding

3.17 DEVELOPMENT OF NATURAL RESOURCES

Examination of FAAC records revealed that a total amount of ₦48,601,928,311.08 was received into the Ecological Fund in the year, as the required 3.0% deduction from the Federation Account for the Development of Natural Resources.

Table 16

MONTH	DEVELOPMENT OF NATURAL RESOURCES ₦
JANUARY	4,705,009,928.64
FEBRUARY	4,384,088,661.13
MARCH	4,056,501,224.90
APRIL	3,479,678,750.62
MAY	3,227,841,009.79
JUNE	3,598,221,439.86
JULY	6,225,253,589.20
AUGUST	4,120,641,913.35
SEPTEMBER	4,761,606,946.39
OCTOBER	3,838,081,456.11
NOVERMBER	3,083,014,386.39
DECEMBER	3,121,989,004.70
TOTAL	**₦48,601,928,311.08**

It was observed that the sum of ₦28,239,060,570.89 representing about 58% was paid out of the Fund as loan to carry out various activities that are not related to development of natural resources.

We recommend that henceforth, the Federal Government deploys these Special funds only for the stated objectives of the Funds.

We note that the various withdrawals from Funds by the Federal Government are stated to be borrowings. We further observed that the arrangements for the repayment of these funds or borrowings are unclear. For example, the 2017 Budget did not include any appropriations for the repayment of these borrowings.

We therefore further recommend that arrangements are clarified immediately, for the repayment of any funds not disbursed for the prescribed purposes of these Funds.

3.18 NON-INVESTMENT OF TRANSFER TO FOREIGN EXCESS PPT/ROYALTY ON GAS BY CENTRAL BANK OF NIGERIA (CBN)– USD28,897,596.48

Examination of records of transfer to Foreign Excess PPT/Royalty on Gas revealed that a total sum of USD28,897,596.48 being balance as at 31st December 2016, was not invested by Central Bank of Nigeria (CBN). Audit evidence showed that the Account has significant balances at the end of each year, and that it is economically beneficial to invest the amounts in this account regularly as the interest accruing from investing the balances would increase sources of revenue into the Federation Account. We conservatively estimated the amount of interest revenue lost to the Federation for 2016 from this Account alone to be USD600,000.00.

Table 17

Date	Particulars	Excess PPT & Royalty
		Amount (USD)
01/01/2015	Balance b/f	25,592,625.49
15/04/2015	March 2015	3,304,970.99
01/01/2016	Balance c/d	28,897,596.48
31/12/2016	Balance c/f	28,897,596.48

The Accountant-General was requested to:

(i) Produce the bank statements for the Foreign Excess PPT/Royalty for audit examination.

(ii) Liaise with FAAC to give instructions to Central Bank of Nigeria (CBN) to regularly invest the balance on this account after obtaining the necessary approvals.

3.19 NON-PROVISION OF BANK STATEMENT OF EXCESS PPT/ROYALTY (INVESTED FUNDS)

Our examination of CBN Components Statements for the year 2016, revealed the balance of Excess Crude at December 2016 was ₦0.00, and the transfer of for Excess PPT/Royalty (Invested Funds was ₦361,230,422,517.15 (**Appendices III and V respectively**). However, the Bank Statements in respect of these funds, which would have provided details of the amount invested, the rate and tenor, were not made available for audit verification.

The Accountant-General was requested to provide:

(i) The authority for the Funds Invested, principal sums invested tenor of the investment, rate of interest payable, certificate for the funds invested.

(ii) The bank statements for the Foreign Excess PPT/Royalty and Foreign Excess Crude Accounts and FGN Sovereign Wealth Fund.

(iii) Evidence of action taken in conjunction with Central Bank of Nigeria (CBN) to regularly invest the balances on these accounts after obtaining necessary approval.

The information requested was yet to be provided at the time of this report.

3.20 REFUNDS OF ₦450 BILLION BY NNPC TO FEDERATION ACCOUNT

During our examination of transcripts prepared by the Office of the Accountant General of the Federation, it was observed that a monthly refund of ₦6,330,393,548.39 was made by NNPC from January to December 2016 to the Federation Account totaling ₦75,964,722,576.05 from an outstanding balance of ₦94,956,103,230.39 as at 31st December, 2015 leaving a balance of ₦18,991,380,649.71 as at 31st December 2016.

However, the relevant authorization and other details relating to the debt swap that warranted the Federal Government share of NNPC refundable to be used for debt servicing at source was not produced for audit purpose since 2012.

The Accountant-General of the Federation has been requested to:

(i) Provide a reconciliation of the debt between Office of the Accountant-General of the Federation and NNPC showing the total amount involved, repayment schedule and the outstanding balance as at 31st December 2016 for audit examination.

(ii) Ensure that NNPC pays interest at the prevailing CBN interest rate on the outstanding debt payable to the Consolidated Revenue Fund since year 2012.

3.21 UNDER REMITTANCE OF REVENUE FROM DOMESTIC CRUDE OIL SALES BY NNPC – ₦4,076,548,336,749.75

It was observed from the examination of NNPC report to Technical Sub- Committee of Federation Account Allocation Committee meeting held in December 2016 that a cumulative total of ₦4,076,548,336,749.75 as summarized below and detailed in (**Appendix XVI)** remained unremitted to the Federation Account by NNPC as at 31st December 2016.

The total revenue unremitted as at 1st January 2016 (see the table above) from amounts payable into the Federation Account by NNPC was ₦3,878,955,039,855.73 was. The sum of ₦1,198,138,355,860.30 was due in revenue to the Federation Account out of the total generated in 2016, however, NNPC paid the sum of ₦1,000,545,058,966.20 resulting in an amount withheld of ₦197,593,296,894.02. This brought the total amount withheld by NNPC from the Federation Account as at 31 December 2016 to ₦4,076,548,336,749.75 as shown in the table below.

Table 18

Details	Amount ₦	Amount ₦
Amount Withheld as at 18/12/15		**3,878,955,039,855.73**
Total Due during 2016	1,198,138,355,860.30	
Less: Payment to Federation Account during the year	1,000,545,058,966.20	197,593,296,894.02
Amount Withheld as at 14/12/2016		4,076,548,336,749.75

It is of particular concern that the unremitted balance is increasing year on year.

The Group Managing Director of NNPC has been requested to:

(i) Explain why the sum of ₦4,076,548,336,749.75 had remained unremitted to the Federation Account by NNPC, contrary to constitutional provisions.

(ii) Remit all amounts due to the Federation account.

(iii) Improve on the record of remittances of proceeds to the Federation Account.

(iv) Pay interest on the amounts unremitted.

3.22 EXTRA BUDGETARY EXPENDITURE ON TOTAL SUBSIDY (Petroleum Support Fund - PSF) PAID IN 2016 ₦443,940,559,974.80.

During the examination of Subsidy records provided by FAAC, it was observed that total subsidy paid during the year 2016 was ₦443,940,559,974.80 as summarized below.

Table 19

Descriptions	Amount ₦
Oil Marketers- Arrears for 2014 Paid in 2015	-
Payments during The Year 2016 without Interest	403,321,449,046.76
Interest & Forex Differential	40,619,110,928.04
Sub-Total	**443,940,559,974.80**
Subsidy Deducted at Source By NNPC (Estimate)	-
Total Subsidy Paid	**443,940,559,974.80**
Subsidy Appropriation for 2016	-
Extra-Budgetary Expenditure	**₦443,940,559,974.80**

Further analysis in the above table revealed that the total amount of ₦443,940,559,974.80 paid as subsidy during the year was not budgeted for. This reflects continuing weaknesses in the budgeting process adopted by the Federal Government.

3.23 2014 OUTSTANDING SUBSIDY PAID IN 2016 - ₦121,294,886,099.42

From records made available at the Petroleum Products Pricing and Regulatory Authority (PPPRA), it was observed that the sum of ₦121,294,886,099.42 was paid to Oil Marketing companies in 2016 as 'Direct payments to Independent Oil Marketers' by the Central Bank (CBN), being the redemption of Sovereign Debit Notes under the Petroleum Support Scheme (Subsidy). This was contained in 117 transactions, in different batches.

Examination revealed that these payments were for outstanding Petroleum Support Fund (PSF) commitments for year 2014.

3.23.1 2015 OUTSTANDING SUBSIDY PAID IN 2016: ₦441,988,408,826.05

The sum of ₦441,988,408,826.05 was paid to Oil Marketing companies in 2016 as Direct payment to Independent Oil Marketers by CBN, being the redemption of Sovereign Debit Notes under the Petroleum Support Scheme (Subsidy). This was contained in 324 transactions, in different batches. Our examination revealed that these payments were for outstanding PSF commitments for year 2015.

From records presented for audit, there was no year 2016 PSF payment made as a result of the removal of subsidy on petroleum products with the increase pump price from ₦89 to ₦143. Only outstanding payments for previous years 2014 and 2015 and interest payments were made in 2016.

We were unable to carry out verification visits to the Oil marketers to confirm their eligibility to draw from the Petroleum Support Fund. This was as a result of the PPPRA's inability to provide the letters of introduction for us to gain access to the Oil

Marketers. We were therefore unable to confirm that the amounts disbursed were a judicious of public funds and were paid to legitimate Marketers.

3.23.2 CONCLUSION

From the above the amounts reflected in FAAC records at the OAGF of **₦443,940,559,974.80** as subsidy payments during the year 2016 is at variance with the total amount paid of ₦563,283,294,925.47 in the records of PPPRA as subsidy payments during the year 2016.

3.23.3 RECOMMENDATION

The Accountant General of the Federation should:

(i) Reconcile the FAAC figures with PPPRA figures to determine the actual amount paid as subsidies during the year 2016 and for which period the payments relate to.

(ii) Explain the extra budgetary payment on subsidies during the year 2016

3.24 PAYMENT OF INTEREST AND FOREIGN EXCHANGE DIFFERENTIAL ON SUBSIDY - ₦39,141,210,181.74

Further examination of records at PPPRA revealed that the sum of ₦39,141,210,181.74 was paid from the Federation Account in 2016 to different Oil Marketers in 26 transactions, being Payments of Interest and Foreign Exchange Differential on Subsidy.

At the time of writing this report, the PPPRA was not able to present the documents relating to these transactions totalling ₦39,141,210,181.74, but rather reported that there is an on-going reconciliation between the Agency, Ministry of Finance and CBN on Interest and Foreign Exchange Differential on Subsidy, which made the documents inaccessible to the Audit Team.

Implication

We could not therefore confirm whether the total payment of ₦39,141,210,181.74 was made in the best interest of the Federation.

The Executive Secretary PPPRA has been requested to produce all relevant documents for audit examination, otherwise the amount should not be accepted as a valid charge against the Federation Account

3.25 NON-VISIBILITY OF GAINS OR LOSSES FROM NNPC JOINT VENTURES

Our review of the CBN Components Statements from January to December 2016 submitted to FAAC, revealed the following:

(i) The margin computations below show that the proceeds made on Export Crude Oil were entirely eroded by JVC operational costs to the extent of realizing 0% for the entire year under review. This is contrary to expectations that profits should be made from the joint ventures.

Table 20

MONTH	EXPORT CRUDE OIL PROCEEDS ₦	JVC CASH CALL ₦	EXCESS ₦	PROFIT/(LOSS) ₦
JANUARY	38,642,350.194.28	38,642,350.194.28	0.00	-
FEBRUARY	79,940,083,819.96	79,940,083,819.96	0.00	-
MARCH	46,393,261,469.52	46,393,261,469.52		-
APRIL	27,808,254,821.80	27,808,254,821.80		-
MAY	58,915,694,154.80	58,915,694,154.80	0.00	-
JUNE	71,641,112,770.88	71,641,112,770.88	0.00	-
JULY	60,460,489,800.00	60,460,489,800.00	0.00	-
AUGUST	52,456,441,440.00	52,456,441,440.00	0.24	0.00
SEPTEMBER	47,899,231,300.00	47,899,231,300.00	0.00	-
OCTOBER	35,161,498,050.77	35,161,498,050.77	0.00	-
NOVEMBER	29,576,286,500.48	29,576,286,500.48	0.00	-
DECEMBER	49,369,058,031.84	49,369,058,031.84	0.00	
TOTAL	**598,261,762,354.33**	**598,261,762,354.33**	**0.00**	**0.00**

However other relevant records and returns that would help form opinion on the profitability of the JVCs were not made available for audit examination.

The Group Managing Director has been requested to provide:

(i) Explanation(s) as to why the amounts paid out as Joint Venture Cash Calls were exactly the same as the proceeds from Crude Oil throughout the year 2016,

(ii) Why the JVs are not making/declaring profits, and

(iii) All records, accounts and returns held by NNPC in respect of the JVs for audit examination.

3.26 NIGERIA CUSTOMS SERVICE (NCS)

3.26.1 SIX YEARS REVENUE PERFORMANCE OF NCS

The revenue generating performance of Nigeria Customs Service in the last six years (as shown in the table 1 below) has been on a steady decline until the recent upswing in 2016.

TABLE 5: SIX YEAR SUMMARY OF PERFORMANCE IN REVENUE COLLECTION BY THE NIGERIA CUSTOMS SERVICE (NCS)

Table 21

Year	NCS				
	Budgeted Federation a/c ₦	Budgeted Non- Federation a/c ₦	Total ₦	Actual ₦	Performance %
2011	461,000,000,000.00	146,096,934,000.00	607,096,934,000.00	422,093,923,605.96	**69.53**

2012	716,654,000,000.00	155,564,000,000.00	872,218,000,000.00	474,917,436,855.02	**54.45**
2013	914,367,000,000.00	162,728,000,000.00	1,077,095,000,000.00	433,593,019,599.32	**40.26**
2014	1,004,849,583,000.00	250,709,135,000.00	1,255,558,718,000.00	566,243,634,028.06	**45.10**
2015	866,804,280,000.00	67,654,336,000.00	934,458,616,000.00	546,169,687,486.76	**58.45**
2016	862,413,986,000.00	74,917,251,000.00	937,331,237,000.00	720,743,440,833.93	**76.89**

(See 2016 Budgeted Performance by NCS – Appendix B.)

From the above table it was noted that the revenue budget performance of the Nigeria Customs Service reduced from 69.53% in 2011 to a recent lowest figure of 40.26% in 2013 and later in 2014 increased to 45.10% climbing to 58.45% in 2015 before the improved performance in 2016 of 76.8%.

3.27 DEPARTMENT OF PETROLEUM RESOURCES (DPR)

3.27.1 OUTSTANDING ROYALTIES PAYABLES TO THE DPR- $26,262,667.15

From our review of the schedule of NNPC-COMD MCA/PSC outstanding Royalties payable to the Department of Petroleum Resources as at December, 2016, it was revealed that the outstanding amount stood at $26,262,667.15 being payables by Oil firms operating in the Country for oil and gas production.

A detailed explanation was requested for the outstanding Receivables due to DPR as at December, 2016 and ultimately to the Federation Account.

The Director DPR has also been requested to expedite efforts towards the recovery of all outstanding Royalties, and to forward the updated status to this Office for verification.

3.27.2 REVENUE BUDGET PERFORMANCE OF DEPARTMENT OF PETROLEUM RESOURCES FOR 2016

During examination of the Budgeted and Actual revenues of the DPR for the year 2016, it was revealed that the total budgeted revenue was ₦570,234,722,500.00 while the actual collection/shared for the period was ₦424,551,118,430.96, resulting in a budget performance variance of ₦145,683,604,069.04 (74.45% budget performance).

The Director DPR has been requested to:

(i) Explain the circumstances resulting in the shortfall in revenue projections, and

(ii) Institute clear and specific measures to achieve its revenue targets from year to year.

3.27.3 OVERDUE REVIEW OF FEES IN DPR

The audit team observed that Section 60 (1 and 2 of Petroleum Act CAP 10) states that (1) *''A rent of ₦500.00 shall be payable for each calendar year for which an oil exploration license is in force; and where license is in force for only a part of a calendar, that part be regarded as a calendar year for the purpose of this paragraph. (2) The annual rent payable on an oil prospecting license or an oil mining lease shall be: (a) on an oil mining lease: (i) for each square kilometer or part thereof of a producing oil mining lease for the first ten years, $20.00 and (ii) thereafter for each square kilometer or part thereof until expiration of the lease and on renewal, $15.00*''. Also, as it was reported in year 2014, the records of DPR showed various fees ranging as low as ₦20.00; ₦50.00 and ₦70.00 for Operators Application Forms.

These charges/fees are long overdue for review as they are not in line with the value of the Naira and the present economic realities of Nigeria.

The Management of DPR has been requested to initiate an up-ward review of relevant fees/revenue expected from Operators to be commensurate with present international standards. There is also a need for amendment of relevant provisions of the PEF Act, CAP 10 to reflect present economic realities.

3.28 MINISTRY OF SOLID MINERALS

3.28.1 OUTSTANDING COLLECTION FROM SOLID MINERALS REMITTED TO FEDERATION ACCOUNT: (₦9,923,015,028.00)

During examination of FAAC records, we observed that a cumulative total of ₦9,923,015,028.00 Solid Minerals revenue collected in 2015 was paid into the Federation Account in the year ended 31st December 2016. We noted that the Ministry reported the same total revenue figure for years 2014, 2015 and 2016.

From records presented for audit, it was also noted that the sum of ₦2,838,351,664.97 was collected as solid mineral revenue from January to December, 2016 but this amount was not paid into the Federation Account for distribution in 2016 contrary to section 162 of the Constitution of the Federal Republic of Nigeria. (See table below).

Table 22

MONTHS	TOTAL AMOUNT ₦'MILLION
JANUARY	66,273,275.85
FEBRUARY	93,130,066.75
MARCH	153,086,030.67
APRIL	227,558,695.17
MAY	`128,886,717.02
JUNE	198,194,113.82
JULY	174,076,049.19
AUGUST	588,775,004.31
SEPTEMBER	294,865,145.57
OCTOBER	352,320,869.90
NOVEMBER	263,218,416.52
DECEMBER	297,067,280.20
TOTAL	**₦2,838,351,664.97**

The Permanent Secretary of the Federal Ministry of Mines and Steel has been requested explain why the Ministry failed to pay the revenues collected into the Federation Account as required by the constitution.

No response was received at the time of this report.

3.29 DIRECT DEDUCTIONS FOR FADAMA PROJECTS FROM FEDERATION ACCOUNT TO OFFSET DEBTS OWED BY ABIA AND ONDO STATES TO FEDERAL GOVERNMENT: ₦572,216,907.36.

During our examination of FAAC records, it was also observed that the sum of ₦572,216,907.36 consisting ₦24,000,000.00 and ₦548,216,907.36 were deducted directly from the allocations of Abia and Ondo States respectively, to Offset debts owed to Federal Government in respect of FADAMA projects.

The provision of Section 168 (1) of the Constitution of the Federal Republic of Nigeria, 1999 requires that such off-set by the Federal Government from the allocations of States shall be certified by the Auditor General for the Federation.

The Accountant General of the Federation has been requested to:

(i) Explain the non-compliance with Section 168 (1) of the 1999 Constitution.

(ii) Ensure that henceforth, no such offset should be made from the allocation to States without the certification of the Auditor-General for the Federation.

3.30 RELEASE OF TAX REFUND TO FIRS: ₦287,253,426.02

It was observed that the sum of ₦287,253,426.02 was paid from the Federation Account vide various mandates as Tax Refund to FIRS for the year 2016 as shown in the table below. We were however unable to verify the appropriate disbursement of these refunds to the affected tax payers and claimants.

Table 23

Transcript Month	Agency	Mandate No	Amount (₦)
January	FIRS	Xxxxxxx	148,797,827.02
March			138,455,599.00

Implication

A lack of visibility of the use of amounts received by the FIRS for Tax refunds increases the possibility that these amounts are not genuinely being paid over to tax payers.

This is compounded by the fact that the FIRS is yet to provide evidence that the refund of ₦10,000,000,000.00 received from Federation Account in 2014 as stated in my 2015 report was paid to the claimants.

The Chairman FIRS has been requested to provide:

(i) A schedule showing names, account numbers, addresses of the beneficiaries as well as approval, nature of the refund and evidence of over-payment of taxes by the beneficiaries should be provided for audit.

(ii) In the absence of evidence of payment to the 3rd party beneficiaries, the ₦10,000,000,000.00 of year 2014 and ₦12,739,867,010.00 and ₦287,253,426.02 collected in 2015 and 2016 respectively be returned to Federation account and evidence of return should be forwarded to my Office.

3.31 STATES' SALARY BAILOUT FACILITY SUMMARY

3.31.1 OVERPAYMENT OF THE BAILOUT: ₦10,000,000,000.00

Our review of records at the FAAC Secretariat revealed that under the salary bailout arrangement, the sum of **₦406,368,202,413.97** was the Total Principal Amount released to State governments that benefited from Salary Bailout in 2015 and 2016 as recorded in the OAGF summary submitted for audit. Whereas audit scrutiny of the documents presented revealed that the actual Total Principal Amount released to the benefiting states was the sum of ₦416,368,202,413.97, resulting in an overpaid difference of **₦10,000,000,000**.

The FAAC Secretariat is requested to explain this overpayment and take steps to correct its accounting records where appropriate.

3.31.2 UNDER DEDUCTION OF AMOUNT PAYABLE: ₦5,467,035,176.48

We observed that the computation of the Total Amount of loan Payable by each State on the Salary Bailout Facility was based on the summation of the Principal Amount and the Interest.

Our examination of the records revealed that for Oyo and Cross River States, the total amount repayable by the two States was under stated by ₦1,895,797,986.24 and ₦3,571,237,190.24 respectively, resulting to a total understated amount of **₦5,467,035,176.48**. (See table below).

Table 24: SUMMARY (UNDER ASSESSMENT OF TOTAL AMOUNT REDEEMABLE)

S/N	STATE	PRINCIPAL (N)	INTEREST 9%	TOTAL AMOUNT REDEEMABLE (AUDIT FIGURE) N	TOTAL AMOUNT REDEEMABLE (OAGF FIGURE) N	DIFFERENCE (N)
1	OYO (LG)	9,301,563,532.00	12,679,493,990.24	21,981,057,522.24	20,085,259,536.00	1,895,797,986.24
2	CROSS RIVER	7,856,400,000.00	12,679,493,990.24	20,535,893,990.24	16,964,656,800.00	3,571,237,190.24
	TOTAL					**5,467,035,176.48**

Table 25: STATES SALARY BAILOUT FACILITY SUMMARY (MONTHLY UNDER DEDUCTIONS)

S/N	STATE	PRINCIPAL	INTEREST 9%	AMOUNT REDEEMABLE	MONTHLY DEDUCTION (Audit Figure)	MONTHLY DEDUCTION (OAGF Figure)	DIFFERENCE (N)	MONTHS
1	KEBBI	7,080,460,000.00	8,208,679,738.40	15,289,139,738.40	63,704,748.91	63,704,736.41	12.50	240
2	OYO (LG)	9,301,563,532.00	12,679,493,990.24	21,981,057,522.24	91,587,739.68	83,688,581.40	7,899,158.28	240
3	CROSS RIVER	7,856,400,000.00	12,679,493,990.24	20,535,893,990.24	85,566,224.96	70,686,070.00	14,880,154.96	240
	TOTAL						**22,779,325.74**	

The Accountant-General of the Federation has been requested to explain the reasons for the reduction in monthly deductions for the two states, and where necessary, re-compute the monthly deductions to arrive at the appropriate monthly deductions that would clear the accounts in 240 months.

SECTION 4

LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT

4.0. LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT

4.1 Losses of cash and stores arising from theft, fraud, negligence, death of government debtors, inadequate security and non-observance of existing regulations that have come to the notice of this Office since the date of my last Report are tabulated in Appendix "I" of this Report.

4.2 The following schedule shows the comparative position of reported cases with regard to losses in the preceding 5 (five years).

YEAR	LOSS OF CASH		LOSS OF STORES	TOTAL AMOUNT ₦
	NO	AMOUNT ₦	NO	
2011	-	-	-	
2012	-	-	-	
2013	-	-	-	
2014	-	-	-	
2015	-	-	-	

4.3 The NIL position of reported cases over the last 5 years is a clear indication of the outright disregard of the provisions of Chapters 25 and 26 of the Financial Regulations which enjoin all Accounting officers to render reports of any loss of Cash, Stores, Plants, Vehicles and Equipment to my Office, the Office of the Accountant-General of the Federation and to the Federal Civil Service Commission. Losses of cash, stores, etc., were not officially reported by the MDAs to my Office during that period.

4.4 No accident case involving any Government vehicle was also reported during the year under review. This is not to say that it was NIL situation with all the Federal Ministries if the Quarterly Returns on Government vehicles had been promptly rendered. This situation is quite worrisome.

The stated regulations require strict compliance by all Accounting officers. Accordingly, I recommend that all MDAs be required to comply strictly with the provisions of the Financial Regulations.

FEDERAL TEACHING HOSPITAL, GOMBE, GOMBE STATE

4.5 A Toyota Camry car, 2010 model with Registration Number FG 02 43F, valued at ₦7,974,750.00 and attached to the Chief Medical Director, was snatched by armed robbers on 27th August 2015 around 7.45pm, between Shitu Aloa Barracks and Keffi Town. The incident was reported by the driver at the Keffi Police station. Correspondences between the Hospital and the insurers revealed that the vehicle was under a 3RD PARTY cover and therefore not qualified for replacement. It was however not explained why the Management opted for 3RD PARTY as against COMPREHENSIVE Insurance cover for such a valuable asset, thereby exposing the

vehicle to higher risk and total loss in case of eventuality. This amounts to lack of adequate care for government property. Meanwhile the loss is yet to be formally reported.

The Chief Medical Director was requested to explain this act of negligence and report the loss formally on Treasury Form 146, as required by the Financial Regulations.

He did not comment on this matter in his response to my audit observation dated 13th June 2017. Consequently, he should justify why he should not be held liable and appropriately sanctioned for negligence.

FEDERAL MINISTRY OF INFORMATION AND CULTURE (CULTURE SECTOR)

4.6 At the Ministry of Information and Culture, 3 (three) vehicles (Toyota Land Cruiser and 2 (two) Toyota Hillux pick up vans) were observed to be missing as at the time of audit inspection in July, 2017. Audit investigation revealed that the vehicles were in the custody of a former Minister of the Ministry and a Female staff in Sure-P Office. Efforts made to recover the missing vehicles proved abortive. It was also observed that 8 vehicles were boarded without compliance with extant regulations.

The Permanent Secretary was requested to:

(i) recover the missing vehicles from the affected officers and forward recovery particulars for audit verification.

(ii) produce the individual vehicle files of the 8 motors vehicles claimed to be boarded for my verification.

As at the time of concluding this report, these requests were not complied with. The Permanent Secretary should therefore confirm with appropriate documentary evidence, action taken.

FEDERAL MINISTRY OF INTERIOR

4.7 A Toyota Avensis car with Registration Number FG 522-A14 was allegedly stolen. The loss was not reported and no Police Report was presented for audit examination, contrary to Financial Regulation 2606(ii) (a-h).

The engine and chassis number, date of purchase and cost of the vehicle could not be ascertained, due to the poor state of vehicle records in the ministry.

The Permanent Secretary was requested to formally report the loss in accordance with Financial Regulations and forward evidence of action taken for audit verification. He did not comply, despite my reminder letter with Ref No. OAuGF/D&SAD/GC/VOL.IV/121A dated 9th March, 2017. He should justify his inaction and why he should not be held liable for the loss.

NATIONAL LIBRARY OF NIGERIA

4.8 A Toyota Hilux 4/WD D/C with Registration Number FG22L45, Engine Number 2TR7556422 and Chassis Number AHTFX22GX0802152 which was purchased in September 2013, at the cost of ₦12,716,667.60 (Twelve million, seven hundred and sixteen thousand, six hundred and sixty-seven naira, sixty kobo) and allocated to one of the Directors, was said to have been snatched at gun point along Kano-Kaduna road.

It was observed that at the time of audit visit, Management could not provide evidence of any follow-up action on the missing vehicle: the driver of the vehicle had not made any official report about the missing vehicle, there was no police report nor evidence of any action taken by the Management to uncover the full circumstances of the robbery. The driver was not queried to account for the vehicle under his custody and the loss has not been reported formally on Treasury Form 146, as required by the Financial Regulations.

Consequently, the driver and the management staff who served during the period of the incident should account for the vehicle or be surcharged accordingly.

NIGERIA POLICE FORCE, IMO STATE POLICE COMMAND DIVISIONAL POLICE OFFICE, IHO-IKEDURU, IMO STATE

4.9 One (1) AK 47 rifle with breech No. 04341 with 10 rounds of live 7.62 x 39mm ammunitions was lost by a Police officer on 10th July, 2016 vide signal No CB:2310/IMS/W1/VOL.1/121, DTO: 250900/07/2016. The officer alleged that he was attacked by hoodlums at the Police station, Iho, on 10th July, 2016.

Neither a Police Investigation Report nor a completed Part II and III of the Treasury Form 146 was presented for audit inspection, in compliance with the provisions of Financial Regulations 2504 and 2505.

The Inspector-General of Police was requested to give up-to-date formal report of this missing rifle, as required by the Financial Regulations. Up to the time of concluding this Report, no such report was given to my Office. Consequently, the Accounting Officer should appropriately account for the missing rifle and ammunition.

NIGERIA POLICE FORCE, AWKA, ANAMBRA STATE POLICE COMMAND

4.10 Fifty-five (55) Police riffles with 2,048 rounds of ammunition were missing at different Divisions as at the time of audit inspection. Neither a Police Investigation Report nor completed Part II and III of the Treasury Form 146 have been forwarded to my Office to inform me about the missing arms and ammunition, contrary to the provision of Financial Regulations 2604 and 2606.

The Inspector-General of Police was requested in my Inspection Report to produce the Police Investigation Reports and complete Parts II and III of the Treasury Form 146 for audit verification. However, no such report was received at the time of completing this Report. Consequently, I recommend that the Inspector-General of Police, who is the Accounting Officer, should appropriately account for the 55 rifles and 2,048 rounds of ammunition.

SECTION 5

MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

PART A: *Core Ministries and Departments:*

FEDERAL MINISTRY OF WORKS, POWER AND HOUSING (WORKS SECTOR)

5.1 At the Federal Ministry of Works, Power and Housing, (Works Sector) Abuja, it was observed that:-

(a) An inappropriate rate of 5% (five percent) was applied to deduct Withholding Tax (WHT) from contracts of Consultancy and Professional Services instead of the prescribed 10% rate. This anomaly resulted in a difference of ₦7,522,930.42 (Seven million, five hundred and twenty-two thousand, nine hundred and thirty naira, forty-two kobo) from a contract sum of ₦157,972,598.42 (One hundred and fifty-seven million, nine hundred and seventy-two thousand, five hundred and ninety-eight naira, forty-two kobo).

The Permanent Secretary should apply the correct tax rates when computing tax. Furthermore, he should produce evidence that the under deduction of ₦7,522,930.42 (Seven million, five hundred and twenty-two thousand, nine hundred and thirty naira, forty-two kobo) has been recovered and paid to FIRS.

(b) Remittances of 5% VAT totalling ₦348,794,207.39 (Three hundred and forty-eight million, seven hundred and ninety-four thousand, two hundred and seven naira, thirty-nine kobo) and 5% WHT of ₦324,837,796.81 (Three hundred and twenty-four million, eight hundred and thirty-seven thousand, seven hundred and ninety-six naira, eighty-one kobo) were purportedly made to Federal Inland Revenue Service (FIRS) without evidence of e-Tickets or receipts. Remittances of taxes without acknowledgement from either Banks or Federal Inland Revenue Service (FIRS) cannot be accepted as genuine.

The Permanent Secretary was required in my Inspection Report to demand from the Federal Inland Revenue Service, the receipts/printouts for all taxes purportedly paid for the aforementioned VAT and WHT and to tender such evidence to my Office. No such evidence of remittance was produced. Consequently, the Permanent Secretary should account for the sum of ₦673,632,004.20 or produce evidence of remittance to FIRS.

(c) Amounts totalling ₦15,609,525.00 (Fifteen million, six hundred and nine thousand, five hundred and twenty-five naira) were paid to members of staff for local purchases and services in excess of the ₦200,000.00 authorized limit, in contravention of Treasury Circular No. TRY/A2/B2/2009;OAGF/026/V dated 24th March, 2009 which stipulates that procurements above ₦200,000.00 should be made through award of contract.

The Permanent Secretary should justify the practice of granting cash advances above ₦200,000.00 for local purchases and services, in total disregard of the aforementioned treasury circular.

(d) During the recent payroll audit of the ministry, it was observed that 28 (twenty-eight) officers on Salary Grade Level 02 and 03 were still on the Ministry's IPPIS pay roll, in violation of Federal Government's directive that officers below Grade Level 04 should not be on the payroll of any ministry.

Out of the 28 (twenty-eight) officers involved, three had retired since 2016, while the other 25 (twenty-five) were still in service. The salaries collected by the 28 (twenty eight) officers from 2014 to 2016 amounted to ₦27,746,085.00 (Twenty-seven million, seven hundred and forty-six thousand, eight-five naira).

The Permanent Secretary should produce the waiver from the Head of Civil Service of the Federation authorizing the Ministry to retain the officers on its payroll. Otherwise, the officers should immediately be removed from the Ministry's payroll and all salaries collected recovered and paid back to Treasury. Evidence of the recovery should be produced for verification.

(e) A total of 15 projects, valued at ₦25,704,034,166.50 (Twenty-five billion, seven hundred and four million, thirty-four thousand, one hundred and sixty-six naira, fifty kobo) had been abandoned in the Ministry of Works, Power and Housing (Works Sector). A summary of these projects is given below, followed by brief comments on individual projects:

ABANDONED PROJECTS

S/N	Description and Location of Contract	Approved Contract Sum ₦	Amount Paid ₦	Value of Work Done ₦	Payment for Work Not Executed ₦
1.	Rehabilitation of Ikorodu Road in Lagos State	1,420,873,146.00	441,090,823.27	328,221,696.73 (23.10%)	112,869,126.54
2.	Construction of 14.2km Road at Ijebu Olomi	1,381,556,046.26	207,232,406.94	35,783,489.36 (recovered)	171,449,909.58
3.	Design/Construction of Ose Bridge along Ifon Uzebbu Road, Ondo State.	1,431,585,776.78	387,911,094.08	99.31%	-
4.	Rehabilitation of 24km Akungbe Ikare Omuo Kabba Road in Ondo and Ekiti States	1,534,911,551.25	677,836,449.89	636,034,714.18	41,801,735.71
5.	Construction of 5.5km Road at Takum-Dogongwa Benue State Boarder in Taraba State	1,030,107,509.50	147,158,215.65	32,963,440.30 (3.2%)	114,194,775.35
6.	Rehabilitation of 38km Mubi-maiha Sorau Road, Adamawa State	2,997,940,010.26	449,691,005.50	44,969,100.15 (1.5%)	404,721,905.35

7.	Rehabilitation of 20km Jiberu – Sorau Road in Adamawa State	1,594,558,428.72	400,824,597.24	-	400,824,597.24
8.	Rehabilitation of 30km Gbonga, Kwara State Border Road in Osun State.	488,275,940.02	194,423,280.55	153,407,197.95 (32.76%)	41,016,082.60
9.	Rehabilitation of Hadejiya Kiri Kasama Nguru Road, Phase 1	7,953,487,029.18	3,099,470,286.38	4,496,901,566.29 (56.54%)	-
10.	Contract for the Rehabilitation of Sokoto (Udus) Illela Road including repair of Usman Danfodio University' washed up road and bridge in Sokoto State.	2,256,354,876.62	338,453,231.19	893,247,783.97	-
11.	Construction of 10km Doka Gulu Road, in Rimin Gado, Kano State	836,987,849.78	113,591,241.64	49,800,777.06 (5.95%)	63,790,464.58
12.	Construction of 21.26km Single Carriage Way Tamawa Gulu Road project in Kano state.	936,147,167.17	140,422,075.08	-	140,422,075.08
13.	Rehabilitation of 6.6km amugo-Uno-Oriewmba Market amugo Isiorji Onuani road in Enugu State.	850,575,495.00	127,586,324.25	60,816,147.89 (7.15%)	66,770,176.36
14	Construction of Olokioro-Ahiaukwu-Itaja-Okwu-Obuohia /Isicourt-Ikwuana road, Phase II in Abia State	990,673,340.30	522,313,693.46	584,398,203.44 (58.99%)	-
	TOTAL	**₦25,704,034,166.50**	**₦7,248,004,725.12**	₦7,316,544,117.32	**₦1,557,860,848.39**

The Permanent Secretary was requested in my Inspection Report, to take necessary action to recover moneys paid to contractors for work not executed. Where necessary, such contractors should also be blacklisted and referred to the Economic and Financial Crime Commission (EFCC) for prosecution. The abandoned projects should be properly examined and where such contracts have not been terminated, they should formally be terminated on the basis of breach of contract.

(e^1) Contract for rehabilitation of Ikorodu Road in Lagos State No. 6032 for ₦1,420,873,146.00 (One billion, four hundred and twenty million, eight hundred and seventy-three thousand, one hundred and forty-six naira) was awarded to a construction company with a commencement date of 16th December, 2009 and a completion period of 9 months, which expired on 15th September, 2010, but was extended to 31st August, 2011.

As at 30th December, 2011, the sum of ₦441,090,823.27 (Four hundred and forty-one million, ninety thousand, eight hundred and twenty-three naira, twenty-seven kobo) which represented 31.04% of the contract sum had been paid to the contractor. The amount included mobilization fee of ₦213,130,971.90 (Two hundred and thirteen million, one hundred and thirty thousand, nine hundred and seventy-one naira, ninety

kobo). Notwithstanding the payment, the work done still remained at 23.10% as at July, 2017.

The Permanent Secretary was requested in my Inspection Report, to ensure that the sum of ₦112,869,126.54 (One hundred and twelve million, eight hundred and sixty-nine thousand, one hundred and twenty-six naira, fifty-four kobo) is recovered from the contractor and recovery particulars forwarded for verification.

(e^2) Contract for the construction of 14.2km road, Ijebu Igbo-Olomi was awarded at the cost of ₦1,381,556,046.26 (One billion, three hundred and eighty-one million, five hundred and fifty-six thousand, forty-six naira, twenty-six kobo) with commencement date of 12th February, 2010 and completion date of 12th March, 2012.

The contractor demobilized from site since October, 2014, after receiving the sum of ₦207,232,406.94 (Two hundred and seven million, two hundred and thirty-two thousand, four hundred and six naira, ninety-four kobo). The sum of ₦35,783,489.36 (Thirty-five million, seven hundred and eighty-three thousand, four hundred and eighty-nine naira, thirty-six kobo) has so far been recovered from the company, leaving an outstanding balance of ₦171,449,909.58 (One hundred and seventy-one million, four hundred and forty-nine thousand, nine hundred and nine naira, fifty-eight kobo).

The Permanent Secretary was requested to terminate the contract and re-award to a willing and capable contractor as well as ensure that the outstanding sum of ₦171,499,909.58 (One hundred and seventy-one million, four hundred and ninety-nine thousand, nine hundred and nine naira, fifty-eight kobo) is recovered from the contractor and the recovery particulars forwarded for verification. He should state clearly, the action taken and current status of this contract.

(e^3) A contract for the design/construction of Ose Bridge along Ifon Uzebbu Road, Ondo State No. 5832 was awarded on 9th November, 2005 at the cost of ₦1,431,585,776.78 (One billion, four hundred and thirty-one million, five hundred and eighty-five thousand, seven hundred and seventy-six naira, seventy-eight kobo). During audit visit to the project site on 14th September, 2014, it was observed that the road signs had not been erected and the road markings were yet to be done. Some areas of the road, about 1metre to the main bridge were already failing and had been chopped off. The contractor was no longer on site, even when work had not been fully completed.

The Permanent Secretary was advised to ensure that the contractor was recalled to effect repairs and complete the outstanding job before payment of retention fee. He should confirm the current status of this project.

(e^4) Contract for the rehabilitation of the 24km Akungba-Ikare-Omuo- Kabba Road in Ondo and Ekiti States was awarded at the total cost of ₦1,534,911,551.25 (One billion, five hundred and thirty-four million, nine hundred and eleven thousand, five hundred and fifty-one naira, twenty-five kobo) with a commencement date of 6th April, 2009 and completion date of 19th April, 2011, which was extended to 5th April, 2012.

It was observed that the project had been abandoned by the contractor since January, 2012, after collecting the sum of ₦677,836,449.89, even when the actual work executed was valued at ₦636,034,714.18.

The Permanent Secretary was requested in my Inspection Report, to ensure that the sum of ₦41,801,735.71 (Forty-one million, eight hundred and one thousand, seven hundred and thirty-five naira, seventy-one kobo), being the difference between the amount paid and value of actual work done, is recovered from the contractor and the recovery details forwarded for verification. He should confirm action taken and current status of the contract transaction.

(e^5) The contract for the construction of a 5.5km road at Takum-Dogongwa-Benue State border in Taraba State, No. 6232 was awarded at the sum of ₦1,030,107,509.50 (One billion, thirty million, one hundred and seven thousand, five hundred and nine naira, fifty kobo) with a commencement date of 8th March, 2014 and completion date of 7th October, 2014. The total value of contract executed was ₦32,963,440.30 (3.2%) whereas mobilization fee amounting to ₦147,158,215.65 (One hundred and forty-seven million, one hundred and fifty-eight thousand, two hundred and fifteen naira, sixty-five kobo) was paid to the contractor.

The Permanent Secretary should recover the sum of ₦114,194,775.35
(One hundred and forty-seven million, one hundred and fifty-eight thousand, two hundred and fifteen naira, sixty-five kobo) from the contractor, being amount paid for work not executed, failing which he should be blacklisted and reported to the Economic and Financial Crime Commission (EFCC), as required by Financial Regulation 3104(i).

(e^6) A contract for the rehabilitation of 38km Mubi-Maiha Sorau Road in Adamawa State, No. 6215 was awarded to an Investment Company at a contract sum of ₦2,997,940,010.26 (Two billion, nine hundred and ninety-seven million, nine hundred and forty thousand, ten naira, twenty-six kobo). The commencement date of the contract was 30th January, 2014 with a completion date of 29th July, 2015. While advance payment of ₦449,691,005.50 (Four hundred and forty-nine million, six hundred and ninety-one thousand, five naira, fifty kobo) was made to the contractor, only 1.5% of work was executed.

During audit verification, the contractor was not on site, no work was going on and plants and equipment were not seen.

The Permanent Secretary was requested to ensure that the contractor refunds the sum of ₦404,721,905.35 (Four hundred and four million, seven hundred and twenty-one thousand, nine hundred and five naira, thirty-five kobo) paid for work not done, as stipulated by Financial Regulation 3104(i) and evidence of refund forwarded for verification. In addition, the Permanent Secretary should ensure the termination of the contract and re-award to a more efficient contractor. The matter should also be reported to Economic and Financial Crime Commission (EFCC) where the Ministry encounters difficulty in recovering the advance payment. The Permanent Secretary should confirm action taken and current status of this project.

(e[7]) A contract for the rehabilitation of the 20km Jiberu-Sorau Road in Adamawa State was awarded at a contract sum of ₦1,594,558,428.72 (One billion, five hundred and ninety-four million, five hundred and fifty-eight thousand, four hundred and twenty-eight naira, seventy-two kobo) with a commencement date of 16th December, 2009 and completion date of 15th December, 2012.

It was observed that the contractor abandoned the site since October, 2010, after collecting payments amounting to ₦400,824,597.24 (Four hundred million, eight hundred and twenty-four thousand, five hundred and ninety-seven naira, twenty-four kobo).

The Permanent Secretary should justify why contract of such magnitude was awarded to an incompetent contractor. In addition, the sum of ₦400,824,597.24 (Four hundred million, eight hundred and twenty-four thousand, five hundred and ninety-seven naira, twenty-five kobo), paid to the contractor should be recovered from him, while evidence of such recovery is forwarded for verification. Where the Ministry encounters difficulty in recovering the advance payment, the matter should be referred to EFCC for necessary action, while the contractor is appropriately blacklisted.

(e[8]) A contract for the rehabilitation of the 30km Gbonga-Kwara State Border road in Osun State, No. 6049 was awarded to a construction company at the cost of ₦468,275,940.02 (Four hundred and sixty-eight million, two hundred and seventy-five thousand, nine hundred and forty naira, two kobo) with commencement date of 20th October, 2009 and completion date of 5th April, 2010, which was extended to 30th March, 2012.

Audit Inspection visit in September, 2016 revealed that the project had been abandoned since July, 2011, after the contractor was paid the sum of ₦194,423,280.55 (One hundred and ninety-four million, four hundred and twenty-three thousand, two hundred and eighty naira, fifty-five kobo) representing 41.52% of the project sum (including mobilization fee). Meanwhile, the percentage of job completion was estimated at only 32.76% amounting to ₦153,407,189.43 (One hundred and fifty-three million, four hundred and seven thousand, one hundred and eighty-nine naira, forty-three kobo). The difference of ₦41,016,091.12 represents money collected from Government for work not executed.

The Permanent Secretary was requested to ensure that the contractor refunds the difference between the amount collected and the value of job done, amounting to ₦41,016,091.12 (Forty-one million, sixteen thousand, ninety-one naira, twelve kobo) and particulars of such refund forwarded for verification. He is therefore, required to confirm action taken and current status of this project.

(e[9]) A contract for the rehabilitation of Hadejiya-Kiri-Kasama-Nguru Road, Phase1 No. 6072 was awarded at the cost of ₦7,953,487,029.18 (Seven billion, nine hundred and fifty-three million, four hundred and eighty-seven thousand, twenty- nine naira, eighteen kobo).

The contractor commenced work on 20th September, 2010 with completion date of May, 2013. The completion period was extended in the first instance to 19th May, 2015 and further extended to May, 2017. However, the contractor only executed up to 56.54% of

the work, which is 32.8km length before abandoning the site due to non-budgetary provision in 2014 and 2015.

The Permanent Secretary was requested in my Inspection Report, to explain the situation and also ensure that budgetary provision is made for the project in subsequent financial years of 2017 and 2018 to mobilize the contractor back to site. He is also required to provide a status report on this project.

(e[10]) Another contract for the rehabilitation of Sokoto (Udus) Illela road including repairs of Usman Danfodio University's washed-out road and bridge in Sokoto State, No. 6118 was awarded to a company at the sum of ₦2,256,354,876.62 (Two billion, two hundred and fifty-six million, three hundred and fifty-four thousand, eight hundred and seventy-six naira, sixty-two kobo), with completion period of 24 months. The contractor commenced work on 14th March, 2012.

Audit scrutiny revealed that the sum of ₦338,453,231.19 (Three hundred and thirty-eight million, four hundred and fifty-three thousand, two hundred and thirty-one naira, nineteen kobo) was initially committed. The contractor was said to have abandoned the site due to delay in payment of ₦420,726,652.92 (Four hundred and twenty million, seven hundred and twenty-six thousand, six hundred and fifty-two naira, ninety-two kobo) on Interim Certificate No. 4 dated August, 2014.

The Permanent Secretary was requested to facilitate payment of outstanding Interim Certificate No. 4 in the sum of ₦420,726,652.92 (Four hundred and twenty million, seven hundred and twenty-six thousand, six hundred and fifty-two naira, ninety-two kobo) to enable the contractor mobilize back to site. The Permanent Secretary should provide the status report on this contract.

(e[11]) Contract for the construction of 10km Doka-Gulu road, No. 6149 in Rimin Gado, Kano State was awarded to a construction company at the total cost of ₦836,987,849.78 (Eight hundred and thirty-six million, nine hundred and eighty-seven thousand, eight hundred and forty-nine naira, seventy-eight kobo) with 8 months completion period from 5th December, 2013 to 4th August, 2014.

An advance payment of ₦113,591,241.64 (One hundred and thirteen million, five hundred and ninety-one thousand, two hundred and forty-one naira, sixty-four kobo) was made to the contractor. However, during Audit inspection, it was observed that only 5.95% of the contract valued at ₦49,800,777.06, was executed. The project which was originally a constituency project for construction of bridge was replaced with the 10.0km Doka Gulu road, after advance payment of ₦113,591,241.64 was made to the contractor, without due process. It was observed that the Kano State Government constructed a culvert on the location instead of the bridge.

The Permanent Secretary was requested to ensure that due process is observed before effecting changes in Government contracts. In addition, the sum of ₦63,790,464.58 (Sixty-three million, seven hundred and ninety thousand, four hundred and sixty-four naira, fifty-eight kobo) being value of work not executed, should be recovered from the contractor and remitted to Federal Treasury.

(e[12]) A contract for the construction of 21.26km single carriage way Tamawa Gulu road project in Kano State, No. 6273 was awarded to a construction company at the sum of ₦936,147,167.17 (Nine hundred and thirty-six million, one hundred and forty-seven thousand, one hundred and sixty-seven naira, seventeen kobo).

According to the Engineer's order letter No. WR. 14883/Vol.1/179 dated 3/2/15, the contractor was to commence work on 17/2/2015 and complete same on or before 16/2/16. After collecting 15% mobilization fee of ₦140,422,075.08 (One hundred and forty million, four hundred and twenty-two thousand, seventy-five naira, eight kobo), the contractor absconded.

The Permanent Secretary was requested to recover the 15% mobilization fees amounting to ₦140,422,075.08 (One hundred and forty million, four hundred and twenty-two thousand, seventy-five naira, eight kobo) from the contractor and terminate the contract. Where the contractor fails to comply, the matter should be reported to the Economic and Financial Crime Commission (EFCC) and the contractor blacklisted. Evidence of recovery should be forwarded for audit verification. The Permanent Secretary should confirm action taken and the current status of this contract.

(e[13]) Contract for the rehabilitation of 6.6km Amugo-Uno-Oriemba Market Amugo-Isiorji-Onuani road in Enugu State, No. 6221 was awarded with commencement date of 4th December, 2013 and extended completion date of 3rd December, 2015 at the sum of ₦850,575,495.00 (Eight Hundred and fifty million, five hundred and seventy-five thousand, four hundred and ninety-five naira). The amount certified and paid to date was ₦127,586,324.25 (One hundred and twenty-seven million, five hundred and eighty-six thousand, three hundred and twenty-four naira, twenty-five kobo). The physical accomplishment was 7.15% valued at ₦60,816,147.89, with a percentage time lapse of 95.83%.

During audit inspection of the project, it was observed that the contractor was not on site despite a warning letter issued on 25th February, 2016 by the Controller of Works. Apart from site clearance, little earth works, stone base of just 1.12km and prime coat of 1.09km done by the contractor, there was nothing on ground to justify the payment of ₦127,586,324.25 (One hundred and twenty-seven million, five hundred and eighty-six thousand, three hundred and twenty-four naira, twenty-five kobo) made to the contractor.

The Permanent Secretary was requested to recover the sum of ₦66,770,176.36 (Sixty-six million, seven hundred and seventy thousand, one hundred and seventy-six naira, thirty-six kobo), being the difference between the advance payment of ₦127,586,324.25 made to the contractor and 7.15% work executed value of ₦60,816,147.89. In addition, the contractor should be blacklisted and reported to the Economic and Financial Crimes Commission (EFCC) for prosecution.

(e[14]) Contract for the construction of Olokoro-Ahiaukwu-Itaja-Okwu-Obuohia/Isicourt-Ikwuana road, Phase II in Abia State, No. 6063 was awarded with the commencement date of 10th March, 2010 and completion date of 9th September, 2010, at the sum of ₦990,673,340.30 (Nine hundred and ninety million, six hundred and seventy-three thousand, three hundred and forty naira, thirty kobo). Whereas the amount paid to date was ₦522,313,693.46 (Five hundred and twenty-two million, three hundred and thirteen

thousand, six hundred and ninety-three naira, forty-six kobo), it was observed that the contractor had demobilized from the site with all plants and equipment. It was gathered that this contract was terminated in 2014, but on the plea of the contractor to complete the work within one year, the Honourable Minister reversed the termination. Despite this, the contractor failed to deliver on his promise.

The Permanent Secretary was requested to take necessary action to ensure that the contractor, as a matter of urgency, returned to site, otherwise, the contract should be terminated and the assessed amount paid for work not done duly recovered from the contractor, failing which, the matter should be reported to EFCC to recover money collected for work not done. The Permanent Secretary should therefore confirm action taken and current status of this contract.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/AIR/FMPWH/16/VOL.I&II dated 3rd & 10th April, 2017. However, the Accounting Officer of the Ministry did not respond to any of these issues. Therefore, the ministry should be compelled to implement all my recommendations.

FEDERAL MINISTRY OF POWER, WORKS AND HOUSING (HOUSING SECTOR)

5.2 At the Federal Ministry of Power, Works and Housing (Housing Sector), Abuja, the following observations were made:-

(a) Cash advances granted to staff between January and December 2016 totalling ₦26,369,523.00 (Twenty-six million, three hundred and sixty-nine thousand, five hundred and twenty-three naira) were not retired as at the time of audit inspection in July 2017. Some officers were granted new advances without retiring the previous ones.

The Permanent Secretary was requested to recover without further delay, all the amounts standing against each of the staff from their salaries, in accordance with extant regulations.

(b) Seven (7) payment vouchers with amounts totalling ₦95,707,792.48 (Ninety-five million, seven hundred and seven thousand, seven hundred and ninety-two naira, forty-eight kobo) were raised to pay mobilization fees to some contractors, without relevant supporting documents such as the Unconditional Performance Guarantee/Security Bond from a reputable bank or Insurance company, contrary to Financial Regulations 603(i) and 2933 which states that ''all vouchers shall contain full particulars of each service'' and that ''the provision of unconditional performance guarantee/security bond shall be a precondition for payment of mobilization fees''.

The Permanent Secretary should justify this breach of Public Procurement Act, 2007 and Financial Regulations meant to protect government interest.

(c) Two (2) payment vouchers with amounts totalling ₦9,872,000.00 (Nine million, eight hundred and seventy-two thousand naira) were raised and paid for verification visits of on-going Housing projects in South East and South West Geo-political Zones. These payments were questionable and irregular as Duty Tour Allowances (DTA) for the 20 (twenty) officers were found to have been paid into one person's account. There was no evidence in form of report that the project verifications were carried out in any of the zones mentioned.

The Permanent Secretary should justify the breach of e-payment policy and forward the report on the project verifications carried out or recover the amounts involved from the officers.

(d) During the audit inspection of MDG projects in Enugu state, it was observed that contract for the construction of a road at Nkwubor, Enugu Municipality, Enugu State, awarded to an Engineering company at the sum of ₦230,819,696.63 (Two hundred and thirty million, eight hundred and nineteen thousand, six hundred and ninety-six naira, sixty-three kobo), was abandoned by the contractor after collecting mobilisation fee of ₦34,622,954.49. As a result of this, the Drainage and Erosion Control contract on that road, awarded at a cost of ₦126,380,362.80 (One hundred and twenty-six million, three hundred and eighty thousand, three hundred and sixty-two naira, eighty kobo) to another contractor, could not be properly executed.

A visit to the project site revealed two channels of about 5km long constructed from a village walkway into the bush.

The Permanent Secretary should recall the two contractors to site to execute the contracts as specified in the Bills of Quantity and contract agreement, or recover all the amounts paid for the unexecuted aspects of the contracts.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/AIR/FMWP&H/VOL.I/16 dated 3rd April, 2017. He did not respond to any of the issues raised. Therefore, he should be appropriately sanctioned and compelled to implement my recommendations.

FEDERAL MINISTRY OF WORKS, POWER AND HOUSING (POWER SECTOR)

5.3 At the Federal Ministry of Works , Power and Housing, (Power Sector), Abuja, it was observed that Cash advances totalling ₦320,149,226.56 (Three hundred and twenty million, one hundred and forty-nine thousand, two hundred and twenty-six naira, fifty-six kobo), granted to some officers between January 2014 and 30th September, 2016, were not retired as at the time of examination in July, 2017, contrary to Financial Regulation 1405 which stipulates that "Accounting officers are responsible for ensuring the prompt repayment of all advances by instalment or otherwise". Some of the beneficiaries were granted subsequent advances without retiring the previous ones.

The Permanent Secretary was requested, through my Audit Inspection Report Ref. No. OAuGF/AIR/FMP/17/1 dated 14th February, 2017, to recover these advances from the salaries and emoluments of the officers involved and inform me accordingly. No response was received. Consequently, the Permanent Secretary should account for the unretired cash advances.

MINISTRY OF FOREIGN AFFAIRS

OVERSEAS MISSIONS

CONSULAR OFFICE, FRANKFURT, GERMANY

5.4 During the audit inspection tour of the Consular Office in Frankfurt, Germany, in November 2016, the following observations were made:-

(a) The Immigration Section was fully operational with the Immigration office in charge of the e-collection of revenue emanating from processing of Visa and Passports.

It was observed that the Immigration Section issued 451 (Four hundred and fifty-one) Passports between January and September 2016, for amounts totalling $56,375.00 (Fifty-six thousand, three hundred and seventy-five dollars), while the various categories of Visa Vignettes issued within the same period amounted to $242,764.00 (Two hundred and forty-two thousand, seven hundred and sixty-four dollars). However, only the monthly details of collections for January to March 2016 totalling $14,423.00 (Fourteen thousand, four hundred and twenty-three dollars) for Passport and $58,811.00 (Fifty-eight thousand, eight hundred and eleven dollars) for Visa were presented for audit examination, while details of collections for April to September 2016 were not disclosed.

Below is the summary of Revenue collected on Passport and Visa for January – March 2016:-

Month of Account	Passport ($)	Visa ($)
January 2016	3,482.00	17,430.00
February 2016	1,918.00	20,192.00
March 2016	9,023.00	21,189.00
TOTAL	**14,423.00**	**58,811.00**

The rendition of accounts for the months of April to September, 2016 to the Home office was unduly delayed as at the time of audit in November 2016. The last return covering the period January to March 2016 was rendered in May 2016. This six months delay is contrary to the mandatory requirement of monthly rendition of account.

The Permanent Secretary was requested to render the returns for the outstanding six months, without further delay. He should also ensure that the Immigration Officer is properly monitored and supervised for effectiveness and efficiency. The Permanent Secretary should confirm with evidence, action taken on this matter.

(b) Financial Regulation 209 stipulates that "Every Revenue Collector will keep a Cash book in which all receipts will be entered without delay in strict serial number…". It was observed that no Revenue Collector's Cash book was maintained for the revenue collected on Emergency Travel Certificate (ETC) and Legalization of Business Document between January and September 2016, totalling $3,650.00 (Three thousand, six hundred and fifty dollars) and $9,450.00 (Nine thousand, four hundred and fifty dollars) respectively. The junior staff placed-in charge of this schedule did not seem to understand the rudiments of maintaining a Revenue Cash book.

The mandatory monthly returns of Revenue on Emergency Travelling Certificate and Legalization of Business Document was last made in May, 2016. The returns were also in arrears for seven months as at the time of audit in November 2016.

These are serious weaknesses in the internal control system in the Consular Office.

The Permanent Secretary was requested to ensure that investigation was carried out to confirm that no fraudulent practice was involved. He should ensure that the Finance Attaché maintains a Revenue Cash book henceforth and that the mandatory returns on revenue collected are promptly rendered. The Permanent Secretary should provide an up-date on action taken on this matter.

(c) The audit examination of Departmental Vote Books maintained for the purpose of monitoring the expenditure pattern of the Nigeria Consulate, Frankfurt, Germany, revealed gross violation of the provisions of Financial Regulation 402(i) (a) and (b) on proper maintenance of the Vote book which states that "it is the duty of every officer controlling a vote to monitor the expenditure pattern of his ministry, extra ministerial office and other arms of government, with reference to the amounts provided in the estimates. He shall keep a Departmental Vote Book posted up to date….."

Furthermore, Financial Regulation 313 stipulates that "the authority conveyed to Officers controlling votes is limited to the amounts provided under each subhead in the approved estimates and no expenditure in excess of the approved estimates may be authorized by any officer controlling votes without the approval of the National Assembly which will be sought by means of an application for virement or supplementary provisions".

The following observations were made while examining the Vote books:

(i) Over expenditure of ₦164,539,715.01 (One hundred and sixty-four million, five hundred and thirty-nine thousand, seven hundred and fifteen naira, one kobo) were incurred under 18 Subheads in 2015, while 5 other Sub-heads recorded savings totalling ₦13,991,363.93 (Thirteen million, nine hundred and ninety-one thousand, three hundred and sixty-three naira, ninety-three kobo).

(ii) The 2015 Vote Books were not properly maintained as prescribed by the Financial Regulations, as details of expenditure of amounts totaling ₦9,070,132.51 (Nine million, seventy thousand, one hundred and thirty-two naira, fifty-one kobo) under 27 Sub-heads were not provided in the Vote books.

(iii) Amounts totalling ₦23,061,496.44 (Twenty-three million, sixty-one thousand, four hundred and ninety-six naira, forty-four kobo) were expended on purposes other than that for which the funds were provided, contrary to the provision of Financial Regulation 417 which stipulates 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".

The Permanent Secretary should justify the over expenditure and misclassification of votes, as well as ensure that the expenditure pattern of this Consulate is properly monitored, in line with Financial Regulations.

(d) The Consulate is deeply indebted to several creditors, some of whom have taken the Office to court to seek redress. From available records, a total of €783,809.66 (Seven hundred and eighty-three thousand, eight hundred and nine euro, sixty-six cents) was owed by the mission as at 19th August, 2016. It was observed that the rent of the Chancery and officer's residential quarters had increased to €88,206.60 (Eight-eight thousand, two hundred and six euro, sixty cents) and €10,854.00 (Ten thousand, eight hundred and fifty-four euro), respectively as at 17th October, 2016. Both were yet to be settled, at the time of audit inspection.

The Permanent Secretary was advised to ensure that the Mission's debt is cleared immediately to avoid further embarrassment to both the officers and the country. Efforts should also be made to improve the funding of the Consular office.

The issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. SMEA/OAuGF/AIR/FRANKFURT/2015/Vol.1/1 dated 25th January 2017. No response was received.

NIGERIA EMBASSY, BERLIN, GERMANY

5.5 During the audit examination of accounts and records of Nigeria Embassy, Berlin, Germany, the following observations were made:-

(a) Vote books maintained for Personnel Cost at the Embassy, revealed that the total amount received and verified on the US Dollar Account in 2015 was ₦463,435,150.69 (Four hundred and sixty-three million, four hundred and thirty-five thousand, one hundred and fifty naira, sixty-nine kobo) which translates to $2,637,097.66 (Two million, six hundred and thirty-seven thousand, ninety-seven dollars, sixty-six cents). The accumulated expenditure recorded under Personnel Cost, as at the last posting date of December 18, 2015, amounted to ₦164,541,521.04 (One hundred and sixty-four million, five hundred and forty-one thousand, five hundred and twenty-one naira, four kobo), thereby leaving a balance of ₦298,893,629.65 (Two hundred and ninety-eight million, eight hundred and ninety-three thousand, six hundred and twenty-nine naira, sixty-five kobo), which was not accounted for. There was no disclosure in the Vote book, of how this fund was expended.

The Permanent Secretary was requested to account for the balance of ₦298,893,629.65 (Two hundred and ninety-eight million, eight hundred and ninety-three thousand, six hundred and twenty-nine naira, sixty-five kobo), or refund the amount to Treasury and forward treasury receipt for verification.

(b) Audit examination of the US Dollar Account Bank Statement for 2016 Personnel Cost to the Nigeria Embassy, Berlin, Germany revealed funds totalling $1,710,324.35 (One million, seven hundred and ten thousand, three hundred and twenty-four dollars, thirty- five cents), equivalent to ₦335,357,629.10, appearing on the specified dates.

However, from the funds released, it was observed that:

(i) The total expenditure recorded was ₦242,264,170.58 (Two hundred and forty-two million, two hundred and sixty-four thousand, one hundred and seventy naira, fifty-eight kobo) hence the Personnel cost was supposed to have had a credit balance of ₦93,093,458.50 (Ninety-three million, ninety-three thousand, four hundred and fifty- eight naira, fifty kobo) as against an over-expenditure of ₦69,349,489.08 (Sixty-nine million, three hundred and forty-nine thousand, four hundred and eighty-nine naira, eight kobo) recorded in the vote book as at the time of audit in November 2016.

(ii) It was equally observed that out of the 7 (seven) funds transferred, only 3 (three) totalling ₦170,401,598.03 (One hundred and seventy million, four hundred and one thousand, five hundred and ninety-eight naira, three kobo) were posted into the Vote book.

(iii) The purported over expenditure of ₦69,349,489.08 (Sixty-nine million, three hundred and forty-nine thousand, four hundred and eighty-nine naira, eight kobo) would therefore not be accepted as an accurate balance of the Personnel cost.

The Permanent Secretary should justify the over-expenditure of ₦69,349,489.08 (Sixty-nine million, three hundred and forty-nine thousand, four hundred and eighty-nine naira, eight kobo) or refund the amount to chest and furnish evidence for verification.

(c) During the audit examination of the Bank Reconciliation Statement presented by the Nigeria Embassy, Berlin, Germany, the following observations were made:

(i) Debits in Bank not in Cash book totalling €25,618.82 (Twenty-five thousand, six hundred and eighteen euro, eighty-two cents) which should have been expeditiously cleared through reconciliation, were carried forward over several months in the Bank Reconciliation Statement.

This action has led to a situation where the management understates the amount in the Banks as indicated below:

S/N	Details	Amount (€)
1	January 2015	54,968.92
2	February 2015	146,477.96
3	March 2015	186,919.93
4	April 2015	221,098.32
5	May 2015	226,591.89
6	June 2015	135,026.23
7	July 2015	230,862.93
8	August 2015	229,905.59
9	September 2015	360,096.30

10	October 2015	389,418.08
11	November 2015	396,380.05
12	December 2015	435,012.18
13	January 2016	420,724.51
14	February 2016	441,839.70
15	March 2016	452,205.76
	Grand Total	**€4,327,528.35**

As shown above, the management understated the bank balances between January 2015 and March 2016 to the tune of €4,327,528.35 (Four million, three hundred and twenty-seven thousand, five hundred and twenty eight euro, thirty-five cents).

This shows a clear indication of mismanagement of government funds. The cheque numbers indicate that the cheques were purportedly written by the Finance Attaché without appropriate authorization and without raising payment vouchers for the expenditure. The same sets of cheques continued to feature after it had been deducted from the Cashbook balance in the previous months.

This was contrary to the provisions of Financial Regulation 807 which states that "Sub-Accounting Officers will ensure that all outstanding items in the Bank Reconciliation Statement are cleared expeditiously.

The Mission failed to prove that the payment did not emanate from it, otherwise bank would have been held responsible and value would have been gotten. Therefore, this was perceived to be fraud and needed to be thoroughly investigated.

Some lodgments of funds made to the account were usually not reflected in the cashbook, hence making it difficult to ascertain the total amount received by the Embassy as recorded in the cashbook by the Finance Attaché.

The Bank Reconciliation statements were not signed by the Sub-Accounting officer responsible for the preparation of the Bank Reconciliation Statement.

The Permanent Secretary was requested to ask the Ambassador, the Head of Chancery and the Finance Attaché to refund a total sum of €4,327,528.35 (Four million, three hundred and twenty-seven thousand, five hundred and twenty-eight euro, thirty-five cents) to chest, with the receipts forwarded to my Office for verification. No response was received.

Also, a high powered investigative team should be constituted to conduct an in-depth investigation to ascertain the reasons for the continued understatement of the amount that is standing as balancing figure in the Bank Reconciliation Statement for the period under review. They should be mandated to investigate the way and manner funds are deducted from the accounts of the Embassy without due approval and due process.

The Finance Attaché should be properly trained on the preparation of Bank Reconciliation Statement as provided in Public Sector Accounting and Financial Regulations 806 and 807. The Permanent Secretary should confirm action on the above issues.

(d) During audit inspection of properties owned and maintained by the Nigeria Embassy Berlin, it was observed that the Federal Government owned a property in Bonn with the following information:

S/N	Property Name/Address	Type	Cost	Status of Furnishing	Last Renovation year	Remarks
1	**Former Residence, Bonn.** Property at Vulkanstr 69, 53179 Bonn Located in District of Mehlem, Plot 154, Compound and Building with 5446 Square Meters	Stand Alone Bungalow	NA	Not Furnished	2000	Built by the Federal Government in 1982

Audit enquiry revealed that the property has not been in use, yet the Embassy continues to incur huge maintenance costs on it.

The Permanent Secretary was requested to consider seeking approval from Government to sell-off the property located at Bonn and utilize the funds to purchase another property in Frankfurt, or convert the property to an investment under a Public, Private Partnership arrangement (PPP), to generate revenue. The Permanent Secretary should provide an up date on measures taken to effectively utilize the property.

The issues raised were communicated to the Permanent Secretary through my Audit inspection Report Ref. No. SMEA/OAuGF/AIR/BERLIN/2016/Vol.1/1 dated 25th January 2017. No response was received from the Ministry.

NIGERIAN EMBASSY, HAGUE, NETHERLANDS

5.6 During the audit inspection of the books of accounts and records maintained by the Nigeria Embassy at the Hague, Netherlands, the following observations were made:-

(a) Funds for Over-head expenditure in 2015 totalling ₦40,579,035.00 (Forty million, five hundred and seventy-nine thousand, thirty-five naira) could not be traced to the Mission's Overhead account. The Ministry of Foreign Affairs confirmed the release of this amount to the Embassy as follows:

(i) ₦30,434,276.00 - April 2015 Over-head cost with AIE No 226 – 21/4/2015.

(ii) ₦10,144,759.00 - May 2015 Over-head cost with AIE No 341 – 01/07/2015.

There is an urgent need to investigate properly, the whereabout of the sum of ₦40,579,035.00 (Forty million, five hundred and seventy-nine thousand, and thirty-five naira), claimed to have been remitted by the Ministry, but not received at the Embassy, at the Hague.

The Permanent Secretary was requested to establish the true position of the sum of ₦40,579,035.00 (Forty million, five hundred and seventy-nine thousand, and thirty-five naira) purportedly transferred, recover the funds to chest and forward evidence for verification. No response was received on this matter from the Ministry.

(b) The Nigerian Foreign Service Regulation 29 stipulates that "Every Nigerian Diplomatic or Consular post shall be stocked with reference and operational hand books which are designed to serve as works of reference for effectiveness of the missions", A test for compliance with this regulation revealed that the Nigeria Embassy at the Hague was not complying.

A bookshelf found in one of the offices was in a state of neglect and filled with old stocks. There was no evidence that it had been put to use in recent times. The following observations were also made:

(i) Books and magazines in the library were not properly stocked.

(ii) The books were neither indexed nor catalogued;

(iii) There was no Register for the few available books. There was gross lack of control and this could give room to pilferages;

(iv) The accounting records revealed that the sums of ₦233,993.00 (Two hundred and thirty-three thousand, nine hundred and ninety-three naira) and ₦299,331.00 (Two hundred and ninety-nine thousand, three hundred and thirty-one naira) were received between 2015 and November, 2016 for the purchase of books and Magazines respectively. The amounts were evidently not utilised for the intended purpose.

The Permanent Secretary was requested to ensure that:

(i) The Mission desists from diverting funds meant for books and Magazines;

(ii) The Mission updates its stock of books and magazines.

(iii) All the books are properly catalogued and indexed, in accordance with modern library standards.

(iv) A well trained staff is appointed to supervise the library.

The issues were communicated to the Permanent Secretary, Ministry of Foreign Affairs through my Audit Inspection report Ref. No. SMEA/OAuGF/AIR/HAGUE/2016/VOL.1 dated 31st January, 2017. The Permanent Secretary should confirm that recommendations (i)-(iv) above have been implemented.

NIGERIAN EMBASSY, DUBLIN, IRELAND

5.7 At the Embassy of Nigeria, Dublin, Ireland, the following observations were made:-

(a) The Mission did not maintain any bank account in Ireland during the period under review due to foreign exchange regulations and challenges associated with currency conversion from US Dollars to Euros. However, it operated 7 (seven) bank accounts with a commercial bank in London (UK). Documents relating to 5 (five) of the accounts were presented and examined, while documents relating to the other 2 (two) accounts were not presented for audit inspection. The Minister/Counsellor(Consular), who

controls the 2 (two) accounts, insisted that the accounts were not subject to audit, contrary to the provisions of Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 and Financial Regulation 110.

I have called for the Permanent Secretary's reaction to the position of the Minister/Counsellor. Accordingly, the Permanent Secretary should provide a status report on this matter.

(b) The Vote Books were not well maintained during the 2015 and 2016 financial years. The last entries in the 2015 Vote books were dated 20th October, 2015 – 29th October, 2015. No further entries were made in the Vote books till the end of the year.

Similarly, the 2016 Vote books presented for audit were not maintained as stipulated in the Financial Regulations. Only entries in respect of Overhead costs AIE No. MFA/MS/OH/027/2016 and the expenditure arising therefrom, dated 22nd July 2016 were made, but not according to the columns of the Vote Book. Aside these entries, there was no other entry in the Vote book, either before or after 22nd July, 2016.

The Permanent Secretary was requested to explain this disregard for controls in government financial management, but no response was received at the time of concluding this Report. Accordingly, the Permanent Secretary should provide an up-date on this matter.

(c) The sum of €113,307.29 (One hundred and thirteen thousand, three hundred and seven Euros, twenty-nine cents (₦24,632,019.57) collected by the Embassy between January 2013 – October, 2016 as revenue from Emergency Travel Certificates, Authentication of Documents, etc. were not remitted to J.P. Morgan and Citibank as at the time of audit in November, 2016. The amounts were purportedly borrowed by the mission for payment of local staff and to meet other sundry expenditures.

This is contrary to Financial Regulation 223 which emphasizes accountability in full of all revenues received. Hence, the Permanent Secretary was asked to remit these revenues to the appropriate government account and forward the remittance particulars for my verification. No response was received.

(d) The monthly wage bill of the local staff of the Embassy which stands at €12,712.00 (Twelve thousand, seven hundred and twelve Euros (₦2,763,478.26) fortnightly does not reflect the economic realities of the present times. Where certain services could be obtained as the need arises, the Embassy went ahead to engage them on permanent basis such as legal services where a lawyer was recently employed. Accounting officers are expected to abide by the provisions of Financial Regulation 415 which requires exercise of due economy in all government expenditures.

The Permanent Secretary was advised to disengage these excess staff and revert to hiring their services only when the need arises.

(e) As at the time of the audit visit in November, 2016, the Embassy owed its officers and other service providers the sum of €61,179.90 (Sixty-one thousand, one hundred and seventy-nine Euros, ninety cents. (₦13,299,978.26).

The Permanent Secretary was asked to verify these debts with a view to timely settling them, as this is portraying the Embassy in bad light, especially with its service providers.

The issues were communicated to the Permanent Secretary, Ministry of Foreign Affairs through my Audit Inspection Report dated 3rd April, 2017. No response was received from the Ministry. Consequently, the Permanent Secretary should provide an up-date of action taken on all the matters raised.

NIGERIAN HIGH COMMISSION, LONDON, UNITED KINGDOM,

5.8 During the audit inspection of the Nigerian High Commission, London, United Kingdom, the following observations were made:-

(a) The staff strength of the Mission was over-bloated, especially the local staff who numbered 106 as at the time of inspection in November, 2016. Arbitrary and discretionary engagement, deployment and placement of local staff were observed in most cases. There was a general lack of standard and uniformity in the conditions of service of the local staff, most of whom are Nigerians living in the United Kingdom. It was noted that an average sum of £226,974.80 was spent monthly on the remuneration of the local staff, compared to the £74,108.38 spent on the home based officers. Some of the local staff could not clearly define their work schedules. This is not sustainable and should therefore be reviewed.

Consequently, the Permanent Secretary was requested to review the local staff positions with a view to rationalizing them to actual Mission needs and requirements.

(b) The Federal Government directive on Treasury Single Account (TSA) and for closure of all Revenue Accounts with the balances transferred to JP Morgan and later Citibank was not complied with by the Mission. The Mission still maintains its “Rent and Ancillary Fees” account, into which it pays independent revenues accruing from Emergency Travel Certificates (ETC), Oath Fees, Rents and Visa/Passport Handling fees. The continued operation of this account which still holds government revenue seems illegal and runs contrary to extant government laws.

Besides, remittances to the Federal Government Revenue account by the High Commission was quite negligible. Out of the sum of £2,204,009.61 (₦688,753,003.13) collected from the above sources (Passport and Visa fees excluded) between January and September 2016, only £675,838.13 (₦211,199,415.63) was remitted to the Federal Government revenue account, leaving an outstanding balance of £1,528,171.48.

The Permanent Secretary was requested to justify the continued operation of the “Rent and Ancillary Fees” account against Government directive, as well as remit the outstanding revenue balance of £1,528,171.48 to the Federal Government Revenue Account without further delay, forwarding evidence of remittance for my verification. The Permanent Secretary should confirm action taken, in line with audit recommendation.

(c) Noticeable improvement was observed on the profile of unretired advances standing against staff of the Mission. From outstanding advances as at

November, 2015 of £276,560.78, the figure had declined to £84,894.38 on 30 advances against 11 officers. Out of this amount, multiple advances amounting to £69,037.10 and representing 81.32% of unretired advances, were outstanding against 5 officers.

The Permanent Secretary was therefore asked to ensure that all the outstanding advances were recovered from the emoluments of the officers concerned, in accordance with Financial Regulation 1420 and that subsequent advances are no longer granted to officers with unretired advances against them. In addition, he should provide evidence of compliance with this recommendation.

(d) It was observed that the Vote Books were still not being properly maintained, despite my comments in previous audit reports. Only the payment side of the Vote book was utilized while the Liability side, upon which control revolves, was left blank.

Furthermore, total over-expenditure on 16 Subheads amounting to ₦666,309,368.22 was observed in December 2015 against savings amounting to ₦81,561,989.95 on 23 other subheads, thus resulting in a net over-expenditure of ₦584,747,378.27 as at 31st December, 2015. This is a breach of Financial Regulation 313 which prohibits expenditure in excess of approved Estimates.

The Permanent Secretary was requested to educate the Accounts staff on proper maintenance of accounting records, provide adequate funds for the Mission to avoid constant embarrassment from creditors and comment on the breach of the Financial Regulations quoted above.

(e) Amounts totalling £1,773,385.02 and USD68,854.60 were owed the Mission as at November 2016, in respect of expenses incurred on behalf of the Ministry of Foreign Affairs Headquarters. Some of these expenses dated to as far back as 7 (seven) years and have been the subject of previous audit reports. Yet no action was taken by the Ministry to reimburse the Mission. This is a matter for concern, particularly in this time of financial stridency.

The Permanent Secretary was requested to take urgent steps to reimburse these commitments to enable the Mission meet its other obligations and reduce its liabilities.

The issues were reported to the Permanent Secretary, Ministry of Foreign Affairs through my Audit Inspection Report dated 10th April 2017. No response was received from the Ministry. Consequently, the Permanent Secretary should provide an up-date of action taken on all the issues raised.

NATIONAL POPULATION COMMISSION

5.9 At the National Population Commission, Abuja, it was observed that:-

(a) Eighty-five (85) payment vouchers with amounts totalling ₦450,178,748.29 (Four hundred and fifty million, one hundred and seventy-eight thousand, seven hundred and forty-eight naira, twenty-nine kobo) were raised and paid to contractors for various Capital projects between January and June, 2016, but were not presented for audit examination despite concerted efforts made to sight

the vouchers. This was a fragrant contravention of Financial Regulation 110 which stipulates that the Auditor-General or his representative shall have free access to books, accounts and other relevant information.

The Chairman of the Commission was requested in my Inspection Report to kindly produce these payment vouchers for my examination, failing which the sum of ₦450,178,748:29 (Four hundred and fifty million, one hundred and seventy-eight thousand, seven hundred and forty-eight naira, twenty-nine kobo) should be recovered and evidence of recovery forwarded for verification.

(b) The Commission did not render her monthly Statement of Income and Expenditure together with the Trial Balance to the Office of the Accountant-General of the Federation with copy to my Office, as required by extant rules and regulations, which made it impossible to ascertain the financial position of the Commission in arriving at the operating surplus or deficit for 2016.

The Chairman was requested to render the Commission's monthly Income and Expenditure with the Trial Balance for the year 2016 to the Office of the Accountant-General of the Federation with copies to my Office for necessary verification.

(c) Two (2) companies were paid the sums of ₦2,000,000.00 (Two million naira) and ₦1,052,000.00 (One million and fifty-two thousand naira) through payment voucher Nos. NPC/CC/026/2016 and NPC/CC/025/2016 dated 28th October, 2016 respectively.

Further scrutiny revealed that the mandatory deductions of VAT and WHT amounting to ₦290,666.67 (Two hundred and ninety thousand, six hundred and sixty-six naira, sixty-seven kobo) were not effected on the payments to the companies, thereby denying the Federal Government its legitimate revenue, contrary to Financial Regulation 234(i), which stipulates that "it is mandatory for Accounting officers to ensure full compliance with the dual roles of making provision for the Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services contract and actual remittance of same".

The Chairman was requested to remit the sum of ₦290,666.67 (Two hundred and ninety thousand, six hundred and sixty-six naira, sixty-seven kobo) being VAT and WHT due to the Federal Government and 200% penalty amounting to ₦581,333.34 (Five hundred and eighty-one thousand, three hundred and thirty-three naira, thirty-four kobo) to the Federal Inland Revenue Service. Evidence of compliance should be forwarded for audit verification.

(d) The sum of ₦4,590,449.00 (Four million, five hundred and ninety thousand, four hundred and forty-nine naira) was paid to 3 (three) officers of the Commission on 28th September 2016, as reimbursement for medical bills without approval from the Ministry of Health, in contravention of the Public Service Rule No. 070202, which stipulates that "a staff that prefers to be treated by a private practitioner instead of availing himself/herself to service of authorized Health Care Provider must himself/herself bear all expenses incurred through such treatment".

The Chairman was requested in my inspection report to recover the sum of ₦4,590,449.00 (Four million, five hundred and ninety thousand, four hundred and forty-nine naira) from the beneficiaries and forward evidence of recovery for verification. This has not been complied with.

(e) Various store items valued at ₦1,346,900.00 (One million, three hundred and forty-six thousand, nine hundred naira) have become obsolete and were littered around, occupying space in the store without being disposed of, as required by extant rules. These obsolete items constitute waste of government funds as they were not originally needed for immediate use, yet they were procured and kept in the store without being utilized until they expired.

The Chairman should justify this misuse of public funds in the procurement of store items which were not put to use until they expired. The Store Officer in particular, should be sanctioned for violating Financial Regulation 2111, which stipulates that "unserviceable or obsolete stores should be properly reported and recorded".

(f) Essential store records like Stores Ledger, Bin Cards, and Stores Returned Register were not maintained. The arrangement and labelling of stores on the shelves for easy identification and location were not properly done. This is an apparent breach of procedure as it became difficult to ascertain actual purchases and delivery of store items.

This act contravened Financial Regulation 2106 which stipulates that "Every officer charged with responsibility as defined in Financial Regulation 2402 and 2403 will ensure that proper Stores Ledgers are maintained to record all receipts and issues from stores".

The Chairman has been requested to explain the non-maintenance of proper stores records.

(g) Proper records were not maintained at the Transport Section of the Commission to monitor the operations of the Section. Vehicle Control Register and individual vehicle files were not maintained. It was therefore difficult to account for the total number and locations of the Commission's vehicles. All efforts made to sight, examine and verify the insurance documents of the Commission's fleet of vehicles, number of vehicles insured, contract agreement and the insurance premium paid proved abortive.

The Chairman should justify the contravention of extant rules and regulations in this regard. All motor vehicle and transport documents as itemized above should be put in place immediately and evidence thereof forwarded for audit verification.

(h) Two (2) Toyota Landcruiser Prado Jeeps, valued at ₦63,765,000:00 (Sixty-three million, seven hundred and sixty-five thousand naira) were bought recently for the Hon. Chairman and Director-General of the Commission as official vehicles. Audit inquiry revealed that the Chairman was in possession of about 8 (eight) official vehicles.

Seven (7) Toyota Hilux pick-up vans donated by the World Bank were still in possession of the Hon. Commissioners of Anambra, Enugu, Kaduna, Niger, Bauchi, Edo and Ondo

States, contrary to Financial Regulation 2002 which states that "Official transport is to be used on all occasions to facilitate government businesses but shall not be used for private journeys". This is unjustifiable and unacceptable as it contravenes extant rules and regulations.

The Chairman was requested to immediately direct the release of these official vehicles to the Pool for official use, to reduce setback as a result of non-availability of functional vehicles. Evidence of compliance with this request was not seen.

(i) The Commission did not maintain Fixed Asset Register or Plant Register. The inventory in some offices were not updated whereas 1,000 pieces of Inventory Boards procured at the cost of ₦2,490,000.00 (Two million, four hundred and ninety thousand naira) were kept in the store since December 2015, without being put to use. This observation was contained in a 2015 Audit Inspection Report where recommendation was made to produce and submit same before end of second quarter 2016. This has not been complied with as at the time of filing this report.

The Chairman should justify the Commission's refusal to implement the recommendations.

(j). The contract file(s), bidding documents, contract approval, budget estimate, Bill of Quantities and specifications, interim certificates for all payments made to contractors, payment vouchers and schedule of payments from inception, in respect of the on-going NPC Headquarters building at Mabushi, Abuja, were not produced for audit examination. This rendered the audit verification of the said project inconclusive, since the level of funds committed to the building to date could not be ascertained. This action violates Financial Regulation 110.

The Chairman is requested to justify the Commission's refusal to release these essential project documents for audit examination.

(k) Basic accounting documents such as Vote books, E-mandates, GIFMIS printouts, IPPIS printouts, relevant accounting files, etc. for 2015 were not made available for audit examination, despite repeated requests. This is a restriction on the scope of my audit.

The Chairman was requested to produce the said documents for audit inspection without further delay, in order to ascertain the accuracy or otherwise of the 2015 and 2016 Capital, Personnel and Overhead expenditure accounts of the Commission.

He did not respond to any of these issues communicated to him through my Audit Inspection Report Ref. No. OAuGF/AIR/NPC/VOL.2/16 dated 3rd April, 2017. Therefore, the matter is brought before the Public Accounts Committee to compel compliance.

MINISTRY OF PETROLEUM RESOURCES, ABUJA

5.10 At the Ministry of Petroleum Resources, Abuja, it was observed that a payment voucher No. MPR/CAP/058/2016 dated 29th March, 2016 with the sum of

₦14,490,000.00 (Fourteen million, four hundred and ninety thousand naira**)** was used to pay a company in Abuja, under Capital expenditure, for the supply of 3 (three) Nissan Almera Saloon vehicles 1.5 to the Ministry.

The invoice and the delivery note were dated 7th April, 2016 whereas the Store Receipt Voucher, Stock Verification Certificate and the payment voucher were dated 29th March, 2016, indicating that payment was made to the company before the actual delivery of the cars by the firm.

The purchase of the 3 (three) vehicles were made through direct procurement without competitive bidding by at least three companies, as required by Financial Regulations. There was no advertisement and bidding for this contract, no prior meeting of the Ministerial Tenders Board. It was noted that the procurement was made above the unit cost of ₦4,147,500.00 and total cost of ₦12,442,500.00 approved by the Bureau of Public Procurement, thereby resulting to an overpayment of ₦2,047,500.00 to the company.

The Permanent Secretary should explain the breach of the Financial Regulations and various discrepancies observed in the procurement of the three vehicles, as well as recover the overpaid sum of ₦2,047,500.00.

The matter was communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/AIR/MPR/VOL.I dated 6th March, 2017. Explanations received from the Ministry did not address the issues raised.

FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT

5.11 At the Federal Ministry of Labour and Employment, Abuja, the following observations were made:-

(a) Two (2) payment vouchers with amounts totalling ₦88,110,000.00 (Eighty-eight million, one hundred and ten thousand naira) were raised and paid to 2 (two) contractors for constituency projects executed in Oyo and Ondo States. The payments were for empowerment and training of youths on livestock production and provision of starter packs in Ondo State and empowerment and training of youths on fish production and provision of starter packs in Oyo state.

However, the following anomalies were noted:

(i) There was no verifiable proof like Delivery Note and Store Receipt Voucher (SRV) to confirm that the starter packs were actually procured and delivered, in line with Financial Regulation 2402 (i) which stipulates that on all payment vouchers for the purchase of stores the Storekeeper must certify that the stores have been received and taken on charge in the store ledger.

(ii) The identity or names and signatures of the beneficiaries of the projects were not disclosed or produced.

In view of the doubts surrounding these payments, I was unable to certify the genuineness or legitimacy of these payments. Therefore, the Ministry was requested to forward all supporting documents to my Office for verification, otherwise the sum of ₦88,110,000.00 (Eighty-eight million, one hundred and ten thousand naira) should be recovered. No response was received. Accordingly, the Permanent Secretary is required to confirm the status of these projects.

(b) Examination of the Advances ledger maintained by the Ministry revealed that personal advances amounting to ₦29,213,839.00 (Twenty-nine million, two hundred and thirteen thousand, eight hundred and thirty-nine naira) granted to 45 (forty-five) officers of the Ministry for various services in the year 2016 were yet to be retired as at the time of concluding this report, contrary to Financial Regulation 1405 which stipulates that "Accounting Officers are responsible for ensuring the prompt repayment of all advances by instalment or otherwise". Multiple advances were granted without retiring the earlier ones.

The Permanent Secretary was requested in my Inspection Report, to ensure that the sum of ₦29,213,839.00 (Twenty-nine million, two hundred and thirteen thousand, eight hundred and thirty-nine naira**)** was recovered en-bloc from the various officers concerned and evidence of recovery forwarded for verification. The Permanent Secretary is also required to provide the status report on the outstanding advances.

(c) Audit inspection of the revenue accrued to the Federal Government through the deduction of Withholding and Value Added Taxes from services rendered to the Ministry between January and March, 2016, revealed that a total of ₦13,216,500.00 (Thirteen million, two hundred and sixteen thousand, five hundred naira) was generated between January and March, 2016. However, there was no evidence that the amount in question was remitted to the Federal Inland Revenue Service in line with Financial Regulation 235 which states that "Deductions for WHT, VAT and PAYE shall be remitted to the FIRS at the same time the payee who is the subject of the deduction is paid".

The Permanent Secretary, in my Inspection Report, was requested to produce evidence of remittance of the amount to the FIRS. No response was received. Therefore, he should be compelled to tender evidence of remittance of the amount in question.

(d) Similarly, the audit of Revenue Returns from various States maintained by the Skill Development and Certification Department, Trade Testing Services, between January and May, 2016 revealed that there was no Revenue Receipt Book 6 or Remita to confirm the remittance of the sum of ₦1,276,600.00 (One million, two hundred and seventy-six thousand, six hundred naira) into the Consolidated Revenue Fund.

The Permanent Secretary should produce evidence of remittance of all revenues generated during the period.

(e). A total of ₦14,538,930.00 (Fourteen million, five hundred and thirty-eight thousand, nine hundred and thirty naira) was paid to 11 (eleven) officers for the purchase of store items, contrary to Circular Ref. No. TRY/A7 & B7/201A, OAGF/CAD/026/V.I/178 of 24th March 2009, which states that all local procurement of stores and services costing above ₦200,000.00 shall be made only through the award of contracts. The items

purchased were not taken on Store Ledger charge, contrary to Financial Regulation 2402 (i) which stipulates that “On all payment vouchers for the purchase of stores, the Stores Keeper must certify that the stores have been received and taken on charge in the Store Ledger”.

The Permanent Secretary is required to justify the breach of the Financial Regulations.

(f) The Ministry’s Store was not functional, hence some of the items purchased were not received by the store, contrary to Financial Regulation 2402 which states that “On all payment vouchers for the purchase of stores, the Store Keeper must certify that the stores have been received and taken on charge in the store ledger, quoting the store receipt voucher number and attaching the original copy of the store receipt voucher to the original LPO”.

The Permanent Secretary was requested to set up a proper store, establish appropriate store records and appoint a competent officer to supervise the operations of the store. He should confirm with evidence, compliance with my recommendations as contained in my Inspection Report.

(g) Amounts totalling ₦26,779,706.68 (Twenty-six million, seven hundred and seventy-nine thousand, seven hundred and six naira, sixty-eight kobo) were paid as DTA and Estacode to some officers of the Ministry, without raising payment vouchers, contrary to Financial Regulation 601 which states that under no circumstance shall a cheque be raised or cash paid for services for which a voucher has not been raised.

In addition, a sum of ₦1,050,000.00 (One million and fifty thousand naira) was paid to an officer of the Ministry without specifying the purpose of the payment.

The Permanent Secretary was asked to produce all the payment vouchers with amounts totalling ₦26,779,706.68 (Twenty-six million, seven hundred and seventy-nine thousand, seven hundred and six naira, sixty-eight kobo) for verification, otherwise the expenditures will not be accepted as legitimate charges against public funds. Furthermore, the officer who collected the sum of ₦1,050,000.00 (One million and fifty thousand naira) should produce all the necessary documents to account for the amount, otherwise the amount should be recovered from him and evidence of recovery forwarded for verification. The Permanent Secretary is required to confirm the current status of these transactions.

(h) Fourteen (14) paid vouchers with amounts totalling ₦34,986,675.00 (Thirty-four million, nine hundred and eighty-six thousand, six hundred and seventy-five naira) were devoid of relevant details such as names of beneficiaries, location or venue, account numbers of beneficiaries, signatures of participants etc., contrary to the provision of Financial Regulation 603 which stipulates that all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets etc.

The Permanent Secretary should provide these details, otherwise recover the sum of ₦34,986,675.00 (Thirty-four million, nine hundred and eighty-six thousand, six hundred

and seventy-five naira) from the payees and forward evidence of recovery for verification.

(i) Direct payments were made to some members of staff of the Ministry for renovations, repairs of vehicles and maintenance carried out at the Hon. Minister of State's office. The practice of making direct payments to staff contravenes the provision of Treasury Circular Ref. No. TRY/A5&B5/2001 and OAGF/TS/105/III/222 of 7/11/01. A scrutiny of the payment vouchers revealed that invoices and receipts were not attached to the payment vouchers. Also, no documentary evidence was produced to confirm that the repairs were done.

The Permanent Secretary should recover the sum of ₦3,682,250.00 (Three million, six hundred and eighty-two thousand**,** two hundred and fifty naira) from the emoluments of the affected officers and forward evidence of compliance for verification.

All the issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/AIR/FMLE/VOL.I dated 6th March, 2017. No response was received from the ministry. Consequently, the Permanent Secretary should provide an up-date on the current status of the issues raised.

FEDERAL MINISTRY OF INFORMATION AND CULTURE (INFORMATION SECTOR)

5.12 At the Ministry of Information and Culture, (Information Sector), Abuja, it was observed that:-

(a) The Office had no Fixed Assets Register in place to record all fixed assets such as motor vehicles, office equipment, furniture and fittings, procured within the period under review with relevant information such as their cost, date of acquisition, location, depreciation, identification number, etc.

Non maintenance of Fixed Assets Register by the ministry exposes the assets and properties to risk of pilferage and diversion for private use. This is contrary to International Public Sector Accounting Standards (IPSAS).

The Permanent Secretary was requested to produce a Fixed Assets Register with detailed and relevant information, which should be forwarded to me for verification.

(b) A total of ₦49,109,187.00 (Forty-nine million, one hundred and nine thousand, one hundred and eighty-seven naira) Cash advances were granted to staff of the ministry without retirement, contrary to Financial Regulation 1420 which stipulates that "it is the responsibility of all accounting officers to ensure that all advances granted to officers are fully retired".

The Permanent Secretary was requested to ensure that:

(i) All outstanding cash advances were recovered from the salaries of the affected staff by sending their names to IPPIS Unit.

(ii) Any staff who has not retired a previous cash advance should not be granted further advance.

(c) Two (2) payment vouchers with amounts totalling ₦9,851,654.00 (Nine million, eight hundred and fifty-one thousand, six hundred and fifty-four naira) were raised to pay 2 (two) companies for the supply of printing materials through Federal Government Printing Press, Apapa, Lagos, without evidence that the items supplied were taken on ledger charge, contrary to Financial Regulation 2402 which stipulates that "all payment vouchers for the purchase of store items shall be accompanied with relevant certificate from the Store-keeper stating that the stores have been received and taken on charge on the Stores Ledger.

The Permanent Secretary was requested to produce evidence that the supplies were made through the stores, in line with extant regulation, otherwise, the sum of ₦9,851,654.00 (Nine million, eight hundred and fifty-one thousand, six hundred and fifty-four naira) should be recovered and paid back to government coffers.

No response was received to my Audit Inspection Report Ref. No. OAuGF/AIR/FMI/VOL.I dated 6th March, 2017. Consequently, the Ministry should be compelled to comply with my recommendations.

FEDERAL MINISTRY OF INFORMATION AND CULTURE (CULTURE SECTOR)

5.13 At the Ministry of Information and Culture, (Culture Sector), Abuja, it was observed that:-

(a) Insurance documents in the custody of the Ministry were not produced for audit examination despite repeated demands.

The Permanent Secretary was asked to:

(i) Produce the Insurance Brokers Register and other relevant books and records maintained on buildings, motor vehicles, plants and equipment for audit.

(ii) Explain the refusal to release the insurance documents requested, despite repeated demands.

(b) Asset Register was not maintained in the Ministry as at the time of writing this report in July, 2017, contrary to the requirements of the International Public Sector Accounting Standards implementation directive of 1st January 2015.

The Permanent Secretary was requested to produce and maintain an Asset Register in compliance with IPSAS and explain why the ministry failed to comply with the extant regulation.

(c) An over payment of Estacode Allowance to the tune of ₦284,375.00 (Two hundred and eighty-four thousand, three hundred and seventy-five naira) was observed on payment voucher No FMCT/OC/65/2016 paid to a Special Assistant to the Honourable Minister for his trip to Cote d'voire from 19th – 21st April 2016.

In addition, another sum of ₦1,618,305.00 (One million, six hundred and eighteen thousand, three hundred and five naira) was paid to the Minister's Special Assistant without documentary approval.

The Permanent Secretary was requested to recover the sums of ₦284,375.00 (Two hundred and eighty-four thousand, three hundred and seventy-five naira) and ₦1,618,305.00 (One million, six hundred and eighteen thousand, three hundred and five naira), totalling ₦1,902,680.00 (One million, nine hundred and two thousand, six hundred and eighty naira) from the beneficiaries and pay back to government coffers, forwarding payment particulars for my verification.

(d) Two (2) payment vouchers raised on 12th May, 2016 for the sum of ₦4,369,500.00 (Four million, three hundred and sixty-nine thousand, five hundred naira) were not produced for audit scrutiny, contrary to Financial Regulation 110 which stipulates that the Auditor-General or his representative shall have free access to all accounts and records.

The Permanent Secretary was requested to produce the two payment vouchers for audit examination, otherwise the transactions amounting to ₦4,369.500.00 will not be accepted as legitimate charges against public funds.

(e) A total of 24 (twenty-four) payments amounting to ₦6,326,958.00 (Six million, three hundred and twenty-six thousand, nine hundred and fifty-eight naira) were made through the GIFMIS platform, but were not reflected in the main Cash book.

The Permanent Secretary was asked to recover en-bloc the sum of ₦6,326,958.00 (Six million, three hundred and twenty-six thousand, nine hundred and fifty-eight naira), being irregular payments to sundry beneficiaries through GIFMIS platform without entries in the Cashbook.

(f) Sundry advances granted between 13th March, 2013 and 19th May, 2016 totalling ₦169,525,677.00 (One hundred and sixty-nine million, five hundred and twenty-five thousand, six hundred and seventy-seven naira) were left unretired against 62 (sixty-two) officers of the ministry, contrary to Financial Regulation 1405 and Treasury Circular Ref. No. TRY/A2 & B2 2009/OAGF/CAD/026 dated 24th March, 2009.

The Permanent Secretary was requested to:

(i) Justify the large outstanding advances granted without retirement.

(ii) Recover ₦169,525,677.00 (One hundred and sixty-nine million, five hundred and twenty-five thousand, six hundred and seventy-seven naira) from the emoluments of the affected officers, forwarding recovery particulars for verification.

As the Permanent Secretary did not respond to the issues communicated to him through my Audit Inspection Report Ref. No. OAuGF/AIR/FMIC/VOL.I dated 27th March, 2017, the matters are brought before the Public Accounts Committee to enforce compliance.

FEDERAL MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

5.14 At the Federal Ministry of Women Affairs and Social Development, Abuja, the following observations were made:-

(a) A total of ₦3,250,097.52 (Three million, two hundred and fifty thousand, ninety-seven naira, fifty-two kobo) was paid through 3 (three) payment vouchers in respect of First 28 days Allowance to staff posted to the Ministry.

Further examination of the payment vouchers revealed the following irregularities in two of the payment vouchers:

(i) The Memo attached to the payment vouchers were photocopies, while the content did not relate to those payments.

(ii) The approval for ₦2,761,044.11, submitted in April 2014 and approved in February 2015 was also a photocopy.

(iii) Attachments on some pages were photocopies and were not related to the payments.

(iv) List of recipients attached to the 2 (two) payment vouchers did not relate to the payees on the payment vouchers.

(v) Detailed particulars of the recipients and evidence of payment were not provided.

(vi) The previous vouchers for earlier payments were not attached to the voucher for final payment.

(vii) Out of the four payees mentioned in one of the vouchers, only two were identified. One of them was not entitled to payment for first 28 days, since he was posted within Abuja.

The Permanent Secretary should produce the list of the authentic beneficiaries on the payment voucher, failing which the sum of ₦2,031,890.94 (Two million, thirty-one thousand, eight hundred and ninety naira, ninety-four kobo) should be recovered. Furthermore, the sum of ₦946,282.98 (Nine hundred and forty-six thousand, two

hundred and eighty-two naira, ninety-eight kobo) should be recovered from the officer not entitled to payment of first 28 days allowance.

(b) A payment to a company for the supply of veritable wax, pillow cases, Sheda etc., for the sum of ₦3,059,545.13 (Three million, fifty-nine thousand, five hundred and forty-five naira, thirteen kobo) was without proper approval.

The authority for the purchase given by the Permanent Secretary was a photocopied approval. The pre-qualification criteria and assessment sheet attached to the voucher were photocopies. The summary of short-listed firms was photocopied. The approval dated 21st December, 2015 did not relate to the memo by the Director of Procurement. Furthermore, the minute of the Director of Procurement which was signed by another Director on 30th December, 2015 made it clear that the company did not appear in the list of those ratified by the Minister on 22nd December, 2015.

The Permanent Secretary should justify this payment, otherwise recover the sum of ₦3,059,545.13 (Three million, fifty-nine thousand, five hundred and forty-five naira, thirteen kobo) from the payee and forward all particulars of recovery to my Office for verification.

(c) Amounts totalling ₦9,332,000.00 (Nine million, three hundred and thirty-two thousand naira) were granted as Personal Advances to different officers for the 2016 Commonwealth National Women's Machinery and 60th Session of the United Nations in New York, without proper records, contrary to Financial Regulation 1404 which states that Advances account records, fully indexed, should be maintained to record advances issued and all the recoveries made.

The advances were not retired after the programme in New York, contrary to Financial Circular No. TRY/AB&B5/2012/OAGF/026/V.I/164 which stipulates that advances must be retired at the end of the programme for which the advance was given.

In view of Financial Regulation 1420 which states that it is the responsibility of all Accounting Officers to ensure that Advances granted to officers are fully recovered, the Permanent Secretary should recover the amount of ₦9,332,000.00 (Nine million, three hundred and thirty-two thousand naira) from the payees.

The issues raised were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/AIR/FMWA & SD/VOL.I dated 6th March, 2017. No response was received from the Ministry.

BUREAU OF PUBLIC SERVICE REFORMS

5.15 At the Bureau of Public Service Reforms, Abuja, it was observed that 56 (Fifty-six) staff of the Bureau were granted various cash advances totalling ₦35,209,835.00 (Thirty-five million, two hundred and nine thousand, eight hundred and thirty-five naira), between January and December, 2016. As at July, 2017, these cash advances were not retired or recovered, contrary to Financial Regulation 1405 which stipulates that

‘’Accounting officers are responsible for ensuring the prompt repayment of all advances by instalment or otherwise’’.

The Director-General was requested to recover these cash advances totalling ₦35,209,835.00 from the beneficiaries and forward recovery particulars for verification.

The matter was reported to the Director-General through my Audit Inspection Report Ref. No. OAuGF/AIR/SGF/EFO/16 dated 10th April, 2017. The Bureau did not respond to the report, therefore should be appropriately sanctioned in line with Financial Regulations and compelled to implement my recommendation.

PART B: *SECURITY SECTOR*

PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE (PTAD)

5.16 At the Pension Transitional Arrangement Directorate (PTAD), Abuja, the following observations were made:-

(a) Amounts totalling ₦1,011,750.00 (One million, eleven thousand, seven hundred and fifty naira) were paid to staff as Out-of-Pocket Expenses incurred on the installation and servicing of 250 KVA generator as well as replacement of power wizard panel for the generator located at PTAD Headquarters, Abuja. These jobs were purportedly embarked upon and executed through staff personal funds, before asking for refunds.

However, it was observed that a formal approval was not granted before the Out-of-Pocket expenditures were incurred. There was no Store Issue Vouchers for items utilized, and the Completion Certificate was not signed.

The Executive Secretary should produce the receipt, invoice, SRV, SIV and Job Completion Certificate for verification, otherwise, recover the amount, forwarding evidence of recovery for verification.

(b) Returns on pension funds totalling ₦17,443,060,389.40 (Seventeen billion, four hundred and forty-three million, sixty thousand, three hundred and eighty-nine naira, forty-kobo) forwarded by the underwriters were not accompanied by the following documents:

(i) Bank Certificate of balances as at the close of accounts.

(ii) Accounting Statement showing the following:

- (a) Actuarial Value of Assets: Valuation of Assets at the lowest cost.
- (b) Actuarial surplus: Excess of Assets over Liabilities
- (c) Actuarial Liabilities/deficiency: Excess of Liabilities over Assets

(iii) A minimum of 3 years Annual Financial statements.

(iv) Major Policy files and associated investment ledgers, if any.

The submission of the above mentioned records/documents will facilitate the perusal of their claims and reveal the fairness and transparent position as at close of business before PTAD took over.

The Executive Secretary was requested to provide the stated records and statements for audit examination, before the amount can be regarded as true and fair. No response was received on this matter.

(c) The sum of ₦4,201,400.00 (Four million, two hundred and one thousand, four hundred naira) was paid to the Head of IT Department as cost of replacing 13 (thirteen) Laptops out of a total of 33 Laptops allegedly stolen from PTAD's store. The Security company was earlier asked to replace the entire 33 (thirty-three) stolen Laptops. The rationale for using PTAD funds to replace 13 of the Laptops instead of allowing the Security Company to replace the entire 33 (thirty-three) stolen Laptops as earlier decided, was not explained.

The Executive Secretary should explain the circumstances surrounding the loss of these computers, the arrangement with the security company for their replacement, the current stock position of the laptops and recover the sum of ₦4,201,400.00 from the officer.

(d) Ten (10) payment vouchers raised for the payment of September 2016 monthly pension totalling ₦91,349,342.42 (Ninety-one million, three hundred and forty-nine thousand, three hundred and forty-two naira, forty-two kobo) were passed without the mandatory deduction of 1% check off dues amounting to ₦913,493.42 (Nine hundred and thirteen thousand, four hundred and ninety-three naira, forty-two kobo) in favour of Nigerian Union of Pensioners (NUP), contrary to the provisions of the Pension Administration Act, which states that a 1% check off dues should be deducted at source from the gross payable to each pensioner. The implication of this action was an overpayment to benefiting pensioners at the detriment of Nigeria Union of Pensioners.

The Executive Secretary should recover the sum of ₦913,493.42 from the desk officers whose negligence resulted in the overpayment, forwarding evidence of the recovery for verification.

(e) Over-deduction of 1% check off dues in favour of Nigeria Union of Pensioners totalling ₦8,081,678.54 (Eight million, eighty-one thousand, six hundred and seventy-eight naira, fifty-four kobo) was recorded in respect of monthly arrears of pension between July and December 2016. Similarly, the sum of ₦23,268,200.80 (Twenty-three million, two hundred and sixty-eight thousand, two hundred naira, eighty kobo) was recorded as under-deduction of 1% check off dues from the pension arrears. This is an indication of Internal Control weakness and lack of effective supervision on the part of senior pension managers in PTAD.

The Executive Secretary was requested to re-organize the Accounts and Internal Audit Unit to achieve a more efficient and effective internal control system and also take necessary action towards rectifying these variances in the deductions, informing me of the actions taken.

(f) In the Customs, Immigration and Prisons Pension Department (CIPPD), it was observed that a cash advance of ₦2,573,000`.00 (Two million, five hundred and seventy-three thousand naira) was granted to a staff for the purchase of Laptops, Phones and Modems vide PV No. PTAD/CIP/PRC/TSA/ADV/001/16 dated 10th August, 2016. This expenditure was above the spending limit of the Chief Executive and contrary to Circular Ref. No. SGF/OP/I/S.3/VIII/57 dated 11th March, 2009 which

specified approval limit of ₦2,500,000 for purchase of goods and services and Circular Ref. No. TRY/2A/2009/OAGF/CAD/02/11 of 24th March, 2009 which requires that procurement of stores and services costing ₦200,000.00 and above should be through contract award.

The Executive Secretary should justify the violation of the extant rules or face sanctions under Financial Regulation 3106.

MINISTRY OF DEFENCE HEADQUARTERS, ABUJA

5.17 During the audit examination of payment vouchers raised at the Ministry of Defence Headquarters, Abuja, it was observed that 16 (sixteen) payment vouchers for sums totalling ₦11,160,340.00 (Eleven million, one hundred and sixty thousand, three hundred and forty naira) were paid to 15 (fifteen) officers of the Ministry between May and December, 2016 to undertake various services such as printing of documents, purchase of stationeries, renovations and repairs of offices, furniture, equipment, vehicles, etc.

However, audit examination revealed the following irregularities:

(i) Direct payments were made to the officers instead of cash advances to be retired on completion of the assignments.

(ii) The payments exceeded the authorized benchmark of ₦200,000.00 allowed on advances for procurement of goods and services beyond which, such procurements should be made through award of contracts as stipulated by Treasury Circular Ref. No. TRY/A2&TB2/2009 OAGF/CAD/026/v of 24th March, 2009.

(iii) The non procurement of these goods and services through contract award resulted to a loss of ₦1,116,034.00 (One million, one hundred and sixteen thousand, thirty four naira) being 5% Withholding and 5% Value Added Tax revenue that would have accrued to government had these services been undertaken through award of contracts.

The Permanent Secretary was requested to justify the violation of the above circular and the loss of tax revenue to government.

(b) Payment voucher No. 5002 dated 10th October, 2016 for the sum of ₦34,021,717.50 (Thirty-four million, twenty-one thousand, seven hundred and seventeen naira, fifty kobo) was raised and paid in favour of a company based in Abuja for the supply and installation of 1 (one) 500KVA sound proof generator to the Ministry's Headquarter.

Examination of the voucher revealed the following anomalies:

(i) The purchase was made relying on the emergency procurement clause in the Public Procurement Act. However, the certificate of "No-Objection" to award

contract duly issued by the Bureau of Public Procurement, in accordance with the Procurement Act 2007 was not produced for verification.

(ii)

(iii) The procurement of a 500KVA sound proof Mikano generator does not fall within the threshold of security equipment allowed to be procured under the emergency procurement clause.

(iv) The payment was charged to the vote meant for purchase of security equipment instead of purchase of plants and equipment vote. This practice represents an unauthorized virement of fund without the approval of the Honourable Minister of Finance and the National Assembly, as required by Financial Regulation 417 which 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.

This payment is considered an irregular payment, in accordance with Financial Regulations 3106 and 415 which require that all officers responsible for expenditure are to exercise due economy, as money must not be spent merely because it has been voted.

Consequently, I cannot certify that this expenditure represented a legitimate and proper charge against public funds.

The Permanent Secretary should produce the approval for virement and the "No objection Certificate" from the Bureau of Public Procurement for audit verification, otherwise the amount involved should be recovered from the officer who approved the payment, in accordance with Financial Regulation 3106 and evidence of recovery forwarded for audit verification.

(c) The sum of ₦20,311,838.00 (Twenty million, three hundred and eleven thousand, eight hundred and thirty-eight naira) was paid to an Army officer vide Payment Voucher No. 5014 dated 17th October, 2016 for the inauguration of National Planning Committee for year 2017 Armed Forces Remembrance Day celebration.

Further scrutiny of the voucher revealed the following:

(i) The payment was made directly to the officer and not as cash advance and therefore not properly accounted for on completion of the assignment.

(ii) The details and cost breakdown of the activities constituting this expenditure were not made available to authenticate the genuineness of the expenditure.

(iii) All relevant supporting documents such as receipts, invoices, Store Receipts Vouchers, etc, were not attached to the payment voucher, contrary to Financial Regulation 603(i) which states that "All vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances and rates, so as to enable them be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets, etc".

The Permanent Secretary was requested to comment on these infractions and to produce the relevant documents for examination. Otherwise, recover the sum of ₦20,311,838 from the officer, pay to treasury and forward relevant particulars for verification. The Permanent Secretary should confirm the current status of this transaction.

(d) Payment voucher No. 1154 of 24th March, 2016 for the sum of ₦7,422,482.00 (Seven million, four hundred and twenty-two thousand, four hundred and eighty-two naira) was raised and paid in favour of a staff to procure international tickets for the Honourable Minister of Defence and others to enable them travel to the United States of America (USA) from 28th March, 2016, to attend the Nuclear Summit organized by the US Government and a meeting of the Nigeria–USA Bi-National Commission in Washington.

Scrutiny of the payment voucher revealed the following:

(i) The amount was paid directly to the officer instead of the travelling agency which issued the ticket. This has thus resulted to a loss of 10% Withholding Tax and Value Added Tax revenue of ₦742,248.20 (Seven hundred and forty-two thousand, two hundred and forty-eight naira, twenty kobo) which would have accrued to government had payments been made to the company. Besides, there is no evidence that quotations were received from three (3) reputable travelling agencies for comparison and evaluations before the fare was arrived at, as required by extant regulations.

(ii) Receipts, invoice and other relevant supporting documents were neither attached to the voucher before payment nor produced for audit verification. This expenditure is therefore un-receipted and illegitimate.

(iii) There was no letter of invitation or any document attached to the voucher to indicate the duration of the meetings. Therefore, the basis of the 6 - 7 days estacode paid to each of the staff should be justified.

The Permanent Secretary was requested to comment on these infractions, and produce the relevant documents for examination, otherwise the amount in question should be recovered from the officer, paid back to treasury and relevant particulars forwarded for verification.

(e) The sum of ₦4,981,200.00 (Four million, nine hundred and eighty- one thousand, two hundred naira) was paid to a staff on payment voucher No. 5012 dated 19th September, 2016 for the Reform Monitoring and Sensitization programme, in the Ministry's Civilian Personnel Unit (CPU).

However, further examination of the voucher revealed the following:

(i) The memo approved by the Permanent Secretary did not disclose the 8 Civilian Pay Units to be visited. It was not clear how the officer arrived at the cost.

(ii) The quantity of stickers, key-holders and pamphlets procured for a sum of ₦1,036,820.00 were not specified in the memo to the Permanent Secretary.

(iii) Details, such as dates, time, number of persons etc. constituting monitoring teams to the CPUs, for which a provision of ₦2,981,400.00 was made, was not provided or attached to the voucher.

(iv) The stickers, pamphlets, key-holders etc procured were neither taken on store ledger charge nor issued out through Store Issue Vouchers, as required by Financial Regulation 2402(ii).

(v) The Internal Audit unit raised a query on the procedure for procuring the items such as key-holders, Servicom books, evaluation forms etc. totalling ₦1,909,800.00 and requested compliance with the Secretary to the Government of the Federation (SGF) Circular No SGF/OP/I/S.3/XI/917 of 26th July, 2016, which prohibits Ministries, Departments and Agencies from spending money on gift items during workshops.

The Permanent Secretary was requested to explain the infractions of the Financial Regulations and extant circulars, otherwise recover the sum of ₦4,981,200.00 and forward particulars for verification. The Permanent Secretary should report action taken, following audit recommendation.

(f) The sum of ₦21,669,664.28 (Twenty-one million, six hundred and sixty-nine thousand, six hundred and sixty-four naira, twenty-eight kobo) was paid to a company through payment voucher no. 4093 dated 30th March, 2016, being payment on Interim Payment Certificate No 1 on a contract worth ₦130,667,860.72 (One hundred and thirty million, six hundred and sixty-seven thousand, eight hundred and sixty Naira, seventy-two kobo), awarded to the company on 4th March, 2013, for the construction of 20 Units SOQ (Single Storey) block at Pathfinder Naval Barracks, Port-Harcourt.

Audit examination revealed the following:

(i) There was no evidence of any need assessment undertaken for this project, in violation of the Public Procurement Act, 2007 and Financial Regulation 2918(a) which require that the Procurement Planning Committee shall prepare the needs assessment and evaluation of all procurements.

(ii) There was no evidence of adherence to due process and the Public Procurement Act, 2007 requirement by the ministry before the award of this contract to the company. Evidence of Newspaper advertisements, open competitive bidding, evaluation and acceptance of bid before award was not produced for audit verification, thereby rendering this expenditure doubtful.

(iii) “No-objection certificate” was not obtained from the Bureau of Public Procurement before payment was effected.

(iv) Relevant supporting documents such as the Ministerial Tenders Board minutes, contract award letter, Contract Agreement, receipts, invoices etc were neither attached to the voucher nor produced for audit verification.

(v) The project file, technical assessment report of work done and outstanding work handed over to the ministry by the defunct Presidential Committee on Barrack Rehabilitation (PCBR) were not produced for audit verification.

(vi) The building design was not attached or produced for audit verification as prescribed by Financial Regulation 2925(i)(b) which states that "No contract work involving construction shall be considered by Tenders Board unless the design of the building i.e. Architectural, structural, electrical, mechanical designs and Bills of Quantities is presented to the Tenders Board".

As at the time of concluding this report, the status of the project could not be determined, as no pictorial evidence was produced. It is therefore difficult to conclude that this project had been executed and that the payment represented a legitimate and proper charge against public funds.

The Permanent Secretary was requested in my Inspection Report, to produce the mentioned documents or recover the amount involved, with relevant particulars of recovery forwarded for audit verification, in accordance with Financial Regulation 3106. The Permanent Secretary is required to give an update of action taken on this matter, following audit recommendation to the Ministry.

(g) During the audit examination of payment vouchers for Medical and Health Awareness programmes paid at the Ministry of Defence, it was observed that 18 (eighteen) payment vouchers for amounts totalling ₦79,107,000.00 (Seventy-nine million, one hundred and seven thousand naira) were raised and paid to 8 (eight) officers of the Ministry to undertake various programmes across the nation, to add value to the lives of the citizenry, working and living in various military formations across the nation.

However, further audit examination of the vouchers revealed the following:

(i) The sum of ₦38,039,600.00 (Thirty-eight million, thirty-nine thousand, six hundred naira) representing 48.1% of the total programme cost was spent on duty tour, transport and local running allowance. The sum of ₦16,393,510.00 (Sixteen million, three hundred and ninety-three thousand, five hundred and ten naira) representing 21% was for rent of halls, Public Address System and tea/lunch, while the sum of ₦24,673,890.00 (Twenty-four million, six hundred and seventy-three thousand, eight hundred and ninety naira) representing 31.2% was cost of the main programme.

(ii) The sum of ₦38,039,600.00 (Thirty-eight million, thirty-nine thousand, six hundred naira) being Duty Tour Allowances, Travelling and Local Running cost to various beneficiaries of the 8 (eight) programmes was paid directly into the accounts of the 8 (eight) Program Managers that wrote the memo for the funds, for onward disbursement to other beneficiaries. This practice contravenes the Federal Government Circular Ref. No. OAGF/CAD/026/VOL. II/465 dated 22nd October, 2008 for implementation of e-payment policy. There was no evidence that these beneficiaries received the amounts.

(iii) The sum of ₦6,572,510.00 (Six million, five hundred and seventy-two thousand, five hundred and ten naira) was allegedly spent on rental of halls, Chairs and Tables, Generators and Public Address System (PAS). This is rather odd as, most of these barracks have functionally equipped halls with chairs, Public Address System and generators which should have been utilized for the purpose.

(iv) Some receipts from Abuja based companies were used to support expenditures on hall rentals, Public Address System, Generator, Canopies, Chairs, etc, totaling ₦1,418,500.00, in respect of programmes that were held in Lagos, Jos and Kaduna. These items could not have been hired from Abuja and taken to Lagos, Jos and Kaduna for programmes taking place there. Therefore, the sum of ₦1,418,500.00 involved should be recovered from the officer, and the recovery particulars forwarded for verification.

(iii) The sum of ₦9,821,000.00 (Nine million, eight hundred and twenty-one thousand Naira) allegedly expended on tea breaks and lunch for participants at the various programmes were not receipted.

(iv) There was no evidence that needs assessment was undertaken and the Commanders of the various Military Formations where these programmes were allegedly undertaken did not attest to completion of the programmes.

The Permanent Secretary, being the Accounting Officer, was requested to comment on these anomalies, explain the violation of the Financial Regulations and recover the irregular payments, failing which the provision of Financial Regulation 3106 should be invoked. No response was received. Consequently, the Permanent Secretary is required to justify these transactions or simply effect the necessary recoveries and forward particulars for verification.

(h) Amounts totalling ₦13,891,000.00 (Thirteen million, eight hundred and ninety-one thousand naira) were paid to a staff through 3 (three) payment vouchers dated 30th November 2015, to undertake In-door Residual Spraying for Malaria Control in Military formations at Jos, Lagos and Makurdi.

Audit scrutiny of the vouchers revealed that:

(i) A total of 1,940 sachets of insecticide valued at ₦4,656,000.00 was allegedly purchased for use during the programme. The items purchased were neither taken on store ledger charge nor issued out on Store Issue Voucher. Therefore, there was no evidence to show that these items were bought and used for the programme as claimed.

(ii) The details - name, rank, bank account numbers of the 2 (two) Resource Persons hired for the 3 (three) events for which the sum of ₦360,000.00 (Three hundred and sixty thousand naira) was paid, were not disclosed.

(iii) The sum of ₦675,000.00 allegedly spent on training of 15 spray men and assistants for the three (3) events was not receipted.

(iv) Similarly, allowances totalling ₦2,250,000.00 paid to the 15 (fifteen) Spray men and assistants for the 3 (three) events at the rate of ₦750,000.00 per programme were un-receipted.

In the light of these infractions, I was unable to confirm that the expenditures were legitimate and proper charges against public funds and that commensurate value was derived.

The Permanent Secretary was requested to explain these anomalies, or recover the sum of ₦7,941,000.00 from the officers, forwarding particulars of recovery for verification. He should confirm action taken, following Audit recommendation on Inspection Report to the Ministry.

(i) Amounts totalling ₦4,630,575.00 (Four million, six hundred and thirty thousand, five hundred and seventy-five naira) were paid to a staff and 2 (two) others, through 2 (two) payment vouchers dated 30th November, 2015. The payment was for Estacode Allowance, registration fee, visa fee and Air ticket to enable them travel for the 2015 National HIV Prevention Conference held in Atlanta, Georgia, USA from 6th – 9th December, 2015.

Further audit examination of the voucher revealed the following:

(i) The invitation or nomination letter to the participants was neither attached to the voucher nor produced for audit verification.

(ii) A registration fee of $425.00 was allegedly paid by each of the 3 participants, totalling $1,275.00 equivalent of ₦286,875.00. No receipt was produced to confirm this payment.

(iii) Visa fees of ₦40,000.00 per participant, totalling ₦120,000.00 allegedly paid was not receipted.

(iv) The sum of ₦2,250,000.00 was allegedly spent on return tickets purchased by the 3 (three) participants. Neither the receipt nor copy of the air ticket was produced to authenticate this expenditure.

These irregularities raised doubt as to the genuineness of this expenditure.

The Permanent Secretary was requested to explain these anomalies and produce the documents mentioned. Otherwise recover the sum of ₦4,630,575.00 (Four million, six hundred and thirty thousand, five hundred and seventy-five naira) from the officers and forward particulars of recovery for verification. He should provide status report on action taken on audit recommendation.

(j) During the audit examination of payment vouchers raised and paid at the Ministry of Defence Headquarters, Abuja, it was observed that amounts totalling ₦44,615,000.00 (Forty-four million, six hundred and fifteen thousand naira) were paid to an officer through payment voucher numbers 4049 of 31st December 2015, for ₦26,095,000.00 and 1009 of 8th March, 2016 for ₦18,520,000.00, to facilitate the tour of the Honourable

Minister and his entourage to various Military formations in the country, from January - February 2016 and March to April 2016.

The following observations were made:

(i) The details - names, ranks, designations, rate used to compute traveling allowances, bank account numbers, etc of the beneficiaries were not stated. It was therefore difficult to understand how the total of ₦44,615,000.00 was arrived at.

(ii) The sum of ₦44,615,000.00 meant for many beneficiaries, was paid into an individual's account, in violation of the e-payment policy.

(iii) The first payment of ₦26,005,000.00 was charged to the vote meant for rental services instead of Local Travel and Transport vote, thereby constituting an unauthorized virement and misapplication of fund.

In view of these observations, the payment of ₦44,615,000.00 was inappropriate and irregular. Therefore, I do not consider it as a legitimate and proper charge against public funds. There was no evidence that the money was treated as advance and duly retired after the purported tours.

The Permanent Secretary was requested to comment on the anomalies and also produce relevant documents to authenticate these expenditures, otherwise, the sum of ₦44,615,000.00 allegedly expended for these tours should be recovered and paid to treasury, forwarding evidence of recovery for audit verification. No response was received. The Permanent Secretary is therefore required to provide and update of action taken on this matter, following audit recommendation.

(k) Nine (9) payment vouchers for amounts totalling ₦19,663,949.00 (Nineteen million, six hundred and sixty-three thousand, nine hundred and forty-nine naira) were raised and paid to 5 (five) officers of the Ministry between February and March 2016 for air tickets, duty tour allowances, sundry purchase of goods, etc.

However, further examination of the payment vouchers revealed that:

(i) The names, ranks, designation and amount paid to the various beneficiaries were not stated. Besides, there was no evidence produced to show that the amounts were acknowledged by the beneficiaries.

(ii) The amount was paid directly into the accounts of the officers mentioned in the voucher, instead of directly to the accounts of the beneficiaries. This is a contravention of Treasury Circular, Reference No OAGF/CAD/026/Vol II/465 of 22nd Oct., 2008, which requires all employees of the federal government to open an account with a commercial bank into which all payments due to them are made.

(iii) Invoices, receipts, Store Receipt Vouchers (SRV) etc necessary to authenticate these expenditures were neither produced nor attached to the vouchers.

The Permanent Secretary was requested to justify the violation of the quoted circular and also produce evidence to authenticate the receipt of the money by the beneficiaries. The Permanent Secretary should confirm the action taken on this matter.

(l) The sum of ₦9,986,860.00 (Nine million, nine hundred and eighty-six thousand, eight hundred and sixty naira) was paid to Nigerian Navy on payment voucher no. 4055 dated 24th March, 2016, being refund of expenditure incurred on the completion of the 16x1 Recruit Accommodation (female arrival hall) project, taken over from a contractor.

Further examination of the voucher revealed that:

(i) The original letter of award and contract agreement signed between the company and the Ministry was not attached or produced to establish the terms of contract and attendant penalty of its breach by either party.

(ii) The technical assessment of work done and the completion stage of the contract, before the contract was abandoned or revoked and eventually taken over by the Navy was not disclosed. Details of earlier payments totalling ₦10,227,833.30 and stage of work completion by the contractor were not provided.

(iii) The basis for the takeover of the project by the Navy was not disclosed.

(iv) The Bill of Quantity, architectural drawings, completion certificates, invoices, receipts etc necessary to authenticate this expenditure were not produced.

The Permanent Secretary was requested to comment on the above observations, and produce the relevant supporting documents and evidence of project completion. No response was received. So, the Permanent Secretary is required to provide update on this project.

FEDERAL MINISTRY OF INTERIOR

5.18 At the Federal Ministry of Interior, Abuja, the following observations were made:-

(a) Thirteen (13) officers of the Ministry were paid a total of ₦6,766,902.00 (Six million, seven hundred and sixty-six thousand, nine hundred and two naira) being estacode and other allowances to enable them travel overseas to attend meeting and program, without obtaining due approval from the appropriate authority.

The above action contravened Circular Reference No. SGF.6/S.2/X/542 of 31st March 2016 and Circular Reference No. HCSF/CSO/HRM/POL.1402 of 22nd January, 2015.

Further audit scrutiny revealed the following:

(i) From the payment voucher No. MI/REC/145 dated 15/4/2016 for the sum of ₦2,802,000.00, it was noted that the memo raised requesting for estacode allowance was the only supporting document. The letter of invitation and authority to travel were not attached.

(ii) The grade levels and ranks of other officers that traveled with the Honourable Minister and their estacode entitlements could not be determined.

The Permanent Secretary, having failed to produce the approval for these trips and also provide information on (i) & (ii) above, should recover the sum of ₦6,766,862.00 and forward evidence of recovery for verification.

(b) Nine (9) items valued at ₦3,793,350.00 (Three million, seven hundred and ninety-three thousand, three hundred and fifty naira), claimed to have been purchased during the year were not taken on store charge as neither Store Receipt Vouchers (SRV) nor Store Verifier's certificate was attached to the financial records relating to their procurements. This contravened the provision of Financial Regulations 2402(i) and 2802 which stipulate that all items of stores must be duly received into the store by issuing Store Receipt Vouchers (SRVs) and be subjected to store verifier examination and stamping. Therefore it could not be ascertained that the items were actually supplied and received by the Ministry.

The Permanent Secretary, having failed to produce the relevant Store Receipt Vouchers, Stock Verifier Certificate and Store Issue Vouchers in respect of the supplies, should recover the sum in question.

(c) Ten (10) payment vouchers for amounts totalling ₦10,028,798.78 (Ten million, twenty-eight thousand, seven hundred and ninety-eight naira, seventy-eight kobo) were not presented for audit, despite several demands. This is a violation of Financial Regulation 110 which mandates me and my representatives at all reasonable times, to have access to books of accounts, files, safes, security documents and other records and information relating to the account of all Federal Ministries/Extra-ministerial offices and other arms of Government or units.

The Permanent Secretary should make these payment vouchers available or recover the amount in question.

(d) A request was made on 14th February 2017 for access to be granted in respect of documents and records relating to the construction of Comptroller of Immigration's Flag Houses and Office complex located at Imo, Abia, Sokoto, Oyo, Kogi, Kebbi and Benue States. A reminder dated 9th March 2017 was subsequently issued, but up until April 2017, there was no response from the ministry. This has violated Section 85(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) which empowers me to audit the Public Accounts of the Federation and all Offices and Courts of the Federation.

The Permanent Secretary was informed that the denial of access to these documents restricted me in the performance of my constitutional functions regarding the payment of amounts totalling ₦800,949,798.85 (Eight hundred million, nine hundred and forty-nine thousand, seven hundred and ninety-eight naira, eighty-five kobo) on these contracts. I cannot therefore certify the expenditures as legitimate charges against public funds. The Permanent Secretary should be compelled to produce the documents or recover the amounts involved.

(e) Twenty-seven (27) payment vouchers for amounts totalling ₦580,577,723.73 (Five hundred and eighty million, five hundred and seventy-seven thousand, seven hundred and twenty-three naira, seventy-three kobo) were not presented for audit examination despite several demands. This is a violation of Financial Regulation 110 which empowers me and my representatives at all reasonable times, to have access to books of accounts, files, safes, security documents and other records and information relating to the accounts of all Federal Ministries/Extra-Ministerial offices and other arms of Government or Units.

Having failed to produce the vouchers, the Permanent Secretary should recover the amounts in question and forward evidence of recovery for verification.

NIGERIA SECURITY AND CIVIL DEFENCE CORPS (NSCDC)

5.19 At the Nigeria Security and Civil Defence Corps (NSCDC), Abuja, the following observations were made:-

(a) A total number of 132 (One hundred and thirty-two) motor vehicles could not be sighted during inspection and efforts to trace their locations in the records did not yield any result Some of the vehicles were attached to specific officers while others were in the pool.

The Commandant-General should produce detailed information on the vehicles, including their current locations, for audit verification.

(b) Three (3) official motor vehicles namely, Nissan Almera, Toyota Corolla and Toyota Hilux were involved in fatal accidents. There were no Police reports on the accidents or letter from the insurance company assessing the damage.

The Commandant-General should produce evidence that appropriate steps were taken to report the accidented vehicles, in accordance with the provisions of Financial Regulations 2011 - 2028.

(c) An official vehicle, Nissan Almera with Reg. No (CD 04-64HQ), Engine No. 795120B and Chassis No. MDHBBAN1720507699, attached to a deceased officer, was yet to be recovered from his family as at the time of audit inspection.

The Commandant-General should recover the vehicle from the family of the deceased and furnish evidence for audit verification.

(d) A total of 9 (nine) motor vehicles at the Corps Command in Abuja and 13 (thirteen) in Imo State Command were not documented in any of the motor vehicle records, contrary to Financial Regulation 2001 which states that “The Accounting Officer shall be responsible for ensuring that there are effective controls in the use of government vehicles. For this purpose, he will ensure that the following records are maintained:

(i) Vehicles' Control Register.
(ii) Requisition/Approval for journey.
(iii) Vehicle Log-Book

(iv) Vehicle Maintenance Register.

The Commandant-General should justify the violation of the Financial Regulation.

(e) A sum of ₦6,851,700.00 (Six million, eight hundred and fifty-one thousand, seven hundred naira) was paid to 21 (twenty-one) officers as DTA and security operation to various State Commands for some training programmes. Further audit scrutiny of the payment vouchers, memo and DTA forms revealed the following:

(i) The nature of the training was not stated in some of the narrations and memo.

(ii) There was no Certificate of Attendance for the training stated in some of the narration.

(iii) Official receipts for the course fees were not made available.

(iv) Invitation letters for attendance were not made available.

(v) The nature of expenditure in respect of security operations were not stated.

This was a violation of Financial Regulation 603(i) which stipulates that all vouchers are to be supported with relevant documents to justify the payment being made.

The Commandant-General should explain the irregularities mentioned in (i – vi) above, otherwise recover the amount in question from the officers involved, forwarding particulars of recovery for audit verification.

(f) Amounts totalling ₦3,710,200.00 (Three million, seven hundred and ten thousand, two hundred naira) paid to 5 (five) officers of the Corps during the year 2016 were yet to be retired as at the time of audit inspection in May 2017, in violation of Financial Regulation 1405 which states that “Accounting officers are responsible for ensuring the prompt repayment of all advances by installments or otherwise”.

The Commandant-General should comply with the requirement of the Financial Regulation under reference and recover the amounts from the officers, forwarding evidence of recovery for verification.

(g) It was observed during the examination of payment vouchers that the sum of ₦268,637,369.97 (Two hundred and sixty-eight million, six hundred and thirty-seven thousand, three hundred and sixty-nine naira, ninety-seven kobo) was deducted from staff salaries as Pay As You Earn tax (PAYE), out of which only ₦263,462,593.03 (Two hundred and sixty-three million, four hundred and sixty-two thousand, five hundred and ninety-three naira, three kobo) was remitted to Federal Inland Revenue Service, thereby leaving a balance of ₦5,174,776.94 (Five million, one hundred and seventy-four thousand, seven hundred and seventy-six naira, ninety-four kobo) unaccounted for. This is a violation of Financial Regulation 235 which states that “Deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid”.

The Commandant-General should account for the difference, remit same to Federal Inland Revenue Service and forward evidence of remittance for verification, failing which Financial Regulation 3112(ii) which calls for surcharge and prosecution of the responsible officers by the Economic and Financial Crimes Commission (EFCC) should be invoked.

(h) The sums of ₦12,454,321.67 (Twelve million, four hundred and fifty-four thousand, three hundred and twenty-one naira, sixty-seven kobo) and ₦16,053,882.51 (Sixteen million, fifty-three thousand, eight hundred and eighty-two naira, fifty-one kobo) deducted as VAT and WHT respectively, under the Recurrent Expenditure vote, were not remitted to the Federal Inland Revenue Service as receipt of payment from the beneficiary could not be produced.

The Commandant-General should produce the receipts of payment or remit the sum of ₦28,508,204.18 to the Federal Inland Revenue Service, in accordance with Financial Regulation 235, failing which the provision of Financial Regulation 3112(ii) should apply.

(i) The sum of ₦36,837,154.94 (Thirty-six million, eight hundred and thirty-seven thousand, one hundred and fifty-four naira, ninety-four kobo) being Value Added Tax (VAT) and Withholding Tax (WHT) deducted under the Capital Expenditure vote were not remitted to the Federal Inland Revenue Service, contrary to Financial Regulation 235 which states that deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue at the same time the payee who is the subject of the deduction is paid.

The Commandant-General should remit the amount in question and forward evidence of remittance for verification.

(j) The sum of ₦1,226,445,199.05 (One billion, two hundred and twenty-six million, four hundred and forty-five thousand, one hundred and ninety-nine naira, five kobo) deducted as taxes from staff salaries between July and December, 2015 and claimed to have been remitted to State Boards of Internal Revenue could not be authenticated, as no receipts from the State Boards of Internal Revenue were produced to support their remittances.

The Commandant-General should forward all relevant receipts authenticating the remittances for my verification.

(k) The audit inspection of payment vouchers revealed that the sum of ₦653,273,731.97 (Six hundred and fifty-three million, two hundred and seventy-three thousand, seven hundred and thirty-one naira, ninety-seven kobo) was paid to the Co-operative Society of the Office from July to December, 2015. However, the Society is yet to receive the said deductions.

The Commandant-General should forward evidence of remittance of the total deductions to the Co-operative, for verification.

Nigeria Security And Civil Defence Corps, Enugu

5.20 The sum of ₦10,825,500.00 (Ten million, eight hundred and twenty-five thousand, five hundred naira) realized from the regulation of Private Guard and Security

Companies in the State for the years 2014 – 2016, was not remitted into government chest as follows:

S/N	Year	Amount (₦)
1	2014	4,895,500.00
2	2015	4,950,500.00
3.	2016 (as at May)	980,000.00
	Total	**10,825,500.00**

This practice is a violation of Financial Regulation 236 which states that Revenue paid into the Revenue Accounts for Internally Generated Revenue (IGR) of MDAs shall be transferred to the Consolidated Revenue Fund on or before the 15th of the month following the month of collection of the Revenue.

The Commandant-General should produce evidence of lodgment to chest, of the revenue from Private Guard Services collected for the period 2014 – 2016.

Nigeria Security And Civil Defence Corps, Kaduna

5.21 At the Corps State Command, Kaduna the following were observed:-

(a) Three (3) Rifles 32001392 AK 56-1, Arsenal 2 (Ah54960/Ah545762) with 89 (eighty-nine) ammunition were not produced for audit inspection.

The Commandant-General should produce the arms and ammunition or report their loss formally, in accordance with the Financial Regulations.

(b) Store items valued at ₦537,600.00 (Five hundred and thirty-seven thousand, six hundred naira), purchased during the year 2015, were not taken on store ledger charge, as neither SRV nor Store Verifier's certificate were attached to the financial records relating to the procurements.

This practice is against Financial Regulations 2402(i) and 2802 which stipulate that items of store shall be duly received into the store by issuing SRV and be subjected to Stock Verifier's examination and stamping.

The Commandant-General should produce the relevant SRV and Stock Verifier's Certificate in respect of the above supplies, otherwise recover the sum and forward evidence of recovery for verification.

FEDERAL FIRE SERVICE, ABUJA

5.22 At the Federal Fire Service, Abuja, the following observations were made:-

(a) Amounts totalling ₦16,107,000.00 (Sixteen million, one hundred and seven thousand naira) were paid to various contractors for the supply of diesel and petrol. Examination of the payment vouchers revealed the following anomalies:

(i) Letter of Contract Award and SRV were not attached, in contravention of Financial Regulation 603.

(ii) VAT and WHT totalling ₦1,610,000.00 (One million, six hundred and ten thousand naira) were not deducted from the contract sum, contrary to Financial Regulation 234.

(iii) No evidence to show that the 69,000 litres of diesel and 17,000 litres of petrol were supplied.

The Permanent Secretary, Federal Ministry of Interior should explain the above anomalies, otherwise, recover the sum of ₦16,107,000.00 (Sixteen million, one hundred and seven thousand naira) and furnish recovery particulars for verification.

(b) During audit examination of the payment vouchers raised for the payment of rent of the Comptroller-General's residence at Sun-city Estate, Abuja, it was revealed that the sum of ₦19,500,000.00 (Nineteen million, five hundred thousand naira) was paid in favour of a Law Firm for 2 (two) years rent. Further audit examination revealed the following irregularities:-

(i) There was no approval from the Tenders Board as required by Public Procurement Act of 2007 for payments of such magnitude.

(ii) The amount of ₦19,500,000.00 (Nineteen million, five hundred thousand naira) was above the Comptroller-General's approval threshold of ₦2,500,000.00, as stipulated by the Procurement Act, 2007.

(iii) There was no Rental Agreement between the landlord and the Federal Fire Service.

(iv) Receipts for the payment were not attached to the payment voucher.

The Permanent Secretary should explain these irregularities, otherwise, consider the payment as an irregular charge against public funds, which should be recovered and evidence of recovery forwarded for verification.

(c) During the audit examination of Personal Advances, it was observed that amounts totalling ₦75,215,289.02 (Seventy-five million, two hundred and fifteen thousand, two hundred and eighty-nine naira, two kobo) were granted as Personal Advances to 9 (nine) officers of the Service between January and December, 2016 to carry out some services. The advances were not retired as at the time of audit inspection in May, 2017, contrary to Financial Regulation 1420 which stipulates that "It is the responsibility of all Accounting Officers to ensure that all advances granted to officers are fully retired".

The Permanent Secretary should recover the sum of ₦75,215,289.02 (Seventy-five million, two hundred and fifteen thousand, two hundred and eighty-nine naira, two kobo) from the defaulting officers and forward evidence of recovery for verification.

(d) Payments totalling ₦23,010,800.00 (Twenty-three million, ten thousand, eight hundred naira) were made to 6 (six) officers for the purchase and production of various items. Further examination revealed the following irregularities:

(i) The items were procured through direct purchase instead of awarding it to a reputable company through competitive tendering procedure, as required by Treasury Circular No. TRY/A2&B2009/OAG/CAD/026/V dated 24th March, 2009 which stipulates that "All Accounting officers and officers controlling expenditures are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only by award of contracts".

(ii) Receipts, Invoices and Store Receipt Vouchers for the items purchased were not attached to the payment voucher.

(iii) The amount on payment voucher no. FFS/Adv/161/16 dated 19th October, 2016 for the purchase of sporting and medical materials for the sum of ₦12,391,200.00 was above the approval threshold of the Comptroller-General.

The Permanent Secretary should explain and also produce information and documents in respect of the approvals, otherwise, recover the amount and forward evidence of recovery for verification.

(e) Payment voucher nos. FFS/CAP/194/16 and FFS/CAP/290/16 dated 13th December, 2016 and 16th November, 2016 respectively, for amounts totalling ₦6,300,000.00 (Six million, three hundred thousand naira) were raised and paid to a contractor for 2 days training of staff on basic Trauma Life Support.

Audit examination of the payment vouchers revealed the following:

(i) There was no approval from the Tenders Board before the contract was awarded.

(ii) There was no letter of award of contract.

(iii) The contract sum of ₦6,300,000.00 was above the Comptroller-General's approval of ₦2,500,000.00.

(iv) The participants only attended the training programme for a day, as shown on the Attendance Sheet attached to the payment vouchers.

In view of the above, I was not able to attest that the payment was a legitimate charge against public funds.

The Permanent Secretary should explain the above anomalies, otherwise, recover the sum of ₦6,300,000.00 and furnish recovery particulars for verification.

DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)

5.23 At the Defence Industries Corporation of Nigeria (DICON), Kaduna, the following observations were made:-

(a) Audit examination of payment vouchers revealed that 25 (twenty-five) contracts worth ₦493,616,140.00 (Four hundred and ninety-three million, six hundred and sixteen thousand, one hundred and forty naira) were awarded to various contractors in 2015 and 2016.

It was however observed that the statutory 5% Withholding Tax of ₦3,483,152.50 (Three million, four hundred and eighty-three thousand, one hundred and fifty-two naira, fifty kobo) and 5% Value Added Tax (VAT) of ₦24,635,447.01 (Twenty four million, six hundred and thirty-five thousand, four hundred and forty-seven naira, one kobo), all totalling ₦28,118,599.51 (Twenty-eight million, one hundred and eighteen thousand, five hundred and ninety-nine naira, fifty-one kobo) were not deducted from the amounts paid to the contractors, thus resulting to a loss of revenue which should have accrued to the government.

This practice contravened Financial Regulations 234(i) which states that "It is mandatory for Accounting Officers to ensure full compliance with the dual roles of making provision for the Value Added Tax (VAT) and Withholding Tax (WHT) on supply and services contract and actual remittance of same." Financial Regulation 234 (ii) further states that "Any loss of government revenue through direct payment of VAT and WHT to contractor or failure to provide for VAT and WHT due and remitting same to Federal Inland Revenue Service or relevant tax authority by any ministry/extra-ministerial department shall be recovered from the statutory allocation of the defaulting ministry/extra-ministerial office and other arms of government. Remittance shall be made not later than 21 days after deduction."

The Director-General was requested to justify the above contravention of the Financial Regulations and recover the sum of ₦28,118,599.51 (Twenty-eight million, one hundred and eighteen thousand, five hundred and ninety-nine naira, fifty-one kobo) from the contractors, remit same to Federal Inland Revenue Service and forward evidence of remittance for verification.

(b) Audit examination of payment voucher No DHQ/DCP/15/01 dated 7th August 2015, raised in favour of a contractor for the supply of equipment of general purpose machine gun at ORDFAC for the sum of ₦32,000,000.00 (Thirty-two million naira) showed that the following documents were not attached before payment was made:

(i) Store Receipt Voucher (SRV) as evidence of receipt of the item by the Store before dispatch to the user department.

(ii) The original letter of award for the contract.

The above contravened Financial Regulation 2402(i) which stipulates that, “On all payment vouchers for purchase of stores, the storekeeper must certify that the stores have been received and taken on charge in the stores ledger, quoting the store receipt voucher number and attaching the original copy of the SRV to the original L.P.O”.

In view of the above, the sum of ₦32,000,000.00 could not be accepted as a proper charge against public funds.

The Director-General was requested to produce the relevant documents listed above, otherwise, recover the contract amount from the contractor, remit same to government coffers and forward evidence of compliance for verification. No response was received.

(c) It was observed during the audit examination of accounting records that 25 (twenty-five) contractors who were awarded contracts totalling ₦220,695,367.06 (Two hundred and twenty million, six hundred and ninety-five thousand, three hundred and sixty-seven naira, six kobo) for the years 2015 and 2016 did not pay contract registration/renewal fees of ₦246,000.00 (Two hundred and forty-six thousand naira).

Further examination of the records revealed that the above amount was made up of ₦215,250.00 and ₦30,750.00 for years 2015 and 2016 respectively.

The Director-General was requested to:

(i) Recover the said amount of ₦246,000.00 from the contractors and remit into government coffers.

(ii) Suspend award of contract to defaulting contractors until full recovery of outstanding contract registration/renewal fees is made.

(iii) Establish data base of DICON contractors showing: Name, CAC Registration number, Date of Registration with CAC, Date of Registration with DICON, Amount outstanding, etc., forwarding evidence of compliance for verification.

(iv) Remit the sum of ₦41,000.00 (Forty-one thousand naira) paid by 4 (four) contractors as contract registration/renewal fees to Government coffers, as required by Financial Regulation 213(i).

The Director-General did not respond to these issues. Therefore, he should be appropriately sanctioned and compelled to implement my recommendations.

NATIONAL DRUG LAW ENFORCEMENT AGENCY

5.24 At the National Drug Law Enforcement Agency (NDLEA), Lagos, the following observations were made:-

(a) The Agency over spent Capital expenditures in 2015 by ₦12,986,372.00 (Twelve million, nine hundred and eighty-six thousand, three hundred and seventy-two naira) on the renovation of Jigawa State Command and Osun State Command. This act

contravened Financial Regulation 419 which states that "...officers controlling votes are solely liable for unauthorised expenditure in excess of the sum allocated."

The Chairman/Chief Executive was requested to justify this violation of the Financial Regulation or recover the sum of ₦12,986,372.00 and furnish recovery particulars for verification.

(b) The sum of ₦43,228,750.00 (Forty-three million, two hundred and twenty-eight thousand, seven hundred and fifty naira) was spent on renovation and purchase of 5 (five) operational vehicles in Nasarawa State Command in 2015. A scrutiny of the Appropriation Act revealed that the amounts spent were not appropriated for by the National Assembly.

The Chairman/Chief Executive, having failed to produce the authority for this expenditure, should recover the sum of ₦43,228,750.00 and furnish relevant particulars for verification.

(c) A sum of ₦42,603,261.94 (Forty-two million, six hundred and three thousand, two hundred and sixty-one naira, ninety-four kobo) granted as cash advances three years ago, to 9 (nine) officers of the Agency, were not retired, contrary to Financial Regulations.

The Chairman/Chief Executive should recover the sum of ₦42,603,261.94 from the officers involved and forward evidence of recovery for verification.

(d) The Agency spent a sum of ₦2,577,150.00 (Two million, five hundred and seventy-seven thousand, one hundred and fifty naira) on professional fees, renewal of licence fees and seminar fees for its staff in 2015. This is contrary to Office of the Head of the Civil Service of the Federation Circular Ref. No HCSF/PSO/866/II/214 dated 1st March, 2009, which stopped payment of annual subscription of staff to professional bodies by Ministries, Departments and Agencies.

The Chairman/Chief Executive should recover the amounts in question.

(e) The sum of ₦4,729,759.00 (Four million, seven hundred and twenty-nine thousand, seven hundred and fifty-nine naira) deducted as VAT and WHT from payments to contractors for services rendered to the Agency were not remitted to the relevant Tax Authority, contrary to Financial Regulation 234(i) which states that "it is mandatory for Accounting Officers to ensure full compliance with dual roles of making provision for the Value Added Tax and Withholding Tax (WHT) due on supply and services contract and actual remittance of same" and 234(ii) which states that "...Remittance of WHT and VAT shall be made within 21 days of deduction."

The Chairman/Chief Executive should remit the sum of ₦4,729,759.00 to the relevant Tax authority. Otherwise, the sanctions under Financial Regulation 3112(ii) should be invoked.

(f) The sum of ₦135,301,756.93 (One hundred and thirty-five million, three hundred and one thousand, seven hundred and fifty-six naira, ninety-three kobo) was spent by the Agency as against the sum of ₦103,216,923.00 (One hundred and three million, two

hundred and sixteen thousand, nine hundred and twenty-three naira) appropriated,. This resulted in excess expenditure of ₦32,084,833.93 (Thirty-two million, eighty-four thousand, eight hundred and thirty-three naira, ninety-three kobo) on Security Vote for the year 2016, contrary to the provision of Financial Regulation 313 which states that "No expenditure on any subhead of the Recurrent Estimates in excess of the provision in the Approved estimates or Supplementary Estimates may be authorised by any officer controlling a vote without approval of the National Assembly". Financial Regulation 419 also states that "Officers controlling votes are solely liable for unauthorised expenditure in excess of the sum allocated."

The Chairman/Chief Executive should justify the excess expenditure of ₦32,084,833.93.

(g) A sum of ₦169,336,264.36 (One hundred and sixty-nine million, three hundred and thirty-six thousand, two hundred and sixty-four naira, thirty-six kobo) was spent on Security Votes in 2015. Further examination of the Agency's Budget for that year, revealed that there was no appropriation for Security Vote by the National Assembly.

The Chairman/Chief Executive should produce the authority for this expenditure or recover the sum of ₦169,336,264.36 and forward relevant details for verification

(h) Contract for the supply of 7 (seven) operational vehicles for a sum of ₦90,772,500.00 (Ninety million, seven hundred and seventy-two thousand, five hundred naira) was awarded without approval from the Ministerial Tender's Board. This contravened Section 16(2) of the Procurement Act of 2007 which states that "No fund shall be disbursed from Treasury or Federation Account or bank account of the procuring entity for any procurement falling above the set thresholds unless the cheques, or other form of request for payments is accompanied by 'No objection Certificate' to an award of contract duly signed by the Bureau. Financial Regulation 2906 also requires the Agency not to award contract above its threshold.

The Chairman/Chief Executive was requested to void the contract, in compliance with Section 16(4) of the Public Procurement Act, 2007, which states that "any procurement purported to be awarded without a Certificate of 'No-Objection' duly signed by the Bureau shall be null and void" and recover the amounts already paid to the contractor.

(i) A cash advance of ₦2,350,000.00 (Two million, three hundred and fifty thousand naira) was paid to a staff for provision of furniture for the Guest House, while another sum of ₦700,000.00 (Seven hundred thousand naira) was paid to a contractor for production of 5,000 file jackets. These items were not taken on stores charge, contrary to Financial Regulation 2402 which states that on all payment vouchers for the purchase of stores, the Store Keeper must certify that the stores have been received and taken on charge in the Store Ledger quoting the store receipt voucher number and attaching the original copy of the Store Receipt Voucher to the original LPO".

The Chairman/Chief Executive should produce evidence of receipt of the items into the store, or recover the amounts in question.

(j) Cash advances amounting to ₦8,629,600.00 (Eight million, six hundred and twenty-nine thousand, six hundred naira) were granted to staff for various procurements. This was contrary to Treasury Circular No. TRY A2&B/2009/OAGF/CAD/026/V dated 24th March, 2009, which stipulates that "All Accounting Officers and officers controlling expenditures are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only by award of contracts".

The Chairman/Chief Executive should recover the sum of ₦8,629,600.00, as this cannot be regarded as a legitimate charge against public funds.

(k) The Director-General used green ink in giving approval for payments. This contravened Financial Regulation 3002 which restricts use of green ink to staff of the Auditor-General for the Federation.

The Chairman/Chief Executive should henceforth restrain the Director-General from this practice.

All the issues raised were brought to the attention of the Chairman/Chief Executive, but no response was received from the Agency.

NIGERIAN NAVY

5.25 At the Nigerian Navy, the sum of ₦11,500,000.00 (Eleven million, five hundred thousand naira) was paid to a Landlord vide payment voucher No. WNC/OH/64/06/16 dated 16th June, 2016 as rent on a 4 Bedroom Semi-Detached House with One Room Boys Quarter at Okotie Eboh Street, Ikoyi, South West, Lagos. Further examination revealed the following:

(i) 5% VAT and 5% WHT totalling ₦1,150,000.00 were not deducted thereby depriving the Federal Government of the revenue.

(ii) Receipt No. 0000006 dated 16/06/2016 issued by the company did not show the period covered by the rent.

(iii) A copy of the Rent Agreement was not attached.

The non deduction of WHT and VAT is in violation of Financial Regulation 234 which stipulate that Accounting officers should deduct VAT & WHT due on supply and services contract and remit same. And failure to do this will result in the deduction of the amount in question from the statutory allocation of the defaulting Ministry/Extra-Ministerial Office.

The Permanent Secretary was requested to comment on the issues raised and recover the un-deducted sum of ₦1,150,000.00 from the contractor and furnish evidence of recovery for verification. His response dated 10th July, 2017 with Ref No. HHQ 01/70/14/AB/Vol.I/X did not address the issue satisfactorily. Consequently, he should produce evidence of compliance with my initial recommendations.

NIGERIA IMMIGRATION SERVICE (NIS)

5.26 At the Nigeria Immigration Service, Headquarters, Abuja, the following observations were made:-

(a) Amounts totalling ₦13,419,800.00 (Thirteen million, four hundred and nineteen thousand, eight hundred naira) were paid through 2 (two) payment vouchers dated February and March, 2016 to an Insurance Broker for the renewal of premium of Nigeria Immigration Service Aviation Fleet Policy. The following information were not made available:

(i) Original copy of Insurance Policy on aviation fleet.

(ii) Evidence of renewal of the aviation fleet policy in year 2014/2015.

(iii) Evidence of the acknowledgement of the receipt of payment by the Insurance Broker.

(iv) Evidence that the Brokers remitted the sum of ₦13,419,800.00 to the Insurance Company.

(v) Renewal endorsement for year 2014/2015 and 2015/2016.

(vi) Appropriation to pay for the renewal of the policy.

(vii) Computation analysis on the premium renewal.

(viii) Location of the aircrafts.

(ix) Evidence that the aircrafts were airworthy.

The Comptroller-General should produce the mentioned documents, otherwise recover the sum of ₦13,419,800 from the Insurance Brokers and furnish evidence of recovery for verification.

(b) The audit of Vote books revealed that ₦1,449,790.56 (One million, four hundred and forty-nine thousand, seven hundred and ninety naira, fifty-six kobo) was paid from Insurance vote to one Insurance broker through payment voucher no. 007, with the following anomalies:

(i) Payment voucher was not seen
(ii) The purpose of payment was not indicated
(iii) Date of the payment was not stated.

The Comptroller-General should produce the mentioned documents, otherwise, recover the sum of ₦1,449,790.56 (One million, four hundred and forty-nine thousand, seven hundred and ninety naira, fifty-six kobo) from the Insurance Broker, pay to chest and forward evidence of payment for verification.

(c) The sum of ₦5,651,728.60 (Five million, six hundred and fifty-one thousand, seven hundred and twenty-eight naira, sixty kobo) was paid through a payment voucher with Departmental No. 542 for the renewal of an Insurance Policy. The following irregularities were observed:

(i) Class of insurance was not known;
(ii) Date of raising the payment voucher was not stated;
(iii) Original copy of the insurance policy was not produced;
(iv) Payment voucher was not produced;
(v) Evidence of the acknowledgement of the receipt of the payment by the Insurance Brokers was not produced;
(vi) Evidence of remittance of the premium to the Insurance company was not seen;
(vii) The computation analysis on how the premium was arrived at was not provided.

The Comptroller-General should produce the mentioned documents, or recover the sum involved from the insurance Broker and forward evidence for verification.

(d) Official Vehicle Nissan Sentra with registration number HQ 51 IS and Chassis No. MNTBAAB172000s454, attached to Director of Finance and Accounts, was involved in an accident on 6th March, 2016 at Airport Road, Abuja.

The driver reported the incident to the Office in writing, but no further action was taken by the Service, such as Police Report on the accident, query to the driver and assessment of the damage by the insurance company, etc. as provided under Financial Regulation 2019.

The repairs were paid for vide payment voucher no. 2147 of March 2016 for the sum of ₦991,900.00 (Nine hundred and ninety-one thousand, nine hundred naira) and payment voucher no 2002 of May 2016 for the sum of ₦594,300.00 (Five hundred and ninety-four thousand, three hundred naira) totalling ₦1,596,200.00 (One million, five hundred and ninety-six thousand, two hundred naira).

Since the insurance premium covered all Nigeria Immigration Service vehicles from 1st December, 2015 – 30th November 2016, the insurance company ought to have taken responsibility for the repairs of the damaged vehicle.

The Comptroller General should furnish evidence of official action taken in this regard and explain the insurance company's responsibility on this matter.

(e) Five (5) motor vehicles were burnt by a group suspected to be Boko Haram insurgents in Borno State in 2016. The incident was not reported to the Police and the loss was not officially reported on Treasury Form 146, as required by the Financial Regulations. The vehicles were insured but the management did not make any claims for their replacement.

The Comptroller-General should comment on the reported lapses.

(f) The sum of ₦17,806,886.00 (Seventeen million, eight hundred and six thousand, eight hundred and eighty-six naira) was paid to 2 (two) Insurance Brokers as premium for insuring Nigeria Immigration Service motor vehicles. However, the following documents were not produced for audit examination:

(i) Schedule of vehicles insured by the Insurance Company.

(ii) The Insurance Policy

(iii) Evidence of remittance of the premium collected by the Broker to the insurance company.

(iv) The endorsement issued by the insurance company affirming the renewal of the policies.

(v) The policy files from inception of this insurance transaction.

(vi) Copy of the Tenders Board minutes for the selection of the Brokers.

The Comptroller-General should produce the mentioned documents and records for verification. Otherwise, refund the amount in question, forwarding evidence of refund for verification.

(g) Cash advances totalling ₦13,652,300.00 (Thirteen million, six hundred and fifty-two thousand, three hundred naira) were granted to 24 (twenty-four) members of staff of the Nigeria Immigration Service for various services and procurement of goods.

Further examination revealed the following:

(i) The sum of ₦2,292,300.00 (Two million, two hundred and ninety-two thousand, three hundred naira) was paid to 4 (four) members of staff for the purchase of goods and services, which should have been contracted out.

(ii) The sum of ₦11,360,000.00 (Eleven million, three hundred and sixty thousand naira) granted as non-personal advances to members of staff of Nigeria Immigration Service in Kano, Ahoada and Orlu Training Schools, was in violation of Circular no. TRY/A2 and B2/2009/OAGF/CAD/026/V dated 26/5/2009 which states that "All accounting officers and Officers controlling expenditure are to ensure that all local procurement of stores and services above ₦200,000.00 shall be made only through award of contract."

(iii) As at the time of concluding this report, these advances had not been retired, contrary to Financial Regulation 1420 which states that "It is the responsibility of all Accounting Officers to ensure that all advances granted to officers are fully recovered."

The Comptroller-General should recover the outstanding amounts from the defaulting officers and forward evidence of recovery for verification.

(h) A total of ₦63,630,000.00 (Six-three million, six hundred and thirty thousand naira) was paid to 2 (two) contractors without deducting Withholding Tax, thereby denying the Federal Government of revenue amounting to ₦3,181,500.00 (Three million, one hundred and eighty-one thousand, five hundred naira). This is contrary to Financial Regulation 234(iii) which states that "Accounting Officer/Sub-Accounting Officer who fails to provide for and remit VAT and WHT due on vatable supplies and

services shall be sanctioned under the applicable VAT Act. No. 102 of 1993 which may include fines and/or imprisonment".

The Comptroller-General should recover the sum of ₦3,181,500.00 from the contractors and forward relevant particulars for verification.

(i) The sum of ₦2,497,120.83 (Two million, four hundred and ninety-seven thousand, one hundred and twenty naira, eighty-three kobo) was paid to 3 (three) officers through payment vouchers Nos. IMM/FIN/285/16, IMM/FIN.439/16 and IMM/FIN/841/16 dated 2nd March, 2016, 9th March, 2016 and 9th June, 2016 respectively, for compiling Nigerian Immigration Service personnel details to IPPIS, training at NARC Lokoja and OPE for hosting Editors. The payment was not compliant with due process and e-payment due to direct payments to the three officers' individual bank accounts instead of the ultimate beneficiaries. This is against e-payment Circular No. OAGF/CAP/026/VOL.II/465 dated 22/10/2008.

The Comptroller General should justify the violation of the quoted Circular or recover the amount from the officers involved, forwarding evidence of recovery for verification. In addition, he should provide the current status on all the issues reported.

NIGERIA POLICE FORCE

Nigeria Police Force, Divisional Police Offices and Area Commands, Abuja

5.27 During the audit examination of accounting records maintained at Nigeria Police Force, Federal Capital Territory Area Commands and Divisional Police Offices, Abuja, the following observations were made:-

(a) Communication masts of different companies were installed in various Divisional Police Offices and Area Commands under FCT Command. However, no documents were presented to show authorization for these installations, such as Valuation certificate from Ministry of Works, lease agreement, amounts received from the companies and evidence of remittance of the revenue to Treasury. These documents would have substantiated the transactions between the communication companies and the Nigeria Police Force, thereby generating revenue to government.

The Inspector-General of Police was requested to produce the mentioned documents and furnish details of revenue received from the companies.

(b) Exhibits Register maintained in various offices revealed the following irregularities:

(i) In Life Camp Division, it was observed that exhibit items ranging from vehicles to household items and money were released to the Investigation Police Officers (IPOs) and owners without applications from the owners and bonds as evidence of actual receipt. Also, a Peugeot 406 car with Registration No. AA 943 BWR and cash of ₦552,500.00 (Five hundred and fifty-two thousand, five hundred naira) were brought as exhibits into the Station on 12th April, 2015, as shown in the Exhibit Register, but when the items were released on 16th August, 2016, only the car appeared on the bond certificate. There was no evidence of the release of the cash of ₦552,500.00 to its owner.

(ii) In Mpape Police Station**,** a yellow Toyota Hiace bus without registration number, was released to the Divisional Transport Officer (DTO) on 26th August 2016, but was not produced for audit inspection and no evidence of collection of the vehicle by the owner was produced.

(iii) In Karshi Police Station, 3 (three) Honda water pumping machines, one 14'' Sharp Television set along with one HP printer and one 21" Sanyo TV, were released to the IPOs without bonds.

(iv) In Maitama Police Station, the sum of ₦50,000.00. (Fifty thousand naira) being exhibit money with exhibit number ex/no/25/15 registered on 25th August, 2015, were released without applications and bonds.

All these anomalies were contrary to Public Service Rule 030301 and other extant regulations on exhibit keeping.

The Inspector-General of Police was requested to produce these exhibits or provide evidence of their release for audit verification.

(c) All Divisional Police Offices and Area Commands kept monetary exhibit in unsafe lockers, refrigerators, food flasks etc at the discretion of exhibit keepers.

The Inspector-General of Police should provide all Divisional Police Offices and Area Commands with dedicated fire-proof metal lockers accessible only to the exhibit keepers in the exhibit rooms, for the proper security of monetary exhibits.

(d) The transfers of the following exhibits to Criminal Investigation and Intelligence Department (CIID) were not well documented:

(i) In Mpape Police station**,** a Berretta riffle number AU67022 was transferred to FCT command without evidence or signal to back the release.

(ii) In Maitama Police station**,** One (1) Assault Rifle model No 26400 booked by a Police Officer at Maitama Division on 2nd April, 2015 was said to have been transferred as exhibit to Criminal Investigation and Intelligence Department (CIID) FCT Command, on 13th June, 2015. However, no documentary evidence was produced to support this. The rifle was yet to be returned to the Station as at the time of inspection in February, 2017.

The Inspector-General of Police should produce these exhibit items or valid evidence supporting their purported transfer for further verification, otherwise initiate appropriate sanction against the erring officers.

(e) All Divisions recorded cases of late arms returns and rebooking. Some officers kept the arms with them for more than one month, particularly in Kubwa Area Command. It was observed that 22 (twenty-two) AK 47 and 2 (two) other Riffles with 395 rounds of ammunition from Zuba and 3 (three) arms from Bwari could not be accounted for on the Daily Arms Returns, from 20th October, 2016 to the time of inspection in January 2017.

The Inspector-General of Police should account for the unreturned arms, ensure a proper daily booking and returns of arms and ammunition and forward evidence of compliance for verification.

(f) The physical verification of arms and ammunition revealed excesses and shortages of ammunitions and bullets in the following Divisional Police Offices: Divisional Police Office, Iddo, 17 surplus of 7.62 ammunition, Divisional Police, Wuye, 227 surplus of 5.56 ammunition, Divisional Police, Abaji, 364 bullets of the 7.62/51m ammunitions were observed to be in excess and 184 bullets of 7.62/39mm, deficit of 7 AK47 (Nos 0558, 8874, 0361, 4422, 0361 and 7195)

The Inspector-General of Police should account for these discrepancies and forward evidence of action taken for my information.

Nigeria Police Force, Imo State Police Command, Divisional Police Office, Iho-Ikeduru, Imo State

5.28 Amounts totalling ₦191,500.00 (One hundred and ninety-one thousand, five hundred naira) were monetary exhibits said to have been released without bonds for their release.

The Inspector-General of Police should account for the exhibits and sanction the officer who released the money.

(b) One (1) Ducatti ladies motor cycle with Reg. No. QD 570 ATR duly registered in the Exhibit Register, on 2nd April, 2015 could not be accounted for by the Exhibit Keeper as at the time of inspection. The Exhibit Keeper alleged that it disappeared from his custody. There was no Police Signal, Investigation report or reprimand of the officer on the issue, contrary to Financial Regulations.

The Inspector-General of Police should account for this exhibit and impose appropriate disciplinary sanctions on the Exhibit Keeper, forwarding evidence of compliance for verification.

Nigeria Police Force, Imo State Police Command, Divisional Police Office 'C' Works Department, Owerri

5.29 During the audit examination of contract files, it was observed that a contract with Ref. No. NPF/FHQ/W/IMS/2015/01/01 (LOT No. F-150083) was awarded to a contractor at the sum of ₦56,827,826.79 (Fifty-six million, eight hundred and twenty-seven thousand, eight hundred and twenty-six naira, seventy-nine kobo) for the construction of 1 (one) Abuja Type II Police Station (Modified), 147 Linear Meter Block wall fence with RC columns, Gate House and 150mm Borehole with overhead Tanks at Amuzi, Ahiazu Mbaise, Imo State. The contractor was given 14 weeks to execute the contract after the site was handed over to him on 4th February, 2016.

The audit physical inspection of the project in October, 2016 revealed the following:

(i) The Generator House and Generating Set for which the sum of ₦806,700.00 (Eight hundred and six thousand, seven hundred naira) was provided, were yet to be executed.

(ii) The provision for the installation of 1 (one) HP Groundhogs or Lowara brand of submersible pump at the rate of ₦250,000.00 (Two hundred and fifty thousand naira) was grossly overpriced as a market survey showed the going price to be between ₦50,000.00 and ₦60,000.00. The sum of ₦190,000.00 should therefore be refunded by the contractor.

(iii) There was no chemical laboratory test result presented for audit inspection to attest to the borehole water quality as provided. Consequently, the provision of ₦50,000.00 should be refunded by the contractor.

(iv) There was also no borehole yield test result presented for audit inspection. The provision of ₦50,000.00 made should be refunded by the contractor.

The Inspector General of Police should recover the sum of ₦1,096,700.00 (One million, ninety-six thousand, seven hundred naira) from the contractor and furnish recovery particulars for verification.

***Nigeria Police Force, Imo State Police Command, Divisional Police Office, Ehime Mbano, Imo* State**

5.30 There was no Exhibit Movement Register maintained for the purpose of recording transfers or movement of exhibit items, a situation which left the exhibit management prone to abuse. The non maintenance of Exhibit Movement Register amounted to negligence and failure to keep records, contrary to Public Service Rules 030301(e) and (h).

The Inspector-General of Police was requested to introduce a well maintained Exhibit Movement Register for better management of Police Exhibits.

(b) Seven (7) non-monetary and two (2) cash exhibits amounting to ₦305,000.00 (Three hundred and five thousand naira) were released without bond, corresponding evidence or reference. This practice amounted to negligence and is contrary to the provision of Public Service Rule 030201.

The Inspector-General of Police should produce the bonds for verification and impose appropriate sanctions on the responsible officer(s).

Nigeria Police Force, Imo State Police Command, Anti-Kidnapping Squad, Owerri, Imo State

5.31 During the audit examination of accounting records maintained by the Anti-Kidnapping Squad, Owerri, Imo State, the following were observed:-

(a) Three (3) cash exhibits amounting to ₦311,000.00 (Three hundred and eleven thousand naira) and 2 (two) material exhibit items consisting of One Toyota Camry Car and electronic/household items were released or transferred by the Exhibit Keeper without Bond or appropriate reference.

The Inspector-General of Police should produce the bonds or the exhibit items for verification and impose appropriate sanction on the Exhibit Keeper, in line with Financial Regulation 3129.

(b) Arms and Ammunition Control Register was not kept by the Armourer. The Register enables proper and timely recording of receipt of arms and ammunition, according to their types and calibers with the respective breech numbers. The present dependence on monthly returns of arms and ammunition does not reveal the original source of the arms.

The Inspector-General of Police was requested to present a well maintained Arms and Ammunition Control Register for verification.

Nigeria Police Force, Awka, Anambra State Police Command

5.32 Police officers from 6 (six) Police Divisions guarded some Banks, hotels and companies for the period July to December, 2016, but as at the time of audit visit, the organizations had not made any payment in respect of the Police Guards, as no evidence of payments was sighted.

The Inspector-General of Police should intensify effort to recover the outstanding guard duty payments of ₦1,254,000 (One million, two hundred and fifty-four thousand naira) from the organizations and inform me accordingly.

Nigeria Police Force, Anambra State Police Command Dunokofia Divisional Police Station

5.33 During the examination of the Exhibit Register maintained at Dunokafia Police Division, it was observed that 8 (eight) motor vehicles were not registered in the Exhibits Register.

It was further observed that material exhibits like 15 (fifteen) Decoders, 5 (five) Television sets, 9 (nine) Wheel barrows and other electronic gadgets were packed at the Armory and the Division premises, but the Exhibits Keeper could not give a detailed explanation of the exhibits.

The Inspector-General of Police was requested to mandate the officer concerned to enter these items in the Exhibit Register and forward evidence of compliance for verification, otherwise, this matter shall be treated in line with Financial Regulation 3129.

Nigeria Police Force, Kaduna State Police Force Headquarter, Kaduna

5.34 During the examination of Revenue books and records maintained at the Kaduna State Police Headquarters, Kaduna, it was observed that amounts totalling ₦1,510,000.00 (One million, five hundred and ten thousand naira) generated as revenue could not be accounted for.

Further audit verification with the Federal Pay Office, Kaduna revealed the following:

(i) ₦1,510,000.00 being revenue realized from Fire Arms License between October, 2012 and May, 2015 could not be traced to the Revenue Cash Book of the Federal Pay Office, Kaduna, where the said amount of revenue was claimed to have been remitted.

(ii) Various photocopies of Treasury Receipts (Book 6A and Book 6) presented as evidence for collection and remittance, could not be traced to the record of the Federal Pay Office, Kaduna.

(iii) Revenue Book Issue Note (RBIN) for Treasury Receipt Book 6A and 6 of the Federal Pay Office, Kaduna did not reflect the Treasury receipt of the Police Pay Office that were forwarded for verification.

The Inspector-General of Police should recover the sum of ₦1,510,000.00 forthwith from the officer concerned, pay same to the Federal Pay Office Kaduna and forward particulars of recovery and remittance for verification, failing which the provision of Financial Regulation 3112 (ii) should apply.

***Nigeria Police Force, Enugu State Command, Enugu* Divisional Police Office, Ogui, Enugu**,

5.35 At the Divisional Police Office, Ogui, Enugu, it was observed that 40 (forty) exhibit items were sold on auction. These items comprised of 4 (four) motor vehicles and 36 (thirty-six) other items.

Further audit scrutiny revealed the following anomalies:

(i) In a Newspaper advertisement, it was observed that 5 (five) vehicles were listed for public auction and not 4 (four) vehicles.

(ii) The revenue generated from the auction was not remitted to chest.

(iii) The 36 (thirty-six) other items were not advertised.

Consequently, the Inspector-General of Police was requested to:

(i) Account for the missing vehicle.

(ii) Explain why the 36 (thirty-six) other items sold were not advertised.

(iii) Produce Treasury Receipt copies issued for all the items sold.

(iv) Produce details of the sale price of each of these items.

No response was received.

Nigeria Police Force, Rivers State Police Command, Divisional Police Office, Buguma, Rivers State.

5.36 During the audit examination of Monetary Exhibits Register and release bond files maintained at the Divisional Police Office, Buguma, Rivers State, it was observed that a total of ₦311,500.00 (Three hundred and eleven thousand, five hundred naira) was monetary exhibit collected from various suspects from January 2015 to November, 2016.

These exhibits were neither stated in the handing over note to the present Divisional Police Officer nor produced for audit inspection. This contravened the provision of the Financial Regulation 2432 which stipulates that “the outgoing officer shall be responsible for all deficiencies reported at the time of handover and the incoming officer shall be responsible for deficiencies not so reported but subsequently discovered. Where only a percentage check has been made and deficiencies in the

items not checked are discovered subsequent to the completion of the handing-over, all officers concerned will be called upon for an explanation".

The Inspector-General of Police was requested to instruct the outgoing and incumbent Divisional Police Officers (DPOs) to produce the monetary exhibits and notify me for verification.

FEDERAL ROAD SAFETY COMMISSION (FRSC)

5.37 At the Federal Road Safety Commission (FRSC), Abuja, it was observed that a sum of ₦9,246,400.00 (Nine million, two hundred and forty-six thousand, four hundred naira) being Withholding tax (WHT) deductions from payments made to contractors and consultants who supplied goods or rendered services were remitted to the State Boards of Internal Revenue (SBIR) in Delta, Nasarawa, Kwara, Akwa Ibom and Ekiti States instead of the Federal Inland Revenue Service (FIRS). This was a contravention of Financial Regulation 234 which mandates Accounting officers to ensure full compliance with Value Added Tax (VAT) and WHT due on supply and services. Withholding tax deductions from payments made to limited liability companies who rendered consultancy services should have been remitted to the Federal Tax Authority (i.e. FIRS) irrespective of whether the service is rendered in the State or in the Federal Capital Territory**.** The above has led to loss of government revenue.

The Corps Marshal was requested to recover the sum of ₦9,246,400.00, being WHT and VAT due to FIRS wrongly remitted to SBIR and remit the amount to FIRS.

In his response dated 3rd August 2017, the Corps Marshal explained that the taxes deducted were on rent and it was remitted to State Tax Boards because they are the relevant tax authorities. I do not agree, since the payments were made to companies that are Limited Liability and not paid directly to the property owners. The relevant tax authority here remains the FIRS. Therefore, the Corps Marshal should be compelled to implement my recommendation.

PART C: JUDICIARY

NATIONAL INDUSTRIAL COURT OF NIGERIA

5.38 At the National Industrial Court of Nigeria (NICN), the following observations were made:-

(a) During the examination of Capital Expenditure payment vouchers for January, 2016, amounts totalling ₦124,632,952.00 (One hundred and twenty-four million, six hundred and thirty-two thousand, nine hundred and fifty-two naira) were paid to 7 (seven) contractors involved in the construction/rehabilitation of NICN Temporary Offices/Projects, without specifying details of work carried out by the contractors. Likewise, details of previous payments made were not attached to the payment vouchers, thereby making it difficult to establish the following:

(i) Contract sum
(ii) Contract Variation
(iii) VAT deductions
(iv) WHT deductions
(v) Details of previous payments
(vi) Outstanding balance and
(vii) Retention Fee

The payment vouchers were not supported with vital documents to authenticate the payments, contrary to the provisions of Financial Regulation 603(i) which states that all vouchers shall contain full particulars of each service, so as to enable them to be checked without reference to any other documents.

As it is difficult to accept the expenditures as proper charges against public funds, the Chief Registrar was requested to produce the following documents for my scrutiny:

(i) The Priced Bill of Quantities (PBOQ) for all the projects valued at ₦124,632,952.00 (One hundred and twenty-four million, six hundred and thirty-two thousand, nine hundred and fifty-two naira).

(ii) Schedule/details of payments made to date.

(iii) Copies of previous payment vouchers.

No response was received from him.

(b) Contract for the supply of 30 (thirty) pieces of Motorola GP 340 Walkie-talkie with frequency range of 137 – 174MHZ, complete with battery pack, rapid battery charger, flexible antenna and belt chip was awarded at a contract sum of ₦1,650,000.00 (One million, six hundred and fifty thousand naira) under the Capital Expenditure vote.

The following were observed:

(i) The 30 (thirty) pieces of Walkie-talkie were purportedly received in the store on 18th January, 2016 whereas the letter of award was issued on 22nd January, 2016.

(ii) The approval for payment by the Chief Registrar was dated 20th January 2016, thereby preceding the letter of award of the contract;

(iii) The items were not taken on stores ledger charge in the store, contrary to the provision of Financial Regulation 2402(ii) which states that "on all payment vouchers for the purchase of stores… the Store Keeper must certify that the stores have been received and taken on charge in the Store Ledger quoting the Stores Receipt Voucher number…".

(iv) There was no Store Issue Voucher raised on the transaction. This is contrary to the provision of Financial Regulation 2414 which states that "all issue of Stores shall be supported by a Store Issue Voucher in prescribed form which shall be in ink ball pointed pen…"

The Chief Registrar was asked to comment on the lapses and ensure a refund of ₦1,650,000.00 (One million, six hundred and fifty thousand naira) from the contractor or the officer who approved the payment. He should provide a status report and evidence of action taken on this matter.

(c) During the examination of payment vouchers on Insurance premium, it was noted that a payment of ₦461,450.00 (Four hundred and sixty-one thousand, four hundred and fifty naira) was made to an Insurance Broker, vide payment voucher 3008 of 22nd January, 2016 for the comprehensive insurance of 2 (two) Hyundai Elantra motor vehicles with Chassis Numbers KMHD41CBFU432596 and KMHD41GBU432577 belonging to the Court. Examination of available records on the transaction showed that there was no receipt from the insurer evidencing that the sum of ₦461,450.00 (Four hundred and sixty-one thousand, four hundred and fifty naira) was paid by the Insurance Broker and that the vehicles were actually covered. This is contrary to Section 41(i) of the Insurance Act which states that where an insurance business is transacted through an insurance broker, the insurance Broker shall, not later than 30 days of collecting the premium, pay to the insurers the amount collected by him.

The Chief Registrar should produce the 2016 receipt for the ₦461,450.00 (Four hundred and sixty-one thousand, four hundred and fifty naira) paid as premium to the insurer, otherwise recover the full amount from the Insurance broker, furnishing treasury receipt particulars for audit verification.

The issues raised above were communicated to the Chief Registrar through my Audit Inspection Report Ref. No. OAuGF/NIC/1/02 of 26th May, 2017. No response was received from the Court.

FEDERAL MINISTRY OF JUSTICE

5.39 At the Federal Ministry of Justice, Abuja, the following observations were made:-

(a) The examination of cash advances records for the year 2016 revealed that personal advances granted to various officers totalling ₦16,467,800.00 (Sixteen million, four hundred and sixty-seven thousand, eight hundred naira) remained unretired, contrary to the provision of Financial Regulation 1420 which states that "It is the responsibility of all Accounting Officers to ensure that all advances granted to officers are fully recovered".

The Permanent Secretary was requested to ensure that all the staff involved are surcharged and the total amount of ₦16,467,800.00 (Sixteen million, four hundred and sixty-seven thousand eight hundred naira) recovered in line with the provision of Financial Regulation 3124 which stipulates that a public officer who fails to respond to a query on non-retirement of advance shall be surcharged and the total amount involved recovered.

(b) The sum of ₦1,000,000.00 (One million naira) was paid to a consultancy firm on payment voucher no. 1422 of 9th August, 2016 as part payment of Professional fees of ₦2,000,000.00 (Two million naira) for representing the Honourable Attorney-General of the Federation in suit No. FHC/PH/CS/413/13. Audit examination of the payment voucher's supporting documents revealed that the letter of offer from the Attorney-General dated 12th February, 2014 was not signed.

Also, the unsigned letter did not state the contract sum and other conditions of the contract. Infact, there was a dispute regarding the remuneration of the solicitor, until the Ministry finally settled at ₦2,000,000.00 (Two million naira).

This is an irregular payment made from public funds that should be sanctioned as enshrined in Financial Regulations 3106 and 3117, which stipulate that officers involved in irregular payment should be removed from their schedule and the amount involved recovered. These regulations should be invoked on this matter.

(c) Audit examination of the Overhead cash book for August, 2016, revealed that the sum of ₦7,965,000.00 (Seven million, nine hundred and sixty-five thousand naira) was paid on payment voucher no. 8023 of 2nd August,2016, with no departmental number as Robe Allowance 2015, to an undisclosed payee, thus violating the provision of Financial Regulation 613 which states that "Payments shall be made only to persons named in the vouchers or their properly authorized representatives''. Also, the actual payment voucher concerned could not be presented for audit.

The Solicitor-General of the Federation and Permanent Secretary was requested to sanction the officers involved in accordance with the provision of Financial Regulation 3106.

These observations were communicated to the Solicitor-General of the Federation and Permanent Secretary, Federal Ministry of Justice through my Audit Inspection Report reference. OAuGF/JAD/AIR/VOL.II/21A &B for his prompt action, but no response was received. Therefore, he should be appropriately sanctioned and compelled to implement my recommendations on these issues.

PART D: *LEGISLATURE*

NATIONAL ASSEMBLY AND ITS AGENCIES

5.40 During the audit of the accounting records maintained at the National Assembly and its Agencies, it was observed that:-

MANAGEMENT SECTION

(a) Under the General Services, Capital Account payment vouchers for amounts totalling ₦417,312,538.79 (Four hundred and seventeen million, three hundred and twelve thousand, five hundred and thirty-eight naira, seventy-nine kobo), raised for settlement of some contractors, were without vital supporting documents. This is a violation of Financial Regulation 603 (i) which provides that all vouchers shall contain full particulars of each service as to enable them to be checked without reference to any other document and will invariably be supported by relevant documents.

The Clerk to the National Assembly should produce the supporting documents to the payment vouchers or recover the amount in question from the contractors.

(b) During the audit of staff salary accounts, 37 (thirty-seven) payment vouchers with amounts totalling ₦66,713,355.08 (Sixty-six million, seven hundred and thirteen thousand, three hundred and fifty-five naira, eight kobo) were observed to have been paid between January and June, 2016 for items not related to Personnel cost. The payees in the Cashbook also did not correspond with those in the Bank Statement. This irregularity is a violation of Financial Regulation 417 which 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".

The sum of ₦66,713,355.08 being irregular expenditure, should be recovered from the officer who approved the payments from the Personnel vote .

(c) Fifteen (15) payments totalling ₦116,162,522.60 (One hundred and sixteen million, one hundred and sixty-two thousand, five hundred and twenty-two naira, sixty kobo) under the Capital Expenditure vote, were made between April and June, 2016 to some contractors for various jobs carried out, without raising payment vouchers. This contravenes the provisions of Financial Regulation 601 which states that under no circumstance shall money be paid for services, for which a voucher has not been raised.

The Clerk to the National Assembly should produce the payment vouchers for examination.

(d) A total sum of ₦56,985,568.55 (Fifty-six million, nine hundred and eighty-five thousand, five hundred and sixty-eight naira, fifty-five kobo) deducted from various contract payments in respect of Withholding Tax and Value Added Tax were without evidence of remittance to the Tax Authorities.

The Clerk to the National Assembly was requested to produce the acknowledgement receipts from the Federal Inland Revenue Service for verification. He did not respond to my Audit Inspection Report referenced OAuGF/LAD/AIR/2016/01 and dated 24th January, 2017 on these issues.

GENERAL SERVICES ACCOUNT

5.41 The sum of ₦625,000,000.00 (Six hundred and twenty-five million naira) granted to the Constitution Review Committee through 4 (four) payment vouchers between March and June 2016, were not supported with relevant documents and details of the expenses. This is a violation of Financial Regulation 603(i) which stipulates that all payment vouchers should contain full particulars of each service, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents.

As at the time of examination in June 2017, the total sum of ₦625,000,000.00 was yet to be retired.

The Clerk to the National Assembly should recover the amount from the Committee and furnish evidence of recovery for verification.

(b) Cash advances totalling ₦126,264,320.00 (One hundred and twenty-six million, two hundred and sixty-four thousand, three hundred and twenty naira), were granted to 11 (eleven) members of staff through 19 (nineteen) payment vouchers between March and December, 2016 for procurement of goods and services. However, these advances were not retired as at the time of examination in June 2017.

The Clerk to the National Assembly was communicated to recover the total sum of ₦126,264,320.00 from the defaulting officers in compliance with Financial Regulation 1405 which stipulates that “Accounting Officers are responsible for ensuring the prompt repayment of all advances by instalments or otherwise”.

SENATE ACCOUNT

5.42 During the audit of the Senate Accounts, it was observed that personal advances totalling ₦747,286,680.00 (Seven hundred and forty-seven million, two hundred and eighty-six thousand, six hundred and eighty naira), granted to staff between February and December, 2016 for various procurements and services, were not retired as at the time of examination in June, 2017. Non retirement of these advances indicates poor control in the management and accountability of public funds.

The Clerk to the National Assembly was requested to recover the whole sum from the defaulting officers and furnish recovery particulars for verification.

(b) Withholding and Value Added Taxes totalling ₦118,625,057.48 (One hundred and eighteen million, six hundred and twenty-five thousand, fifty-seven naira, forty-eight kobo), which were purportedly remitted to the Federal Inland Revenue Service, were not acknowledged with revenue receipts.

The Clerk to the National Assembly should produce the receipts from the Tax Authorities for verification.

(c) Payment vouchers for amounts totalling ₦109,007,179.73 (One hundred and nine million, seven thousand, one hundred and seventy-nine naira, seventy-three kobo) paid from the Capital Expenditure vote, were not presented for audit examination.

The Clerk to the National Assembly should produce the payment vouchers for examination, or refund the amount in question to government coffers.

HOUSE OF REPRESENTATIVES SECTION

5.43 Pay As You Earn (PAYE) deductions from staff salaries totalling ₦821,564,296.48 (Eight hundred and twenty-one million, five hundred and sixty-four thousand, two hundred and ninety-six naira, forty-eight kobo), were claimed to have been remitted to the Tax Authorities, but receipts for the remittances were not produced for audit verification, in contravention of Financial Regulation 235 which states that "Deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid".

The Clerk to the National Assembly should produce the receipts confirming the remittance of the sum of ₦821,564,296.48 to the Federal Inland Revenue Service for verification.

(b) Contrary to the provisions of Financial Regulations 1404(i) and 1405 which require Accounting Officers to provide adequate Advances records and to ensure that officers granted advances retire them promptly, advances granted to officers of the House of Representatives totalling ₦254,059,513.70 (Two hundred and fifty-four million, fifty-nine thousand, five hundred and thirteen naira, seventy kobo) for procurement of goods and services between January and December, 2016 remained unretired as at the time of examination in June 2017.

The Clerk to the National Assembly should recover the whole sum of ₦254,059,513.70 from the defaulting officers and forward recovery particulars for verification

NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES

5.44 At the National Institute for Legislative Studies, it was observed that 11 (eleven) motor vehicles were purchased at a contract sum of ₦375,867,000.00 (Three hundred and seventy-five million, eight hundred and sixty-seven thousand naira) in April 2016. Examination of the Capital Account Cashbook revealed that an additional sum of ₦36,610,000.00 (Thirty-six million, six hundred and ten thousand naira) was paid in favour of the contractor in September 2016 under the same contract, without approval.

The Management of the Institute should justify the overpayment, which is in excess of the contract sum, otherwise the sum of ₦36,610,000.00 (Thirty-six million, six hundred and ten thousand naira) overpaid should be recovered from the contractor and recovery particulars forwarded for verification.

(b) Seven (7) members of staff who were redeployed from the National Assembly to provide specialized services were paid a total sum of ₦10,927,768.80 (Ten million, nine hundred and twenty-seven thousand, seven hundred and sixty-eight naira, eighty kobo) from the Overhead costs vote. This payment however could not be measured, since

the personnel details such as Salary Grade Levels, Steps, Status and Rank of the officers were not disclosed in the payroll sheets.

The Management of the Institute should justify these payments or recover the amounts from the 7 (seven) officers and furnish recovery particulars for verification.

NATIONAL ASSEMBLY SERVICE COMMISSION

5.45 At its 445th meeting held on 8th September, 2016, the National Assembly Service Commission approved the sum of ₦109,995,400.00 (One hundred and nine million, nine hundred and ninety-five thousand, four hundred naira) for training of officers on Salary Grade Level 14 and above in Dubai, United Arab Emirates.

Audit investigation revealed the following:

(i) Contrary to the sum of ₦109,995,400.00 (One hundred and nine million, nine hundred and ninety-five thousand, four hundred naira), approved for the training, the sum of ₦127,629,600.00 (One hundred and twenty-seven million, six hundred and twenty-nine thousand, six hundred naira) was paid through 10 (ten) payment vouchers to the participants as Estacode Allowances and to the 2 (two) Consultants engaged for the training.

(ii) Cash Advances totalling ₦9,975,000.00 (Nine million, nine hundred and seventy-five thousand naira) were granted to 34 (thirty-four) officers as course fees whereas a sum of ₦4,987,500.00 (Four million, nine hundred and eighty-seven thousand, five hundred naira) had been paid to a consultant as course fees.

(iii) The number of officers slated for training was not certain. The numbers varied from 33 (thirty-three) officers to whom cash advances were granted, to 57 (fifty-seven) and 75 (seventy-five) who were paid estacode allowances and air-tickets.

(iv) Letters of award of contracts to the consultants were not produced for audit.

The Chairman of the Commission should justify the payment of the additional sum of ₦17,634,200.00 (Seventeen million, six hundred and thirty-four thousand, two hundred naira) and explain the payment of ₦9,975,000.00 as advances to the officers, clarifying the exact number of officers trained under the programme.

No response was received from the National Assembly Service Commission. Therefore, appropriate sanctions should be meted out and the Commission compelled to enforce my recommendation on this matter.

LEGISLATIVE AIDES SECTION

5.46 At the Legislative Aides Section, a total of ₦12,274,587.77 (Twelve million, two hundred and seventy-four thousand, five hundred and eighty-seven naira, seventy-seven kobo) earned as interests on Bank accounts in a commercial bank between January and December 2016, was not paid into the Consolidated Revenue Fund. The sum of ₦9,366,386.39 (Nine million, three hundred and sixty-six thousand, three hundred and eighty-six naira, thirty-nine kobo) was earned from the Personnel Costs account, while the Overhead account earned an interest of ₦2,908,201.38 (Two million, nine hundred and eight thousand, two hundred and one naira, thirty-eight kobo). The

non-remittance of these amounts contravened Financial Regulation 222 which stipulates that “Interest earned on bank accounts must be properly classified to the appropriate revenue head of Accounts and paid to the Consolidated Revenue Fund”.

The Clerk to the National Assembly should remit the sum of ₦12,274,587.77 (Twelve million, two hundred and seventy-four thousand, five hundred and eighty-seven naira, seventy-seven kobo) to the Consolidated Revenue Fund and forward relevant particulars for verification.

(b) Documentation irregularities were observed in the recruitment of Legislative Aides and this resulted to payment of salaries and allowances not worked for, totalling ₦9,371,848.13 (Nine million, three hundred and seventy-one thousand, eight hundred and forty- eight naira, thirteen kobo). The actual dates of appointments of some Aides were found to differ from the dates of assumption of duty by several months which is quite abnormal.

The Clerk to the National Assembly was requested to restore normalcy in the process of documentation in respect of dates of appointment and assumption of duties of the Aides, recover the sum of ₦9,371,848.13 (Nine million, three hundred and seventy-one thousand, eight hundred and forty- eight naira, thirteen kobo), overpaid to the Aides in question, and forward recovery particulars for verification.

No response was received on these matters.

SECTION 6

FEDERAL CAPITAL TERRITORY ADMINISTRATION AND AREA COUNCILS

FEDERAL CAPITAL TERRITORY ADMINISTRATION AND AREA COUNCILS

FCT SCHOLARSHIP BOARD

6.1 During the examination of the accounts and records of the Federal Capital Territory (FCT) Scholarship Board, the following observations were made:-

(a) The sum of ₦3,228,951.96 (Three million, two hundred and twenty-eight thousand, nine hundred and fifty-one naira, ninety-six kobo) was deducted as Pay As You Earn (PAYE) tax between January and December, 2015 and claimed to have been remitted to the Federal Inland Revenue Service, but no evidence of remittance was produced to authenticate this claim.

The Director, FCT Scholarship Board should provide evidence of remittance in form of FIRS receipt, etc, otherwise pay the sum of ₦3,228,951.96 (Three million, two hundred and twenty- eight thousand, nine hundred and fifty-one naira, ninety-six kobo) to FIRS and furnish me with relevant receipts as proof of payment.

(b) It was observed that the Board paid the sum of ₦4,500,000.00 (Four million, five hundred thousand naira) in July 2015 to 2 (two) beneficiaries as Foreign Scholarship Award for 2013/2014 academic session instead of making the payment directly to the school's account as required by law.

Audit scrutiny of documents used for the transaction showed that one of the students was admitted into China Medical University, Shanyang, to study Medicine while the other was admitted to study Electrical Engineering at Liaoning University of Technology, China.

However, the documents attached to the payment vouchers were that of New Vision University. Also the academic progression of these students to authenticate the genuineness of the transaction were not attached for audit examination.

The Director of the Board was requested to justify the change of institutions and produce Academic Progression records of these students. Otherwise, pay back to chest the sum of ₦4,500,000.00 (Four million, five hundred thousand naira) and forward all payment particulars for verification.

These anomalies were communicated to the Director in my Audit Inspection Report. Ref. No. OAuGF/FCT/FCB/AIR/2015/Vol.1/1 dated 26th July, 2016. No response was received.

ABUJA INVESTMENT COMPANY LTD

6.2 At the Abuja Investment Company Limited, the following observations were made:-

(a) It was observed that the sum of ₦4,000,000.00 (Four million naira) remained as outstanding balance of payment due to Federal Inland Revenue Service on VAT & WHT in 2016. This is a contravention of Financial Regulation 235 which stipulates that "Deductions for VAT, WHT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid".

The Managing Director, Abuja Investment Company Limited should remit to Federal Inland Revenue Service, the sum of ₦4,000,000.00 (Four million naira) without further delay and forward remittance particulars for verification.

(b) Some payment vouchers for amounts totalling ₦16,313,129.73 (Sixteen million, three hundred and thirteen thousand, one hundred and twenty-nine naira, seventy-three kobo) were raised as cash advances for various purposes in 2016. The practice negates Treasury Circular Ref. No. TRY/A2& B2/2009 which states that "all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contracts". Failure to adhere strictly to this government circular has denied the Federal Government of Nigeria the revenue that would have accrued had the procurements been contracted out.

The Managing Director/CEO should justify the violation of this circular which denied the government of the sum of ₦1,631,312.97 (One million, six hundred and thirty-one thousand, three hundred and twelve naira, ninety-seven kobo) that would have accrued as VAT and WHT to the FIRS. No response was received.

AREA COUNCIL STAFF PENSION BOARD

6.3 During the audit of the accounting records maintained by the Area Council Staff Pension Board, the following observations were made:-

(a) The sum of ₦3,113,049.17 (Three million, one hundred and thirteen thousand, forty nine naira, seventeen kobo) was deducted between January and December, 2015 from staff salaries as Pay As You Earn (PAYE) and claimed to have been remitted to the Federal Inland Revenue Service, but the Board failed to produce the evidence of remittance for audit examination.

The Director of the Board should produce the pay direct pro-forma payment acknowledgement generated by the bank or FIRS receipts in respect of the remittance of the sum for audit inspection, in compliance with Financial Regulation 235 which states that "Deductions for VAT, WHT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid". Otherwise, remit to FIRS the sum of ₦3,113,049.17 (Three million, one hundred and thirteen thousand, forty-nine naira, seventeen kobo) and forward relevant particulars for verification.

(b) Death benefits totalling ₦63,586,228.26 (Sixty-three million, five hundred and eighty-six thousand, two hundred and twenty-eight naira, twenty-six kobo) paid to the Board by its Insurance Brokers between December 2014 and May 2015 were not paid

to the Pension Fund Administrators (PFAs) of the deceased officers until 2 - 5 months after the receipt of cheques from the brokers.

The Director should justify the delay in remittance of the death benefits and to account for the interest earned while the money was in its custody, in accordance with Financial Regulation 222 which states that interest earned on bank accounts should be paid to the Consolidated Revenue Fund.

(c) Between October and December 2015, the FCT Staff Pension Board received 11 (eleven) cheques amounting to ₦48,570,246.00 (Forty-eight million, five hundred and seventy thousand, two hundred and forty-six naira) from its Insurance Brokers being death benefit payments to the estate of 23 (twenty-three) deceased staff of the Area Council Unified Service and LEA, under the Group Life Assurance Policy.

Audit scrutiny of documents revealed that the cheques have not been paid to the Pension Fund Administrators of the 23 (twenty-three) deceased staff. All the cheques had become stale as at the time of audit inspection in June 2016.

In view of this anomaly, the Director was requested through my Audit Inspection Report Ref. No. OAuGF/FCT/ACSPB/AIR/2015/VOL.1/1 dated 29th July, 2016, to produce the evidence of payment of death benefits totalling ₦48,570,246.00 (Forty-eight million, five hundred and seventy thousand, two hundred and forty-six naira) to the estate of the deceased staff for verification. No response was received from the Board.

FCT TRANSPORT SECRETARIAT

6.4 At the FCT Transport Secretariat, the following observations were made:-

(a) The Secretariat generated total revenue of ₦11,540,164.64 (Eleven million, five hundred and forty thousand, one hundred and sixty-four naira, sixty-four kobo) between January and December 2015 through 4 (four) designated banks, who collected the following amounts:

S/N	Total collections	Amt with Receipt	Amt without Receipts	Remark
1	2,743,254.50	730,500.00	2,012,754.50	Fully Remitted
2	147,000.00	-	147,000.00	Fully Remitted
3	7,899,910.14	-	6,853,971.73	
4	750,000.00	-	750,000.00	
Total	**11,540,164.64**	**730,500.00**	**9,763,726.23**	

Statements of accounts from 2 (two) of the banks indicated full remittance of the total revenue collected. The third bank claimed in a letter dated 15th February, 2016 that it remitted the sum of ₦6,853,971.73 (Six million, eight hundred and fifty-three thousand, nine hundred and seventy-one naira, seventy-three kobo) to FCT Treasury on 29th September 2015, but withheld the sum of ₦1,045,938.41 (One million, forty-five thousand, nine hundred and thirty-eight naira, forty-one kobo) due to a Garnishee Order

of a Court. There was no evidence of remittance of ₦750,000.00 (Seven hundred and fifty thousand naira) by the fourth bank.

There were neither bank statements nor FCT Treasury receipts produced as documentary evidence to certify that the money purportedly remitted by the third bank had actually been paid into the FCT Consolidated Revenue account and the purported Garnishee Order of the Court was also not produced for audit verification.

The Permanent Secretary was requested to direct the officers concerned to furnish evidence that the sum of ₦750,000.00 (Seven hundred and fifty thousand naira) had been paid to chest by the fourth bank and also explain the current position of the sum of ₦1,045,389.41 (One million, forty-five thousand, three hundred and eighty-nine naira, forty-one kobo) withheld by the third bank due to Garnishee Order.

(b) Audit examination of the Salary Cashbook and the Payroll for 2015 revealed that amounts totalling ₦10,544,112.28 (Ten million, five hundred and forty-four thousand, one hundred and twelve naira, twenty-eight kobo) being Personal Income Tax deducted from the Transport Secretariat staff salaries between January and December 2015 and purportedly remitted to the Federal Inland Revenue Service have no PAYE revenue receipts as evidence of remittance.

The Permanent Secretary was requested to ensure that the Executive Secretary, Transport Secretariat produced the relevant PAYE acknowledgement receipts for verification.

(c) Three (3) officers who had retired from service were observed to have received salaries amounting to ₦1,577,908.72 (gross pay) between July and October 2015. The salaries were paid regardless of the fact that the officers retired from service with effect from June, August and September 2015, respectively.

All efforts made to cross-check these officers' personal files and last pay certificates to confirm that the salaries were paid back to chest or deductions effected from their gratuity and pension were not successful. Their Personal files and last pay certificates were said to have been sent to the Pensions Office.

The Permanent Secretary was requested to ensure that the overpayments made to the retirees as salaries were recovered from the retirees' terminal benefits or in the alternative, the approving officer should be surcharged in the like sum and evidence of recovery forwarded for verification.

These issues were communicated to the Permanent Secretary through my Audit Inspection Report Ref. No. OAuGF/FCT/TS/2015/VOL.I/1 dated 19th May, 2016. No response was received from the Secretariat.

FCT DEPARTMENT OF QUALITY ASSURANCE

6.5 During the audit of the accounting records and books maintained at the FCT Department of Quality Assurance, the following observations were made:-

(a) Credit entries totalling ₦29,816,239.03 (Twenty-nine million, eight hundred and sixteen thousand, two hundred and thirty-nine naira, three kobo) appearing in the bank statement of the Overhead bank account maintained with a commercial bank had no corresponding debit entries in the Cash book. This contravenes Financial Regulation 716 and 806 which stipulate that "all officers authorized to keep bank accounts must compare on weekly basis, and at the close of each month, the entries appearing in the bank statements with those in their cash books and effect early clearance of outstanding items".

As a result, the total monthly receipt on the Overhead cash book was understated and did not reflect the true position of the financial transactions that took place in 2016. The Director, Quality Assurance should account for the said sum of ₦29,816,239.03 not recorded in the Cash book.

(b) Payments totalling ₦11,683,400.00 (Eleven million, six hundred and eighty-three thousand, four hundred naira) which featured in the Overhead account Cash book maintained with a commercial bank could not be traced to the bank statement because the statements for the period July to September 2015 were not made available during the audit. It was therefore difficult to authenticate the payments posted in the cash book without the Bank Statement.

A duly signed and stamped bank statement from the bank covering the stated period should be forwarded for verification.

These issues were communicated to the Director FCT Department of Quality Assurance through my Audit Inspection Report Ref. No. OAuGF/FCT/FQA/AIR/2015/Vol.1/1 dated 1st August 2016. No response was received.

EDUCATION RESOURCE CENTRE

6.6 During the audit examination of the accounting records maintained at the FCT Education Resource Centre (ERC), the following observations were made:-

(a) The sum of ₦24,795,391.97 (Twenty-four million, seven hundred and ninety-five thousand, three hundred and ninety-one naira, ninety-seven kobo) was deducted as PAYE between January and December, 2015 and purportedly remitted by the Centre to the Federal Inland Revenue Service. However, the evidence of this remittance was not produced for audit verification.

The Director, FCT Education Resource Centre should produce the pay direct proforma payment acknowledgement generated by the bank in respect of the remittance for verification. Otherwise, remit the sum of ₦24,795,391.97 (Twenty-four million, seven hundred and ninety-five thousand, three hundred and ninety-one naira, ninety-seven kobo) to FIRS and forward relevant particulars for verification.

(b) The sum of ₦2,953,513.84 (Two million, nine hundred and fifty-three thousand, five hundred and thirteen naira, eighty-four kobo) deducted from staff salaries as National Housing Fund contributions between January and December 2015 and

purportedly remitted to the Federal Mortgage Bank of Nigeria, was not acknowledged by the bank.

The Director should produce payment receipt issued by the Federal Mortgage Bank of Nigeria in respect of this remittance, otherwise remit the sum of ₦2,953,513.84 (Two million, nine hundred and fifty-three thousand, five hundred and thirteen naira, eighty-four kobo) to the bank and forward relevant particulars for verification.

(c) In 2011 and 2012, contracts were awarded to 7 (seven) different contractors at different locations for the total sum of ₦141,468,138.69 (One hundred and forty-one million, four hundred and sixty-eight thousand, one hundred and thirty-eight naira, sixty-nine kobo), with completion period of 4 – 12 weeks.

During audit verification visit to the project sites, it was discovered that the 7 (seven) contractors had abandoned the projects, some at zero and others at not more than 45% level of completion. The amount paid to the contractors could not be ascertained as relevant documents were not made available for scrutiny. It was observed that the completion period had been grossly violated. Furthermore, the Bills of Quantities and contract agreement for the contracts were not produced for inspection.

In view of this, the Director was requested in my Audit Inspection Report Ref. No. OAuGF/FCT/ERC/AIR/2015/VOL.1/1 dated 20th September, 2016, to explain why the contracts have not been terminated and to produce necessary documents such as Bills of Quantities, payment vouchers and contract agreements of the 7 (seven) contracts for inspection. He was also requested to recover from the contractors, amounts paid for jobs not done and inform me accordingly. He did not respond to the issue.

SATELLITE TOWN DEVELOPMENT DEPARTMENT

6.7 The following observations were made during the audit examination of the accounting books and records of FCT Satellite Town Development Department in 2016:-

(a) Amounts totalling ₦619,770.000.00 (Six hundred and nineteen million, seven hundred and seventy thousand naira) were paid to Waste Management Licensees and contractors, but the sum of ₦61,977,000.00 (Sixty-one million, nine hundred and seventy-seven thousand naira) which was deducted as WHT & VAT from the payment was not remitted to the Federal Inland Revenue Service, in accordance the Financial Regulations 234 and 235.

In view of this, the Permanent Secretary was requested to produce the FIRS receipts for the said sum. Otherwise, the entire amount should be deducted en-bloc from the Satellite Town Development Department's allocation and remitted to Federal Inland Revenue Service, furnishing relevant particulars for verification.

(b) The sum of ₦7,697,942.08 (Seven million, six hundred and ninety-seven thousand, nine hundred and forty-two naira, eight kobo) generated from payment of 2% dumpsite charge and the sum of ₦3,848,971.04 (Three million, eight hundred and forty-

eight thousand, nine hundred and seventy-one naira, four kobo) generated from 2% monitoring charge, could not be accounted for.

The basis for these levies on the contractors could neither be ascertained nor traced to any provision of the Financial Regulation, Procurement Act, 2007 and extant circulars. Moreover, there was no evidence that the proceeds were remitted to the FCT Treasury, in accordance with extant rules and regulations.

The Permanent Secretary should recover this money from the Department, remit to FCT Treasury and forward relevant particulars for verification.

(c) A total of ₦142,059,000.00 (One hundred and forty-two million, and fifty nine thousand naira) was granted to 25 (twenty-five) members of staff of the Department as cash advances to undertake various official assignments. Further scrutiny of the relevant documents revealed that these cash advances were mainly ₦200,000.00 for intervention in mop-up and cleaning exercises in Satellite Towns within FCT. The frequency and mode of payments as well as the analysis in the payment vouchers revealed that the term "Cash Advance" was just a ploy by the Department to circumvent the Federal Treasury Circular Ref. No. TRY/A2 and B2/2011/OAGF/CAD/026/V dated 3rd June, 2011 which stipulates that "All accounting officers and officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contracts except as provided by the Public Procurement Act, 2007". Financial Regulation 2302(ii) stipulates that "on no account shall special imprest or cash advance be used in place of local purchase order or job order for the procurement of stores locally". The action of the Management showed a clear case of abuse of cash advance. Hence, it would be difficult to accept the above expenditures as legitimate charges against public funds.

The Permanent Secretary should compel the Director, Satellite Town Development Department, to justify the above infraction, failing which, he should refund the sum of ₦142,059,000.00 (One hundred and forty-two million, and fifty-nine thousand naira) to the Treasury and refund particulars forwarded for verification. Furthermore, the Director, Satellite Town Development Department should desist from this flagrant abuse of extant regulation on cash advance policy. No response was received on the issue.

FCT AREA COUNCIL SERVICE COMMISSION

6.8 At the FCT Area Council Service Commission, the following observations were made:-

(a) Forty-nine (49) payment vouchers were raised as Cash advances for amounts totalling ₦14,166,813.51 (Fourteen million, one hundred and sixty-six thousand, eight hundred and thirteen naira, fifty-one kobo) for purchases and services above ₦200,000.00 (Two hundred thousand naira) between January and December, 2015. This is a breach of Extant Circular Ref. No. TRY/A2 & B2/2009 which stipulates that "All local procurement of stores and services costing above ₦200,000.00 (Two hundred

thousand naira) shall be made only through award of contracts". It must be noted that failure to adhere strictly to this Treasury circular has denied the Government of revenue which could have been earned as taxes (WHT and VAT) deductible from the payments made to the suppliers and service providers.

The Administrative Secretary, FCT Area Council Service Commission should justify the violation of this regulation, otherwise refund the sum of ₦14,166,813.51 (Fourteen million, one hundred and sixty-six thousand, eight hundred and thirteen naira, fifty-one kobo), forwarding payment particulars for verification.

(b) A perusal of the accounting records of the FCT Area Councils Service Commission revealed that the sum of ₦6,335,000.00 (Six million, three hundred and thirty-five thousand naira) was paid between August and September 2015 to some staff as course fees, instead of the consultants engaged for the trainings. Apart from being a violation of the e-payment policy, this act resulted to loss of revenue to the Federal government in form of WHT and VAT totalling ₦950,250.00 (Nine hundred and fifty thousand, two hundred and fifty naira).

In view of this, the Administrative Secretary should justify the above infraction, surcharge the relevant officer with the sum of ₦950,250.00 (Nine hundred and fifty thousand, two hundred and fifty naira) and forward evidence of payment for verification.

(c) Financial Regulation 235 stipulates that "deduction for VAT shall be remitted to the Federal Inland Revenue Service at the time the payee who is the subject of the deduction is paid". Contrary to the above provision, the Area Council Service Commission deducted the sum of ₦4,446,070.00 (Four million, four hundred and forty-six thousand, seventy naira) between January and December, 2015 as VAT from various payments made by the Commission, but could not provide evidence that the amount deducted was remitted to the Federal Inland Revenue Service.

The Administrative Secretary should pay the unremitted VAT deducted, together with accrued interest and penalty totaling ₦4,957,368.05, to the Federal Inland Revenue Service and forward evidence of payment for verification.

(d) The sum of ₦7,458,502.64 (Seven million, four hundred and fifty-eight thousand, five hundred and two naira, sixty-four kobo) was deducted from the emoluments of staff of the Commission as PAYE in 2015, but there was no evidence that it was remitted to the appropriate tax authority.

The Administrative Secretary of the Commission should produce evidence of remittance of the amount deducted. Otherwise, the Commission should pay the unremitted PAYE deducted, together with accrued interest and penalty totalling ₦8,316,230.44 (Eight million, three hundred and sixteen thousand, two hundred and thirty naira, forty-four kobo) to the Federal Inland Revenue Service and forward evidence of payment for verification.

These issues were communicated to the Administrative Secretary, FCT Area Council Service Commission through my Audit Inspection Report Ref. No. OAuGF/FCT/ACSC/AIR/2015/VOL.I/1 and dated 6th October, 2016. No response was received from the Commission.

SECTION 7

PROGRAMME AND PERFORMANCE AUDIT (VALUE-FOR-MONEY) AUDIT

PROGRAMME AND PERFORMANCE AUDIT(VALUE-FOR-MONEY) AUDIT

FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI

7.1 At the Federal University of Technology (FUTO), Owerri, the following observations were made:-

(a) The Store section did not maintain a ledger and bin cards. This made it difficult to ensure proper documentation of government procurement of capital items, running into millions of naira. The Store-keeper only maintained Store Receipt Voucher (SRV) in lieu of these documents and insisted that they were adequate, even when counselled otherwise. For instance, in the contract for the procurement and installation of computers and accessories, awarded to a company at a cost of ₦97,587,000.00 (Ninety-seven million, five hundred and eighty-seven thousand naira) in April 2015, it was observed that though the SRV was raised in the store, there were no entries in the ledger showing where these items were eventually issued out to.

The Vice Chancellor was requested to:

(i) Recover and refund to the treasury, the sum of ₦97,587,000.00 (Ninety-seven million, five hundred and eighty-seven thousand naira), being expenditure for goods not supplied and forward the recovery particulars for verification.

(ii) Ensure that a ledger and bin cards necessary for the documentation and distribution of stores are maintained, as required by Financial Regulations.

(b) No Priced Bill of Quantities (BOQ) was presented for audit review in respect of 25 (twenty-five) contracts valued at ₦2,988,166,529.35 (Two billion, nine hundred and eighty-eight million, one hundred and sixty-six thousand, five hundred and twenty-nine naira, thirty-five kobo). The absence of Priced Bill of Quantities (BOQ), made it difficult for audit review of projects executed and this could be adduced as the main reason for the spate of poor quality of work observed.

A priced Bill of Quantities states the quality in terms of specification and quantity of materials and their costs in a project execution. The attachment of a contractor's receipts and invoices for purchase of materials to a payment voucher, as was widely used in FUTO, cannot suffice for a priced Bill. In order to confer legitimacy to the huge expenditure outlay of the projects executed and in tandem with government policy, the BOQ of the above stated projects should have been produced for audit review to satisfy Financial Regulation 109(d) which states that "the Auditor-General shall carry out statutory functions including value-for-money (Performance Audit) to ascertain the level of economy, effectiveness and efficiency from government projects".

The Vice Chancellor should justify the breach of Financial Regulation 109(d) and produce the priced Bill of Quantities for the 25 contracts forthwith.

(c) Contract for the robust internet network distribution of Ngren link to the University community was awarded to a company in May 2016 at a sum of ₦42,940,000.00 (Forty-two million, nine hundred and forty thousand naira) with a view to linking up about 11 (eleven) designated points on campus to the 'robust internet network'.

The project was purportedly completed within weeks and fully paid for, but during a physical audit verification in April 2017, it was revealed that while some points (including the Senate Building) were connected, others were yet to be connected. Based on the cost estimate, the points not connected were valued at ₦19,410,000.00 (Nineteen million, four hundred and ten thousand naira). The above action of the University constituted a flagrant violation of Financial Regulation 3104 dealing with payment for jobs not executed.

In view of this, the Vice Chancellor was requested to:

(i) Justify making full payment to a contractor when the contract was not fully executed, contrary to Financial Regulation 3104(iii).

(ii) Recover and refund to the treasury, the sum of ₦19,410,000.00 (Nineteen million, four hundred and ten thousand naira) being value of the portion of the contract not executed and forward recovery particulars for verification.

(d) Contract for the supply and installation of 200 No. 3-in-1 classroom desks with iron frame, HDF wooden top and iron chair padded with black fabric on seat and back rest for the Parents Management Forum was awarded to a company in September 2016 at a contract sum of ₦23,625,000.00 (Twenty-three million, six hundred and twenty-five thousand naira). Payment was effected based on Store Receipt Vouchers (SRV) issued for the supply by the Store Keeper. However, inspection visit to the Parent Management Forum Centre, where the seats were allegedly installed, revealed otherwise. The Centre, a dilapidated and decrepit arena with broken chairs and benches used over a decade ago had no new seats installed.

The Store Receipt Voucher raised was obviously used to effect payment but the whereabout of the seats were not known, despite 100% payment. Payment for contract not executed, is a violation of Financial Regulation 3104.

The Vice Chancellor was requested to:

(i) Account for the acclaimed fully installed 200 seats.

(ii) Recover and refund to the treasury, the sum of ₦23,625,000.00 (Twenty-three million, six hundred and twenty-five thousand naira) being expenditure for contract not executed and forward recovery particulars for verification.

(iii) Take disciplinary action, against all those responsible for making payment for contract not executed, in line with Financial Regulation 3104. No response was received from him.

(e) Contract for the supply and installation of lecture seats for School of Engineering and Engineering Technology (SEET) lot 2^B was awarded in November 2016 to a

company at a sum of ₦45,171,000.00 (Forty-five million, one hundred and seventy-one thousand naira), with completion period of 6 (six) weeks. Contrary to extant regulations and practice, quantities and specifications were not detailed in the award letter. These were however mentioned in Bill 2. While the total cost of the seats was ₦42,520,000.00 (Forty-two million, five hundred and twenty thousand naira), the letter of award read ₦45,171,000.00 (Forty-five million, one hundred and seventy-one thousand naira). However, the authorities paid the contractor ₦44,646,000.00 (Forty-four million, six hundred and forty-six thousand naira), with an over-payment of ₦2,126,000.00 (Two million, one hundred and twenty-six thousand naira) inclusive of taxes. A physical inspection visit to the School of Engineering could not confirm supply and installation of the said seats.

The Vice Chancellor was requested to:

(i) Explain the discrepancies observed in the amounts in the letter of award, Bill of Quantities and actual payment.

(ii) Compel the contractors to install the seats in accordance with contract terms or

(iii) Recover and refund to treasury the total of ₦44,646,000.00 (Forty-four million, six hundred and forty-six thousand naira) being irregular expenditure, forwarding the recovery particulars for verification.

(f) Contract for the supply and installation of 200 imported fabric padded conference seats with automatic foldable and collapsible writing tops fixed permanently to the ground with bolts for the Centre for Entrepreneurial Studies (Lot 2F) was awarded to a company on 19th September 2016 at a contract sum of ₦18,375,000.00 (Eighteen million, three hundred and seventy-five thousand naira). Payment was fully made to the contractor. While SRV was raised by the Store section, physical verification revealed that it was wooden laboratory tables and stools that were supplied instead of the imported fabric padded conference seats with automatic foldable and collapsible writing tops.

In view of this anomaly, the Vice Chancellor was requested to recover and refund to the treasury, the sum of ₦18,375,000.00 (Eighteen million, three hundred and seventy-five million naira) being payment for unexecuted contract, furnishing the recovery particulars for verification. In addition, the contractor should be blacklisted while his collaborators should be severely disciplined.

(g) Contract for the construction of Zoo and Green House was awarded in March 2015, at the sum of ₦133,919,010.00 (One hundred and thirty-three million, nine hundred and nineteen thousand, ten naira). As at October 2016, after submission of practical completion certificate, the contract sum was paid, including a provisional sum of ₦10,836,000.00 (Ten million, eight hundred and thirty-six thousand naira) allegedly contained in the BOQ which was not presented for audit review. The provisional sum was utilized based on a memo from the contractor/consultant asking for an extra sum of ₦16,033,401.00 (Sixteen million, thirty-three thousand, four hundred and one naira) for additional works which was pruned down to ₦10,777,244.00 (Ten million, seven hundred and seventy-seven thousand, two hundred and forty-four naira) The utilization of the provisional sum did not follow the laid down procedure of getting approval from the Tenders Board which originally awarded the contract.

Thirty-nine (39) different species of animals valued at ₦3,191,000.00 (Three million, one hundred and ninety-one thousand naira), meant for the Zoo as stated in the contractor's invoice, were not supplied as at April 2017. The site was without landscaping, access road and appeared uninhabited. It was difficult to ascertain the actual job done against the expectation, due to the absence of the BOQ.

The Vice Chancellor was requested to:

(i) Produce the BOQ of this project for audit review.

(ii) Justify the additional payment of ₦10,777,244.00 (Ten million, seven hundred and seventy-seven thousand, two hundred and forty-four naira) to the contractor without the approval of the Tenders Board, as required by extant regulations.

(iii) Provide evidence of efforts being made by the University to take delivery of the 39 different species of animals meant for the zoo, 7 months after payment.

(iv) Recover and refund to the treasury, the sum of ₦13,968,244.00 (Thirteen million, nine hundred and sixty-eight thousand, two forty four naira), being irregular expenditure on unapproved 'additional works' and unsupplied goods, tendering recovery particulars for verification.

(h) It was discovered from the IGR cashbook that payments totalling ₦1,791,388,942.63 (One billion, seven hundred and ninety-one million, three hundred and eighty-eight thousand, nine hundred and forty-two naira, sixty three kobo) were made from late 2015 to 2016, comprising of sundry expenditures, against the requirement of full remittance to TSA.

The Vice Chancellor should justify the violation of Federal Government policy, by continued expenditure of Internally Generated Revenue (IGR).

(i) Two (2) contracts for the construction of Research and Technology Park Blocks 'A' and C' were awarded in 2015 to two companies at the cost of ₦187,498,262.93 (One hundred and eighty-seven million, four hundred and ninety-eight thousand, two hundred and sixty-two naira, ninety-three kobo) and ₦193,617,548.10 (One hundred and ninety-three million, six hundred and seventeen thousand, five hundred and forty-eight naira, ten kobo) respectively. The BOQ was not made available for audit review, to determine what was expected of the contractors. However, it was observed that the sums of ₦84,044,940.00 (Eighty-four million, forty-four thousand, nine hundred and forty naira) and ₦65,664,201.00 (Sixty-five million, six hundred and sixty-four thousand, two hundred and one naira) were paid to the contractors, representing 45% and 34% respectively of the contract sums, contrary to extant regulations which stipulate 15% mobilization fees.

As at April 2017, during inspection of the project sites, there was no evidence of work going on at both sites, as neither the contractors nor their representatives were on site. In my opinion, the actual work done at both project sites do not reflect a level of execution commensurate with funds committed.

The Vice Chancellor was requested to:

(i) Produce the BOQ for examination.

(ii) Justify the payments to contractors well above the stipulated 15% mobilization required by extant regulations.

(iii) Recall the contractors to resume work or recover the excess amount paid and determine the contract on the basis of abandonment.

The Vice Chancellor did not respond to my Audit Inspection Report Reference No. OAuGF/P&PAD/FUTO/06 dated 30th May, 2017. Therefore, he should be compelled to enforce compliance with all the recommendations in my report.

OGUN – OSUN RIVER BASIN DEVELOPMENT AUTHORITY (OORBDA), ABEOKUTA

7.2 The Ogun – Osun River Basin Development Authority (OORBDA), Abeokuta is one of the River Basin Authorities established under Decree No. 35 of November, 1987, to pursue the objectives of harnessing, developing, conserving available land and water resources in the River Basin, with a view to improving the standard of living and quality of life of people living within the catchment area, through irrigation agronomy, livestock, fishery and forestry and supply of water for both human and animal consumption, through continuous cost reduction, efficient communication and better services. In the course of achieving their set goals, the River Basin Development Authority is expected to be guided by laid down fiscal policies of the Federal Government.

During the audit evaluation of Capital projects at the Ogun-Osun River Basin Development Authority (OORBDA), Abeokuta, the following observations were made:-

(a) Contract for the construction of water supply at Agbado - Isoye, Ogun State was awarded at a contract sum of ₦565,193,076.00 (Five hundred and sixty-five million, one hundred and ninety-three thousand, seventy-six naira) on 8th November, 2008, with six months completion period.

As at the time of audit in 2016, this project had been abandoned. However, examination of the contract documents, status report and payment details showed that the contractor was paid a total of ₦404,798,880.80 (Four hundred and four million, seven hundred and ninety-eight thousand, eight hundred and eighty naira, eighty kobo) being 71.63% of the contract sum, whereas only 52% of work valued at ₦293,864,886.24 (Two hundred and ninety-three million, eight hundred and sixty-four thousand, eight hundred and eighty-six naira, twenty-four kobo) was actually done as was clearly shown in No. 23 of the OORBDA construction Division projects status report. Hence, the contractor was overpaid by ₦110,933,994.56 (One hundred and ten million, nine hundred and thirty-three thousand, nine hundred and ninety-four naira, fifty-six kobo). There was no explanation for this over-payment.

There was no indication of any effort made to recover the overpaid sum of ₦110,933,994.56 (One hundred and ten million, nine hundred and thirty-three thousand, nine hundred and ninety-four naira, fifty-six kobo), 8 (eight) years after the contract was awarded.

In view of the above, the Managing Director was requested to:

(i) Justify the overpayment of the sum of ₦110,933,944.56 to the contractor.

(ii) Recover and refund to treasury, the sum of ₦110,933,994.56 (One hundred and ten million, nine hundred and thirty-three thousand, nine hundred and ninety-four naira, fifty-six kobo), being over payment to the contractor and forward recovery particulars for verification.

(b) Contract was awarded for the construction of a Small Earth Dam at Ilobi–Irinja in Egbado South LGA of Ogun State, at a contract sum of ₦293,128,935.33 (Two hundred and ninety-three million, one hundred and twenty-eight thousand, nine hundred and thirty-five naira, thirty-three kobo) through award letter with Ref. No.: OOR/BDA/S/349/2010/MTB/Approval/008 dated 25th November, 2011, with 12 (twelve) months completion period.

The contractor was paid a mobilization fee of ₦43,969,340.30 (Forty three million, nine hundred and sixty-nine thousand, three hundred and forty naira, thirty kobo). However, the project site was only handed over to him 3 and 4 years after contract award and payment of mobilization respectively.

The contractor did not mobilize to site, even after collecting mobilization fees. Initial efforts by the management to compel him to mobilize to site yielded no result. Meanwhile, the mobilization fee collected by the contractor was not refunded by him and the project remains unexecuted till date.

The Managing Director was requested to:

(i) Enforce the recovery of the mobilization fee paid to the contractor against the backdrop of non-performance since 2011.

(ii) Blacklist the contractor and report him to the Economic and Financial Crimes Commission (EFCC) for prosecution, in line with Financial Regulation 3104.

(iii) Refund to treasury, the recovered sum of ₦43,969,340.30 (Forty-three million, nine hundred and sixty-nine thousand, three hundred and forty naira, thirty kobo), being payment for work not done and forward recovery particulars for verification.

(c) Contract for the construction of mini–water scheme at Ajinapa, Orire LGA of Oyo State was awarded to a company at a contract sum of ₦449,730,262.12 (Four hundred and forty-nine million, seven hundred and thirty thousand, two hundred and sixty-two naira, twelve kobo) through a letter reference No: FMWR/PD/S/181/Sub8/217/17, dated October 5, 2012 with twelve (12) months completion period.

Examination of the contract documents indicated that the project was completed and a total of ₦449,197,006.50 (Four hundred and forty-nine million, one hundred and ninety-seven thousand, six naira, fifty kobo) was paid to the contractor out of the total contract sum, leaving a balance of ₦533,255.62 (Five hundred and thirty-three thousand, two hundred and fifty-five naira, sixty-two kobo).

It was however observed from the records, that the mobilization fee paid was 50% instead of 15% required by Financial Regulation 2933 on mobilization fees. Other observations included a conscious loading of the BOQ with provisions that could not be justified, totalling ₦48,895,930.26 (Forty-eight million, eight hundred and ninety- five thousand, nine hundred and thirty naira, twenty-six kobo). Included in the provision was the Contingency sum of ₦20,395,930.26.

Instead of utilizing the contingency provision for additional works, another contract was awarded and tagged Phase 2 of the construction of the Ajinapa Water Supply Scheme at a total cost of ₦249,348,786.88 (Two hundred and forty-nine million, three hundred and forty-eight thousand, seven hundred and eighty-six naira, eighty-eight kobo) through award letter dated 11th September, 2014, even when the first contract had not been completed.

A total of ₦187,717,657.25 (One hundred and eighty-seven million, seven hundred and seventeen thousand, six hundred and fifty-seven naira, twenty-five kobo) was paid on this second phase of the water project as at 16th October, 2015, without evidence of work done.

The Managing Director was requested to:

(i) Justify the payment of 50% mobilization fee instead of the stipulated 15%.

(ii) Provide evidence of expenditure on the un-priced provisions in the BOQ, including receipts, bills and invoices, etc. as required by Financial Regulation 603.

(iii) Recover and refund to treasury, the sum of ₦48,895,930.26 (Forty-eight million, eight hundred and ninety-five thousand, nine hundred and thirty naira, twenty-six kobo).

(iv) Justify the award of the second contract, instead of utilizing the contingency provision in the first contract to remedy deficiencies.

(v) Recover and refund to treasury, the total of ₦187,717,657.25 (One hundred and eighty-seven million, seven hundred and seventeen thousand, six hundred and fifty-seven naira, twenty-five kobo), paid on the second contract which was not executed and furnish recovery particulars for verification.

(d) Contract for the construction of 5 No. 2.5HA Centre-pivot irrigation scheme at Igan Alade/Igua, Yewa North LGA of Ogun State was awarded to a company at a contract sum of ₦95,795,442.23 (Ninety-five million, seven hundred and ninety-five thousand, four hundred and forty-two naira, twenty-three kobo) through award letter

Ref. No.: OORBDA/S/403/Vol.I/009 dated 13th October, 2011, with five (5) months completion period.

Audit examination of payment documents revealed that the contract was fully paid for, beginning with 75% mobilization fees to the contractor, instead of the stipulated 15%.

Other observations include 'contingency' and other provisions of ₦10,844,464.50 (Ten million, eight hundred and forty-four thousand, four hundred and sixty-four naira, fifty kobo) in the BOQ, as well as the non-provision of some items listed in the BOQ amounting to ₦5,650,000.00 (Five million, six hundred and fifty thousand naira).

The Managing Director was requested to:

(i) Justify the expenditure of the un-priced provisions in the BOQ .

(ii) Recover and refund to treasury, the sum of ₦10,844,464.50 (Ten million, eight hundred and forty-four thousand, four hundred and sixty-four naira, fifty kobo), being expenditure not accounted for.

(iii) Recover and refund to treasury, the sum of ₦5,650,000.00 (Five million, six hundred and fifty thousand naira), being payment for work not done and items in the BOQ not provided.

(e) Contract for the rehabilitation of Panseke Booster Station and pipeline works in Abeokuta, Ogun State was awarded to a company at a contract sum of ₦221,045,649.83 (Two hundred and twenty-one million, forty-five thousand, six hundred and forty-nine naira, eighty-three kobo) through award letter Referenced OOR/BDA/S/349/2010/Vol.I/004, dated 29th October, 2010, with 6 (six) months completion period.

As at the time of audit in April 2016, the project status report of the Authority indicated that it was completed and about to be handed over by the contractor. Payment profile also indicated that the total contract sum less retention fee was paid.

However, scrutiny of the BOQ indicated that, there was un-priced provisions in the Bill amounting to ₦12,000,000.00 (Twelve million naira), for which there was no evidence of approval for expenditure. In addition, the contingency provision in the Bill of ₦19,138,151.50 (Nineteen million, one hundred and thirty-eight thousand, one hundred and fifty-one naira, fifty kobo) was spent without evidence or recourse to extant regulations. Also, out of 2,750m HDPE pipes provided for installation in the BOQ at ₦17,500.00 per meter, only 2,000m were installed, leaving a balance of 750m. The 750m uninstalled HDPE pipes or work not done amounted to ₦13,125,000.00 (Thirteen million, one hundred and twenty-five thousand naira).

The Managing Director was requested to:

(i) Justify the expenditure of ₦12,000,000.00 (Twelve million naira) un-priced provisions in the BOQ, otherwise recover the amount and forward the recovery particulars for verification.

(ii) Justify the expenditure of contingency provision of ₦19,138,151.50 (Nineteen million, one hundred and thirty-eight thousand, one hundred and fifty-one naira, fifty kobo) in the BOQ or recover the amount.

(iii) Compel the contractor to install the remaining 750m HDPE pipes as provided for in the BOQ. Otherwise, recover and refund to treasury, the sum of ₦13,125,000.00 (Thirteen million, one hundred and twenty- five thousand naira), being cost of uninstalled pipes and forward evidence of all recoveries for verification.

(f) A contract for the construction of Small Earth Dam at Asa in Surulere LGA of Oyo State was awarded to a company at a contract sum of ₦521,029,017.60 (Five hundred and twenty-one million, twenty-nine thousand, seventeen naira, sixty kobo), through award letter referenced OORBDA/S/349/2010/MTB/Approved/004, dated 25th November, 2010, with 10 months completion period.

Examination of books of accounts and records revealed that a total of ₦158,824,417.90 (One hundred and fifty-eight million, eight hundred and twenty-four thousand, four hundred and seventeen naira, ninety kobo) (30.5% of the contract sum) was paid to the contractor. This payment comprised of 15% mobilization fees and 3 Interim Payment Certificates.

During physical inspection in April 2016, it was observed that the project had been abandoned by the contractor who claimed that funds were not made available for the project in the past appropriations, from 2012 to date of inspection. The project status, according to OORBDA management and engineers' records, indicated only 19.21% level of execution amounting to ₦100,089,674.28 (One hundred million, eighty-nine thousand, six hundred and seventy-four naira, twenty-eight kobo) as against 30.5% payment to the contractor. This led to an over-payment of ₦58,734,743.62 (Fifty-eight million, seven hundred and thirty-four thousand, seven hundred and forty-three naira, sixty-two kobo).

The Managing Director was requested to:

(i) Justify the rationale behind paying the contractor up to 30.5% instead of the 19.21% completion, evaluated and recorded by the Authority's engineers.

(ii) Compel the contractor to carry out the outstanding works or recover and refund to treasury, the sum of ₦58,734,743.62 (Fifty-eight million, seven hundred and thirty-four thousand, seven hundred and forty-three naira, sixty-two kobo) representing work not done.

(g) Contract for the construction of mini-water supply at Ife-Odan Osun State, was awarded at a contract sum of ₦538,412,653.06 (Five hundred and thirty-eight million, four hundred and twelve thousand, six hundred and fifty-three naira, six kobo) through an award letter referenced FMWR/PD/S/181 /Sub/217/15 and dated October 5, 2012 with six (6) months completion period.

The contractor was certified to have achieved 98% completion valued at ₦527,644,400.00 as at 22nd December, 2015. However, audit scrutiny of the payment profile revealed that the contractor was paid a total of ₦567,489,429.71 (Five hundred and sixty-seven million, four hundred and eighty-nine thousand, four hundred and twenty-nine naira, seventy-one kobo), resulting in overpayment of ₦29,076,776.65 (Twenty-nine million, seventy-six thousand, seven hundred and seventy-six naira, sixty-five kobo).

Contrary to extant regulations, there were no evidence by way of bills, receipts and invoices for the expenditure of the following provisional sums in the Bill of Quantity:

(i) The sum of ₦6,500,000.00 provided and paid for project vehicle.

(ii) A sum of ₦10,000,000.00 provided for capacity building.

(iii) The sums of ₦5,000,000.00 and ₦2,500,000.00 provided for supervision works during construction and project management respectively.

The Managing Director was requested to:

(i) Recover and refund to treasury, the sum of ₦29,076,776.65 (Twenty-nine million, seventy six thousand, seven hundred and seventy-six naira, sixty-five kobo) being over-payment to the contractor.

(ii) Present for audit, evidence of expenditure of all the 'provisional sums/allowances' totalling ₦19,000,000.00 (Nineteen million naira) or recover the amounts and forward evidence of recovery for verification.

(h) Contract for the construction of overhead tanks and distribution network at Onikolobo and environs in Abeokuta South LGA of Ogun State was awarded at a contract sum of ₦433,030,845.01 (Four hundred and thirty-three million, thirty thousand, eight hundred and forty-five naira, one kobo) through award letter referenced OORBDA/S/349/2010/MTB/approval/002 and dated 25th November 2010, with 6 (six) months completion period.

As at the time of audit in April 2016, the status report indicated that the project was completed and the payment of the contract sum, less the retention fee, had been made.

Further review of the BOQ indicated that the un-priced provisions in the Bill amounting to ₦28,500,000.00 (Twenty-eight million, five hundred thousand naira) were paid along with the contract sum, contrary to extant regulations. In addition, a contingency sum of ₦37,491,848.05 (Thirty-seven million, four hundred and ninety-one thousand, eight hundred and forty-eight naira, five kobo) was utilised without evidence or recourse to extant regulations. Similarly, out of 4000 units of 250mm QHDPWE pipes provided for installation in the BOQ at ₦60,000,000.00 (Sixty million naira), only 3,100m units were installed, leaving a balance of 900m units valued at ₦13,500,000.00 (Thirteen million, five hundred thousand naira)

The Managing Director was requested to:

(i) Provide documentary evidence of the expenditure of ₦28,500,000.00 (Twenty-eight million, five hundred thousand naira) being un-priced provisions in the BOQ or recover the amount.

(ii) Provide documentary evidence of the expenditure of contingency provision of ₦37,491,848.05 (Thirty-seven million, four hundred and ninety-one thousand, eight hundred and forty-eight naira, five kobo) or recover the amount.

(iii) Compel the contractor to urgently supply and install the remaining 900 units of 250mm QHDPWE pipes as provided in the BOQ or recover the sum of ₦13,500,000.00 (Thirteen million, five hundred thousand naira), being payment for work not done.

(i) Contracts for the rehabilitation of two township water supply schemes in Osun State was awarded to a company at a contract sum of ₦73,418,100.00 (Seventy-three million, four hundred and eighteen thousand, one hundred naira) through an award letter referenced OORBDA/S/396/Vol/1 and dated 18th February 2011, with six months completion period.

As at 2012, a total of ₦35,341,572.53 (Thirty-five million, three hundred and forty-one thousand, five hundred and seventy-two naira, fifty-three kobo) representing 48% of the contract sum, was paid to the contractor before the contract was abandoned in 2014. Physical verification of the project revealed only 40% of work completion valued at ₦29,367,240.00 (Twenty-nine million, three hundred and sixty-seven thousand, two hundred and forty naira), as against 48% payment, indicating that the contractor was over-paid the sum of ₦5,974,332.53 (Five million, nine hundred and seventy-four thousand, three hundred and thirty-two naira, fifty-three kobo).

Also observed were several items provided for in the BOQ, claimed and certified to have been done and paid for, amounting to ₦7,177,500.00 (Seven million, one hundred and seventy-seven thousand, five hundred naira) without evidence for the expenditure.

The Managing Director was requested to:

(i) Recover and refund to treasury, the sum of ₦5,974,332.53 (Five million, nine hundred and seventy-four thousand, three hundred and thirty-two naira, fifty-three kobo) being value of 8% of work not done.

(ii) Produce documentary evidence for the expenditure of ₦7,177,500.00 (Seven million, one hundred and seventy-seven thousand, five hundred naira) un-priced provisions or recover the amount and forward evidence of recovery for verification.

(j) Contract for the improvement works on the Osiele Water Supply Scheme, Osiele, Abeokuta, Ogun State was awarded at a contract sum of ₦105,708,132.18 (One hundred and five million, seven hundred and eight thousand, one hundred and thirty-two naira, eighteen kobo) through award letter referenced OORBDA/S/454/2013/VOLI /011 and dated 27th August, 2013, with six months completion period.

Review of the payment profile revealed that the contract sum less retention had been paid to the contractor as the project was certified 100% completed.

However, further scrutiny of the BOQ indicated that there were un-priced provisions in the bill to the tune of ₦9,206,000.00 (Nine million, two hundred and six thousand naira) which were paid without evidence of their expenditure, contrary to extant regulations. Also included in the BOQ for contingency, was the sum ₦4,794,019.60 (Four million, seven hundred and ninety-four thousand, nineteen naira, sixty kobo), spent without evidence or recourse to Financial Regulations.

The Managing Director was requested to:

(i) Justify the expenditure of ₦9,206,000.00 (Nine million, two hundred and six thousand naira) un-priced provisions in the BOQ or recover the amount.

(ii) Justify the expenditure of ₦4,794,019.60 (Four million, seven hundred and ninety-four thousand, nineteen naira, sixty kobo) being contingency in the BOQ or recover the amount paid.

(k) Contract for the improvement of Olode water supply scheme in Ife South LGA, Osun State was awarded to a company on 9/11/2009 at a contract sum of ₦200,242,742.01 with 12 months completion period. Documents sighted show that the contract was 95% completed, while a total of ₦192,231,833.43 was certified paid to the contractor.

Further examination of documents revealed that the concrete work done was damaged and the river bank was eroded beyond normal level. As a result of the eroded river bank and damaged weir, water could not build up to the level where the intake structure can extract water.

In order to arrest the situation, another contract was awarded at a sum of ₦40,469,357.25 (Forty million, four hundred and sixty-nine thousand, three hundred and fifty-seven naira, twenty-five kobo) through award letter referenced OORBDA/S/472/2014/Vol.1/018 and dated September 10, 2014, with two months completion period.

As at the time of audit in April 2016, it was observed that there was no significant work executed by the contractor in 2015, despite receiving payment of ₦17,251,788.02 (Seventeen million, two hundred and fifty-one thousand, seven hundred and eighty-eight naira, two kobo) or 43% on the new contract. It was observed that the contract was also abandoned since 2015, hence value for money was not derived from the entire project.

The Managing Director was requested to:

(i) Justify the award of the second contract and why the contracts remained uncompleted despite the huge expenditure incurred on them.

(ii) Show efforts being made by the Authority to ensure that the project is completed, in furtherance to government's desire for value-for-money.

(iii) Ensure that the contractor returns to site for a timely completion of the project or recover and refund to treasury, the sum of ₦17,251,788.02 (Seventeen million, two hundred and fifty-one thousand, seven hundred and eighty-eight naira, two kobo) and forward recovery particulars for verification.

(l) A company was awarded contract for the construction of mini-water supply scheme at Ipetu–Ijesha, Osun State, at a contract sum of ₦541,193,861.23 (Five hundred and forty-one million, one hundred and ninety-three thousand, eight hundred and sixty-one naira, twenty-three kobo) through award letter referenced OORBDA/S/466/2012VOL/1 and dated 5th October, 2012, with a completion period of 12 months.

Even though the contract was certified completed and full payments effected, review of the BOQ revealed a questionable inclusion of the sum of ₦118,942,000.00 (One hundred and eighteen million, nine hundred and forty-two thousand naira) for the construction of 1 (one) borehole, inclusive of geophysical investigation, drilling, supply and installation of casing and 170mm diameter Johnson stainless screen, in addition to other un-priced provisions. These expenditures were incurred without proofs, contrary to stipulations of Financial Regulation 603(i).

These were:

(i) The sum of ₦24,543,939.29 (Twenty-four million, five hundred and forty-three thousand, nine hundred and thirty-nine naira, twenty-nine kobo) was provided for contingency in the contract and observed to have been paid to the contractor, as against the total of ₦22,721,683.76 (Twenty-two million, seven hundred and twenty-one thousand, six hundred and eighty-three naira, seventy-six kobo) certified as additional works. The balance of ₦1,822,255.53 (One million, eight hundred and twenty-two thousand, two hundred and fifty-five naira, fifty-three kobo) constitutes irregular payment to the contractor.

(ii) A provision of ₦6,500,000.00 (Six million, five hundred thousand naira) was certified paid for the purchase of 1 (one). Toyota Hilux 4WD shell specification project vehicle. This was apart from the sum of ₦1,500,000.00 (One million, five hundred thousand naira) provided for the maintenance of the same vehicle. Both the vehicle and evidence of its purchase were not made available for verification.

(iii) The sums of ₦5,000,000.00 (Five million naira) and ₦2,500,000.00 (Two million, five hundred thousand naira) were provided separately for supervision works and project management. These two provisions which were paid are the same.

(iv) The sums of ₦10,000,000.00 (Ten million naira) was provided for capacity building. Documents examined revealed that no capacity building was carried out. The amount was observed to have been irregularly paid, as there was no approval and evidence of discharge of any capacity building to staff of the Authority.

(v) The sum of ₦2,500,000.00 (Two million, five hundred thousand naira) and ₦1,000,000.00 (One million naira) were provided and paid for compensation and relocation of utilities and community mobilization and sensitization without any evidence of discharge.

For the records, contingency provisions, provisional sums or allowances in the BOQ are accountable and should be treated as such by supporting their expenditures with valid proofs comprising of bills, receipts and invoices, approvals, etc, as required by regulations. Anything to the contrary negates accountability and remains unacceptable.

The Managing Director was requested to:

(i) Justify the expenditure of ₦118,942,000.00 (One hundred and eighteen million, nine hundred and forty-two thousand naira) for the installation of a borehole.

(ii) Justify the payment of the entire contingency provision of ₦24,543,939.29 (Twenty-four million, five hundred and forty-three thousand, nine hundred and thirty-nine naira, twenty-nine kobo) to the contractor, whereas only the sum of ₦22,721,683.76 (Twenty-two million, seven hundred and twenty-one thousand, six hundred and eighty-three naira, seventy-six kobo) was certified and approved as additional works.

(iii) Recover and refund to treasury, the sum of ₦1,822,255.53 (One million, eight hundred and twenty-two thousand, two hundred and fifty-five naira, fifty-three kobo), being over-payment to the contractor, furnishing recovery particulars for verification.

(iv) Show evidence of the expenditure of ₦29,000,000.00 (Twenty-nine million naira) being aggregate sum of un-priced provisions in the BOQ or recover and refund to treasury, the sum of ₦29,000,000.00 (Twenty-nine million naira) being expenditure not accounted-for.

(m) Contract for the rehabilitation of Igboho–Kisi road in Oyo State was awarded to a company at a contract sum of ₦99,805,648.16 (Ninety-nine million, eight hundred and five thousand, six hundred and forty-eight naira, sixteen kobo) through award letter referenced OORBDA/S/472/2014/VOL.1/027 and dated 10th September, 2014, with 3 (three) months completion period.

Documents examined showed that the contract was certified completed by the Authority and the sum of ₦87,849,165.26 (Eighty- seven million, eight hundred and forty-nine thousand, one hundred and sixty five naira, twenty six kobo) had been paid less retention.

It was however, observed that some provisions in the bill were not carried out. For instance, a provision of ₦39,590,000.00 (Thirty-nine million, five hundred and ninety thousand naira) was made and paid to provide, spread, shape and compact to 100% West African standard compaction naturally occurring material of 3700m_3 as sub – base not exceeding a compacted layer of 150mm thickness (item 2.04 of No. 2) at ₦1,070.00 per $m^{3,}$ but it was not done. In addition, there was no evidence on the expenditure of ₦5,250,000.00 (Five million, two hundred and fifty thousand naira) for project management, capacity building, payment for agricultural products along the right of way and relocation of public utilities.

The Managing Director was requested to:

(i) Compel the execution of the provisions in the BOQ for the sub–base valued at ₦39,590,000.00 (Thirty-nine million, five hundred and ninety thousand naira), or recover the sum of ₦39,590,000.00 (Thirty- nine million, five hundred and ninety thousand naira), being expenditure for work not done, furnishing recovery particulars for verification.

(ii) Account for the expenditure of ₦5,250,000.00 (Five million, two hundred and fifty thousand naira) being aggregate sum of un-priced provisions in the BOQ or recover the amount.

(n) Contract for the drilling of 15 (fifteen) solar powered boreholes in Lagos State was awarded at a contract sum of ₦118,453,513.95 (One hundred and eighteen million, four hundred and fifty-three thousand, five hundred and thirteen naira, ninety-five kobo) through award letter referenced OORBDA/S/349/2010/Vol.1/053 and dated 15th November, 2010, with 8 (eight) weeks completion period.

Review of payment documents showed that only 10 out of the 15 boreholes were drilled and put to use.

The Managing Director should recover and refund to treasury, the sum of ₦39,484,504.65 (Thirty-nine million, four hundred and eighty-four thousand, five hundred and four naira, sixty-five kobo), being value of the 5 (five) boreholes not drilled, but which the contractor was paid for.

(o) Contract for the construction of mini–water supply scheme at Ila Orangun, Osun State was awarded to a company at a contract sum of ₦539,128,429.13 (Five hundred and thirty-nine million, one hundred and twenty-eight thousand, four hundred and twenty-nine naira, thirteen kobo) vide an award letter referenced FMWR/PD/S/181/ Sub8/217/14 and dated October 5, 2012, with six (6) months completion period.

The contract was claimed to have been completed, with a total of ₦505,854,859.40 certified and paid to the contractor as at March, 2016.

Examination of the Bill of Quantities and physical inspection carried out revealed the following:

(i) The sum of ₦6,500,000.00 (Six million, five hundred thousand naira) was provided and paid for the purchase of a Toyota Hilux as project vehicle. However, the vehicle was not produced for verification and no document to prove that it was purchased was made available.

(ii) The sum of ₦10,000,000.00 (Ten million naira) was provided and paid for capacity building, but there was no document or acknowledgment in the contract file, to evidence the capacity building.

(iii) The sums of ₦5,000,000.00 (Five million naira) and ₦2,500,000.00 (Two million, five hundred thousand naira), provided and paid for as supervision works during construction and project management costs, were not justified as required by extant laws.

(v) A total of ₦26,956,421.46 (Twenty-six million, nine hundred and fifty-six thousand, four hundred and twenty one naira, forty six kobo) was provided and paid for contingency, but there was no approval for additional works and no evidence of a contingency situation the gave rise to the expenditure.

The Managing Director was requested to:

(i) Justify the expenditure of the contingency provision of ₦26,956,421.46 (Twenty-six million, nine hundred and fifty-six thousand, four hundred and twenty-one naira, forty-six kobo) in the BOQ or recover the amount.

(ii) Justify the expenditure of ₦19,000,000.00 (Nineteen million naira) being aggregate sum of un-priced provisions in the BOQ by tendering bills, receipts and invoices for audit review in order to confer legitimacy on this expenditure or recover the amount.

(p) Contract for the construction of Ibara–Onikoko water supply scheme in Abeokuta South LGA Of Ogun State was awarded to a company at a sum of ₦391,418,297.79 (Three hundred and ninety-one million, four hundred and eighteen thousand, two hundred and ninety- seven naira, seventy-nine kobo) vide an award letter referenced OORBDA/S/403/2011/MTB/approved/003 and dated 8th December, 2011, with10 (ten) months completion period.

As at the time of audit in 2016, documents reviewed indicated a 54% level of job completion, while payment to the contractor as at December 2013, stood at ₦138,712,744.67 (One hundred and thirty-eight million, seven hundred and twelve thousand, seven hundred and forty-four naira, sixty-seven kobo).

Request for payment records up to the time of audit in 2016 was not obliged, just as the project site was not inspected due to the intransigence of the authority.

Further scrutiny of the BOQ revealed the following:

(i) Provision of ₦10,000,000.00 (Ten million naira) was made for Engineer's supervision fees and another sum of ₦13,000,000.00 (Thirteen million naira) for project management. The Managing Director should account for the sum of ₦17,250,000.00 (Seventeen million, two hundred and fifty thousand naira) unjustifiably paid to the contractor, when the job was still less than 60% completed.

(ii) A provision of ₦10,000,000.00 (Ten million naira) was made for capacity building. The sum of ₦7,500,000.00 (Seven million, five hundred thousand naira) out of this amount provided for capacity building was paid to the contractor, without any verifiable evidence of performance.

(iiii) The sums of ₦6,500,000.00 (Six million, five hundred thousand naira) and ₦1,500,000.00 (One million, five hundred thousand naira) were provided and paid for the procurement of 1 (one) project vehicle, including its maintenance and running costs. However, the vehicle was not produced for inspection, neither was documentary evidence of its purchase and maintenance presented for examination.

The Managing Director should recover and refund to treasury, the sum of ₦32,750,000.00 (Thirty-two million, seven hundred and fifty thousand naira) being expenditure not accounted for and forward recovery particulars for verification.

(q) Contract for the construction of Igbojaiye earth dam in Oyo State was awarded to a company at the sum of ₦154,451,809.09 (One hundred and fifty-four million, four hundred and fifty-one thousand, eight hundred and nine naira, nine kobo) on 10th August, 2010, with 18 (eighteen) months completion period.

Examination of documents showed that as at April 2014, the project had been completed and fully paid for. It was discovered that a second contract termed 'Phase 2' for earth works, spillway and protective works was awarded to the same contractor vide award letter referenced OORBDA/S/462/1/23A/S/454/2013/Vol.1/007 and dated 27/8/2013 with 12 months completion period at the sum of ₦211,328,743.48 (Two hundred and eleven million, three hundred and twenty-eight thousand, seven hundred and forty-three naira, forty-eight kobo), just before the purported completion of the original contract.

The sum of ₦164,428,950.00 (One hundred and sixty-four million, four hundred and twenty-eight thousand, nine hundred and fifty naira) was also paid, bringing the total payment to the contractor to ₦318,880,759.09 (Three hundred and eighteen million, eight hundred and eighty thousand, seven hundred and fifty-nine naira, nine kobo). While reasons for awarding the second contract were not disclosed, it was noted that the embankment of the dam and the big pipes that connect it from the existing river side through the embankment areas where drums were used to extend the water flow to the outlet was the only visible job on ground for which the authorities generously concluded that 78% job completion has been achieved, to justify the huge amount paid to the contractor.

Therefore, no value was derived for the money spent on the project, as the desired result was not achieved, despite the huge amount expended. Payments to the contractor not in line with milestone achievements cannot be accepted as legitimate charges against public funds.

The Managing Director was requested to:

(i) Justify the award of the 2 (two) contracts (Phases 1 & 2) to the same contractor for the same purpose, yet no value was derived despite the expenditure of ₦318,880,759.09 (Three hundred and eighteen million, eight hundred and eighty thousand, seven hundred and fifty-nine naira, nine kobo), representing 87% of the sum of ₦365,780,552.57.

(ii) Recover and refund to treasury, the sum of ₦218,880,759.09 (Two hundred and eighteen million, eight hundred and eighty thousand, seven hundred and fifty-nine naira, nine kobo) being expenditure in excess of actual work done, furnishing recovery particulars for verification.

(r) Contract for the construction of water treatment plant at Oko Township, Surulere LGA, Oyo State, was awarded to a company at a contract sum of ₦243,728,948.45 (Two hundred and forty-three million, seven hundred and twenty-eight thousand, nine

hundred and forty-eight naira, forty-five kobo), through an award letter referenced OORBDA/S/472/2014/VOL.1/017 and dated September 10, 2014, with 9 (nine) months completion period. As at the time of audit, the sum of ₦221,078,390.65 (Two hundred and twenty-one million, seventy-eight thousand, three hundred and ninety naira, sixty-five kobo) was already paid to the contractor.

Contrary to extant regulations, there were no evidence of rates, bills, receipts, invoices, etc. to substantiate and support the alleged expenditure of the following:

(i) The sum of ₦2,000,000.00 (Two million naira) provided and paid for supervision works during construction.

(ii) The sums of ₦2,500,000.00 (Two million, five hundred thousand naira) and ₦1,000,000.00 (One million naira) for project management and project monitoring and evaluation, respectively.

(iii) Provision of ₦2,000,000.00 (Two million naira) for capacity building.

(iv) The sum of ₦11,053,467.05 (Eleven million, fifty-three thousand, four hundred and sixty-seven naira, five kobo) provided for contingency with no evidence of approval for variation or additional works to justify its payment.

(v) A provision of ₦7,000,000.00 (Seven million naira) for the purchase of 1 (one) project vehicle but with no evidence that it was purchased.

The above expenditure of ₦25,553,467.05 (Twenty-five million, five hundred and fifty-three thousand, four hundred and sixty-seven naira, five kobo) without valid proof as required by Financial Regulation 603 can not be accepted as a legitimate charge against public funds.

The Managing Director was requested to recover and refund to treasury, the sum of ₦25,553,467.05 (Twenty-five million, five hundred and fifty-three thousand, four hundred and sixty-seven naira, five kobo) and forward recovery particulars for verification.

(s) Contract for the construction of Panseke – Onikolobo water supply scheme in Abeokuta South LGA of Ogun State, was awarded to a company at the cost of ₦383,431,551.30 (Three hundred and eighty-three million, four hundred and thirty-one thousand, five hundred and fifty-one naira, thirty kobo) through an award letter referenced OORBDA/S/403/2011/MTB/002 and dated 8th December 2012.

Examination of the payment documents revealed that the sum of ₦204,218,654.94 (Two hundred and four million, two hundred and eighteen thousand, six hundred and fifty-four naira, ninety-four kobo) was paid to the contractor, as at December 2013.

It was observed during the physical inspection of the project site in 2016, that the contractor had abandoned the site, due to poor funding and lack of appropriation for the project.

It was further observed that most of the aspects of work claimed to have been executed up to 65.62% have deteriorated, while some items and equipment were vandalized or became obsolete. This suggests that no value for money was derived from the project.

The following were also observed:

(i) The sum of ₦10,000,000.00 (Ten million naira) was provided for Engineers supervision fees, while another sum of ₦13,000,000.00 (Thirteen million naira) was provided for project management.

(ii) There was a provision and payment of ₦10,000,000.00 (Ten million naira) for capacity building, without evidence of actual execution.

The Managing Director was requested to:

(i) Explain why the project was abandoned without achieving value-for-money, despite the huge amount paid to the contractor.

(ii) Recover and refund to treasury, the sum of ₦33,000,000.00 (Thirty- three million naira) being expenditure not accounted for and forward recover particulars for verification.

(t) A company was awarded contract for the construction of water supply scheme at Asa Dam in Oyo State, at the contract sum of ₦617,899,832.46 (Six hundred and seventeen million, eight hundred and ninety-nine thousand, eight hundred and thirty-two naira, forty-six kobo) vide letter referenced FMWR/PD/S/181SUB/7/C/134/VOL.1/1 and dated 10th May, 2011, with 12 months completion period.

During the examination of payment documents, it was observed that a total of ₦307,648,181.50 (Three hundred and seven million, six hundred and forty-eight thousand, one hundred and eighty-one naira, fifty kobo) was paid to the contractor.

However, physical inspection carried out at the project site revealed the following:

(i) The contract was abandoned and most of the works certified to have been done were not executed.

(ii) Only the overhead tanks and minor works in the foundation were seen to have been executed, an indication that the financial commitment far outweighs actual work done.

(iii) The management of OORBDA was not committed to this project but hurriedly paid themselves huge sums of money on Bill No 1: for preliminaries, general and provisional items.

The Managing Director was requested to recover and refund to treasury, the sum of ₦257,648,181.50 (Two hundred and fifty-seven million, six hundred and forty-eight thousand, one hundred and eighty- one naira, fifty kobo), being expenditure in excess of actual work done and furnish recovery particulars for verification.

The Managing Director was requested in my Audit Inspection Report, Ref. No. OAuGF/P&PAD/OORBDA/07 dated 3rd November, 2016 to take necessary steps to recover moneys paid to contractors for work not done. Where necessary, such contractors should also be blacklisted and referred to the EFCC for prosecution. The Managing Director did not respond to the Inspection Report.

UNIVERSITY OF PORT-HARCOURT

7.3 At the University of Port Harcourt, Rivers State, the following observations were made:-

(a) Examination of the Capital books of accounts and records at the University of Port-Harcourt, revealed that the University approved the sum of ₦15,658,455.00 (Fifteen million, six hundred and fifty-eight thousand, four hundred and fifty-five naira) for the training of 17 members of staff of the University in different countries. While payments were made to each beneficiary, there was no evidence of actual attendance by the beneficiaries. The inability of the University to provide evidence of attendance of the overseas training by the beneficiaries makes the expenditure doubtful.

The Vice Chancellor was requested to:

(i) Cause the respective beneficiaries to produce for audit, the official receipt issued for the course fees paid by each participant.

(ii) Explain why account rendition required by ETF, (the donor agency) was not presented for audit verification.

(iii) Forward evidence of attendance of the course for audit review.

(iv) Recover and refund to treasury, the sum of ₦15,658,455.00 (Fifteen million, six hundred and fifty-eight thousand, four hundred and fifty- five naira), forwarding recovery particulars for verification.

(b) Contract for the procurement of 2 (two) 1000 KVA generators was awarded for ₦115,479,220.00 (One hundred and fifteen million, four hundred and seventy-nine thousand, two hundred and twenty naira) on 28th October, 2014. Less than one month from the award date, 85% advance payment (mobilization) was made to the company, instead of 15% stipulated by the Public Procurement Act, 2007 and Financial Regulation 2933. Also market survey carried out revealed that 1 (one) generator could have been bought and installed for ₦42,250,000 (Forty-two million, two hundred and fifty thousand naira), had in-house evaluation been carried out before the contract was awarded. The total contract price for the two generators could not have been more than ₦84,500,000 (Eighty-four million, five hundred thousand naira) inclusive of 30% mark-up.

The Vice Chancellor was requested to:

(i) Produce for review, the price analysis carried out during the selection process before the eventual winner was selected and reasons for the inflation of the

contract by ₦30,979,220 (Thirty million, nine hundred and seventy-nine thousand, two hundred and twenty naira).

(ii) Justify the payment of 85% mobilization fees, instead of the 15% stipulated.

(iii) Recover and refund to treasury, the sum of ₦30,979,220 (Thirty million, nine hundred and seventy-nine thousand, two hundred and twenty naira) being cost of the inflated contract and furnish recovery particulars for verification.

(c) Contract for the supply of law books was awarded to a company on 30th September 2014 at a sum of ₦51,975,000 (Fifty-one million, nine hundred and seventy-five thousand naira). While letter of award specifically spelt out that 15% will be paid as mobilization fee, the University paid 85%, contrary to Financial Regulation 2933. Additionally, the books purportedly supplied were not supported with Store Receipt Voucher, contrary to Financial Regulation 2402 which stipulates that the Store Keeper must certify that stores have been received and taken on charge in the store ledger quoting the Store Receipt Voucher (SRV) particulars.

The Vice Chancellor was requested to forward documentary evidence of the supply of these law books, otherwise recover and refund to treasury, the sum of ₦51,975,000 (Fifty-one million, nine hundred and seventy-five thousand naira) forwarding recovery particulars for verification.

(d) Contract for the supply of 3 (three) Toyota Coaster buses was awarded to a company without recourse to due process, contrary to the provisions of Public Procurement Act, 2007 and Financial Regulation 2921 which stipulates that all procurement of goods and services shall be by way of open competitive bidding which will allow all contractors a level playing ground. It was noted that the contractor was paid ₦38,367,000.00 (Thirty-eight million, three hundred and sixty-seven thousand naira) vide payment voucher No. FB/ETFS1/03 of 7th February, 2013, without evidence of receipt of the vehicles in the store, as stipulated by Financial Regulation 2402, which states that items must be taken on charge. During physical verification, only 2 coaster buses were seen, while the third bus was said to have been involved in an accident, but no Police extract on the accident was produced for audit perusal.

The Vice Chancellor was requested to:

(i) Justify the direct procurement of goods for items not classified to be procured using that method.

(ii) Explain why the vehicles supplied were not taken on store ledger charge.

(iii) Present for audit scrutiny, the police extract on the accidented vehicle, action taken by the University on the driver, insurance claims and recovery of the vehicle to the school premises. Otherwise, recover the sum of ₦12,789,000.00 being value for the bus not procured.

(e) The sum of ₦2,226,021.00 (Two million, two hundred and twenty-six thousand, and twenty-one naira) was paid to a company vide PV No. UPH/BD/1/2102/69 of 27th June 2014, for clearing the site for the construction of Dame Patience Jonathan Centre for Gender Studies. The process of engaging this contractor was not in line with the Procurement Act, 2007 which stipulates that due process should always be observed.

The Vice Chancellor should recover and refund to treasury, the sum of ₦2,226,021.00 (Two million, two hundred and twenty-six thousand, and twenty-one naira), and forward recovery particulars for verification.

(f) The sum of ₦259,822,104.00 (Two hundred and fifty-nine million, eight hundred and twenty-two thousand, one hundred and four naira) out of the Federal Government grant of ₦2,833,703,703.00 (Two billion, eight hundred and thirty-three million, seven hundred and three thousand, seven hundred and three naira) NEEDS Assessment fund for Capital projects, were transferred to different accounts in the University for purposes other than that for which the fund was released.

The Vice Chancellor was requested to provide evidence of approval by the Minister of Finance and the National Assembly for the virement, otherwise recover and refund to treasury, the sum of ₦259,822,104.00 (Two hundred and fifty-nine million, eight hundred and twenty-two thousand, one hundred and four naira) being virement without approval and furnish recovery particulars for verification.

The Vice Chancellor's response to my Audit Inspection Report, Ref. No. OAuGF/P&PAD/ UNIPORT/07 dated 18th July 2016 which was dated 21st December 2016 was not satisfactory, as it did not address the specific issues raised. He should be compelled to enforce my initial recommendation as contained in my report.

LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY (LNRBDA), ILORIN

7.4 At the Lower Niger River Basin Development Authority (LNRBDA), Ilorin, the following observations were made:-

(a) Contract for the construction of erosion and flood control at Kuchita Area of Kwara North Senatorial District was awarded to a company at the sum of ₦33,963,995.00 (Thirty-three million, nine hundred and sixty-three thousand, nine hundred and ninety-five naira) vide an award letter dated 10th November 2015. Within 2 months of award on 13th January 2016, the sum of ₦28,789,246.50 (Twenty-eight million, seven hundred and eighty-nine thousand, two hundred and forty-six naira, fifty kobo) was paid to the contractor, representing 85% of the total contract sum.

Furthermore, it was observed that on 21st October, 2016, the contractor was re-awarded the same contract in the sum of ₦160,908,792.19 (One hundred and sixty million, nine hundred and eight thousand, seven hundred and ninety-two naira, nineteen kobo) as Phase 2, for which the sum of ₦10,908,792.00 (Ten million, nine hundred and eight thousand, seven hundred and ninety-two naira) was paid as mobilization fee.

During physical inspection, it was observed that the first contract was poorly executed, as the two drainages claimed to have been constructed under Phase 1 of the project collapsed few weeks after construction.

In my opinion, this contract was over-priced at ₦194,872,787.19 (One hundred and ninety-four million, eight hundred and seventy-two thousand, seven hundred and eighty-seven naira, nineteen kobo). Also, no value-for-money was derived from the ₦39,698,038.50 (Thirty-nine million, six hundred and ninety-eight thousand, thirty-eight naira, fifty kobo) already expended in Phase 1 of the contract.

The Managing Director was requested to:

(i) Stop further payments to the contractor until the collapsed drainage in Phase 1 has been completed properly.

(ii) Recover and refund to the treasury, the sum of ₦39,698,038.50 (Thirty-nine million, six hundred and ninety-eight thousand, thirty-eight naira, fifty kobo) paid for work not properly executed, furnishing recovery particulars for verification.

(iii) Terminate the Phase 2 contract on grounds of non-performance, re-award it to a different contractor and ensure that the project execution is strictly monitored and supervised by the Authority's Engineers, to ensure value-for-money.

(b) Contract for the construction of Weru Bridge was awarded to a company at a sum of ₦98,734,426.09 (Ninety-eight million, seven hundred and thirty-four thousand, four hundred and twenty-six naira, nine kobo) through award letter dated 10th November 2015, with a completion period of 12 (twelve) months.

It was observed that contrary to extant regulations stipulating 15% as mobilization fees, the sum of ₦26,795,525.67 (Twenty-six million, seven hundred and ninety-five thousand, five hundred and twenty-five naira, sixty-seven kobo), representing 27% was paid as mobilization. A further payment of ₦16,800,000.00 (Sixteen million, eight hundred thousand naira) was made as preliminary expenses, including ₦2,914,500.00 (Two million, nine hundred and fourteen thousand, five hundred naira) without proof of expenditure.

During physical verification in April and May 2017, it was discovered that the contractor had abandoned the site. However, reasons for the abandonment were not disclosed.

In my opinion, the total of ₦43,595,525.67 (Forty-three million, five hundred and ninety-five thousand, five hundred and twenty- five naira, sixty-seven kobo) committed to this project is not commensurate with the work done.

The Managing Director was requested to:

(i) Justify the rationale behind the payment of more than 15% mobilization fee to a contractor thereby subjecting government funds to avoidable risks exemplified by the abandonment of the project site by the contractor.

(ii) Recover and refund to treasury, the sum of ₦16,450,000.00 (Sixteen million, four hundred and fifty thousand naira) allegedly expended as preliminaries without proof and furnish recovery particulars for verification.

(c) A total of ₦37,420,960.00 (Thirty-seven million, four hundred and twenty thousand, nine hundred and sixty naira) was expended from the Capital vote on sundry items of recurrent nature, contrary to Financial Regulation 417 which 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'.

The Managing Director should recover and refund to treasury, in line with Financial Regulation 417, the sum of ₦37,420,960.00 (Thirty-seven million, four hundred and twenty thousand, nine hundred and sixty naira) being unauthorized virement.

(d) A total of 9 (nine) project vehicles procured in the course of execution of various projects were observed missing in the Authority's Assets Register and were not presented for audit inspection, despite several requests.

In my opinion, the inability of the Authority to present both the vehicle papers and the vehicles for audit inspection pre-supposes that these vehicles which cost ₦78,142,875.00 (Seventy-eight million, one hundred and forty-two thousand, eight hundred and seventy-five naira) were not procured.

The Managing Director should produce the 9 (nine) vehicles for verification, or refund to treasury, the sum of ₦78,142,875.00 (Seventy-eight million, one hundred and forty-two thousand, eight hundred and seventy-five naira) and forward recovery particulars for verification.

(e) Contract for the fencing of Okene Water Works was awarded to a company at a contract sum of ₦51,114,007.00 (Fifty-one million, one hundred and fourteen thousand, seven naira) vide award letter dated 2nd October, 2014. It was observed that full payment was made to the contractor, but physical inspection of the project site revealed that the fence was yet to be completed. This amounts to contravention of Financial Regulation 3104(iii) which states that 'any public officer who fraudulently pays money to a contractor for a job not executed shall be required to refund, in full, the amount wrongly paid and shall be removed from that schedule and the matter shall be referred to EFCC for prosecution'.

The Managing Director should recover and refund to treasury, in line with Financial Regulation 3104(iii), the sum of ₦51,114,007.00 (Fifty-one million, one hundred and fourteen thousand, seven naira), being payment for work not done and furnish recovery particulars for verification.

(f) A contract for the construction and upgrading of Malete Water Works, Ilorin, was awarded to a company at a contract sum of ₦903,669,651.29 (Nine hundred and three million, six hundred and sixty-nine thousand, six hundred and fifty-one naira, twenty-nine kobo) through award letter dated 14th October, 2013 with a completion period of 12 (twelve) months.

It was discovered that within six (6) months of the award, the contract was reviewed upward to ₦1,021,153,101.29 (One billion, twenty-one million, one hundred and fifty-three thousand, one hundred and one naira, twenty-nine kobo), while the completion period was extended by 3 (three) months.

While full payment had been made to the contractor, there were some portions of the project poorly executed. For instance, the embankment constructed at the edge of the spillway is already being threatened by erosion.

Additionally, contrary to extant regulations, some expenditures in the Bill under lump sums, preliminaries, contingencies, manpower development/training, project vehicles (2 No.) etc, for which evidence of expenditure through receipts, bills, invoices are required, were not accounted for. The 2 (two) project vehicles were not sighted, while vehicle documents and purchase receipts were not presented for audit. A total of ₦55,535,000.00 (Fifty-five million, five hundred and thirty-five thousand naira) was expended on these items.

The Managing Director should produce for audit inspection, receipts, bills, invoices and the 2 (two) vehicles purchased, as proof of expenditure on items listed in the bill, otherwise recover and refund to treasury, the sum of ₦55,535,000.00 (Fifty-five million, five hundred and thirty-five thousand naira), forwarding recovery particulars for verification.

He did not respond to my Audit Inspection Report Reference No. OAuGF/P&PAD/LNRBDA/07 dated 19th June, 2017. Therefore, he should be compelled to enforce the recommendations in the report.

SECTION 8

PERIODIC CHECKS OF STATUTORY BODIES

PERIODIC CHECKS OF STATUTORY BODIES

PART A *EXTRA-MINISTERIAL AUDIT DEPARTMENT*

NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE

8.1 At the Nigeria Extractive Industries Transparency Initiative, the following observations were made on the accounting documents maintained for 2014 financial year:-

(a) The sum of ₦37,307,165.25 (Thirty-seven million, three hundred and seven thousand, one hundred and sixty-five naira, twenty-five kobo) was paid by the Initiative as 2014 fiscal year leave allowances to its staff vide payment voucher number PER/014/14, dated 14th March, 2014. Audit examination of the payment voucher however, revealed the following irregularities:

(i) The leave allowance was paid separately from the monthly salaries in variance with the Consolidated Salary Structure policy of government which took effect from January 2007. The policy consolidated all allowances of public servants and spread the payment on monthly interval along with the basic salary. There was no evidence to show that the Initiative's salary was yet to be consolidated as at 2014.

(ii) The initial leave allowance was paid in March 2014 before the implementation of the Revised Salary Structure for the Initiative which actual payment was made in June 2014. In the Revised Salary Structure, basic salary and allowances were consolidated and five (5) months arrears were paid to staff, effective from January 2014. No effort was made to recover the amount paid in March 2014 before the implementation of the Revised Salary Structure and no justification was given for non-recovery of the amount during the payment of the arrears. The non-recovery of the first leave allowance totalling ₦37,307,165.25 (Thirty-seven million, three hundred and seven thousand, one hundred and sixty-five naira, twenty-five kobo) resulted to loss of government fund.

The Executive Secretary was requested to recover the amount paid, remit same to the Consolidated Revenue Fund (CRF) and forward evidence of recovery and remittance to my Office for verification. His response to my initial query did not include evidence of exemption of the Initiative from the Consolidated Salary policy before June 2014. He should be compelled to enforce my initial recommendations as contained in the report.

(b) Illegal payments totalling ₦25,440,800.00 (Twenty-five million, four hundred and forty thousand, eight hundred naira) were made by the Initiative to a Health Management Organization (HMO) as 2013 and 2014 premiums for the managed care programme. However, audit examination of the payment vouchers revealed the following irregularities:

(i) Members of staff were already enrolled in the service wide health scheme paid from the National Health Insurance Scheme (NHIS); and the HMO is one of the health care providers approved and engaged to render services to the Initiative's staff.

(ii) The second premium payment to the health care provider amounted to double payment for the same health care services since its fees for the services had been paid from the service wide scheme.

(iii) There was no evidence adducing to the fact that the health care provider applied for and was denied authorization code to step up higher treatment not covered by capitation for the Initiative's staff by the Health Management Organization (HMO) supervising it.

(iv) The medical bills for staff were settled in addition to the duplicated premium paid by the organization. The bills in excess of the capitation fee should have been the cost to be borne by the Initiative, if approved and not the duplicated premium along with the medical bills for services rendered.

(v) The agreement for the services was neither attached to the payment voucher nor produced for examination.

(vi) There was no Board approval for this welfare scheme implemented by the Initiative's Management besides the service wide scheme managed by NHIS.

(vii) The Secretary to the Government of the Federation, who supervises the activities of the Initiative, did not approve the scheme, neither was there any ratification by NHIS for the additional premium payment to the HMO.

(viii) Extra budgetary spending of over ₦7,120,800.00 (Seven million, one hundred and twenty thousand, eight hundred naira) was made under the medical subhead in the year 2014. Whereas sum of ₦5,600,000.00 (Five million, six hundred thousand naira) was appropriated for medical services, the Initiative paid ₦12,720,800.00 (Twelve million, seven hundred and twenty thousand, eight hundred naira) as premium alone besides the other medical bills settled.

(ix) The duplicated premiums as well as the hospital bills paid by the Initiative were not recovered from the staff.

In view of the irregularities, I could not authenticate the expenditures as having been incurred in public interest.

The Executive Secretary was asked to cancel the illegal contract with the HMO, recover the sum of ₦25,440,800.00 (Twenty-five million, four hundred and forty thousand, eight hundred naira) from the benefited staff and forward evidence of recovery for verification.

(c) Examination of payments made to some consultants/contractors in 2014, revealed overpayment of mobilization fees to the tune of ₦13,238,750.00 (Thirteen million, two hundred and thirty-eight thousand seven hundred and fifty naira). In addition, the following irregularities were discovered:

(i) The consultants were paid between 70% and 74% mobilization fees for training retreat when actual training was yet to be conducted, contrary to the provisions of Public Procurement Act 2007 and Financial Regulation 2933(i) which provide for not more than 15% of contract price to be paid as mobilization fee.

(ii) Performance Bonds or Advance Payment Guarantees (APGs) were not submitted by the consultants for the mobilization fees paid to them in line with extant regulations.

(iii) Payment of stamp duty was evaded as there were no stamped receipts for the payments to the consultants, in line with the provision of Financial Regulation 620.

(iv) There were no evidences of satisfactory job completion or any evidence of carrying out the training.

(v) There were no evidences that due process was followed in the selection of the consultants, in form of advertisement, bids tender and procurement selection.

(vi) Payment made on 22nd December, 2014 would appear to be an attempt to circumvent return of unspent balance to the Consolidated Revenue Fund (CRF).

(vii) There was no proof that the contract was awarded to one consultancy company as the award letter to a different company was used to make payment to the consultancy firm, without a letter of authority.

The Executive Secretary should justify the violation of the extant regulations and prove with documentary evidence, that the training actually took place, otherwise recover the amount paid to the consultants and invoke severe disciplinary measures as stated in Financial Regulation 3126.

(d) The sum of ₦4,481,728.00 (Four million, four hundred and eighty-one thousand, seven hundred and twenty-eight naira) being part of advances granted to staff in 2014 for sundry purchases and services such as conferences, courses, stationeries, tyres, fuelling, subscriptions, repairs, etc., remained unretired as at the time of audit visit on 29th October, 2015, and several months after the execution of the purposes for which the advances were granted. Multiple advances were also granted to some staff without retiring the previous ones.

The Executive Secretary was requested to recover the total amount from the salaries and other entitlements of the defaulting members of staff. He should provide an update of action taken on this matter.

(e) Examination of sampled payment vouchers revealed that payments totalling ₦36,013,418.55 (Thirty-six million, thirteen thousand, four hundred and eighteen naira, fifty-five kobo) made to some staff and contractors for DTA, supplies, stationeries, entertainment, etc, were without adequate supporting documents, contrary to Financial Regulation 603(i) which provides that all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other document and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets, etc. In view of the above shortcoming, the payments are doubtful and appear not to be incurred in public interest.

The Executive Secretary should produce the relevant documents or recover the amount in question from the contractors and members of staff involved.

(f) The monthly PAYE tax deduction from salaries of staff, before the implementation of the salary increment which took effect from June 2014, was ₦2,004,115.14 (Two million, four thousand, one hundred and fifteen naira, fourteen kobo) and the Initiative had continued to remit the same amount despite the implementation of the new salary structure. The 5 (five) months salary arrears from January to May 2014 and peculiar allowances amounting to ₦80,539,564.92 (Eighty million, five hundred and thirty-nine thousand, five hundred and sixty-four naira, ninety-two kobo) were paid between June and November 2014 without effecting PAYE tax deduction. There was no evidence of exemption from the payment of this tax on the arrears, either from National Salaries, Incomes and Wages Commission or Federal Inland Revenue Service (FIRS). The non-deduction and remittance of the tax violated the provision of Financial Regulation 235 which stipulates that deduction for WHT, VAT and PAYE shall be remitted to FIRS at the same time the payee who is the subject of the deduction is paid.

The Executive Secretary was asked to recover the undeducted PAYE tax using the new tax table, remit same to the FIRS and forward evidence of remittance for verification.

(g) Total payment of ₦3,900,000.00 (Three million, nine hundred thousand naira) was made to the Personal Assistant to the Initiative's Board Chairman in year 2014 as annual salary, housing and transport allowances. However, this amount was not subjected to PAYE tax. The non-deduction of the tax led to loss of government legitimate revenue and violation of Financial Regulations 235.

The Executive Secretary should recover the undeducted tax, remit same to FIRS and forward evidence of recovery and remittance for verification.

(h) A payment of ₦10,000,000.00 (Ten million naira) was made to a company on 25th May, 2014 through payment voucher number OH/0563/14 as part of remuneration on a contract for oil and gas audit for the year 2012, awarded at a contract price of ₦93,356,500.00 (Ninety-three million, three hundred and fifty-six thousand, five hundred naira) (VAT and reimbursable inclusive). However, 5% statutory Withholding Tax (WHT) of ₦500,000.00 (Five hundred thousand naira) and 5% Value Added Tax (VAT) in the same amount were not deducted from the contract sum, resulting in tax evasion of ₦1,000,000.00 (One million naira).

The Executive Secretary should recover the sum of ₦1,000,000.00 (One million naira) from the firm, remit same to the relevant tax authority and forward evidence of recovery and remittance for verification.

(i) Contract for consultancy services for the implementation of the Initiative's Strategic Plan and Execution of Management Programme was awarded to a company at a contract price of ₦22,500,000.00 (Twenty-two million, five hundred thousand naira). However, examination of payment voucher number OH/14 of 25th April, 2014, raised in the sum of ₦6,750,000.00 (Six million, seven hundred and fifty thousand naira) being final payment on the contract, revealed that 5% WHT rate was applied on the contract sum instead of 10%. This led to under-deduction of WHT from the company amounting to ₦1,125,000.00 (One million, one hundred twenty-five thousand naira).

The Executive Secretary should recover the amount from the company or the account officer whose negligence led to the loss, remit same to the appropriate tax authority and forward evidence of recovery and remittance for verification.

(j) Scrutiny of the Initiative's 2014 Trial Balance revealed that the sum of ₦37,359,994.00 (Thirty-seven million, three hundred and fifty-nine thousand, nine hundred and ninety-four naira), paid for various services yet to be rendered by some organizations, have been outstanding as unrecovered prepayments for over two years. Payments for services not rendered or goods not supplied is a violation of Financial Regulation 708 which stipulates that "on no account should payment be made for services not yet performed or for goods not yet supplied".

The Executive Secretary should furnish my Office with the age analysis of the prepayments as well as strategies for recovering the funds.

(k) Contract for the Fiscal Allocation and Statutory Disbursement Audit (FASD) for the period 2007 to 2011 was awarded to a consultant at a cost of ₦256,405,375.00 (Two hundred and fifty-six million, four hundred and five thousand, three hundred and seventy-five naira) (VAT and reimbursable inclusive). However, scrutiny of payment voucher number OH/0129/14 dated 24th February, 2014 revealed that WHT and VAT amounting to ₦2,700,000.00 (Two million, seven hundred thousand naira) were not deducted from a part payment of ₦27,000,000.00 (Twenty-seven million naira) made to the consultant vide payment voucher number CAP/017/13 of 20th December, 2013. This act violated Financial Regulation 234(i) and paragraph 1.10 of the contract agreement which stipulates that the consultant and personnel shall pay such tax, duties and other imposition levied under the applicable law.

The Executive Secretary should recover the taxes, remit same to the relevant tax authority and forward evidence of recovery and remittance for verification.

(l) Overpayments of sitting allowances totalling ₦35,920,000.00 (Thirty-five million, nine hundred and twenty thousand naira) were made to 15 (fifteen) Board members during the 2014 fiscal year. The amount did not include standing committees' sitting allowances paid as subsistence allowance of ₦35,000.00 (Thirty-five thousand naira) and transportation allowance of ₦124,000.00 (One hundred and twenty-four thousand naira) per committee member per sitting. The examination of payment vouchers, Board

minutes of meetings and attendance register revealed the following anomalies which led to the overpayment:

(i) The Chairman and 8 (eight) other members attended the Board sittings for only 5 (five) days, but were paid for 73 (seventy-three) days.

(ii) Three (3) members attended for only 4 (four) days but were paid for between 67 (sixty-seven) and 73 (seventy-three) days.

(iii) A member attended for just 3 (three) days and was paid for 72 (seventy-two) days.

(iv) Two (2) members who never attended any Board meeting were paid for 42 (forty-two) and 66 (sixty-six) days.

The Executive Secretary should recover the sum of ₦35,920,000.00 (Thirty-five million, nine hundred and twenty thousand naira) from the Board members and furnish proof of recovery for verification.

8.2 During the audit examination of accounts and records of Nigeria Extractive Industries Transparency Initiative (NEITI), Abuja, for 2015 financial year, the following observations were made:-

(a) A Toyota Prado Jeep with Registration Number NEITI 01, purchased in year 2012 was scrapped and sold to the former Executive Secretary for the sum of ₦1,316,700.00. (One million, three hundred and sixteen thousand, seven hundred naira). The payment was made with Zenith Bank cheque No. 0000075 dated 20th November, 2015 and a receipt No. 00235 dated 23rd November, 2015 was issued. Audit examination of the transaction revealed that Financial Regulations 2965 was violated. The Section states that “the Accounting officer of a disposing entity shall cause a valuation report to be prepared by an independent evaluator or such professional with the appropriate competence on public property intended to be disposed of before such property is listed for disposal”. However, there was no evidence of a valuation by an independent evaluator and as such, no valuation report was prepared. Also, the service chart of the vehicle to determine the appropriateness of the decision to sell the asset was not made available to the audit team and the Office of the Accountant-General and mine were not informed of this exercise.

The Executive Secretary should justify why a vehicle which was well maintained and only 3 (three) years old was disposed of in such a manner and why the Accountant-General’s office and mine were not informed of the sale. Otherwise the vehicle or its equivalent commercial value should be recovered.

(b) A total of ₦14,970,133.24 (Fourteen million, nine hundred and seventy thousand, one hundred and thirty-three naira, twenty-four kobo) was paid to an Insurance Broker as premium for group life assurance of all staff of the Secretariat. Examination of the transaction revealed that payment for this policy was not budgeted for and the Office of the Secretary to the Government of the Federation had already engaged another Brokerage company on the group life assurance of all the staff prior to the engagement by the Secretariat.

The Executive Secretary was requested to stop the Secretariat's Group Life Assurance Policy, recover the sum of ₦14,970,133.24 paid to the insurance broker and furnish my Office with the recovery particulars for verification.

(c) It was observed that the National Stakeholders Working Group (NSWG) met 2 (two) times in 2015. However, Management of the Secretariat paid the members sitting allowance for 6 (six) consecutive months before its dissolution on the 16th July, 2015. It was further observed that members of the NSWG who did not attend the meetings at all were also paid sitting allowances. The action violates the provision of circular Ref. No. SGF 19/S.52/C.3/11/47 dated 19th September, 2013, which states that meetings by NSWG should not exceed 12 (twelve) sittings in a month.

The Executive Secretary should recover the sum of ₦16,800,000.00 (Sixteen million, eight hundred thousand naira) paid to NSWG members for meetings not held and pay into treasury, while recovery particulars are forwarded for verification.

(d) During the audit of the Overhead payment vouchers, it was observed that NSWG members were paid a sum of ₦13,500,000.00 (Thirteen million, five hundred thousand naira) vide payment voucher number PV/01/015 dated 26th January, 2015, being end of year 2014 package. There was no evidence to show that the end of year package was part of the NSWG's remuneration as their entitlements were limited to the allowances attached to meetings. The payment was therefore, a misapplication of government funds and a contravention of provision of Financial Regulation 415.

The Executive Secretary should recover the amount involved from the beneficiaries and forward recovery particulars for verification.

(e) The Secretariat operated a Staff Revolving Loan account without approval from both the Federal Ministry of Finance and the Accountant-General of the Federation. When asked about the source of the money used for the loan, the response was that it was a DFID project leftover. This unutilized money should have been paid to the Sub-Treasurer of the Federation, whether it was grant or loan. The money was kept in a commercial bank with Account No. 0045824803 up to the month of October 2015. As at the deadline given to MDAs to transfer monies in all accounts to Treasury Single Account (TSA) by September 2015, the account had a balance of ₦44,524,720.81 (Forty-four million, five hundred and twenty-four thousand, seven hundred and twenty naira, eighty-one kobo).

On the 15th September, 2015, the Secretariat cleverly dished out the sum of ₦44,520,413.31 (Forty-four million five hundred and twenty thousand, four hundred and thirteen naira, thirty-one naira) as loan to staff, leaving a paltry balance of ₦4,307.50 (Four thousand, three hundred and seven naira, fifty kobo) which it instructed the bank to transfer to TSA with Central Bank of Nigeria (CBN). The loan to staff would be repaid into the Co-operative account with a different commercial bank. Audit views repayment of legitimate government funds into Co-operative account with the First Bank as payment into private account which violates Financial Regulations 713 which states that "personal money shall in no circumstances be paid into government bank account nor shall any public money be paid into a private bank account. Officer who pays public money into private account is deemed to have done so with fraudulent intention".

The Executive Secretary should make available to my Office the exact balance of the amount left by DFID, the accumulated interest due from staff as a result of the loan to date, evidence of payment to the Sub-Treasurer of the Federation of both the loan principal and interest sum to date, statements of the Co-operative account and all payment records there from.

(f) The Secretariat prepared payment of peculiar allowance and annual salary increment without deduction of tax. The sum of ₦207,355,056.84 (Two hundred and seven million, three hundred and fifty-five thousand, fifty-six naira, eighty-four kobo) was paid to various staff as peculiar allowance during the year 2015, as contained in the salary voucher, and total of ₦44,038,440.17 (Forty-four million, thirty-eight thousand, four hundred and forty naira, seventeen kobo) was paid as incremental arrears, as contained in three payment vouchers paid through a commercial bank non-regular account. Financial Regulation 235 requires deductions of VAT, WHT and PAYE to be remitted to Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid. Extant laws and regulations made the practice of evasion of taxes a criminal offence.

The Executive Secretary should recover the un-deducted taxes including penalties, due from each staff of the organization who was listed in the 4 (four) mentioned payment vouchers and forward recovery particulars for verification.

(g) A total of ₦17,960,101.13 (Seventeen million, nine hundred and sixty thousand, one hundred and one naira, thirteen kobo) was paid to an audit firm vide payment voucher number PV/01/007 dated 28th January, 2015, purportedly as backlog of years 2011 to 2013 PAYE not remitted. As at the time of writing this report in May 2015, there was no evidence that this money has been remitted to FIRS and the payment voucher was not produced for audit examination.

The Executive Secretary should produce the voucher, justify why the tax was paid through the audit firm of the Secretariat, justify the payment from the Overhead account instead of the Salary account and forward evidence of remittance to the relevant tax authority.

(h) The sum of ₦10,678,980.00 (Ten million, six hundred and seventy-eight thousand, nine hundred and eighty naira) was paid to a company vide payment voucher No. PV/01/024 dated 28th January, 2015, for the provision of Managed Health Care for NEITI staff for year 2015. The payment voucher was not produced for examination, inspite of repeated requests, but the narration in the cash book revealed that it was a contract of Medical retainership which usually attracts deduction of 5% Withholding Tax (WHT), but which was not deducted. With the NHIS arrangement, no federal government organization is expected to use government money for other health arrangement for staff. Moreover, this expenditure was not contained in 2015 budget approved for NEITI. It was further discovered that there was total violation of National Health Insurance Scheme Act as no deduction was effected from salaries of staff towards contribution to the Scheme. This implies that the Secretariat spent money just because it was available.

The Executive Secretary should produce the payment voucher, justify the need for the Healthcare Provider when NHIS arrangement was in place and recover the sum of ₦10,678,980.00 (Ten million, six hundred and seventy-eight thousand, nine hundred and eighty naira) from the company, furnishing recovery particulars for verification.

(i) The sum of ₦15,000,000.00 (Fifteen million naira) was paid to a company vide payment voucher number OH/656/15 dated 11th November, 2015, purportedly for submission of the draft and outstanding payment for mobilization and the inception stage of the contract awarded to it. A scrutiny of the payment voucher revealed that the approval documents attached to it were photocopies and not related to the payment. The original valuation certificate of the contract giving its history was not attached, neither was the contract file given to the audit team for perusal, on the excuse that the file was with an officer who was on leave. This is a contravention of Financial Regulation 603. It is therefore difficult to accept the payment of ₦15,000,000.00 to the company as a legitimate charge against public funds.

The Executive Secretary should recover the amount involved and furnish the recovery particulars for verification.

(j) In spite of the provision of Circular No. HCSF/PSO/784/III/2 dated 23rd January, 2009, issued by the Head of the Civil Service of the Federation, directing that "as a matter of emphasis, MDAs shall no longer pay for course fees and allowances for officers attending training programmes arranged or sanctioned by their respective professional bodies", the Secretariat still sponsored its staff to attend such programmes and the sum of ₦15,321,089.76 (Fifteen million, three hundred and twenty-one thousand, eighty-nine naira, seventy-six kobo) was spent in the year under review for sponsorship of 46 (forty-six) members of staff.

The Executive Secretary should recover the amount involved en-bloc from the staff concerned and forward recovery particulars for verification.

(k) During the examination of Overhead and salary vouchers, it was observed that certain allowances were paid to staff without approval from National Salaries, Incomes and Wages Commission. For instance, productivity allowance of ₦22,925,741.32 (Twenty-two million, nine hundred and twenty-five thousand, seven hundred and forty-one naira, thirty-two kobo) was paid to staff vide payment voucher No. PER/085/15 dated 16th December, 2015, despite the huge salary paid to the staff. Also, Technical Department staff were paid hazard allowance when most of their works have been contracted out. Some of the hazard allowances paid to them were made through payment voucher numbers OH/03/1539/15 dated 13th March, 2015 and OH/08/458/15 dated 3rd August, 2015 in the sum of ₦9,524,300.00 (Nine million, five hundred and twenty-four thousand, three hundred naira) each, totalling ₦19,048,600.00 (Nineteen million, forty-eight thousand, six hundred naira). Similarly, payments made to 2 (two) officers of the Secretariat vide payment voucher numbers OH/493/15 and OH/494/15, both dated 15th October, 2015 in the sum of ₦108,000.00 (One hundred and eight thousand naira) each, contained hazard allowances.

The Executive Secretary should justify the above anomaly and recover without further delay, all the illegally paid allowances identified and forward recovery particulars for verification.

All the issues raised above were communicated to the Executive Secretary through my Audit Inspection Report Ref. No. DCS/IND.49/CORP/VOL.11/2 dated 21st July, 2016. He did not respond to the report. Consequently, he should be appropriately sanctioned and compelled to implement all my recommendations in the report.

CROSS RIVER BASIN DEVELOPMENT AUTHORITY

8.3 At the Cross River Basin Development Authority, the following observations were made:-

(a) A sum of ₦10,888,880.00 (Ten million, eight hundred and eighty-eight thousand, eight hundred and eighty naira) was transferred from the Authority's Zonal Project Account domiciled in Central Bank of Nigeria (CBN), to a wholly owned (subsidiary) limited liability company of the Authority, between August and December 2015 when the subsidiary's line of business does not include consultancy/supervision. The transfer of the Authority's constituency project fund to the subsidiary without any contract agreement for a job to be carried out by the company seems to be diversion of public funds for ulterior purposes. More so, the task of supervising the Authority's projects lies with a relevant department designated and trained for such task.

The Managing Director should justify the transfer of the Authority's project funds to the subsidiary, otherwise the amount of ₦10,888,880.00 (Ten million, eight hundred and eighty- eight thousand, eight hundred and eighty naira) should be recovered.

(b) Contract for construction of ITU Irrigation/Drainage/Flood control project was awarded in December 2008 to a limited liability company at a total cost of ₦1,961,764,796.25 (One billion, nine hundred and sixty-one million, seven hundred and sixty-four thousand, seven hundred and ninety-six naira, twenty-five kobo). In a Memo raised by the Authority's Executive Director (Planning and Design Department) with Ref No: CRBDA/PTB/2013/19, it was stated that the project has not been able to take off smoothly due to youth restiveness, land donor issues on compensation, slow progress of work by contractor and several changes in the management of the company. He also stated in Note 3.0 (appraisal) that the Dyke was already 60% completed while the Authority had expended ₦617,882,741.12 (Six hundred and seventeen million, eight hundred and eighty-two thousand, seven hundred and forty-one naira, twelve kobo),out of the total contract value.

Audit visit to the site of the project revealed the following:

(i) The total area for the project is about 1,265 hectares, while only about 500 hectares were cleared.

(ii) The project had been abandoned.

(iii) There was no value derived for money spent on the project so far.

(iv) Obsolete equipment were abandoned on the site.

In a meeting held on 25th February, 2015 between the representatives of the contractor and officials of the Authority, it was resolved that the contract be brought to an end since the completion period had lapsed.

The Managing Director was requested to:

(i) Involve the Federal Ministry of Works officials immediately in determining the work done so far by the contractor.

(ii) Terminate the contract and recover money paid so far to the contractor since he did not abide by the contract's terms of agreement.

(iii) Sanctions stated in Financial Regulation 3105 should be applied including blacklisting the contractor and demotion of the staff concerned.

(c) Itigidi Irrigation Project which was first contracted to a company on 20th August, 2009 at contract sum of ₦485,932,366.60 (Four hundred and eighty-five million, nine hundred and thirty-two thousand, three hundred and sixty-six naira, sixty kobo) was terminated via a letter Ref. No: FMWR/PD/S/181/SUB.8/272/1 dated 27th November, 2012 due to non-progress of work. As at that date, it was stated that 25% of the work was completed and Ministerial Tenders Board of the Authority's supervising ministry ordered it to recover the sum of ₦196,064,864.62 (One hundred and ninety-six million, sixty-four thousand, eight hundred and sixty-four naira, sixty-two kobo) from the contractor.

The contract was re-awarded to another company via award letter No. CRB/EN/1.9/S/SUB/17J dated 28th December, 2012 at a contract sum of ₦505,688,294.23 (Five hundred and five million, six hundred and eighty-eight thousand, two hundred and ninety-four naira, twenty-three kobo), with a completion period of 24 (twenty four) months. Physical verification of the project however revealed that the second company was not technically fit to handle the contract as it sub-contracted the work to a third company. This violated the relevant provisions of Public Procurement Act 2007. The 24 (twenty four) months given as the completion period for the contract had since elapsed without any reasonable progress made on the job.

The Managing Director was asked to:

(i) Make available to my Office, evidence of recovery and remittance of the sum of ₦196,064,864.62 (One hundred and ninety-six million, sixty-four thousand, eight hundred and sixty-four naira, sixty-two kobo) to Consolidated Revenue Fund (CRF) from the first contractor, as directed by the Ministerial Tenders Board.

(ii) Provide evidence that due process was followed in re-awarding the contract and why the contract was re-awarded to an incompetent contractor who lacked the requisite capacity to execute the project.

(iii) Terminate the contract on ground of poor performance, carry out necessary valuation of work done and recover any unearned amount paid to the second company.

(d) A sum of ₦50,000,000.00 (Fifty million naira) was paid to a Multipurpose Co-operative Society for the training (empowerment) of communities in Odukpani LGA of Cross River State, on Agro-Business Farm Park in year 2015, without evidence in the Authority's books of effective utilization of this fund.

Audit visit to the site of the project revealed the following anomalies:

(i) The place was not functional as the Centre was locked up with keys and overgrown with weeds.

(ii) No staff of the Multipurpose Cooperative Society was sighted at the Centre.

(iii) There was no developed farmland, fish pond or any sign of agricultural activity going on at the Centre.

(iv) There was no evidence of training of members of the communities through this Cooperative Society.

The Managing Director was requested to:

(i) Justify the abandonment of the Centre after spending such a huge sum of money.

(ii) Provide evidence that the communities benefited from the purported training, otherwise, the amount of ₦50,000,000.00 (Fifty million naira) should be recovered from the Multipurpose Co-operative Society and paid to the Consolidated Revenue Fund.

(e) Capital project fund amounting to ₦8,688,815.00 (Eight million, six hundred and eighty-eight thousand, eight hundred and fifteen naira) was utilized by the Authority to pay Overhead expenses in 2015. This amounted to virement without recourse to National Assembly's approval as well as abuse of the 2015 Appropriations Act.

The Managing Director was asked to justify the unauthorised virement.

The Managing Director did not respond to my Audit Inspection Report Ref. No. EM/GR/2016/9 of 19th June, 2017. Therefore, he should be appropriately sanctioned and compelled to enforce my recommendations contained in the report.

DIRECTORATE OF TECHNICAL COOPERATION IN AFRICA, ABUJA

8.4 At the Directorate of Technical Cooperation in Africa, Abuja, the following observations were made:-

(a) During the 2015 fiscal year, the Directorate paid amounts totalling ₦24,303,327.00 (Twenty-four million, three hundred and three thousand, three hundred and twenty-seven naira) as overtime allowances to staff without a breakdown of the overtime earned by each staff on monthly basis. The overtime payments were considered spurious especially as the overtime work sheets were not presented for audit scrutiny.

The Director-General should recover the sum of ₦24,303,327.00 (Twenty-four million, three hundred and three thousand, three hundred and twenty-seven naira) from the staff concerned, since the payments could not be supported with verifiable documents.

(a) Payments totalling ₦18,199,170.00 (Eighteen million, one hundred and ninety-nine thousand, one hundred and seventy naira) were made without attaching relevant documents, contrary to Financial Regulations 603(i) which stipulates that all payment vouchers should be supported with relevant documents such as LPOs, invoices, receipts, due process certificates, quotations from competitive bidders, contract agreements, certificates of registration of contractors, store receipt vouchers, etc.

The Director-General should justify this apparent contravention of extant regulations and produce the relevant documents for my examination.

NATIONAL ORIENTATION AGENCY, ABUJA

8.5 At the National Orientation Agency, Abuja, the following observations were made:-

(a) A sum of ₦1,900,000,000.00 (One billion, nine hundred million naira), being cash advanced to some members of staff of the Agency, was left unretired as at 31st December, 2014. In 2015, additional outstanding advances amounting to ₦108,416,965.25 (One hundred and eight million, four hundred and sixteen thousand, nine hundred and sixty-five naira, twenty-five kobo), was recorded, thereby bringing the total to ₦2,008,416,965.25.

The practice of not retiring advances granted to staff contravened the provision of Financial Regulation 1405 which stipulates that accounting officers are responsible for ensuring prompt repayment of all advances by installments or otherwise. Furthermore, Advances Register was not properly maintained and retirement file not kept in line with Financial Regulation 1404 which requires each accounting officer of a Ministry/Extra Ministerial office and other arms of government to ensure that Advances Account Records are fully indexed and maintained to record advances issued and all recoveries made.

The Director-General should effect the deduction of the various amounts en-bloc from the affected officers' salaries, allowances and other entitlements and forward particulars of recovery for verification.

(b) Examination of the Agency's payment vouchers revealed that payments totalling ₦129,036,700.00 (One hundred and twenty-nine million, thirty-six thousand, seven hundred naira) violated the provision of the Circular on e-payment Ref No. TRY/A8&B8/2008 OAGF/CAD/026/VOL.11/465 dated 22nd October, 2008 which stipulates that all employees of the Federal Government of Nigeria must open an account with a commercial bank into which all payments due to him/her must be paid and on no account should the Central Pay Officer (CPO) collect cash from the bank for

the purpose of disbursement to a government official or contractor. As a result, the expenditures cannot be accepted as legitimate charges against public funds.

The Director-General should justify the breach of extant regulations. Otherwise, the officers that authorized the payments should be sanctioned in compliance with Financial Regulation 3128.

(c) Amounts totalling ₦15,683,570.00 (Fifteen million, six hundred and eighty-three thousand, five hundred and seventy naira) were expended from the Agency's Capital vote on Recurrent expenses that were neither budgeted for nor approved by the National Assembly. This practice contravened the provisions of Financial Regulation 417 and Section 27(i) of the Fiscal Responsibility Act, 2007 which stipulate that expenditure shall strictly be classified in accordance with the Estimates, and votes must be applied only to the purpose specified in the Appropriation Act.

The Director-General should justify the use of Capital vote for Overhead expenditure without approval for virement from the National Assembly. Otherwise, the amount of ₦15,683,570.00 (Fifteen million, six hundred and eighty-three thousand, five hundred and seventy naira) should be refunded to government treasury and evidence of refund forwarded for verification.

(d) Payments made on 6 (six) payment vouchers totalling ₦35,058,930.00 (Thirty-five million, fifty-eight thousand, nine hundred and thirty naira) were not adequately supported with relevant documents like Insurance certificates and policies, quotations, newspaper advertisements, etc., as required by the provision of Financial Regulation 603(i) which requires that all payment vouchers must be supported with relevant documents. As a result, I could not certify that the funds were expended in the public interest.

The Director-General should make available to my Office, for authentication purposes, all the relevant documents relating to the payments. Otherwise, the total amount of ₦35,058,930.00 (Thirty-five million, fifty-eight thousand, nine hundred and thirty naira) should be recovered from those concerned and evidence of recovery forwarded for verification.

(e) The Agency used public funds amounting to ₦27,187,000.00 (Twenty-seven million, one hundred and eighty-seven thousand naira) on expenditures which were neither captured in its budget estimates nor included in the Act establishing it such as the engagement of 7 (seven) external auditors to handle the audit of its financial statements annually. This contravened the provision of Financial Regulation 415 which requires all Officers responsible for expenditure to exercise due economy in the disbursement of government funds, as money must not be spent merely because it has been voted.

The Director-General should justify the irregular payments, otherwise, sanctions as provided for in Financial Regulation 3106, be applied appropriately.

(f) The disposal of some government assets valued at ₦7,585,623.00 (Seven million, five hundred and eighty-five thousand, six hundred and twenty-three naira) was plagued with these irregularities:

(i) Valuation report from the Federal Ministry of Works or any other competent Authority was not produced.

(ii) My Office and that of the Accountant-General of the Federation were not informed of the disposal.

(iii) No service chart was produced, in respect of the vehicles, to enable me determine or ascertain the genuineness of the decision of the Agency's Management for the auction exercise.

(iv) Evidence of remittance of ₦7,585,623.00 (Seven million, five hundred and eighty-five thousand, six hundred and twenty-three naira) realised from the sale of the vehicles to the Consolidated Revenue Fund was not produced for verification.

The Director-General should provide the above mentioned documents, explain why my Office and that of the Accountant-General were not informed of the auction and produce evidence of remittance of the proceeds to the Consolidated Revenue Fund for verification.

(g) The sum of ₦2,758,135.25 (Two million, seven hundred and fifty-eight thousand, one hundred and thirty-five naira, twenty-five kobo) was discovered to have been paid to individuals rather than corporate organisations in whose names the payment vouchers were raised.

In one instance, a voucher for ₦2,258,135.25 (Two million, two hundred and fifty-eight thousand, one hundred and thirty-five naira, twenty-five kobo) raised in the name of a corporate organization, was paid to an individual. Request for the company's registration documents to confirm its existence was not granted, neither was Power of Attorney provided before the payment was swapped. This is a contravention of Financial Regulations 613 which provides that "payments shall be made only to the persons named in the vouchers or their properly authorized representatives". The action casts serious doubt on the genuineness of these payments.

The Director-General should justify the irregularity, otherwise, appropriate sanctions as provided in Financial Regulation 3106, be applied accordingly.

(h) Examination of sampled payment vouchers revealed that various contracts for supply of same items and provision of same services were split and awarded to the same contractor in amounts totalling ₦13,260,000.00 (Thirteen million, two hundred and sixty thousand naira). Management could not provide any acceptable reasons for splitting the contract into several bits and awarding to the same contractor. The action was perpetrated to circumvent tenders procedures.

The Director-General should justify the anomaly. Otherwise, sanction provided in Financial Regulation 3116 shall apply.

All the issues raised were communicated to the Director-General through my Audit Inspection Reports Ref. Nos. DCS/MISC.112/CORP/VOL.2/1 dated 15th September, 2016 and DCs/MISC.112/CORP/T/1 dated 19th July, 2017. No response was received from the Agency. Therefore, relevant officers of the Agency should be appropriately sanctioned and compelled to recover the outstanding amounts as recommended in my report.

NATIONAL ROOT CROPS RESEARCH INSTITUTE, UMUDIKE

8.6 At the National Root Crops Research Institute, Umudike, Abia State, the following observations were made:-

(a) Contract for asphalting of existing surface dressed roads at the Institute in Umudike was awarded to a construction company in the sum of ₦61,042,642.50 (Sixty-one million, forty-two thousand, six hundred and forty-two naira, fifty kobo). Included in the contract sum were the sums of ₦4,000,000.00 (Four million naira) for contingencies and ₦300,000.00 (Three hundred thousand naira) for preliminary expense totalling ₦4,300,000.00 (Four million, three hundred thousand naira). Standard practice requires that provisional sums are usually made on items that could not be determined with certainty in terms of quantity/type or price as at the time of estimating the total cost of a project. Any expenditure from the provisional sums is usually approved by both the site Consultant and the executing Agency on application. The record of such is usually documented in the project file and also included as part of documents to be attached when raising vouchers for interim payments covering the period under which the event occurred. Contrary to the above procedure, the breakdown and evidence of spending the sum of ₦4,300,000.00 (Four million, three hundred thousand naira) were not provided in the payment records neither was a justifiable explanation provided by the Institute's Management.

The Executive Director should recover the amount of ₦4,300,000.00 (Four million, three hundred thousand naira) expended on the project from the contractor or the officer who approved the expenditure and forward the recovery details for verification.

(b) Amounts totalling ₦37,138,613.80 (Thirty-seven million, one hundred and thirty-eight thousand, six hundred and thirteen naira, eighty kobo) were granted as cash advances to members of staff of the Institute in excess of the ₦200,000.00 (Two hundred thousand naira) authorized limit, for procurement of stores items and other services, in contravention of the provision of Federal Treasury Circular Ref. No.: TRY/A2&B2/2013 OAGF/CAD/026/V.1/188 of 9th April, 2013 which specifically provides that all local procurement of stores and services costing above ₦200,000.00 (Two hundred thousand naira) shall be made only through award of contracts. The Cash Advances were for purchase of motor vehicle spare parts, stationeries, executive tables, computer consumables, fuelling of motor vehicles, printing, etc.

The Executive Director should justify the breach of the circular; otherwise the sanction in Financial Regulation 3129 should be applied.

The Executive Director did not respond to my Audit Inspection Report Ref. No. EM/GR/2016/1/12 of 15th June 2017. Therefore, he should be appropriately sanctioned and compelled to enforce my recommendations in the report.

FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY, JOS

8.7 During the audit inspection of Federal College of Animal Health and Production Technology, Jos, the following observations were made:-

(a) Due process was not followed in the award of the following contracts totalling ₦10,199,756.00 (Ten million, one hundred and ninety-nine thousand, seven hundred and fifty-six naira) by the College:

S/N	WORK DONE	AMOUNT ₦
1.	Construction of Lecture Hall.	7,058,761.50
2.	Monitoring And Evaluation of College Programmes.	2,247,045.50
3.	Construction of Animal Environmental Demo. Centre	893,949.00
		10,199,756.00

Examination of documents made available revealed that the following basic processes and procedures, as required by Public Procurement Act, 2007 and other extant regulations in the award of contracts, were not followed:

(i) No Letter of Acceptance from the contractors;

(ii) Only one contractor bidded for each contract;

(iii) Evidence of in-house advert was not sighted;

(iv) The contract agreement was not signed by the Legal Officer;

(v) The contract awarded to one of the contractors in the sum of ₦7,058,761.50 (Seven million, fifty-eight thousand, seven hundred and sixty-one naira, fifty kobo) was obviously above the Provost's approval threshold and no evidence of approval by the College's Tenders Board was made available.

The Provost should justify the breach of procedures in the award of the contracts, otherwise, sanction should apply as provided in Financial Regulation 3126.

(b) In 2015, the College failed to restrict its expenditure to only amounts appropriated for in the Appropriation Act. This gave rise to extra-budgetary expenditures totalling ₦12,481,438.77 (Twelve million, four hundred and eighty-one thousand, four hundred and thirty-eight naira, seventy-seven kobo) which were neither covered by budgeted Internally Generated Revenue nor supplementary estimates. This is a contravention of Financial Regulation 417 which stipulates 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".

The Provost should refund the sum of ₦12,481,438.77 (Twelve million, four hundred and eighty-one thousand, four hundred and thirty-eight naira, seventy-seven kobo), in line with Financial Regulation 417 and furnish evidence of refund for verification.

The Provost did not respond to my Audit Inspection Report Ref. No. EM/GR/2016/13 of 22nd June 2017. He should therefore be appropriately sanctioned and compelled to enforce my audit recommendations as contained in the report.

BANK OF AGRICULTURE, KADUNA

8.8 At the Bank of Agriculture, Kaduna, the following observations were made:-

(a) A sum of ₦16,180,450.51 (Sixteen million, one hundred and eighty thousand, four hundred and fifty naira, fifty-one kobo) was paid to the former Board Chairman, through payment voucher number 72293 of 22nd December, 2015, being part of exit package benefit totalling ₦26,500,749.64 (Twenty-six million, five hundred thousand, seven hundred and forty-nine naira, sixty-four kobo). He was said to have previously collected, in advance, the sum of ₦10,320,299.13 (Ten million, three hundred and twenty thousand, two hundred and ninety-nine naira, thirteen kobo) as pension while serving. Audit examination of payment records and attachments revealed that the amount calculated for payment comprised ₦26,456,469.64 (Twenty-six million, four hundred and fifty-six thousand, four hundred and sixty-nine naira, sixty-four kobo) as pension and ₦44,280.00 (Forty-four thousand, two hundred and eighty naira) as gratuity. The period used for the calculation was 1st February, 1989 to 31st December, 2015 while he was in the service of NACB and NNDC. Request for his record of service to substantiate this claim was not honoured and the Bank's Management could not explain why the Chairman was paid ₦10,320,299.13 (Ten million, three hundred and twenty thousand, two hundred and ninety-nine naira, thirteen kobo) as pension advance while still in service.

The Managing Director should produce the payment records of ₦10,320,299.13 (Ten million, three hundred and twenty thousand, two hundred and ninety-nine naira, thirteen kobo) as well as records of service of the former Chairman of the Board for review.

(b) Review of project records revealed that contract for provision of banking software to the Bank was awarded to a company in the sum of ₦266,112,000.00 (Two hundred and sixty-six million, one hundred and twelve thousand naira) despite the fact that the company was not the least bidder and was relatively unknown in the Banking Industry. Seven companies bid for the job, for which the least bid was ₦115,600,375.00 (One hundred and fifteen million, six hundred thousand, three hundred and seventy-five naira), followed by ₦234,139,136.00 (Two hundred and thirty-four million, one hundred and thirty-nine thousand, one hundred and thirty-six naira). However, the contract was awarded to this company, at the higher price of ₦266,112,000.00 (Two hundred and sixty-six million, one hundred and twelve thousand naira), without any justification from Management. No record of previous experience of the vendors or records of

assessment of the "banking product" functionalities was made available by the Management or the Steering and Implementation Committee.

It was further discovered that the sum of ₦56,320,000.00 (Fifty-six million, three hundred and twenty thousand naira) was embedded in the contract sum as provision for logistics/incidentals without a breakdown of the amount. It should be noted that provisions are only paid based on request, upon presentation of needs. This amount had since been paid without any justification despite the fact that the consultant was provided logistics and accommodation for over a year by the Bank.

The Managing Director should provide verifiable financial justification for the logistics of ₦56,320,000.00 (Fifty-six million, three hundred and twenty thousand naira) paid to the contractor, failing which the amount should be recovered. Additionally, the Managing Director should explain the criteria used to award this contract to the company.

(c) The sum of ₦27,142,857.16 (Twenty-seven million, one hundred and forty-two thousand, eight hundred and fifty-seven naira, sixteen kobo) was paid through payment voucher number 088778 dated 28th April, 2015 to same company being contract variation on an initial contract sum of ₦266,112,000.00 (Two hundred and sixty-six million, one hundred and twelve thousand naira) for the implementation of the banking software. The variation was made in disregard to government extant circular Ref. No. SGF/OP/1/S.3/VIII/124 dated 25th August 2009 which states that "all contracts which require variations are to be submitted to the Bureau of Public Procurement for review and issuance of necessary Due Process Certificate of No-Objection to facilitate their approvals by the appropriate Tenders Board, depending on their Revised Estimated Costs. The approval of the Board of the Bank that initially approved the project was not obtained before the variation was granted.

The Managing Director should justify why the payment was not declined despite obvious facts. In the absence of this, the approving officer(s) should be sanctioned and be made to refund the amount recklessly paid.

(d) Examination of sampled payment vouchers and other related financial records revealed that the Bank indulged in excessive cash transactions amounting to ₦10,554,320.00 (Ten million, five hundred and fifty-four thousand, three hundred and twenty naira), contrary to the provision of e-payment policy guidelines circular Ref. No.: TRY/AB & BB/2008/OAGF/CAD/026/VOL.II/465 of 22nd October, 2008. The e-payment policy requires that payment should be made by intra-bank and inter-bank transfers of money without withdrawing cash through other staff accounts. The Bank's Management contravened the policy by crediting the personal account of some staff that did not have any business with the cash withdrawals. In other cases, payment purportedly meant for corporate organizations were paid through staff accounts. In this way, the identities of the true beneficiaries were concealed. It is doubtful if these monies were legitimately spent.

The Managing Director should produce evidence of receipt of the monies by the true beneficiaries.

(e) A monthly amount of ₦3,618,000.00 (Three million, six hundred and eighteen thousand naira), totalling ₦43,416,000.00 (Forty-three million, four hundred and sixteen thousand naira), for the whole year, was paid as Imprest for 2015. Management could not provide evidence of expenditure of this amount.

The Managing Director should produce all the relevant documents regarding the expenditure of this amount for examination.

(f) The sum of ₦3,200,592,007.00 (Three billion, two hundred million, five hundred and ninety-two thousand, seven naira) was disbursed out of ₦3,600,000,000.00 (Three billion, six hundred million naira) provided between 24th March, 2015 and 17th November 2015, by the Federal Government through the Bank to 10 (ten) vendors selected by the Ministry of Agriculture to purchase tractors and other equipment for allocation to end users. The beneficiaries were expected to make repayment through Service Provider Operators (SPOs) under a revolving fund arrangement with expected multiplication effect on the national Agricultural mechanization agenda. The Bank was to monitor and supervise the disbursement as well as ensure recovery of the funds for further lending to new participants. However, the entire revolving fund could not be accounted for by the Bank's Management.

The Managing Director was communicated to account for all the amounts involved.

(g) The Bank expended the sum of ₦49,026,333.32 (Forty-nine million, twenty-six thousand, three hundred and thirty-three naira, thirty-two kobo), from the Agricultural Mechanization Fund specifically meant for lending to operators, on various unrelated projects. For instance, the sum of ₦23,122,095.24 (Twenty-three million, one hundred and twenty-two thousand, ninety-five naira, twenty-four kobo) was paid to a motor dealer through payment voucher number 0103576 dated 29th September, 2015 for the purchase of two Toyota Prado Jeeps. Similarly, the sum of ₦25,904,238.08 (Twenty-five million, nine hundred and four thousand, two hundred and thirty-eight naira, eight kobo) was paid to another motor dealer for purchase of Ford Ranger Jeeps vide payment voucher number 0103579 of 29th September, 2015.

These purchases were purportedly made as project vehicles for the Agric Mechanization programme. The management of the Bank could not justify the choice and the use of these exotic vehicles for supervision. The vehicles could also not be produced for inspection during the periodic check.

The Managing Director should be compelled to account for all the stated motor vehicles, or refund to Government the sum of ₦49,026,333.32.

(h) The Bank Management made the under-listed transfers totalling ₦195,000.000.00 (One hundred and ninety-five million naira) from the Agric Mechanization account maintained with a commercial bank:

(i)	31/12/2015	₦80,000,000.00
(ii)	31/08/2015	₦15,000,000.00
(iii)	17/02/2015	₦100,000,000.00

The payment vouchers, and other related records were not provided to ascertain the genuineness of the amounts transferred.

The matter was brought to the attention of the Managing Director to produce the relevant documents relating to the transferred amount for my examination.

The responses of the Managing Director to these issues were not satisfactory as they did not address the focus of the queries.

NIGERIA METEOROLOGICAL AGENCY (NIMET), ABUJA

8.9 At the Nigeria Meteorological Agency (NIMET), Abuja, the following observations were made:-

(a) Examination of the Agency's approved Internally Generated Revenue and Expenditure Budget revealed that Federal Airport Authority of Nigeria (FAAN) owed a total amount of ₦1,417,971,592.21 (One billion, four hundred and seventeen million, nine hundred and seventy-one thousand, five hundred and ninety-two naira, twenty-one kobo) to the Agency as 2014 unpaid arrears of 10% landing charges.

The Director-General was requested to make available for my review, details and age analysis of the unpaid arrears as well as intensify efforts to recover the outstanding amount.

(b) A Memorandum of Understanding (MoU) was signed between the Agency and Gombe State Government for the Agency to provide services to the State for a duration of two years, commencing 10th March, 2010 up until 9th March, 2012. However, as at 2015, the contract had not been renewed and the debts owed by the State Government to the Agency, in form of outstanding fees/charges amounting to ₦30 million, had not been paid. The breakdown is as follows; ₦6 million for 2012, ₦12 million for 2013 and ₦12 million for 2014. The status of the debts could not be ascertained at the time of audit as there was no response to my request for details of the debts.

The Director-General was asked to provide me with the current status of the debts and efforts made for the recovery of the outstanding amounts.

(c) Payments totalling ₦4,415,706.75 (Four million, four hundred and fifteen thousand, seven hundred and six naira, seventy-five kobo) were made with 5 (five) stale payment vouchers, contrary to the provision of Financial Regulation 611(c) which provides that payment should not be made against a voucher if it is more than three months since it was signed by the officer controlling expenditure.

The Director-General should justify the payments with stale payment vouchers.

The Director-General, Nigeria Metrological Agency did not respond to my Audit Inspection Report Ref. No. DCS/INFO.22/CORP/ABJ/1/26 of 15th March, 2017. Therefore, he should be appropriately sanctioned and compelled to enforce my recommendations as contained in my report.

ANAMBRA/IMO RIVER BASIN DEVELOPMENT AUTHORITY, OWERRI

8.10 At the Anambra/Imo River Basin Development Authority, Owerri, the following observations were made:-

(a) Five (5) payment vouchers for amounts totalling ₦32,418,467.67 (Thirty-two million, four hundred and eighteen thousand, four hundred and sixty-seven naira, sixty-seven kobo) were not backed with supporting documents such as receipts, contract documents, bank details, etc. This is contrary to the provision of Financial Regulation 603(i) which states that "All payment vouchers shall contain full particulars of each service such as dates, quantities, distances and rates so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase order, invoices, special letters of authority, time sheets, etc''.

The Managing Director should make all the documents available for my examination without further delay.

(b) Examination of the Authority's Bank Statements revealed that amounts totalling ₦41,843,561.79 (Forty-one million, eight hundred and forty-three thousand, five hundred and sixty-one naira, seventy-nine kobo) stood as unspent balance on 5 (five) bank accounts maintained by the Authority as at 31st December, 2013. No Treasury receipt was produced to confirm the remittance of the unspent balance into the Consolidated Revenue Fund (CRF), as required by extant regulations.

The Managing Director should produce evidence of remittance of the unspent balance to treasury.

(c) The sum of ₦78,823,367.00 (Seventy-eight million, eight hundred and twenty-three thousand, three hundred and sixty-seven naira) was generated internally as revenue in 2013. The sum of ₦19,705,841.75 (Nineteen million, seven hundred and five thousand, eight hundred and forty-one naira, seventy-five kobo), representing 25% of the amount was not paid into the Consolidated Revenue Fund, as required by extant regulations.

The Managing Director was advised to remit the sum to chest and make the remittance particular(s) available for verification.

The Managing Director did not respond to my Audit Inspection Report Ref. No. DCS/RIVB./CORP/VOL.2/32 of 29th August 2016. The Management of the Authority should be appropriately sanctioned and compelled to enforce the recommendations contained in my report.

NIGERIA TELEVISION AUTHORITY (NTA), ABUJA

8.11 At the Nigeria Television Authority (NTA), Abuja, the following observations were made:-

(a) Cash advances in excess of the ₦200,000.00 (Two hundred thousand naira) limit amounting to ₦11,632,850.00 (Eleven million, six hundred and thirty-two thousand, eight hundred and fifty naira) were granted to members of staff of the Authority between January and December 2014, for various purposes, contrary to the provision of Federal Treasury Circular, Ref. No. TRY/A2 & B2/2013 OAGF/CAD/026/V.I/188 of 9th April, 2013.

The Director-General was requested to justify the contravention.

(b) A whopping sum of ₦2,900,000,000.00 (Two billion, nine hundred million naira) was reflected as trade debtors in the books of the Authority as at December, 2014.

The Director-General was requested to justify the high debtors' figure and pursue vigorously, the recovery of the debts and reduction in airtime credit sales.

The Director-General did not respond to my Audit Inspection Report, Ref. No. DCM/MSC/120/CORP/1/2 dated 18th December, 2015. The Management of NTA should be appropriately sanctioned and compelled to implement my recommendations contained in the report.

COOPERATIVE INFORMATION NETWORK (COPINE), ILE-IFE

8.12 At the Cooperative Information Network (COPINE), Ile-Ife, the following observations were made:-

(a) Payments amounting to ₦16,393,200.00 (Sixteen million, three hundred and ninety-three thousand, two hundred naira) were made without attaching necessary supporting documents in line with the provision of Financial Regulation 603 which stipulates that all payment vouchers should be supported with relevant documents such as LPO, invoices, receipts, due process certificates, quotations from competitive bidders, contract agreement, etc. As a result, I could not accept the payments as legitimate charges against public funds.

The National Coordinator should justify the contravention of the Financial Regulation and impose sanctions on the officer(s) who authorised the payments, in compliance with Financial Regulation 3106.

(b) Payments meant for a group of individuals totalling ₦26,458,200.00 (Twenty-six million, four hundred and fifty-eight thousand, two hundred naira) were paid into selected staff's accounts instead of crediting individual beneficiaries' accounts, as required by extant regulations on e-payment.

The National Coordinator should produce acknowledgement of the receipt of the sums from the individual beneficiaries or recover the total of ₦26,458,200.00 (Twenty-six million, four hundred and fifty-eight thousand, two hundred naira) from the officers concerned, in line with Financial Regulations 3106 and 3128.

(c) Some members of staff were granted cash advances amounting to ₦14,328,500.00 (Fourteen million, three hundred and twenty-eight thousand, five hundred naira) for procurement of goods and services in excess of the ₦200,000.00 (Two hundred thousand naira) allowed limit. The procurements should have gone through normal contract procedures or competitive bidding in line with Federal Treasury Circular, Ref. No. TRY/A2&B2/2013 OAGF/CAD/026/V.I/188 of 9th April, 2013 which stipulates that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contracts.

The National Coordinator should justify the violation and ensure compliance with extant rules and regulations in granting advances to members of staff.

(d) Bank balances on Overhead and Personnel cost accounts, as at end of years 2011 to 2013 amounting to ₦5,177,973.44 (Five million, one hundred and seventy-seven thousand, nine hundred and seventy-three naira, forty-four kobo) were not remitted to the Consolidated Revenue Fund in line with the provision of Financial Regulation 414 which provides that unspent balances lapse with the financial year.

The National Co-ordinator should justify the breach of the extant regulation and to remit the unspent sum of ₦5,177,973.44 (Five million, one hundred and seventy-seven thousand, nine hundred and seventy-three naira, forty-four kobo) to the Consolidated Revenue Fund forthwith.

(e) In year 2012, payments totalling ₦9,594,795.63 (Nine million, five hundred and ninety-four thousand, seven hundred and ninety-five naira, sixty-three kobo) were made from Personnel cost vote for purposes relating to Overhead expenditure without evidence of approval for virement, contrary to the provision of Financial Regulation 417 which states that funds appropriated must be applied only for the intended purposes, and expenditure incorrectly charged to a vote shall be disallowed. Furthermore, the practice contravened the provisions of Financial Regulations 313 and 316 which give the National Assembly exclusive power to authorise and approve virement.

The National Coordinator should justify the apparent misapplication of public funds without authorisation and why he should not be sanctioned accordingly.

(f) The Agency failed to deduct and remit years 2006 to 2011 PAYE taxes amounting to ₦17,976,465.76 (Seventeen million, nine hundred and seventy-six thousand, four hundred and sixty-five naira, seventy-six kobo) to Osun State Internal Revenue Service, as acknowledged by it in a letter to the Service Ref. No.: COPINE/FIN.125/Vol.1/46, dated 22nd January, 2013. In another letter Ref. No. COPINE/FIN.125/Vol.1/62 dated 1st February, 2013, the Agency appealed for amortisation of the huge tax liability by accepting to defray it with a monthly instalment of ₦250,000.00 (Two hundred and fifty thousand naira) from its Overhead Cost allocations. Based on this, a total amount of ₦1,000,000.00 (One million naira) was paid in 2013 from the Overhead vote. This payment should have been deducted from individual staff salaries, as the PAYE tax burden rests on the employee and not on the employer.

The National Coordinator was requested to:

(i) Furnish documentary evidence, in form of schedules, of how the tax of ₦17,976,465.76 (Seventeen million, nine hundred and seventy-six thousand, four hundred and sixty-five naira, seventy-six kobo), was arrived at.

(ii) Make arrangement with IPPIS for the recovery of the balance of ₦16,976,465.76 (Sixteen million, nine hundred and seventy-six thousand, four hundred and sixty-five naira, seventy-six kobo) from the salaries of members of staff concerned and remit same to Osun State Internal Revenue Service.

(iii) Recover the amount of ₦1,000,000.00 (One million naira) paid from the Overhead vote from the salaries of the defaulting members of staff and forward recovery particulars to my Office for verification.

(g) Several payments (debits) totalling ₦6,099,990.00 (Six million, ninety-nine thousand, nine hundred and ninety naira) were made from the Agency's Overhead account without raising payment vouchers and bank mandates. These payments contravened the provision of Financial Regulation 601 which provides that all payment entries in the cash book must be vouched for and under no circumstance shall money be paid for service for which a voucher has not been raised.

The National Coordinator should justify this breach of extant regulation on payment procedures. Otherwise, the sum of ₦6,099,990.00 (Six million, ninety-nine thousand, nine hundred and ninety naira) should be recovered from the payees.

The National Coordinator did not respond to my Audit Inspection Report, Ref. No. DCS/INFO.31/CORP/3 dated 28th February, 2017. He should be appropriately sanctioned, compelled to recovery all the outstanding amounts and implement the other recommendations contained in the report.

NATIONAL DIRECTORATE OF EMPLOYMENT (NDE), ABUJA

8.13 At the National Directorate of Employment (NDE), Abuja, the following observations were made:-

(a) Consultancy services were awarded to various contractors for the sum of ₦205,110,321.00 (Two hundred and five million, one hundred and ten thousand, three hundred and twenty-one naira) in 2014. The following observations were made from the review of documents:

(i) The jobs were not confirmed by the Directorate's representatives before payments were made.

(ii) References were only made to Ministry of Special Duties to effect payments.

Ministry of Special Duties was not housing the funds and therefore should not have been in a position to give final recommendation for payment without the Directorate

verifying the jobs and confirming in writing, before making payment. The payment of ₦205,110,321.00 is not in line with Financial Regulation 415, hence I cannot accept it as a legitimate charge against public funds.

The Director-General was requested to recover the sum of ₦205,110,321.00 to government coffers. All the officers involved should be sanctioned in line with the provision of Financial Regulation 3126.

(b) Contracts worth ₦1,223,562,222.28 (One billion, two hundred and twenty-three million, five hundred and sixty-two thousand, two hundred and twenty-two naira, twenty-eight kobo) were awarded to various contractors by the Directorate, to supply skill acquisition materials to various State offices. During the audit exercise, the following observations were made:

(i) The contractors were fully paid the sum of ₦1,223,562,222.28.

(ii) The items purportedly supplied were not physically sighted or received by the staff of the Directorate.

(iii) Certificates of job completion were either issued by Senators or Ministry of Special Duties instead of the NDE.

(iv) The documents issued by the store of the Directorate were not backed by entries into the books, indicating that the items were not delivered physically.

(v) The items were issued back to the contractors or Senators who did not submit any list of nominees or beneficiaries.

(vi) There were no concrete evidences that the items were actually supplied as claimed.

Consequently, it is difficult to conclude that the contracts were transparently executed and value was derived from the money expended.

The Director-General should account for all the items procured or recover the sum of ₦1,223,562,222.28 (One billion, two hundred and twenty-three million, five hundred and sixty-two thousand, two hundred and twenty-two naira, twenty-eight kobo) from the affected contractors and furnish evidence of recovery for further verification.

(c) Contract for supply of 1 (one) motor vehicle (4 by 4) double cabin Toyota Hilux Pick-up van was awarded to a contractor for ₦8,500,000.00 (Eight million, five hundred thousand naira) on 27th August, 2013. The vehicle was claimed to have been supplied with invoice No. 0004 without date from the contractor and payment was effected via payment voucher number 009/01 of 13th January, 2014. Close examination of the documents revealed the following:

(i) The vehicle was supplied with an invoice which did not state the chassis and engine numbers.

(ii) The vehicle was purported to have been received by the Store Officer, with Store Receipt Voucher No. NDE 6027 of 06th December, 2013, and was immediately issued out to one Senator.

(iii) The vehicle was not entered into the Fixed Assets Register of the Directorate.

(iv) The vehicle was not available for inspection during the audit visit.

The Director-General was advised to recover the vehicle, being Asset belonging to Government and inform me for further audit verification.

(d) Payments totalling ₦54,717,500.00 (Fifty-four million, seven hundred and seventeen thousand, five hundred naira) were made to various payees without raising payment vouchers. This action contravened the provision of Financial Regulation 601 which stipulates that every payment must be vouched for and under no circumstances shall payment be made for services for which a voucher has not been raised.

The Director-General should recover the amount of ₦54,717,500.00 (Fifty-four million, seven hundred and seventeen thousand, five hundred naira) from all the beneficiaries and impose appropriate sanctions on the erring officers, in line with Financial Regulation 3106.

(e) Several payments totalling ₦17,142,510.00 (Seventeen million, one hundred and forty-two thousand, five hundred and ten naira) were made to some staff of the Directorate in 2014 as cash advances, without evidence of their retirement to prove that the funds were utilised for purposes for which they were released. This contravened the provision of Financial Regulation 1404(iii) and other extant circulars on cash advances. Subsequent advances were granted to some of the staff without retiring the previous ones. This practice is a disregard to extant regulations which control the granting and retirement of cash advances.

The Director-General was asked to recover all the outstanding advances en-bloc from the officers' salaries and furnish evidence of recovery for verification.

(f) Payments amounting to ₦18,335,000.00 (Eighteen million, three hundred and thirty-five thousand naira) were effected in some of the State offices without internal audit check, contrary to Financial Regulation 1705 which requires all vouchers raised for payment to be fully pre-audited for the purpose of transparency and control. The lack of Internal Audit check revealed the weakness in internal control in the affected State Offices.

The Director-General should justify this negligence and breach. Appropriate sanctions should also be imposed on the negligent officers.

(g) Cash advances totalling ₦38,200,884.00 (Thirty-eight million, two hundred thousand, eight hundred and eighty-four naira) granted to staff for works and services, far exceeded the ₦200,000.00 (Two hundred thousand naira) limit allowed by extant circulars.

The Director-General should justify the gross violation of extant laws and sanction the officer(s) who approved these advances.

(h) Amounts totalling ₦30,358,449.00 (Thirty million, three hundred and fifty-eight thousand, four hundred and forty-nine naira) were transferred from some State offices' bank accounts to accounts in Bank of Agriculture in the various States, close to the end of the year to prevent the funds from lapsing at the end of the financial year. The transfers were not documented on payment vouchers with appropriate approvals.

The Director-General was requested to pay the amount back to the Consolidated Revenue Fund and forward evidence of payment for verification.

(i) Contracts were awarded for the construction of Skill Acquisition Centres for which full payments were made. However, physical inspection of the centres showed that the projects were not fully completed. Fences were not plastered and gate houses were not completed. The uncompleted jobs were quantified, using the Bills of Quantities (BOQs) for the construction at ₦213,845,008.96 (Two hundred and thirteen million, eight hundred and forty-five thousand, eight naira, ninety-six kobo). The Ministry of Special Duties, which issued the completion certificate for payment, misguided the Directorate into paying for jobs not done.

The Director-General was requested to recall the contractors to the sites to complete the jobs (construction and installation) or recover the total of ₦213,845,008.96 (Two hundred and thirteen million, eight hundred and forty-five thousand, eight naira, ninety-six kobo), from the contractors, furnishing evidence of recovery for verification.

The Director-General did not respond to my Audit Inspection Report, Ref. No. DCS/MISC.53/CORP/11/2 dated 13th June, 2016. He should be compelled to recover all the outstanding amounts and enforce my recommendations as contained in the report.

QUANTITY SURVEYORS REGISTRATION BOARD OF NIGERIA, ABUJA

8.14 At the Quantity Surveyors Registration Board of Nigeria, Abuja, the following observations were made:-

(a) The Board generated a total of ₦78,523,473.50 (Seventy-eight million, five hundred and twenty-three thousand, four hundred and seventy-three naira, fifty kobo) as Internally Generated Revenue in 2014 fiscal year. However, it failed to remit 25% of the amount, in the sum of ₦19,630,863.40 (Nineteen million, six hundred and thirty thousand, eight hundred and sixty-three naira, forty kobo) to the Consolidated Revenue Fund, in line with Federal Ministry of Finance Circular Ref. No. BO/RVE/12235/259/VII/201 of 11th November, 2011 which directed all Federal Agencies/Parastatals to limit their annual budgetary expenditure from internally generated revenue to 'not more than 75%' of their gross revenue.

The Registrar should remit the sum of ₦19,630,863.40 (Nineteen million, six hundred and thirty thousand, eight hundred and sixty-three naira, forty kobo) to the Consolidated Revenue Fund. All the officers involved in the non-remittance of the revenue should be reported to either the Economic and Financial Crimes Commission

(EFCC) or Independent Corrupt Practices and Other Related Offences Commission) ICPC) in line with the provision of Financial Regulation 3112(ii).

(b) The Board made payments totalling ₦10,264,850.00 (Ten million, two hundred and sixty-four thousand, eight hundred and fifty naira) for procurement of goods and services without deducting the mandatory 5% Withholding Tax (WHT) and 5% Value Added Tax (VAT), thereby leading to revenue loss of ₦1,026,485.00 (One million, twenty-six thousand, four hundred and eighty-five naira). This practice violated the Federal Inland Revenue Service information Circulars and Financial Regulations 234(i) which provide that it is mandatory for Accounting officers to ensure full compliance with the dual roles of making provision for Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services contract and actual remittance of same.

The Registrar should recover the sum of ₦1,026,485.00 (One million, twenty-six thousand, four hundred and eighty-five naira) from the payees and remit same to FIRS, failing which the provision of Financial Regulations 234(ii) and 3112 should be invoked.

(c) Payments totalling ₦3,874,320.00 (Three million, eight hundred and seventy-four thousand, three hundred and twenty naira) were made for multifarious purchases such as stationeries, office equipment, consumables, supplies, etc, but the items were not taken on store ledger charge, in accordance with the provisions of Financial Regulations 2402 and 2405 which provide that the storekeeper must certify that the stores have been received and taken on charge in the store ledger quoting the store receipt voucher number and attaching the original copy of the store receipt voucher and the original LPO to the payment voucher. This act cast doubt as to whether the items purportedly purchased were actually supplied and would also appear to be a deliberate attempt to weaken the internal control mechanism put in place by the Board.

The Registrar should provide evidence that the items were actually supplied or recover the amount in question from the contractors.

The Registrar did not respond to my Audit Inspection Report, Ref. No. DCS/MISC.76/CORP/1/29 for his prompt actions. He should be compelled to recover the amounts from the defaulters and enforce my other recommendations in the report.

NATIONAL PRODUCTIVITY CENTRE, ABUJA

8.15 At the National Productivity Centre, Abuja, the following observations were made:-

(a) Independent revenue generated from various sources by the Centre between January and December 2013, amounting to ₦16,830,800.00 (Sixteen million, eight hundred and thirty thousand, eight hundred naira) were not remitted to the Consolidated Revenue Fund as required by the provision of Financial Regulation 236 which states that “Revenue paid into the Revenue Accounts for Internally Generated Revenue (IGR) of MDAs shall be transferred to the CRF on or before the 15th of the month following the month of collection of the Revenue”. The total amount was expended by the Centre without recourse to the National Assembly for Appropriation, in flagrant violation of the provision of Section 80, Sub-section 1-4 of the Constitution of the Federal Republic of Nigeria 1999 (as amended).

The Director-General should remit to the Consolidated Revenue Fund (CRF), the amount of ₦16,830,800.00 (Sixteen million, eight hundred and thirty thousand, eight hundred naira) generated by the Centre during the period and forward evidence of remittance for verification. The provision of Financial Regulation 3112(ii) should be applied on all the officers concerned with the violation of the Constitution and the Financial Regulation.

(b) Weaknesses in the Internal Control System were observed in the financial operations of the Centre. This was evidenced when payments totalling ₦12,013,657.81 (Twelve million, thirteen thousand, six hundred and fifty-seven naira, eighty-one kobo) were effected before payment vouchers were raised and forwarded to the Internal Audit Unit for audit. This practice constitutes violation of Financial Regulation 1705 which stipulates that 100% pre-payment audit of all checked and passed vouchers should be carried out by the Internal Audit Unit before payments are made on them.

The Director-General should justify the flagrant disregard to the Financial Regulations. The sanction in Financial Regulation 3115 should be applied on the Accounting officer.

(c) Cash Advances totalling ₦4,785,920.00 (Four million, seven hundred and eighty-five thousand, nine hundred and twenty naira) were granted to some members of staff of the Centre beyond the allowed limit of ₦200,000.00 (Two hundred thousand naira) for procurement of goods and services contrary to the provision of Federal Treasury Circular Ref. No. TRY/A2 & B2/2013 OAGF/CAD/026/V.1/188 of 9th April, 2013 which provides that any spending above this amount should be through award of contract.

The Director-General should justify the violation of extant regulations, otherwise it should be taken as gross misconduct on the part of all the officers involved, which calls for disciplinary action, in accordance with the provision of Financial Regulation 3129.

The Director-General did not respond to my Audit Inspection Report, Ref. No. DCS/MISC.46/CORP/11/3. He should be compelled to enforce the recommendations contained in my report.

NIGERIAN PRESS COUNCIL, ABUJA

8.16 At the Nigerian Press Council, Abuja, the following observations were made:-

(a) The Council granted various sums totalling ₦8,737,409.00 (Eight million, seven hundred and thirty-seven thousand, four hundred and nine naira) from Overhead account, as advances to members of staff for works, purchases and services in excess of the approved limit of ₦200,000.00 (Two hundred thousand naira). This is a flagrant violation of Treasury Circular Ref. No. TRY/A2 & B2/2013 OAGF/CAD/026/V.1/188 of 9th April, 2013 which limits cash advances for procurement of goods and services to a maximum of ₦200,000.00.

The Executive Secretary should justify this outright violation of extant rules and procedures.

(b) Amounts totalling ₦6,287,678.00 (Six million, two hundred and eighty-seven thousand, six hundred and seventy-eight naira) were paid at various times to staff of the Council for assorted purchases and procurement instead of making direct payments to the ultimate beneficiaries. This is a contravention of the provisions of e-payment policy of the federal government and Financial Regulation 613 which stipulate that payments shall be made only to the persons named in the vouchers or their properly authorised representatives.

The Executive Secretary should justify the violation of the quoted regulations, otherwise, the amount should be recovered from the staff involved, in compliance with Financial Regulation 3106.

(c) Taxes which form significant revenue for the Federal Government were not deducted from contract sums totalling ₦12,845,463.27 (Twelve million, eight hundred and forty-five thousand, four hundred and sixty-three naira, twenty-seven kobo). This is contrary to Financial Regulation 234(i) which states that it is mandatory for Accounting Officers to ensure full compliance with the dual roles of making provision for Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services contract and actual remittance of same. Failure to make provision for taxes by the Council contributed to loss of revenue that would have accrued to government.

The Executive Secretary should recover the amount of ₦1,284,546.33 from the contractors involved and furnish recovery particulars as well as evidence of remittance to the relevant tax authority.

NIGERIA NATIONAL MERIT AWARD, ABUJA

8.17 At the Nigerian National Merit Award, Abuja, it was observed that:-

(a) Cash advances in excess of ₦200,000.00 00 (Two hundred thousand naira) totalling ₦11,178,944.52 (Eleven million, one hundred and seventy-eight thousand, nine hundred and forty-four naira, fifty-two kobo) were granted to staff for procurement of goods and services. The use of staff for these purposes was a deliberate plan to circumvent public procurement guidelines and subsequently denying federal government of ₦1,117,894.45 (One million, one hundred and seventeen thousand, eight hundred and ninety-four naira, forty-five kobo) as taxes (VAT and WHT) which would have accrued as revenue if they were contracted out. This is a gross violation of extant rules and regulations.

The Executive Secretary was requested to justify the violation of the extant regulations. The officers who granted the advances should be disciplined for gross misconduct in line with Financial Regulation 3129.

(b) Examination of accounting records of the Agency revealed that e-payment policy guidelines of government and Financial Regulations 613 were violated. Payments totalling ₦9,242,830.00 (Nine million, two hundred and forty-two thousand, eight hundred and thirty naira) that were supposed to be made directly to the beneficiaries

were made through third parties and the possibility of the money being paid into wrong hands could not be ruled out.

The Executive Secretary should provide documentary evidence that these payments were actually received by the named beneficiaries, otherwise the Head of Finance and Accounts should refund the total amount of ₦9,242,830.00 (Nine million, two hundred and forty-two thousand, eight hundred and thirty naira) to the Consolidated Revenue Fund.

(d) Examination of payment vouchers showed that contracts worth ₦8,651,575.00 (Eight million, six hundred and fifty-one thousand, five hundred and seventy-five naira) did not pass through competitive bidding as stipulated by Financial Regulations 2921(i) and (ii) which state that "except as exempted under Procurement Act, all procurement of goods, works and services shall be by way of Open Competitive Bidding by which is meant that all contractors/suppliers shall be subjected to the same level playing ground" and that "the lowest responsive bid shall be the winning bid". In this case, there was nothing to compare the prices of items supplied by these contractors with and government would have been short-changed in the process.

The Executive Secretary was requested to explain the non-compliance with the provision of Financial Regulations. Otherwise he should be sanctioned for gross misconduct.

(e) Examination of accounting records of the Agency revealed that several payment vouchers with amounts totalling ₦58,105,700.44 (Fifty-eight million, one hundred and five thousand, seven hundred naira, forty-four kobo) were paid without passing them through Internal Audit checks. This indicates a very serious internal control weakness In the Agency and portends grave danger. Moreso, the Internal Auditor was hindered from performing his statutory functions as stipulated in Financial Regulation 1705 which provides that 100% pre-payment audit of all checked and passed vouchers should be carried out before payments are made on them.

The Executive Secretary was requested to show justification for restricting the Internal Auditor in his duties.

(f) During the examination of accounting records of the Agency, it was discovered that the sum of ₦20,185,000.00 (Twenty million, one hundred and eighty-five thousand naira) was generated as IGR for the year 2014, but evidence of payment of the statutory 25% of this sum amounting to ₦5,046,250.00 (Five million, forty-six thousand, two hundred and fifty naira) to the Consolidated Revenue Fund was not provided, despite repeated demands.

The Executive Secretary was requested to pay the sum of ₦5,046,250.00 (Five million, forty-six thousand, two hundred and fifty naira) into the Consolidated Revenue Fund or be prosecuted by the relevant anti-corruption Agency, in compliance with Financial Regulation 3112(ii).

The Executive Secretary did not respond to any of these issues communicated through my Audit Inspection Report Ref. No. DCS/MISC.8/CORP/53. He should be compelled to comply with my recommendations as contained in the report.

PART B: *HEALTH AND ALLIED INSTITUTIONS*

FEDERAL MINISTRY OF HEALTH, HEADQUARTERS, ABUJA

8.18 During the audit inspection of the accounting records maintained at the Federal Ministry of Health, Headquarters, Abuja, the following observations were made:-

(a) A total of ₦6,250,000.00 (Six million, two hundred and fifty thousand naira) in respect of Withholding tax was either not deducted or under-deducted from the payments made to 7 (seven) contractors on 30th March, 2016. This was as a result of applying a wrong tax rate on Consultancy fees paid to these contractors. Extant regulations stipulate 10% Withholding tax on all consultancy fees for corporate entities as against 5% deducted. The effect of this negligence is overpayment to the consultants and loss of revenue to the Federal Government.

The Permanent Secretary was asked to immediately recover the amounts mentioned above from all the affected contractors, remit same to the relevant tax authority and forward evidence of remittance to my Office for verification.

In his response dated 14th September 2017, he promised to recover the taxes from further payments to the contractors. I am keeping the matter in view, to ensure total compliance.

(b) Several overdue cash advances amounting to ₦380,932,193.00 (Three hundred and eighty million, nine hundred and thirty-two thousand, one hundred and ninety-three naira) were still outstanding as at October, 2016. Some of the advances had been outstanding since 2014 and multiple advances were granted without retiring the previous ones, contrary to the provisions of the Financial Regulations on granting and retirement of advances. The magnitude of the amount involved indicated the absence of an effective Internal Control in respect of advances. Cash advances are granted for specific purposes, at the end of which a stewardship must be rendered, supported with relevant invoices/receipts confirming that the money disbursed was actually and judiciously used for the purpose(s) it was meant or granted.

Similarly, the sum of ₦79,678,116.00 (Seventy-nine million, six hundred and seventy-eight thousand, one hundred and sixteen naira) granted as personal advances from the Port Health account to members of staff between January and December 2015 to carry out various activities still remained unretired as at the time of this assignment in March, 2017.

The Permanent Secretary was asked to ensure that all the outstanding advances were retired, failing which they should be recovered en-bloc from the salaries and other entitlements of the defaulting officers.

He did not comment on the outstanding advances totalling ₦380,932,193.00 (Three hundred and eighty million, nine hundred and thirty-two thousand, one hundred and ninety-three naira) in his response dated 14th September 2017. However, he has been requested to forward the retirement documents in respect of the ₦79,678,116.00 (Seventy-nine million, six hundred and seventy-eight thousand, one hundred and sixteen naira) granted from the Port Health account, which he claimed had been retired.

(c) It was observed that since the inception of the Ministry, Management has failed to carry out one of its core responsibilities towards safeguarding the assets of the Ministry, namely maintaining an up-to-date Fixed Assets Register. The Register was not updated for 2015 and 2016 to reflect the position of the assets acquired, owned or disposed of by the Ministry. The absence of this record creates room for pilferage, conversion, misplacement or misapplication of valuable government assets.

With the adoption of the IPSAS Accrual accounting, whereby non-current assets are now recognised in Government accounting, the Permanent Secretary was requested to compile a comprehensive Fixed Assets Register to assist in tracking and safeguarding the assets of the Ministry which should be presented for my verification on completion.

He responded that "there is Fixed Asset Register maintained in the General Services Department", but he did not present it for audit inspection as requested. The Register should be produced.

(d) The sum of ₦5,924,000.00 (Five million, nine hundred and twenty-four thousand naira) was granted as cash advance to an officer vide payment voucher No. MHQ/ADV/GIFMIS/125/16 dated 15/12/2016. This payment was in respect of repairs and maintenance of faulty computer systems and printers in the Federal Ministry of Health. This is against the provisions of the Financial Regulations regarding direct execution of jobs through advances. This officer was not a contractor but a staff of the Ministry and the amount involved was far beyond the authorised advance threshold of ₦200,000.00 for this type of job. It should have been awarded as a contract, in line with government Financial Regulations.

The Permanent Secretary was asked to explain this apparent abuse of contract award process and furnish verifiable evidence that the sum of ₦5,924,000.00 granted for repairs and maintenance of computer systems and printers was actually expended in government interest, otherwise the money should be refunded by the payee and the approving officer.

His vague response that the action was taken due to paucity of funds did not address the issues raised in the query. Moreover, there is still no evidence that the amount in question was expended in public interest. The amount should still be recovered from the two officers.

(e) The sum of ₦69,642,086.00 (Sixty-nine million, six hundred and forty-two thousand, eighty-six naira) was erroneously paid through GIFMIS into a Bank Account said to belong to FIRS in August, 2014, instead of ₦69,642.86 (Sixty-nine thousand, six hundred and forty-two naira, eight-six kobo) in respect of Withholding Tax. Through a

letter dated 22nd September, 2014, the Ministry requested for a refund, but the amount was yet to be refunded as at 31st December, 2016 as no evidence of refund was seen.

The Permanent Secretary was asked to inform me of all the efforts made so far and the reason why the money is yet to be refunded more than 2 years after the erroneous payment.

He claimed that the amount had been refunded, but not evidence was tendered. The Permanent Secretary should produce evidence of the refund or be sanctioned accordingly.

(f) Three (3) payment vouchers for amounts totalling ₦8,926,182.50 (Eight million, nine hundred and twenty-six thousand, one hundred and eighty-two naira, fifty kobo) raised and paid to 3 members of staff of the Ministry on 31st December, 2015, could not be produced for audit examination. The amounts were purportedly spent on "installation of Air-condition", "urgent procurement" and "servicom Activities". The timing of the expenditures suggests a conscious effort by the Ministry to exhaust unspent balances at year end. Details are as follows:

Particulars	GIFMIS Report No.	Amount ₦	Date
Installation of A/C	6774	1,975,857.50	31/12/2015
Urgent Procurement	8738	2,280,000.00	31/12/2015
Servicom Activities	8738	4,670,325.00	31/12/2015
	TOTAL	**₦8,926,182.50**	

The Permanent Secretary was asked to produce the payment vouchers for my examination. He posited that all the payment vouchers were available for sighting, but he did not forward them to me as requested.

(g) Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Financial Regulation 110 grants the Auditor-General right of access to all accounting/financial records of all MDAs for the purpose of his work. The Auditor-General shall also be entitled to require and receive from members of the Public Service such information, reports and explanations as he may deem necessary for the proper performance of his functions.

However, I was restricted in the performance of my statutory functions at the Federal Ministry of Health by the refusal of the ministry officials to release certain requested accounting documents for audit examination. Documents relating to 15 (fifteen) dedicated project accounts were requested for on 23rd May 2017, but only two were presented. Also, out of the 8 (eight) documents requested for on 24th May 2017, only 2 (two) were released.

Similarly, the documents relating to procurement of food stuff, processed foods and other items for the Internally Displaced Persons (IDP) Centres by the Ministry were not released, despite the written request submitted to the Director, Finance and Accounts on 28th March 2017 and subsequent reminder dated 4th April 2017.

Consequently, I cannot certify that the expenditures incurred in those areas were in government interest and that they constituted proper and legitimate charges against public funds.

The Permanent Secretary was asked to release all the outstanding documents for my examination, to enable me certify that the expenditures were actually incurred in public interest. He did not respond to this matter. Therefore, he should be compelled to produced the documents or be sanctioned accordingly.

Lack of Transparency in Management of Donor Funds Released to Various Agencies

8.19 Nigeria, like other developing nations, has received foreign assistance in many areas, especially in the Health Sector where donors have provided assistance in critical areas like provision of scarce but highly needed drugs and equipment, funds for training of Health personnel, procurements and repairs of health facilities and equipment. Health Agencies like National Action for the Control of AIDs (NACA), National Primary Health Care Development Agency (NPHCDA), National Programme on Immunisation (NPI), Guinea Worm Eradication Programme (GWRP), Polio Eradication Programme and others have always received assistance from foreign donors in advancing their nationwide activities.

Recently, assistance from some of these donors were suspended due to unsatisfactory reports emanating from the Health agencies. These reports border on lack of transparency in the management of funds released by the donors, failure to keep to signed agreements between the donors and Nigerian government and non adherence to standards and procedures in procurements and execution of contracts. My attention was drawn to these anomalies in two agencies of the Federal Ministry of Health.

First in 2015, by a donor named Global Alliance for Vaccines and Immunisation (GAVI), an international NGO specialising in bringing together public and private sectors with the objective of creating equal access to new and under-used vaccine for children living in the world's poorest countries. The NGO, with headquarters in Geneva, Switzerland, accused NPHCDA of mis-management of funds released by the organisation and invited my Office to observe the appointment of an audit firm to carry out extended cash programme audit of GAVI funds released to NPHCDA from 2010 to 2015.

Secondly, through a letter with Ref. No. SGF.6/S.2/C.12/36 dated 6th May 2016, the Secretary to the Government of the Federation (SGF) forwarded to me an audit report from the Office of the Inspector General of Global Fund (OIG), another international NGO devoted to providing funds for health care in developing countries, requesting that I review the report and advise government appropriately.

8.20 The audit of GAVI's financial assistance to NPHCDA which was carried out by a Ugandan based audit firm with branches in London and Abuja revealed the following:

(i) Variances between Bank Statement balances and balances in Annual Progress Report submitted by NPHCDA to GAVI;

(ii) Non-adherence to laid down procedures stipulated in Public Procurement Act, 2007, in the procurement of Goods, Services and Works valued at ₦4,987,958,621.00 (Four billion, nine hundred and eighty-seven million, nine hundred and fifty-eight thousand, six hundred and twenty-one naira);

(iii) Un-retired advances to State branch offices totalled ₦292,389,855.00 (Two hundred and ninety-two million, three hundred and eighty-nine thousand, eight hundred and fifty-five naira) while advances outstanding against NPHCDA staff amounted to ₦12,121,201.00 (Twelve million, one hundred and twenty-one thousand, two hundred and one naira). Funds disbursed to Partnering agencies like WHO and UNICEF to facilitate the implementation of programme activities, without any arrangement for retirement amounted to ₦5,656,986,469.00 (Five billion, six hundred and fifty-six million, nine hundred and eighty-six thousand, four hundred and sixty-nine naira).

(iv) Expenditures made by the NPHCDA between 1st January, 2010 and 31st March, 2015 amounted to ₦8,599,291,949.00 (Eight billion, five hundred and ninety-nine million, two hundred and ninety-one thousand, nine hundred and forty-nine naira), out of which ₦187,725,160.00 (One hundred and eighty-seven million, seven hundred and twenty-five thousand, one hundred and sixty naira) was not supported with relevant statutory and third party documents, such as payment vouchers, receipts, invoices, delivery notes, store receipt vouchers, contract completion certificates, etc. The sum of ₦18,804,865.00 (Eighteen million, eight hundred and four thousand, eight hundred and sixty-five naira) was also reported to be ineligible expenditures as it comprised payments to suppliers who did not deliver the procured goods or services as per contract.

(v) It was also observed that NPHCDA did not maintain a Fixed Assets Register. The Audit team visited 125 (One hundred and twenty-five) Health Facilities located in 18 states and 49 LGAs to assess whether procured items were delivered, existed in good condition and were being used for the intended purposes. It was discovered that this was not the case in many health facilities.

(vi) Inadequately supported expenditure amounted to ₦619,999,383.00 (Six hundred and nineteen million, nine hundred and ninety-nine thousand, three hundred and eighty-three naira). This was mostly attributed to photocopied documents, inconsistencies in supporting documents, lack of contracts with suppliers and lack of evidence of delivery for procured goods.

8.21 In the audit report on Department of Planning, Research and Statistics (DPRS) of Federal Ministry of Health, forwarded to me by the SGF for review and advice, the firm that carried out the audit observed and reported the following:

(i) Cases of payment of doubtful hotel bills submitted by Department of Planning, Research and Statistics (DPRS) staff;

(ii) Unexplained transfers of money from contractors to DPRS officials, mostly after contractors are paid. The audit firm observed this as kickbacks;

(iii) Lack of transparency in the disbursement of tour allowances.

(iv) Non-adherence to procurement guidelines and procedures as specified in the Public Procurement Act, 2007.

(v) Improper procurement expenses and use of doubtful invoices and receipts as supporting documents on vouchers.

(vi) Collusion among staff in the sharing of released funds.

These two cases portrayed Nigeria in a very bad light before the international organizations and resulted in the suspension of funding for projects or activities sponsored by the NGOs due to mis-management of previous fund released, like it happened in NPHCDA. The Ministry provided over ₦130,000,000.00 (One hundred and thirty million naira) to restore GAVI's sponsorship of the projects, following the suspension.

8.22 It was recommended that due disciplinary measures (including recoveries and prosecution) be taken against the indicted officials of these Agencies to serve as deterrent against such practices. However, the Federal Ministry of Health did not inform me of any action taken and the current status of these two issues. The Permanent Secretary should therefore justify this silence and inaction in the face of such serious matters.

National Blood Transfusion Service:

8.23 At the National Blood Transfusion Service, an arm of the Federal Ministry of Health, it was observed that:-

(a) Twenty-four (24) payment vouchers for amounts totalling ₦28,890,798.27 (Twenty-eight million, eight hundred and ninety thousand, seven hundred and ninety-eight naira, twenty-seven kobo), raised and paid to officers of the Service and some contractors to carry out various programmes/activities and supplies in the Service, were not adequately supported with relevant documents, contrary to the provision of Financial Regulation 603 (i) which requires that all vouchers should be supported with relevant documents such as certificate of attendance in respect of training, receipt for transport and local running, hotel accommodation receipt, etc, so as to enable the voucher to be checked without reference to any other documents.

The National Co-ordinator was requested to produce all relevant documents relating to the transactions for my scrutiny and verification in order to authenticate the genuineness of the expenditures.

(b) A total of ₦16,221,900.00 (Sixteen million, two hundred and twenty-one thousand, nine hundred naira) was granted as Personal Advances to 6 officers of the Service between March and December, 2015 to carry out various assignments. However, only the sum of ₦6,476,017.00 (Six million, four hundred and seventy-six thousand, seventeen naira) was properly retired. The balance of ₦9,895,583.00 (Nine million, eight hundred and ninety-five thousand, five hundred and eighty-three naira) was not properly retired as at the time of this report in August 2017, as acknowledgement of DTA purportedly paid to individual staffs were not sighted. Copies of filled retirement forms sighted were not checked and approved, certificate of attendance in respect of training were not sighted, breakdown of amounts advanced

were not given, evidence of accommodation and receipt for materials purportedly purchased for the programme, etc were not seen. These made it difficult to authenticate the genuineness of the retirement.

Authentic documents relating to these activities should be produced to account for the sum of ₦9,895,583.00 (Nine million, eight hundred and ninety-five thousand, five hundred and eighty-three naira) not properly retired, otherwise the amount should be recovered from the 6 officers.

The National Coordinator noted my observation, stating that the advances have been properly retired and that the retirement documents endorsed by the Internal Auditor shall be forwarded to my Office. In the absence of the documents, he should recover the amounts involved.

(c) Personal advances totalling ₦5,451,080.00 (Five million, four hundred and fifty-one thousand, eighty naira) granted to 8 officers of the Service between August and December, 2015 for various assignments still remained unretired as at the time of audit check in February, 2017, contrary to the provisions of the Financial Regulations. This is a clear indication of Management laxity towards accounting for government funds granted as advances to staff members.

The National Coordinator of the Service was requested to ensure that all the outstanding advances are immediately retired or recovered en-bloc from the salaries and other entitlements of the defaulting officers, furnishing relevant details for audit verification.

Diversion of ₦300,000,000.00 Special Intervention Fund:

8.24 The Honorable Minister of Finance referred to me, through a letter dated 4th August 2016, to carry out special investigation into the diversion of funds by the Federal Ministry of Health of ₦300,000,000.00 (Three hundred million naira) Special Intervention Fund appropriated in the 2013 Budget for the provision of Health Care Facilities/Equipment in Zamfara Central Senatorial District.

Consequently, I constituted a team of senior officers who carried out the assignment and reported to me. Having evaluated the findings, I considered necessary to report same in my Annual Report for financial year ended 31st December, 2016.

As at the time of the audit investigation in September and October 2016, most of the management staff in Ministry of Health, who were involved in the diversion were no more in the Ministry, either as a result of retirement or posting. Such Management officers include the Permanent Secretary, Director, Finance & Accounts, Director Hospital Services, Ag. Director, Procurement and Ag. Director Food & Drugs. However, the relevant project file was released for scrutiny.

From the file, it was confirmed that the sum of ₦325,000,000.00 (Three hundred and twenty-five million naira) was actually received by the Ministry for 2013 Constituency Project, out of which ₦300,000,000.00 (Three hundred million naira) was in respect of Constituency Projects in Zamfara Senatorial Constituency, specifically at the Federal Medical Centre, Gusau. This amount was observed to have been purportedly expended on three (3) major projects, namely:

(i) Purchase and supply of Long Lasting Insecticide Treated Nets to six (6) locations,

(ii) Construction of Health Centres in two (2) locations in the South-East and

(iii) Purchase and supply of chemical equipment to three (3) Health Centres in Imo State.

In all, 9 (nine) separate contracts were awarded to 7 (seven) contractors. Two contractors were awarded 2 (two) contracts each. All the projects were under the supervision of the Hospital Services Department.

Out of the 9 (nine) contract files involved in the diversion, only 7 (seven) as listed below were made available. The 2 (two) files in respect of construction of Health Centres in Uru Ezeani Town, Alor in Anambra State and Umuoham, Ideato South LGA, Imo State were not produced. The Director (Procurement) claimed not to have any information in respect of the two contracts. Further explanations on the purported supply of chemical equipment to some Local Government areas of Imo State as shown in No. 7 on the table below could not be given as there was no document to identify the target communities in the mentioned Local Governments. Effort to contact the contractors for further information was not successful as no officer was ready to provide any information regarding the two contractors. Details of the contracts awarded with the diverted fund are as follows:

S/N	Details of the Contract	Location	Amount Paid to date ₦	Date paid	Remark
1	Supply of 44,184 units of Long Lasting Insecticides Treated Nets	Fed. Mm. of Health, Abuja	60,973,920.00	21/3/2014	Ref No. Mh/Pro Dpt/13/234/1/54 dated 9/12/2013
2	Supply of 40,728 LLIN	UPHTH, - Rivers	56,204,640.00	21/3/2014	Ref. No. Mh/Pro. Dpt/13/234/1/55 dated 9/12/2013
3	Supply of 39,186 units of LLIN	AKTH, Kano	48,962,907.00	21/3/2014	Ref. No. Mh/Pro Dpt/13/234/1/58 dated 9/12/2013
4	Supply of 33,588 units of LLTN	Fed. Med. Store, Oshodi, Lagos	46,351,440.00	21/3/2014	Ref. No. Mh/Proc. Dpt/13/234/1/57 dated 9/12/2013
5	Supply of 27,990 units of LLIN	FMC, Asaba, Delta State	33,448,050.00	21/3/2014	Ref. No. Mh/Pro. Dpt/ 13/234/1/59 dated 9/12/2013
6	Supply of 21,426 units of LLIN	JUTH, Plateau State	29,567,880.00	21/3/2014	Ref. No, Mh/Proc Dpt/13/234/1/56 dated 9/12/2103
7	Supply of chemical equip. to 3 Nos Health Centres.	Ehime Mbano, Ihitte Uboma and Obowo LGA in Imo State.	14,057,493.75	21/3/2014	Ref.No. Mh/Proc. Dpt/13/234/1/63 dated 9/12/2013
8	Construction of Health Centre in Anambra State	Uru Ezeani town Alor	27,707,543.95	31/3/2015	Ref. No. Mh/Proc. Dpt/13/234/1/60 **(Not Produced)**
9.	Construction of	Umuoham Ideato	7,726,125.30	31/3/2015	Ref. No. Mh/Proc.

	Health Centre	South LGA, Imo State			Dpt/13/234/ 1/67 **(Not Produced)**
		TOTAL	**325,000,000.00**		

It was noted that there was no application to the National Assembly, Minister of Finance and the Accountant-General of the Federation for relevant approval for the diversion, in line with the extant regulations.

The Audit Team visited 7 (seven) out of the 9 (nine) locations to physically ascertain the validity and existence of the projects. These locations are Federal Ministry of Health Central store, Zone 3, Federal Medical Centre, Asaba, Jos University Teaching Hospital, Jos, Uru Ezeani Town, Alor in Anambra State, Umuaham, Ideato South LGA, Ehitte Uboma L.G.A, and Ehime Mbano LGA, all in Imo State.

FINDINGS

(a) **SUPPLY OF LONG LASTING TREATED NETS:**

(i) ***Federal Ministry of Health, Abuja:***

The store records indicated that 44,184 pieces of LLINs procured at a cost of ₦60,973,920.00 (Sixty million, nine hundred and seventy-three thousand, nine hundred and twenty naira) were received into the store and authenticated by the Stock Verifier on 11th January, 2014.

The relevant Store Ledger folio entries at the Central Stores of the Federal Ministry of Health were altered to reduce the balances. For instance, the issue of 700 nets to FMC Makurdi on 18/05/14 was altered to 1,700 by adding "1" before the figure. Similarly, the issue to Ministry of Defence on 21/05/14 was altered to 3,000. The copies of the Stores Issue Vouchers issued to these Agencies were not produced, to enable me verify the actual quantities acknowledged. The ledger balance of 40,230 was then issued out en bloc on 17/06/14 under the caption "Gen Distribution to FMC" to bring the ledger balance to NIL. This is quite irregular. Details of the specific quantities issued to the un-named FMCs were not stated in the Store Ledger and the covering Store Issue Voucher No. BK^2/71/14 was not produced for audit inspection. It was therefore difficult to verify the purported distribution of 40,230 Insecticide Treated Nets to the end users.

A schedule showing the purported distribution of the nets and other items indicated that 2,166 Long Lasting Insect Treated Nets (LLITNs) were issued to each of 25 Federal Medical Centres (FMCs). However, Audit verification visits to Federal Medical Centre, Keffi and Federal Medical Centre, Jabi, Abuja, revealed that they received only 1,450 and 1,250 ITNs respectively, as against the 2,166 purportedly issued to each of them. At the University of Abuja Teaching Hospital, none was received whereas 2,166 were purportedly issued.

The manner of the diversion of this fund, the timing of the expenditure, the shabby and unprofessional documentation and manipulation of store records cast serious doubts as to whether these nets were actually supplied.

(ii) ***Federal Medical Centre, Asab:***

The store records at the Federal Medical Centre, Asaba revealed that 27,990 pieces of LLINs were actually supplied by the contractor at a cost of ₦33,448,050.00 (Thirty-three million, four hundred and forty-eight thousand, fifty naira) and received vide SRV No. 38/27/01/14 dated 27/01/14. It was observed that the item was just kept unused in the store for almost 2 years before it was distributed to other locations within the environment. It was stated by the Medical Director of the Centre that there was no initial request from the Center for the item when it was suddenly supplied, meaning that they had no real need for this item.

(iii) ***Jos University Teaching Hospital:***

At Jos University Teaching Hospital, it was confirmed that 21,426 pieces of LLINs were actually supplied and received on 13th January, 2014. It was observed that there was no subsisting requisition for LLINs from the Hospital to the Ministry. That explains why, even as at the time of the visitation in December, 2016 (3 years after delivery), the nets which cost the sum of ₦29,567,880.00 (Twenty-nine million, five hundred and sixty-seven thousand, eight hundred and eighty naira) were still lying idle in the Store unutilized. Huge public funds originally meant to improve facilities in the designated Government hospital were diverted to the purchase of items not needed and which have remained unutilized for the past 3 years. Government has not derived any value from the procurement of the treated nets which had less than one year of useful life before expiry in 2017.

(b) **CONSTRUCTION OF HEALTH CENTRES:**

(i) ***Uru Ezeani Town, Alor***

The contract for the construction of a Health Centre at Uru Ezeani Town, Alor in Anambra State was awarded on 09/12/2013 at a cost of ₦27,707,543.95 (Twenty-seven million, seven hundred and seven thousand, five hundred and forty-three naira, ninety-five kobo). The Team arrived in this town early enough to go round the environment, but could not locate the Health Centre purportedly built with this fund. It therefore means that no Health Centre constructed by the Federal Ministry of Health was sited within the town as claimed.

(ii) ***Umuoham Ideato South LGA, Imo State***

The contract for the construction of this Health Centre was awarded on 09/12/2013 at a cost of ₦7,726,125.30 (Seven million, seven hundred and twenty-six thousand, one hundred and twenty-five naira, thirty kobo). The investigation commenced from the Administrative Office of the Headquarters of the Local Government where the Chief Administrative Officer attended to the team. After a fruitless search for the site of this project, it was concluded that no Health Centre was constructed in that area by the Federal Ministry of Health during the period under investigation.

(c) **SUPPLY OF CHEMICAL EQUIPMENT:**

It was claimed that chemical equipment such as gloves, disposable packs, hospital beds, mattress with chair, stainless instruments tray, kerosene pressure lamp etc. were supplied as shown in the Stock Verifier's sheet Nos. 160-164 signed and dated 27/1/14 to three Health centres namely, Umanakano Ehime Mbano LGA, Umunoho Amakohia Ihite Uboma LGA and Umuta Umunachi

Obowo LGA of Imo State at a cost of ₦14,097,493.75 (Fourteen million, ninety-seven thousand, four hundred and ninety-three naira, seventy-five kobo) . However, inspection visits to these places revealed the following:

(i) ***Ihite Uboma LGA, Imo State***

Evidence gathered from the Local Government Headquarters revealed that no chemical equipment was received from the Federal Ministry of Health during the period under investigation. Local Health officials denied receiving any items from the Ministry in any of the Health Centres within the area.

(ii) ***Ehime Mbano LGA, Imo State*.**

Evidence gathered from the Administrative Department of the Local Government revealed that there was no chemical equipment supplied to any of the 23 Health Centres within the Local Government.

SUMMARY OF EXECUTED AND NON EXECUTED PROJECTS

From the places visited for the confirmation of the actual execution of the projects, below are the summary of our findings:

EXECUTED JOBS

Details of the Contract	Location	Amount	Remark;
Supply of 44,184 units of LLNIs	Federal Ministry of Health, Abuja	60,973,920.00	Confirmed delivery, but questionable distribution
Supply of 21,246 units of LLINs	JUTH, Plateau State	29,567,880.00	Confirmed delivery, but still kept in store 3 years after delivery.
Supply of 27,990 units of LLINs	FMC, Asaba, Delta State	33,448,050.00	Confirmed delivery and distributed
	TOTAL	**123,989,930.00**	

Details of the Contract	Location	Amount	Remark;
Construction of Health Centre in Anambra State	Uru Ezeani Town Alor	27,707,543.95	Evidence of Construction not seen
Construction of Health Centre	Umuoham Ideato South LGA, Imo State	7,726,125.30	Evidence of Construction not seen
Supply of Chemical Equip. to 3 Nos. Health Centres	Ehime Mbano, Ihitte Uboma and Obowo LGA, Imo State	14,057,493.75	Evidence of supply not seen in all locations.
TOTAL		**49,491,163.00**	

General Observations:

The Audit team clearly established a case of impunity against the Management of the Federal Ministry of Health over the manner the Fund was diverted and a willful contravention of Section 3 of the Appropriation Act, 2013 which provides that “Amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation and applied only for the purpose specified in the schedule to this Act” and Financial Regulation 417 which states that “Expenditure shall strictly be classified in

accordance with the Estimate 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 412 states that "Where a contract involves supplies of goods or work done, there will be attached to the voucher a certificate that the payment are in accordance with terms of the contract agreement, thus as regards supplies, the articles have been received and, in the case of work, that it has been properly done. In case of payment on account, no money will be claimed other than the cost of the work certified to have been performed.

From the Audit findings, some of the contractors were just paid for non- existent job(s) in contravention of Financial Regulation 708 which states that "On no account should payment be made for services not yet performed or for goods not yet supplied".

Recommendations:

(1) The contractors should be asked to explain the non-execution of projects on which payments were duly made.

(2) Financial Regulation 111(ii) states that "the Accounting Officer shall:

(a) be responsible for safeguarding of public funds and the regularity and propriety of expenditure under his control.

(b) observe and comply fully with the checks and balances spelt out in the existing Financial Regulations which govern receipts and disbursement of public funds and other assets entrusted to his care and shall be liable for any breach thereof; and

(c) note that his accountability does not cease by virtue of his leaving office and that he may be called upon at any time to account for his tenure as Accounting Officer".

Similarly, Financial Regulation 401 (ii) states that "...any officer making, allowing or directing any disbursement without proper authority shall be personally responsible for the amount involved and any officer whose duties require him to render accounts shall similarly be held responsible for any inaccuracies in his accounts".

Apparently, the former Permanent Secretary and his collaborators deliberately diverted the fund for phony or unnecessary contracts. They are therefore vicariously liable to:

(i) Refund the sum of ₦49,491,163.00 (Forty-nine million, four hundred and ninety-one thousand, one hundred and sixty-three naira) paid for the unexecuted contracts to the Consolidated Revenue Fund.

(ii) Refund the sum of ₦29,567,880.00 being the amount paid for items not requested for by the receiving Hospital and also not utilized eventually, suggesting that the amount was merely spent just because the fund was there, contrary to the extant rules.

(iii) In view of the doubts surrounding the purported supply of 44,184 Long Lasting Insecticide Treated Nets at a cost of ₦60,973,920.00 (Sixty million, nine hundred and seventy-three thousand, nine hundred and twenty naira) to the Federal Ministry of Health Central Store, refund any part thereof not fully or actually supplied by the contractor.

(3) This report is based on verifications carried out on only 6 (six) of the contracts out of the 9 (nine) lots. The report does not cover the purported supplies of 40,728, 39,186 and 33,558 LLITNs to University of Port-Harcourt Teaching Hospital, Port Harcourt; Aminu Kano Teaching Hospital, Kano; and Federal Medical Stores, Oshodi, Lagos, respectively at a total cost of ₦151,518,987.00 (One hundred and fifty-one million, five hundred and eighteen thousand, nine hundred and eighty-seven naira). It may be necessary to also investigate the remaining 3 (three) contracts.

(4) This matter should be referred to the EFCC in accordance with Financial Regulation 3104, for further investigation, recoveries and prosecution of all culpable persons involved in this diversion.

This report was forwarded to the Permanent Secretary, Federal Ministry of Health for implementation. He did not inform me of any action taken on the matter; therefore, he should be compelled to implement the recommendations.

NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA), ABUJA

8.25 At the National Agency for Control of AIDS (NACA) Abuja, the following observations were made:-

(a) Audit examination of the accounts and other related records of the Agency revealed that the Agency did not maintain the following records in 2015, as required by extant regulations:

(i) General Ledger
(ii) Inventory Board
(iii) Imprest Cash Book
(iv) Advances Ledger

The Director-General should forward evidence that all the aforementioned documents have now been introduced into the Agency's accounting system.

(b) During the examination of sampled payment vouchers, it was observed that contracts for HIV Counseling and Testing Outreach and Campaign at the Community Level across the States and the FCT were awarded to various contractors during the year 2015. All efforts made to obtain the contract files for audit scrutiny were not successful. This was a violation of Section 85(2) of the Constitution of the Federal Republic of Nigeria, (1999) and Financial Regulation 110 which expressly provide that my Office will have unfettered access to all required documents, accounts and other records.

The Director-General should produce all the relevant contractors' files for audit scrutiny.

(c) A ten (10) day workshop for the preparation of Transcripts was claimed to have been organized by the Office of the Accountant-General of the Federation for staff of the Agency at a sum of ₦12,714,000.00 (Twelve million, seven hundred and fourteen thousand naira). Included in the total amount were the following items:-

S/N	Items	Amount
1.	Rent of Hall for 10 days	₦500,000.00
2.	Honorarium for 3 facilitators	₦3,000,000.00
3.	Local Runs	₦1,368,000.00

The daily attendance list or register for the 10 days, time table for the training, receipt for the hall, acknowledgement of honorarium by the facilitators, consultant's report, copies of lecture materials, breakdown of local runs and its retirement were not attached to the vouchers, contrary to Financial Regulation 603(i) which stipulates that all payment vouchers shall contain full particulars of the payment.

The Director-General was requested to furnish the above mentioned supporting documents or refund the said amount.

(d) The examination of store records revealed that some 50 Gen Expert Machines were donated to the Agency by the Global Fund in 2016 at a unit cost of $17,000.00 totalling $850,000.00 (Eight hundred and fifty thousand dollars). The store records show that these machines were received into the Agency's store on 6th December, 2016 and issued out en-bloc that same day. However, verifications conducted by my officers revealed that the machines were installed at various locations across the country between 15th October, 2016 and 30th November, 2016. The fact that the installation of the machines predated their receipt into the store raised doubts as to whether these were actually the same machines, especially in consideration of the fact that this same equipment had also been donated to the Agency in the past.

On audit inquiry, the Schedule Officer explained that the items were actually received much earlier and sent directly to the various hospitals for timely installation while the store records of 6th December. 2016 were completed later. This is quite irregular and not in consonance with Government procurement procedures.

Under the circumstances, I recommend that the Director-General, National Agency for the Control of AIDS (NACA) should offer some explanation to confirm that all the 50 machines were actually received, duly distributed to the indicated hospitals and fully accounted for.

(e) The records of Global Fund with the Agency were not released for audit examination despite repeated demands. As a result, it was not possible to ascertain the total amount received from the Fund during the year to form an objective opinion on the judicious utilization of the money. All efforts to obtain the records, including explanations, were not successful.

Similarly, the financial activities of the Global Fund such as amount received from the Fund and its utilization were not incorporated into the 2015 Financial Statements of the Agency, to form part of the Agency's Incomes and Expenditures for the year. The Financial Statements of the Agency are expected to disclose not only funds from the Federal Government of Nigeria, but also incomes from other sources such as the Global Fund, World Bank, etc. Details of the utilization of the funds should also be disclosed, to give complete information regarding the financial position of the Agency and to avoid misleading the public.

The Director-General did not respond to my report dated 29th August, 2017. He should therefore be compelled to explain the incomplete financial statements.

NATIONAL POSTGRADUATE MEDICAL COLLEGE, LAGOS

8.26 At the National Post-Graduate Medical College, Lagos, the following observations were made:-

(a) The College placed various sums of money totalling ₦188,416,691.93 (One hundred and eighty-eight million, four hundred and sixteen thousand, six hundred and ninety-one naira, ninety-three kobo) in 4 (four) banks as fixed term deposits in 2014 and 2015, without recourse to extant government regulations regarding the investment of idle funds. Thus, the investment contravened provisions of Circular No. TRY/A5/2009/OAGF/CAD/026/VOL.31 dated June 19, 2009 and Financial Regulation 3206, which stipulate that "No excess funds shall be placed in deposit account without the prior approval of the Accountant-General".

Moreover, the sum of ₦31,497974.32 realized as interest from the fixed deposit placements was not remitted to the Consolidated Revenue Fund, contrary to Financial Regulation 3207 which stipulates that "All interest earned from moneys placed on deposit account on the approval of the Accountant-General shall be paid into the Consolidated Revenue Fund of the Federal Government".

The Registrar was requested to explain this contravention and remit the total sum of ₦31,497,974.32 to the Consolidated Revenue fund of the Federal Government without further delay.

In his response dated 28th March, 2017 but received in my Office on 20th June 2017, the Registrar explained that "the fund placed on fixed term deposit in the said years was part of Fellows dues and Revolving Fund meant for running College and issues related thereto like convocation activities etc" and that the accrued interest was not paid to Consolidated Revenue Fund because the quoted regulations should not apply to this case.

This is not tenable. The Fellows dues were collected based on Government enabling laws setting up the College. They constitute part of the finances of the College and are subject to Government financial management rules and regulations. Therefore, the authority of the Accountant-General for the operation of these deposits should still be produced while all the interests earned should be accounted for.

The Registrar's assertion that "all balances including Revolving Funds had long been transferred to TSA was not supported by any document or evidence.

The Registrar should account for the interest accrued on the Fixed Deposit Accounts.

(b) As at 27th April, 2016 the sum of ₦47,697,051.03 accumulated in a fixed deposit account in one commercial bank had not been transferred to the Central Bank of Nigeria (CBN), contrary to the Treasury Single Account Circular Ref. No. HCSF/428/5.1/120 dated 7th August, 2015 which directed all MDAs to transfer their account balances with commercial banks into the Treasury Single Account with the CBN.

In a letter dated 27th April 2016, the Registrar reminded the bank to comply immediately with the College's instruction to close the account and transfer the balance to the Pension Transitional Arrangement Directorate's account with the CBN. However, no document was produced during the periodic check to confirm that the bank complied with this instruction.

Consequently, the Registrar was requested to furnish verifiable evidence of the eventual transfer of the sum of ₦47,697,051.03 (comprising principal sum of ₦41,394,358.08 and accumulated interest of ₦6,302,692.95) to the designated account at the CBN.

Responding, the Registrar explained that the College pressurized the bank to comply as noted in the report, but the evidence of eventual compliance which he claimed was attached to the response was not seen. The Registrar should provide evidence of transfer of the amount to TSA.

(c) Seven (7) motor vehicles were purchased in March, April and September, 2015 from 2 (two) motor companies for amounts totalling ₦59,395,000.00. The scrutiny of the payment vouchers revealed the following anomalies:-

(i) Public Procurement Act, 2007 43 (4) was not adhered to, which states that immediately after the cessation of the situation warranting emergency procurement, the procuring entity shall file a detailed report thereof with the Bureau which shall verify same and if appropriate, issue a certificate of No-objection.

(ii) The motor vehicles were not taken on ledger charge. This action negates proper accountability since there were no store records maintained for the vehicles purchased. The provision of Financial Regulation 2402 which requires the Store-keeper to certify that the vehicles have been received and taken on charge in the stores ledger was violated.

(iii) Withholding tax (WHT) and Value Added Tax (VAT) totalling ₦5,935,500.00 were not deducted from the transactions, contrary to the provision of Financial Regulation 234, thereby resulting to a loss in government revenue.

The Registrar was requested to explain these lapses, produce verifiable evidence that the 7 (seven) vehicles have been properly documented and recover the undeducted taxes totalling ₦5,935,500.00 from the two companies for onward remittance to the appropriate Tax Authority.

The Registrar's response dated 28th March 2017, did not include evidence of the proper documentation of the 7 vehicles as requested. He stated that the award was made by selective tendering but did not explain why. He did not comment on the issue of non-deduction of taxes on the purchases.

His response was unsatisfactory. Therefore, the Registrar should provide evidence of proper documentation of the vehicles and recover the undeducted taxes.

(d) A total of ₦5,831,760.00 (Five million, eight hundred and thirty-one thousand, seven hundred and sixty naira) was paid to 10 enterprises to carry out activities such as supply of stationery, catering services and borehole works at the College, but relevant documents such as job completion certificates, letters of award, delivery notes and receipts were not attached to the payment vouchers, contrary to Financial Regulation 603 which requires that all relevant supporting documents must be attached to payment vouchers.

The Registrar was requested to produce the relevant documents justifying the payment of ₦5,831,760.00 (Five million, eight hundred and thirty-one thousand, seven hundred and sixty naira) for audit verification, otherwise the beneficial enterprises should refund to the treasury, the sum of ₦5,831,760.00 and produce treasury receipts for audit scrutiny.

The Registrar attached photocopies of the required documents but did not explain why they were not attached to the payment vouchers as required by the regulations. He should produce the original documents, for my scrutiny or recover the amounts involved.

AHMADU BELLO UNIVERSITY TEACHING HOSPITAL, ZARIA

8.27 During the periodic check of the Ahmadu Bello University Teaching Hospital Zaria, the following observations were made:-

(a) The audited accounts of the Hospital had fallen into arrears. The Hospital has not submitted audited accounts to this Office since 2013. In a correspondence dated 1st March 2016, the Chief Medical Director blamed the delay on "insufficient funds to pay the audit fee". This is contrary to Financial Regulation 3210 (v) which provides that "The Chief Executive Officer shall submit both the Audited Accounts and Management Report to the Auditor-General and the Accountant-General not later than 31st May of the following year of Accounts".

The Chief Medical Director should forward 7 (Seven) copies each of the Hospital's Audited Accounts and Management Report thereon from year 2013 – 2017 to my Office for comments, in accordance with the provision of Section 85 (3)(b) of the 1999 Constitution.

(b) It was observed from the review of books and records that in December 2015, a sum of ₦379,440,208.17 (Three hundred and seventy-nine million, four hundred and forty thousand, two hundred and eight naira, seventeen kobo) was released to the hospital for payment of Relativity Allowance arrears for January - December, 2015. The amount was paid in December, 2015 as captured in the Cash book but no payment vouchers were presented for verification, contrary to Financial Regulation 601 which states that "all payments in the Cash book/accounts should be vouched for… under no circumstances shall a cheque be raised or cash paid for services for which a voucher has not been raised".

Examination of related documents such as the Cash book revealed that the Hospital had consistently and regularly paid relativity allowance to staff from January to December 2015, thereby making it difficult to accept the lump sum payment as a legitimate charge against public funds.

The Chief Medical Director should account for the sum of ₦379,440,208.17 (Three hundred and seventy-nine million, four hundred and forty thousand, two hundred and eight naira, seventeen kobo) released for payment of Relativity Allowance in December, 2015.

(c) The Hospital diverted a total of ₦53,941,153.58 **(**Fifty-three million, nine hundred and forty-one thousand, one hundred and fifty-three naira, fifty-eight kobo) meant for the National Health Insurance Scheme to irrelevant uses. It is pertinent to note that NHIS was set up to provide quality health care for Nigerian workers at affordable cost through various prepayment systems. It was discovered that the Hospital funded its Capital, Overhead and Personnel needs from the NHIS contribution account, contrary to the NHIS Act. This practice is illegal.

The Chief Medical Director should refund the above sum to the NHIS account and forward evidence of refund to my Office for confirmation.

(d) Personal Income Taxes amounting to ₦85,970,392.51 (Eighty-five million, nine hundred and seventy thousand, three hundred and ninety-two naira, fifty-one kobo) were not deducted from some payments made to staff of ABUTH. Personal Income Tax (Amendment) Act 2011 Section 3(1)(b) states that any salary, wages, fees, allowance, or other gain or profit from employment including compensations, bonus, premiums, benefits or other perquisites allowed, given or granted to an employee either temporary or permanent are chargeable to tax. Furthermore, Section 81 of the Personal Income Tax Act Cap 8 (LFN. 2004 as amended to date provides that for employees under a contract of service, it is the responsibility of their employer to deduct and remit income taxes from the emoluments paid to employees.

The Chief Medical Director should explain the non-compliance with the requirement of these Regulations as well as recover the sum of ₦85,970,392.51 (Eighty-five million, nine hundred and seventy thousand, three hundred and ninety-two

naira, fifty-one kobo) from the beneficiaries, remit same to the relevant Tax Authorities and forward evidence of remittance for verification.

(e) There was an unutilized Personnel fund of ₦77,658,847.09 (Seventy-seven million, six hundred and fifty-eight thousand, eight hundred and forty-seven naira, nine kobo) as at 31st December 2015, which should have been remitted back to the Treasury as unspent balance.

The Chief Medical Director should explain why the amount was not paid back to the Treasury at the end of the financial year as well as account fully for the ₦77,658,847.09.

(f) Amounts totalling ₦12,850,840.00 (Twelve million, eight hundred and fifty thousand, eight hundred and forty naira) were granted to a member of staff between January and December 2015 to make emergency purchases for the Hospital. The amounts ranged from ₦203,500.00 to ₦1,733,000.00 and were purportedly spent on emergency purchases at the laundry and lab, consumables, etc. There was no documentary evidence to show how these funds were utilized nor were payment vouchers raised for the transactions. Since the Hospital management could not provide details of how the funds were expended, it was difficult to ascertain the appropriateness of the payments.

On account of the doubts, the Chief Medical Director was asked to produce documentary and verifiable evidence of utilization of the fund, failing which the funds disbursed cannot be accepted as legitimate charges against public funds, and the officer should be made to refund the money to government chest and evidence of refund forwarded to my Office for confirmation.

(g) It was observed during the examination of accounting records that the sum of ₦33,212,350.00 (Thirty-three million, two hundred and twelve thousand, three hundred and fifty naira) was generated as revenue by the Hospital in 2016. However, there was no evidence that 25% of the sum generated i.e. ₦8,303,087.50 (Eight million, three hundred and three thousand, eighty-seven naira, fifty kobo) was paid to the Consolidated Revenue Fund as Government's share of the revenue**,** in line with extant regulations**.**

Consequently, the Chief Medical Director should produce evidence of remittance of ₦8,303,087.50 to the Consolidated Revenue Fund.

(h) Examination of the Hospital's accounting books and records revealed that amounts totalling ₦156,069,846.05 (One hundred and fifty-six million, sixty-nine thousand, eight hundred and forty-six naira, five kobo) were still in its various bank accounts after the TSA implementation deadline of 15th September, 2015. This act is viewed as a flagrant violation of government directive. The authority for exemption was requested for, but none was produced.

The Chief Medical Director should explain his disregard of Federal Government directive and account for all the untransferred balances totalling ₦156,069,846.05.

All the issues were communicated to the Chief Medical Director whose responses were not satisfactory.

NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU

8.28 At the National Orthopedic Hospital Enugu, the following observations were made**:-**

(a) The Federal Government released the sum of ₦293,040,000.00 (Two hundred and ninety-three million, forty thousand naira) to the Hospital as allocation for payment of salaries and allowances. Out of this amount, the Hospital paid the sum of ₦261,728,643.00 (Two hundred and sixty-one million, seven hundred and twenty-eight thousand naira) as salaries while ₦4,085,275.00 (Four million, eighty-five thousand, two hundred and seventy-five thousand, sixty-five kobo) was paid as allowances for Interns and honorary consultants/Doctors who are enrolled on IPPIS platform. The total expenditure for the period amounted to ₦265,813,918.00 (Two hundred and sixty-five million, eight hundred and thirteen thousand, nine hundred and eighteen naira), thereby leaving a balance of ₦27,226,082.00 (Twenty-seven million, two hundred and twenty-six thousand, eighty-two naira) which was not accounted for. In accordance with Financial Regulation 1513(i), any unclaimed salaries, allowances and pensions, where they arise, shall be paid to the Sub-Accounting Officer within seven days from the date of payment.

The Medical Director was requested to account for the surplus of ₦27,226,082.00 (Twenty-seven million, two hundred and twenty-six thousand, eighty-two naira) not expended on payment of salaries and allowances.

In his response dated 21st June 2017, the Medical Director explained that the observed balance of ₦27,226,082.00 (Twenty-seven million, two hundred and twenty-six thousand, eighty-two naira) was not cash-backed/released to the Hospital due to TSA related technical problems. This is not tenable because the GIFMIS platform record obtained during the periodic check showed that the sum of ₦293,040,000.00 (Two hundred and ninety-three million, forty thousand naira) was released. Hence, the Medical Director should support his explanation with verifiable documentary evidence or refund ₦27,226,082.00 to the Consolidated Revenue Fund.

(b) Amounts totalling ₦115,525,488.26 (One hundred and fifteen million, five hundred and twenty-five thousand, four hundred and eighty-eight naira, twenty-six kobo) were transferred from various Drug Revolving Fund accounts to one account known as “Medical Illustration Account”. The reason for these transfers was not clear and the purpose of the Medical Illustration Account was not explained. The action amounts to virement of funds without the approval of the National Assembly. According to Financial Regulation 316(iv), “All applications for virement shall be collated by the Minister of Finance and submitted to National Assembly for approval before virement warrant shall be issued”.

The Medical Director was requested to produce the approval from the National Assembly for this diversion, explain the purpose of the Medical Illustration Account, and account for all the transferred amounts totalling ₦115,525,488.26.

The Medical Director responded that the transfers of funds from Drug Revolving Fund accounts was for account balancing and reconciliation purposes. This is not tenable. He should produce approval for the diversion or be sanctioned as stipulated in Financial Regulation 3129.

(c) The hospital received the sums of ₦61,086,938.00 and ₦77,133,277.00, totalling ₦138,220,215.00 (One hundred and thirty-eight million, two hundred and twenty thousand, two hundred and fifteen naira) for the payment of arrears. The GIFMIS Platform however did not indicate the type of arrears released. The Hospital Authorities paid the total of ₦3,292,901.00, leaving a balance of ₦134,927,314.00 (One hundred and thirty-four million, nine hundred and twenty-seven thousand, three hundred and fourteen naira) as surplus which was not accounted for. There was no evidence that the surplus was paid back to TSA either.

The Medical Director was requested to disclose the type of arrears released and how the surplus of ₦134,927,314.00 (One hundred and thirty-four million, nine hundred and twenty-seven thousand, three hundred and fourteen naira) was utilized by the hospital.

In his response dated 21st June, 2017, the Medical Director averred that all funds released to the Hospital for payment of arrears to staff were utilized accordingly. In that case, the payment vouchers, ledger and schedules of payments on the balance of ₦134,927,314.00 (One hundred and thirty-four million, nine hundred and twenty-seven thousand, three hundred and fourteen naira), which were not presented for examination during the periodic check, should be produced and presented to my Office for necessary examination, failing which the sum of ₦134,927,314.00 should be refunded to Government immediately.

NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL (NAFDAC), ABUJA

8.29 During the periodic check of the National Agency for Food and Drug Administration and Control (NAFDAC), Abuja, the following observations were made:-

(a) The Agency failed to comply fully with the government policy on remittance of 25% of gross revenue into the CRF. As provided by Federal Government Circular No. BO/RVE/12235/259/VII/201 dated 11th November 2011, NAFDAC was supposed to have limited its 2015 expenditure to 75% of gross IGR while the balance of 25% ought to have been remitted to Federal Government coffers. From the records made available for audit check, which included budget performance analysis for the year, the total IGR and eventual remittance to CRF were as follows:

	₦
Total IGR (Less of VAT/IT Refunds)	8,193,352,046.03
25% thereof	*2,048,338,011.51*
Actual total Remittance into CRF	(270,296,091.09)
Outstanding Amount to be Remitted	**1,778,041,920.42**

(One billion, seven hundred and seventy-eight million, forty-one thousand, nine hundred and twenty naira, forty-two kobo).

The Director-General of NAFDAC was requested to urgently, remit this outstanding sum to chest and furnish evidence of remittance for audit verification.

In her response dated 6th June 2017, the Director-General explained that the Agency was granted a waiver by the Budget Office of the Federation which excluded "User Fees" from 25% remittance regulation. However, the waiver letter referenced BO/RVE/12239/S.272/88 and dated 21st November, 2013 appears not to be authentic. The letter was not on the letter headed paper of the Budget Office. Also, although it was addressed to the Director-General of NAFDAC, it bears a received stamp of the Budget Office dated 27th November, 2013.

Aside the doubts surrounding the waiver letter, NAFDAC's own breakdown of its revenue for 2015 is as follows:

		₦
Internally Generated Revenue (IGR)	=	2,320,065,596.93
User Fees	=	5,863,937,489.10
Other Revenue	=	9,348,960.00
TOTAL	**=**	**₦8,193,352,046.03**

Therefore, even if the doubtful waiver letter is accepted, NAFDAC has acknowledged an IGR of ₦2,320,065,596.93 after discounting User Fees and other revenue. The Federal Government's 25% share of the IGR amounts to ₦580,016,399.23. When the sum of ₦270,296,091.09 already remitted by NAFDAC is deducted, it would leave an outstanding undisputed and unremitted balance of ₦309,720,308.14. This amount should be remitted to the Consolidated Revenue Fund immediately, while awaiting the verification of the claimed 'waiver' letter.

The Director-General of NAFDAC should produce the original copy of the supposed waiver letter and evidence of remittance of the outstanding ₦309,720,308.14.

(b) The sum of ₦86,459,239.30 (Eighty-six million, four hundred and fifty-nine thousand, two hundred and thirty-nine naira, thirty kobo) was paid to a Consulting Firm via payment voucher No. 28563 dated 23/02/2015 as consultancy fee for assessment of the increase in NAFDAC's IGR in 2014 based on 15% commission on calculated excess revenue generated as a result of their efforts. However, the parameters for measuring their efforts was not defined. The basis for this payment was not clear as the justification for the payment was not explained. There was no indication that the increase in NAFDAC's revenue for 2014 was actually influenced by the consultant. The company's role as can be seen in the documents was merely assessment and review of NAFDAC's quarterly operations. It was not clear how this led to an increase in NAFDAC's revenue.

In view of the fact that NAFDAC's revenue had always been on the increase over the years, the special efforts made by the Consultant to increase the 2014 revenue should be explained. Evidence of the specific activities, recommendations carried out by the company that directly led to increase in NAFDAC's IGR for 2014 should be

provided. Moreover, a copy of the overall report on the project submitted by the Consultant before payment was made, should also be produced for my scrutiny.

Unless all the issues raised are sufficiently addressed, the full sum of ₦86,459,239.30 (Eighty-six million, four hundred and fifty-nine thousand, two hundred and thirty-nine naira, thirty kobo) paid should be recovered from the Consultant and particulars of recovery forwarded for my verification.

The Director-General's response on the relationship with the consultant did not address the specific issues raised and she did not produce the requested documents of performance. Consequently, the sum of ₦86,459,239.30 (Eighty-six million, four hundred and fifty-nine thousand, two hundred and thirty-nine naira, thirty kobo) unjustifiably paid, should be recovered and paid to CRF.

(c) A payment voucher no. 29519 dated 13/04/2015 was raised for payment of 2014 Productivity Allowance to staff amounting to ₦323,678,741.97 (Three hundred and twenty-three million, six hundred and seventy-eight thousand, seven hundred and forty-one naira, ninety-seven kobo). However, the authority from the National Salaries, Income and Wages Commission (NSIWC) giving legitimacy to the payment of this allowance as was the case with NAFDAC's salaries and other allowances, was not seen.

Consequently, the Director-General was requested to produce evidence of NSIWC approval for payment of Productivity Allowance as part of the remuneration package of the Agency, failing which full recovery should be effected from the salaries of the beneficiaries.

The Director-General's explanation of obtaining the approval of the NAFDAC Council or Honourable Minister of Health is not tenable because the appropriate authority in such matters is the Salaries, Incomes and Wages Commission. The Director-General should produce the approval of the Commission or recover the payments from the beneficiaries as initially requested.

(d) It was observed from the tax records and returns made available for audit that out of the sum of ₦416,215,715.37 (Four hundred and sixteen million, two hundred and fifteen thousand, seven hundred and fifteen naira, thirty-seven kobo) deducted as VAT and WHT from contractors in 2015, only ₦28,676,275.29 (Twenty-eight million, six hundred and seventy-six thousand, two hundred and seventy-five naira, twenty-nine kobo) was duly remitted to FIRS. This left an unremitted balance of ₦387,539,440.08 (Three hundred and eighty-seven million, five hundred and thirty-nine thousand, four hundred and forty naira, eight kobo).

The Director-General was requested to remit the outstanding sum of ₦387,539,440.08 (Three hundred and eighty-seven million, five hundred and thirty-nine thousand, four hundred and forty naira, eight kobo) in VAT and WHT to the FIRS immediately and forward evidence of compliance to my Office for verification.

In her response, the Director-General explained that NAFDAC had an agreement with the Federal Inland Revenue Service (FIRS) for gradual settlement of the outstanding amount over a period of time and that payment has even started in earnest.

However, the agreement between NAFDAC and FIRS presented to my Office, relate to only the tax audit conducted for the period January 2013 to December 2014. The amount in question here is for January – December 2015 which has neither been reviewed nor remitted to FIRS. The outstanding sum of ₦387,539,440.08 for 2015 should be remitted without further delay.

(e) A company was awarded contract to supply a 1000KVA Caterpillar generator at NAFDAC Isolo office complex at the cost of ₦97,096,841.00 (Ninety-seven million, ninety-six thousand, eight hundred and forty-one naira). The physical verification of the item revealed the following:

(i) The contract was awarded and executed against the recommendation of the supervising consultants that 2 (two) 500KVA Generators should be supplied instead.

(ii) The capacity of the 1000KVA Generator supplied, is more than the requirement of the entire Isolo office complex.

(iii) The generator functioned for only 4 (four) months and packed up and for over one year, at the time of audit visit, management of NAFDAC had not taken any step to seek for a replacement under the warranty.

The Director-General was therefore asked to take urgent steps to recoup the amount invested in this project or cause the contractors to replace the equipment with appropriate recommended generator that will match the capacity of the building and equipment at the Isolo Office complex.

Responding, the Director-General explained that the contractor had been requested to immediately replace the generator with a new one, since it was discovered that the 1000 KVA generator set supplied was not a brand new caterpillar generator. She attached a letter dated 3rd April, 2016 which was acknowledged by the contractor on 3rd May 2016. In the letter, the contractor was asked to replace the generator on or before 17th May, 2016 failing which the Agency will take necessary action to ensure it receives value for money for the 1000 KVA generator it paid for. However, over 18 months after the letter was delivered to the contractor, NAFDAC had not taken further action on the matter.

The Director-General of NAFDAC was asked to as a matter of urgency, refer this matter to the EFCC for recovery of the amount paid and prosecution of the contractor, who should also be blacklisted from all future dealings with NAFDAC, as required by Financial Regulation 3105.

My position on the Director-General's response was communicated to her.

RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA, ABUJA

8.30 At the Radiographers Registration Board of Nigeria, Abuja, the following observations were made:-

(a) There was a difference of ₦4,899,332.65 (Four million, eight hundred and ninety-nine thousand, three hundred and thirty-two naira, sixty-five kobo) between the Cash book balance as at 30th September, 2015 and the Bank statement. It was observed that the Revenue account maintained with a commercial bank showed a balance of ₦61,020,822.98 (Sixty-one million, twenty thousand, eight hundred and twenty-two naira, ninety-eight kobo) as at September 2015 while the Revenue Cask book showed a balance of ₦56,121,490.33 (Fifty-six million, one hundred and twenty-one thousand, four hundred and ninety naira, thirty-three kobo) as at same date, giving a difference of ₦4,899,332.65 (Four million, eight hundred and ninety-nine thousand, three hundred and thirty-two naira, sixty-five kobo). The absence of Bank Reconciliation Statement indicates serious weakness in the Internal Control system.

The Registrar was requested to prepare the Bank Reconciliation Statements for the relevant period to identify the reason(s) for the difference, furnishing same for my verification. My Office was not informed of any action taken, following my request.

(b) There was no evidence in the financial records examined that 25% of the 2015 Internally Generated Revenue (IGR) of ₦61,020,822.98 Sixty-one million, twenty thousand, eight hundred and twenty-two naira, ninety-eight kobo) amounting to ₦15,255,205.74 (Fifteen million, two hundred and fifty-five thousand, two hundred and five naira, seventy-four kobo) was remitted to the Consolidated Revenue Fund account of the Federal Government, as required by Treasury Circular Reference No. BO/REV/12235/259/VII/2011 of 11th November, 2011, which states that “All Federal Agencies/Parastatals should limit their annual budgetary expenditure from internally generated revenue to no more than 75% of their gross revenue” and the operating surplus remitted into the Consolidated Revenue Fund promptly.

Therefore, the Registrar was requested to immediately remit the sum of ₦15,257,057.74 (Fifteen million, two hundred and fifty-seven thousand, fifty-seven naira, seventy-four kobo), being 25% of IGR for 2015 financial year to the Consolidated Revenue Fund account and furnish evidence of remittance for audit verification.

(c) Audit examination of payment vouchers revealed that VAT and WHT deductions totalling ₦1,650,471.60 (One million, six hundred and fifty thousand, four hundred and seventy-one naira, six kobo) were not remitted to the relevant Tax Authority for the .financial year 2015. This practice is a contravention of the provisions of Financial Regulation 234 and 235 and VAT Act No. 102 of 1993 which made it mandatory for all Accounting Officers to ensure full compliance with the dual role of making provision for the Value Added Tax and Withholding Tax due to supply, services, contract and actual remittance of same not later than 21 days after deduction.

The Registrar was requested to remit without further delay, the outstanding sum of ₦1,650,471.60 (One million, six hundred and fifty thousand, four hundred and seventy-one naira, sixty kobo) to the relevant Tax Authority.

(d) The Board did not maintain a Fixed Asset Register for 2015, contrary to Financial Regulation 2209 and 2212. Fixed Asset schedules were also not maintained by the Board, thus casting doubt on the figures used in preparing the financial statement. The non-maintenance of the Register makes it difficult for the management to fully account for the entire Fixed Assets owned or acquired.

The Registrar was requested to compile the Fixed Assets Register for the period under review, to enable verification of the figures in the financial statement of the Board for the relevant period.

He did not respond to my Audit Inspection Report referenced OAuGF/HAAD/RRBAB1701 and dated 10th May 2017 and reminder letter dated 20th June, 2017. Therefore, he should be compelled to enforce my recommendations as contained in the report.

FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU

8.31 At the Federal School of Dental Technology and Therapy, Enugu, Enugu State, the following observations were made:-

(a) Withholding and Value Added Taxes totalling ₦3,245,652.00 (Three million, two hundred and forty-five thousand, six hundred and fifty-two naira) were not deducted from various executed contracts valued at ₦32,456,529.00 (Thirty-two million, four hundred and fifty-six thousand, five hundred and twenty-nine naira) before payments were made during the year. The sum was made up of WHT of ₦1,622,826.00 (One million, six hundred and twenty-two thousand, eight hundred and twenty-six naira) and VAT of ₦1,622,826.00 (One million, six hundred and twenty-two thousand, eight hundred and twenty-six naira). This is in contravention of Financial Regulation 234 and VAT Act 102 of 1993 which made it mandatory for all accounting officers to ensure full compliance with the dual role of making provision for the Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services contract and actual remittance of same not later than 21 (Twenty-one) days after deduction.

Besides, VAT and WHT deductions made between September and October, 2015 totalling ₦1,251,720.00 (One million, two hundred and fifty-one thousand, seven hundred and twenty naira) were not remitted to the Federal Inland Revenue Service (FIRS). The sum is made up of WHT of ₦650,860.00 and VAT ₦600,860.00. There was no official receipt from Federal Inland Revenue Service to confirm the remittance of the deductions even as at the time of audit visit to the School in September, 2016. The above practice contravenes Financial Regulations 234 and 235 which makes it mandatory for accounting officers to ensure full and prompt remittance of all the VAT and WHT collected to FIRS.

The Rector was requested to recover the undeducted taxes from the contractors and to remit all the outstanding taxes totalling ₦4,497,372.00 (Four million, four hundred and ninety-seven thousand, three hundred and seventy-two naira) to the Federal Inland Revenue Service and furnish evidence of remittance for audit verification. Accordingly, the Rector should tender evidence of recovery and remittance made.

(b) Store items worth ₦16,555,480.00 (Sixteen million, five hundred and fifty-five thousand, four hundred and eighty naira), purportedly supplied to the School were not taken on store ledger charge. No Store Receipt Voucher was attached to the payment voucher as evidence that the store items were actually received into the School's Store.

This act contravened Financial Regulation 2402(i) which states that "on all payment vouchers for purchase of stores, except as provided in subsection (ii) of this Regulation, the Storekeeper must certify that the stores have been received and taken on charge in the stores ledger quoting the store receipt voucher number and attaching the original copy of the store receipt voucher to the original LPO". It was therefore difficult to ascertain whether the items already paid for were actually delivered to the School.

As a result of the above anomaly, I cannot certify that the sum of ₦16,555,480.00 (Sixteen million, five hundred and fifty-five thousand, four hundred and eighty naira) paid for the items constitute proper charges against public funds.

The Rector was asked to produce verifiable proof that the store items valued at ₦16,555,480.00 (Sixteen million, five hundred and fifty-five thousand, four hundred and eighty naira) were actually received in the school store, failing which, the full amount should be recovered and evidence of such recovery and remittance to CRF tendered appropriately.

(c) The Audit firm engaged by the School as External Auditors has been auditing the Accounts of the School since 2008, up until 2014, which was the last Audited Account submitted by the School. This means that the Audit firm has audited the Accounts of the School for 7 (Seven) consecutive years. This act contravenes the Auditor-General for the Federation's Circular referenced 1212/2008/CONF./VOL.I/1 and dated 28th October, 2008 which provides guidelines on the appointment of External Auditors for Federal Government Parastatals, Agencies and Commissions. Paragraph (b) of the Circular states that "The tenure of the Appointed Auditor should be one year in the first instance, renewable annually subject to satisfactory performance for 3 years and on no account should annual renewal extend the total tenure of the appointed firm or firms beyond 5 years. This is to ensure that the independence of the auditors is not placed in jeopardy".

The Rector was advised to follow due process by engaging another Audit firm to audit the outstanding accounts of the School, as any further audit by the current firm will not be accepted by my Office.

He did not respond to my Audit Inspection Report dated 29th March 2017 and reminder letter dated 18th May, 2017.

DENTAL THERAPISTS REGISTRATION BOARD OF NIGERIA

8.32 At the Dental Therapists Registration Board of Nigeria, Lagos, the following observations were made:-

(a) Audit observation revealed that a Lexus GX 470 SUV bought on 14th November, 2014 at the cost of ₦6,200,000.00 (Six million, two hundred thousand naira) was illegally taken away by the former Registrar. This illegal removal was without any documentation or approval.

Consequently, the Registrar was requested to recover the vehicle with the assistance of the Police, the EFCC or the ICPC and furnish evidence of recovery for audit verification.

In her response dated 19th June 2017, the Registrar explained that the former Registrar had been "issued a directive by the Federal Ministry of Health to return the vehicle". However, the former Registrar had not returned the vehicle up until the time of audit visit in August, 2017.

The Registrar was again asked to involve the Police, EFCC or ICPC to achieve quick result in this matter. The Registrar should provide update on current status.

(b) A total of ₦4,719,354.00 (Four million, seven hundred and nineteen thousand, three hundred and fifty-four naira) was paid as Estacode allowance and Airfare to the former Registrar without providing evidence of any overseas official journey undertaken during the period by the officer. Therefore, the Registrar's explanation of this anomaly was called for.

In her response dated 19th June 2017, the Registrar confirmed that the Federal Ministry of Health has directed the officer involved to explain the infraction. However, the officer's explanation was still being awaited, up until the time of compiling this Report.

The Registrar was requested to recover the questionable amount of ₦4,719,354.00 (Four million, seven hundred and nineteen thousand, three hundred and fifty-four naira) from her and forward evidence of recovery for audit verification.

(c) Audit review of records of the Board revealed improper maintenance of the Fixed Asset Register. The Fixed Asset Register, when properly maintained, records all Assets owned by the organization and is also useful in the preparation of Annual Financial statements. It protects the Assets against pilferage and theft. Therefore, movable Assets of the Board are at risk of loss due to none or improper maintenance of Fixed Assets Register.

The Registrar was therefore asked to compile a proper and standard Fixed Asset Register.

The Registrar confirmed in her response, dated 19th June 2017 that a standard Fixed Asset Register has been purchased and was being updated. The new Fixed Asset Register will be verified by my Office on completion of the update.

All the issues are under correspondence.

INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA

8.33 During the periodic check of the Institute of Chartered Chemists of Nigeria, Yaba, Lagos, the following observations were made:-

(a) A Toyota Venza Jeep with Registration Number GGE-875-AM, Engine Number 0477198 and Chassis Number 4T 32A3BBXU04514, purchased on 16th December, 2011 at the cost of ₦7,245,000.00 (Seven million, two hundred and forty-five thousand naira) belonging to the Institute, was taken away by the former Registrar of the Institute who left the service since January 2013, after his suspension and subsequent disengagement from service.

The Registrar/CEO was asked to recover the vehicle from the former Registrar and forward evidence of recovery to my Office for verification.

In her response dated 21st April, 2017 the Registrar/CEO stated that efforts made to recover the vehicle proved abortive and so the Federal Ministry of Health is now handling the matter. She did not state the efforts made or why they failed. However, she was requested to follow up on the efforts of the Federal Ministry of Health by involving the Police, EFCC or ICPC in the recovery effort, failing which the replacement cost of the vehicle should be recovered from the entitlement of the former Registrar which was not yet paid as at the time of audit visit. Her further reaction is being expected.

(b) It was observed that the Fixed Asset Register was not properly maintained. A properly maintained Fixed Asset Register should reflect the date of purchase, purchase price, make or type of the asset, engine and chassis number in the case of motor vehicle, condition and location of the asset, etc. The asset should also be allocated with inventory control number which should be properly reflected in the Register.

The Registrar/CEO was requested to compile a comprehensive Fixed Asset Register which should be properly maintained and regularly updated, in line with existing government regulations.

The Registrar/CEO has confirmed that the process of improving the Fixed Asset Register and inventory control numbering has commenced. The matter is being kept in view.

All the issues are under correspondence.

FEDERAL TEACHING HOSPITAL, GOMBE, GOMBE STATE

8.34 At the Federal Teaching Hospital, Gombe, the following observations were made:-

(a) Review of the vehicle schedule for the Hospital revealed that two motor vehicles were disposed of in 2015 for a total of ₦940,000.00 (Nine hundred and forty thousand naira). Toyota 1.8L car, purchased in 2010 for ₦3.5 million was disposed for ₦350,000.00 (Three hundred and fifty thousand naira) while one Toyota Camry car, purchased in 2009 for ₦5.9 million was disposed for ₦590,000.00 (Five hundred and ninety thousand naira). The two (2) vehicles were auctioned to the former Chairman, Medical Advisory Committee (CMAC).

Other irregularities discovered in connection with the transactions include:

(i) There was no Board of Survey Report for the disposal.

(ii) The Board/Management determined and approved the price for the cars, hence the ridiculous amounts.

(iii) The proceed from the disposal was not paid to the Consolidated Revenue Fund (CRF).

(iv) Further details regarding these transactions were not made available for audit examination.

The Chief Medical Director was requested to provide full details of the circumstances that led to the disposal of the two vehicles to the former Chairman of the Medical Advisory Committee at such ridiculous prices, together with all documents relating to the write-off, valuation, approval for sale and proceeds of sale of the vehicles, for my verification.

In his response dated 13th June 2017, the Chief Medical Director explained that the Authority to dispose of the vehicles was given by the Board of Management, the vehicles in question were fully depreciated at the time of disposal and that the Board of Survey complied with the relevant Financial Regulations. However, he did not forward the documents relating to the disposal, as originally requested and did not comment on the sales proceeds. This cast serious doubt on the veracity of the explanation given.

The explanation is noted, but the Chief Medical Director should forward the documents relating to the disposal of the vehicles and explain the involvement of the former Chairman, Medical Advisory Committee in the matter. Although, the vehicles may be fully depreciated as per Financial Regulations, the sums of ₦590,000.00 and ₦350,000.00 are not fair prices for 2009 Toyota Camry and 2010 Toyota 1.8L vehicles respectively.

(b) Audit review of the computed Revolving Fund and Internally Generated Revenue for the Hospital in 2015 showed that ₦45,209,051.89 (Forty-five million, two hundred and nine thousand, fifty-one naira, eighty-nine kobo) was generated as IGR. The sum of ₦11,302,262.97 (Eleven million, three hundred and two thousand, two hundred and sixty-two naira, ninety-seven kobo) ought to have been remitted to the Consolidated Revenue Fund in compliance with Fiscal Responsibility Act, 2007 and relevant Circulars from the Ministers of Finance and Health with references BO/REV/12235/259/VII/201 dated 11th November 2011 and DFS/BDC/075/VOL.1/42 dated 20th June, 2013.

The Chief Medical Director was requested to remit the said sum of ₦11,302,262.97 representing the Federal Government's 25% share of the IGR to government coffers.

The Chief Medical Director did not comment on this matter in his response dated 13th June, 2017. He should remit the Federal Government share of the 2015 IGR without further delay or be appropriately sanctioned.

(c) The Internal Auditor's Report for 2010 highlighted the outstanding debt owed the Hospital by individuals and corporate bodies on retainership to be ₦17,136,190.78 (Seventeen million, one hundred and thirty-six thousand, one hundred and ninety naira, seventy-eight kobo) as at December 2015. The age analysis of some of these debts is two years and above. Some have remained static whereas the organizations involved which include banks and oil companies, are in continuous operation. The debt had risen to ₦54,462,162.33 (Fifty-four million, four hundred and sixty-two thousand, one hundred and sixty-two naira, thirty-three kobo) as at 30th September 2016. No serious effort on the part of Management for the recovery of these debts was observed. Moreover, suggestions by the Internal Auditor, Director of Finance and Head of Pharmacy to suspend services to the debtor organizations were declined by the Chief Medical Director.

The Chief Medical Director was asked to provide evidence of recovery of these debts, failing which he should be held liable.

In his response dated 13th June 2017, the Chief Medical Director explained that "a lot of effort was made in recovering the debt of retainership clients which has reduced significantly". However, the attached Trial Balance extract was not explicit enough to substantiate this claim. The Chief Medical Director should forward a concise account of the recovery made and the outstanding debt as at December 2016.

(d) It was discovered that the new Toyota Camry 2.5L car purchased for the Chief Medical Director (CMD) at a sum of ₦7,800,000.00 (Seven million, eight hundred thousand naira) was not captured in the audited Financial Statement of the Hospital for 2015 as it was not added to the Fixed Assets Schedule of the Hospital for the relevant period.

Consequently, the Chief Medical Director was asked to explain the non-disclosure of this asset in the relevant Financial Statement.

In his response dated 13th June 2017, the Chief Medical Director stated that "as far as our general ledger is concerned, we have captured the value of the vehicle in our books". I have since enlightened him on the need to also enter the motor vehicle into the Fixed Assets Schedule, Fixed Assets Register and Stores ledger, as required under existing regulations.

The Chief Medical Director should confirm that my recommendation has been implemented.

FEDERAL MEDICAL CENTRE, ASABA, DELTA STATE

8.35 During the periodic check of the Federal Medical Centre Asaba, Delta state, the following observations were made:-

(a) It was observed that amounts totalling ₦247,071,775.55 (Two hundred and forty-seven million, seventy-one thousand, seven hundred and seventy-five naira, fifty-five kobo) on 4 (four) payment vouchers were paid to members of staff of the Federal

Medical Centre, Asaba, without deducting the statutory Pay As You Earn tax. This constitutes a breach of the Personal Income Tax laws of Nigeria, extant circular that stipulates that salaries and allowances should be taxed and Financial Regulation 235.

The Medical Director was requested to recover the undeducted taxes from those officers concerned and remit to the relevant Tax Authority, while evidence of recovery and remittance should be forwarded for my verification.

In his response dated 12th July 2017, the Medical Director/Chief Executive stated that the process for the recovery of the PAYE has been initiated and the deductions will be effected accordingly. He gave no further details. This response is not satisfactory. The Medical Director should tender clear and concrete evidence of action taken or initiated toward the recovery.

(b) On the audit of the GIFMIS statement for year 2014, it was observed that part of the unspent balance as at 30/12/2014 totalling ₦21,646,500.00 (Twenty-one million, six hundred and forty-six thousand, five hundred naira) was diverted to various bank accounts maintained by Federal Medical Centre Asaba, apparently to prevent the funds from lapsing into revenue at the end of the financial year. This is a contravention as these funds have not been utilized for the purpose for which they were appropriated and released.

The Medical Director was requested to explain this breach of government Financial Regulations as well as account for the sum of ₦21,646,500.00 (Twenty-one million, six hundred and forty-six thousand, five hundred naira) warehoused in the various accounts at the end of that year.

The Medical Director/Chief Executive responded that the funds were properly spent for payment of outsourced service bills and attached copies of some vouchers to support the claim, but he did not comment on the matter of warehousing the funds to prevent them from lapsing at the end of the year. He should provide the originals of the payment vouchers for verification.

(c) It was observed that a total sum of ₦102,307,462.00 (One hundred and two million, three hundred and seven thousand, four hundred and sixty-two naira) was released under the Capital Development Fund in 2015. Out of this amount, only the sum of ₦61,870,467.11 (Sixty-one million, eight hundred and seventy thousand, four hundred and sixty-seven naira, eleven kobo) was seen to have been expended, rendering the difference of ₦40,436,994.89 (Forty million, four hundred and thirty-six thousand, nine hundred and ninety-four naira, eighty-nine kobo) unaccounted for. Several requests made to view the GIFMIS platform for the electronic end of year balance, which was supposedly mopped up were not granted by the Centre.

Based on documents made available for audit, the sum of ₦40,436,994.89 (Forty million, four hundred and thirty-six thousand nine hundred and ninety-four naira, eighty-nine kobo) was not accounted for. The Medical Director has been asked to account for it.

In his response dated 12th June 2017, the Medical Director/Chief Executive explained that he had written to the Accountant-General for the refund of these funds and the Accountant-General's reaction was being awaited. Current status should be confirmed by the Medical Director.

NATIONAL PRIMARY HEALTHCARE DEVELOPMENT AGENCY, ABUJA

8.36 During the periodic check of the National Primary Healthcare Development Agency (NPHCDA), Abuja, the following observations were made:-

(a) The Agency (NPHCDA) did not respond to my Audit Inspection Report dated 2nd February, 2015 despite my reminders to that effect dated 5th August, 2015 and 29th December, 2015. This is a contravention of Financial Regulation 3101 which stipulates that "Any Accounting Officer or Public Officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicated in the provisions of this chapter of the Regulations shall be sanctioned accordingly as provided for in this chapter".

In my Audit Inspection Report dated 4th May 2017, the Executive Director/CEO was once again requested to respond without further delay to my earlier Audit Inspection Report dated 2nd February, 2015. He did not respond to both reports. He should be appropriately sanctioned as provided in Financial Regulation 3101.

(b) It was observed during the examination of Advances records that 7 (Seven) officers were granted cash advances ranging from ₦320,000.00 (Three hundred and twenty thousand naira) to ₦2,550,000.00 (Two million, five hundred and fifty thousand naira) and totalling ₦9,644,800.00 (Nine million, six hundred and forty-four thousand, eight hundred naira) for procurement of goods and services, contrary to the provisions of extant regulations which provide that Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made through award of contract. In some instances, subsequent advances were granted to officers who had not retired the previous ones.

The Executive Director/CEO was requested to ensure that the advances were recovered from the defaulting officers without further delay, multiple cash advances are discontinued forthwith and Financial Regulations and Treasury Circulars on the limit of cash advances to officers for procurement are strictly adhered to.

(c) The sum of ₦7,000,000.00 (Seven million naira) was paid to an officer of the Agency in October 2014, ostensibly for the 2014 Promotion Interview Exercise. The names of the beneficiaries (staff) were not stated on the schedule. The breakdown of the expenses on the schedule showed a total of ₦2,464,000.00 (Two million, four hundred and sixty-four thousand naira) while details of the remaining balance of ₦4,536,000.00 (Four million, five hundred and thirty-six thousand naira) were not attached to the payment voucher. Interestingly, the period earmarked for the exercise was only two (2) nights, during which it was highly impossible for the interview Committee to move round the entire six zones and FCT (Hqtrs).

On account of these circumstances, the Executive Director/CEO was requested to justify the above payment purportedly expended on 2014 promotion exercise or refund the full amount to government coffers.

(d) Ten (10) payment vouchers for amounts totalling ₦7,266,236.00 (Seven million, two hundred and sixty-six thousand, two hundred and thirty-six naira) were not seen during the periodic check. This practice violates the Constitution of Federal Republic of Nigeria 1999 and contravenes Financial Regulation 110 which gives my Office free access to the books of accounts and other documents relating to those accounts. In the absence of these payment vouchers, it will be difficult to accept the expenditure on them as proper and legitimate charges against public funds.

The Executive Director/CEO should produce the payment vouchers for my inspection or refund the full amount.

(e) It was observed that the NPHCDA had no Fixed Assets Register, which normally records the date of purchase, description, purchase price, make of the Asset, Registration and Chassis/engine number in the case of motor vehicles, annual depreciation charge, accumulated depreciation, net book value and location of all the assets owned or acquired by the Agency. Moreso, the assets were not numbered for easy identification. This practice may likely create room for pilferage, misplacement and misapplication of valuable assets without being detected.

The Executive Director/CEO was therefore requested to take urgent steps to create the Fixed Asset Register as well as inscribe identification marks on all Assets belonging to NPHCDA, for effective control.

(f) The External Auditors engaged by the Agency have over-stayed their tenure. They have already spent 8 (eight) years, meaning that they have exceeded the allowable number of years as stipulated by the Auditor-General for the Federation's Circular Ref. No. 1212/208/CONF/VOL.1/1 dated 28th October, 2008 which specifically states that "The tenure of the appointed Auditor should be one year in the first instance, renewable annually subject to satisfactory performance for 3 years and on no account should annual renewal extend the total tenure of the appointed firm or firms beyond 5 years. This is to ensure that the independence of the Auditors is not placed in jeopardy".

The Executive Director/CEO was requested to immediately disengage the service of the firm and appoint another Audit firm, in line with Auditor-General for the Federation's guidelines on the appointment of auditors for Federal Government Parastatals, Agencies and Commissions.

The Executive Director/CEO did not respond to any of the issues raised despite my reminder dated 20th June, 2017. He should be compelled to enforce my recommendations. It has become habitual for the National Primary Health Care Development Agency, Abuja to disregard accountability issues. This is dangerous and should not be allowed. Accordingly, the Executive Director/CEO should be sanctioned in line with the provisions of the Financial Regulations.

COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD OF NIGERIA

8.37 During the periodic check of the Community Health Practitioners Registration Board of Nigeria, the following observations were made:-

(a) Audit scrutiny of available records revealed that a firm of Chartered Accountants was re-engaged in 2013 as Auditors to the Board after the first engagement from 2006 to 2010 (5 years). This is contrary to the Auditor-General's guidelines on engagement of external auditors dated 28th October, 2008, which among other things provide that "on no account should annual renewal extend the total tenure of the appointed firm(s) beyond 5 years" to ensure the independence of the Auditor.

The Registrar of the Board should explain this violation of extant guidelines, failing which he should be sanctioned accordingly.

(b) Payment vouchers for amounts totalling ₦8,545,312.00 (Eight million, five hundred and forty-five thousand, three hundred and twelve naira) were not supported with relevant documents such as LPO, Job Order, Quotation, Certificate of Performance, Delivery Note, Receipts, Invoice, Engineer's Certificate, etc. This is contrary to Financial Regulation 603(i) which states that all vouchers shall be supported with relevant documents so as to enable them to be checked without reference to any other documents. It was difficult to ascertain the genuineness and reasonability of the payments in the absence of relevant documentary evidences.

The Registrar was requested to explain this violation of Financial Regulations and provide all the relevant documents for my scrutiny, before the expenditures totalling ₦8,545,312.00 (Eight million, five hundred and forty-five thousand, three hundred and twelve naira) can be accepted as proper and legitimate charges against public funds.

(c) The balance of ₦37,830,842.73 (Thirty-seven million, eight hundred and thirty thousand, eight hundred and forty-two naira, seventy-three kobo) as at June 2011, under the Staff Pension and Gratuity Scheme with an Insurance company has been the subject of a protracted dispute and even litigation between the Board and the Insurance company. As at the time of compiling this report in March 2017, the amount had not been recovered by the Board despite all efforts.

I requested the Registrar to provide me with the update on this matter, clearly indicating the current position. Such update has not been received.

(d) The Board did not maintain a Fixed Asset Register during the period January to December, 2015. The importance of this document cannot be over-emphasized. The Fixed Asset Register is used to record all assets owned by the organization and also useful in the preparation of Annual Financial Statements. It safeguards the Assets against pilferage and theft. Therefore, movable Assets of the Board are at risk of theft due to non maintenance of Fixed Assets Register.

The Registrar was requested to urgently compile a standard Fixed Asset Register and present same for my inspection.

(e) It was observed that payment vouchers for amounts totalling ₦6,857,842.05 (Six million, eight hundred and fifty-seven thousand, eight hundred and forty-two naira, five kobo) were raised and paid in August 2015, without subjecting them to pre-payment (Internal) auditing. This is contrary to Financial Regulation 1705 which stipulates 100% pre-payment auditing for all public expenditure.

The Registrar was requested to ensure that all payment vouchers are subjected to pre-payment audit before eventual payment, in line with the rule of 100% pre-payment audit.

(f) Cash Advances totalling ₦18,380,092.00 (Eighteen million, three hundred and eighty thousand, ninety-two naira) as at 31st December 2015, remained unretired as at the time of audit inspection in September 2016. This is an indication that the Board did not have a standardized policy on prompt retirement of cash advances, against the provisions of Financial Regulation 1405 which states that "Accounting Officers are responsible for ensuring the prompt repayment of all advances by instalment or otherwise".

Consequently, the Registrar should recover the sum of ₦18,380,092.00 (Eighteen million, three hundred and eighty thousand, ninety-two naira), from the salaries of the defaulters and forward relevant evidence for audit verification.

The Registrar of the Board did not respond to any of these issues raised through my Audit Inspection Report reference OAuGF/HAAD/PC/CHPRB/AB/17/01. He should be appropriately sanctioned and compelled to implement my recommendations.

MEDICAL AND DENTAL COUNCIL OF NIGERIA, ABUJA

8.38 At the Medical and Dental Council of Nigeria (MDCN), Abuja, the following observations were made:-

(a) Cash advances totalling ₦12,298,750.00 (Twelve million, two hundred and ninety-eight thousand, seven hundred and fifty naira) granted to some staff of the Agency between January 2014 and February 2015 for the purchase of various items and services were yet to be retired. Every cash advance granted is expected to be retired as soon as the activity for which the advance was granted is concluded.

The Executive Secretary was requested to ensure that all the affected officers retire the advances forthwith, failing which the overdue advances should be recovered en-bloc from their salaries and other entitlements. Evidence of retirement or recovery should be forwarded to my Office for verification.

He responded that substantial part of the advances have been retired, but he did not furnish any evidence of the retirements for my verification. He should forward proof of retirement of the advances for my further action.

(b) It was observed from sampled paid vouchers that several payments totalling ₦7,944,526.00 (Seven million, nine hundred and forty-four thousand, five hundred and twenty-six naira) were made without pre-payment audit. It was also noted that many payments which were rejected by the Internal Auditor because of observed irregularities were later paid without addressing the Internal Auditor's queries and concerns. Financial Regulation 1705 provides that the Head of Internal Audit Unit in all Ministries/Extra-Ministerial Offices and other arms of government shall ensure that 100% pre-payment audit of all checked and passed vouchers is carried out and the vouchers forwarded under security schedule direct to the appropriate Central Pay Office for payment".

The Executive Secretary was requested to furnish explanation for by-passing this critical internal control stipulation.

His response that the payments were made during the rush period of one of the Council's quarterly meetings does not exonerate the Council from this responsibility. The act of sending the payment vouchers to the Internal Auditor much later after payment defeats the whole essence of pre-payment check and is therefore not acceptable.

The Executive Secretary should be reprimanded accordingly and be warned against further violation of this regulation.

FEDERAL DENTAL CLINIC, BROAD STREET, LAGOS

8.39 At the Federal Dental Clinic, Broad Street, Lagos, the following observations were made:-

(a) All payments were made without being pre-audited by the Internal Auditor. This is contrary to the provision of Financial Regulation 1705 which stipulates that 100% pre-payment audit should be carried out on all vouchers before payments are effected.

The Medical Director should urgently establish an effective Internal Audit Unit, in line with Chapter 17 of the Financial Regulations.

(b) Essential accounting books and records such as Cash books, Payment Vouchers, Revenue Collection Registers were not in use and the revenue collected at the Clinic were recorded in a small note book.

Some of the revenue receipts issued were not recorded in the note book while some revenue collections recorded in the notebook had no receipts. Therefore, it was difficult to reconcile what was recorded in the small notebook with the actual amounts collected.

All receipts and payments made in 2015 were not entered into the Cashbook, contrary to Financial Regulation 209(i) which stipulates that "the sub-accounting officer will enter promptly in the Cashbook, all sums of money received by him or paid by him as a public officer".

The Medical Director was asked to maintain proper books of account and introduce immediately the use of Treasury Receipt Book 6A and Revenue Collector's Cashbook for accurate recording of all revenue received at the Clinic.

(c) Store items purchased during the period January to December 2015 were not taken on ledger charge. Stores Receipts Vouchers were not raised to receive the store items into the store and Store Issue Vouchers were not raised for their issuance, contrary to the provisions of extant regulations.

The Medical Director was asked to introduce all store records as prescribed in Chapters 22-24 of the Financial Regulations into the operations of the Clinic. As a matter of urgency, Stores Ledger, Stores Receipt Vouchers, Stores Issue Vouchers and Bin Cards should be introduced for take-off.

The Medical Director did not respond to all the issues raised, despite my reminder letter dated 20th June, 2017. Therefore, he should be appropriately sanctioned and compelled to enforce my recommendations.

NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH, KADUNA

8.40 At the Nigerian Institute for Trypanosomiasis Research, Kaduna, it was observed that:-

(a) Cash advances totalling ₦4,331,766.00 (Four million, three-hundred and thirty-one thousand, seven-hundred and sixty-six naira) were outstanding against some staff of the Institute as at the time of audit visit in December 2016. Some of the advances dated back to 2007, that is, nine years ago. Apparently, Management did not have control over retirement of advances hence, the non-retirement by officers**.**

The Director-General was requested to recover all the unretired advances forthwith.

(b) A comparative analysis of the Internally Generated Revenue (IGR) for 4 (four) years revealed that the Institute's IGR has been declining, as shown below:

IGR PROFILE FOR FOUR YEARS; 2012-2015

SOURCE	2015 ₦	2014 ₦	2013 ₦	2012 ₦
Grant			3,924,840.00	3,937,382.00
Rent Earned	75,204.00	347,955.00	278,527.00	745,968.00
Sales of Experimental Animals			395,000.00	85,000.00
Sales of Contract forms		1,303,580.00	341,920.00	967,900.00
TOTAL	**₦75,204.00**	**₦1,651,535.00**	**₦4,940,287.00**	**₦5,736,250.00**

The Director-General was advised to make concerted efforts at ensuring that the trend is reversed forthwith, either by aggressive marketing of its products and services

or by engaging in collaborative efforts with some other Research Institutes and educational institutions like Universities.

He did not respond to any of the issues and should therefore be sanctioned in accordance with Financial Regulation 3101.

NATIONAL ORTHOPAEDIC HOSPITAL, KANO

8.41 At the National Orthopaedic Hospital Kano, available records showed that Internally Generated Revenue between January and December 2015 amounted to ₦142,456,311.96 (One hundred and forty-two million, four hundred and fifty-six thousand, three hundred and eleven naira, ninety-six kobo) as follows:

INCOME	₦
IGR Account	56,802,094.93
Anaesthia Account	4,459,450.00
First Bank Schools Account	31,381,821.14
Radiology Account	15,938,090.00
Physiotherapy	3,454,870.00
Instrument Development Account	23,752,835.89
Laboratory Account	6,667,150.00
TOTAL	**₦142,456,311.96**

However, there was no evidence that the sum of ₦35,614,077.99 (Thirty-five million, six hundred and fourteen thousand, seventy-seven naira, ninety-nine kobo), representing 25% of the Internally Generated Revenue (IGR) was remitted to the Consolidated Revenue Fund Account of the Federal Government, in line with the Federal Ministry of Finance Circular Reference BO/REV/12235/259/VII/201 of 11th November, 2011.

The Medical Director was therefore requested to remit the sum of ₦35,614,077.99 (Thirty-five million, six hundred and fourteen thousand, seventy-seven naira, ninety-nine kobo), being the Federal Government's share of the Internally Generated Revenue to the Consolidated Revenue Fund Account of the Federal Government immediately and furnish the remittance details for my verification.

In his response dated 8th June 2017, the Medical Director explained that the sum of ₦142,456,311.96 (One hundred and forty-two million, four hundred and fifty-six thousand, three hundred and eleven naira, ninety-six kobo) reported was the gross amounts deposited by patients and not the actual income of the Hospital. He did not state the actual income of the hospital for 2015 and whether 25% thereof was paid into the Consolidated Revenue Fund or not. His further explanation that the Hospital "relies largely on its IGR to meet its vital financial obligations", is not tenable. The law allows the Hospital the free use of up to 75% of its IGR, the remaining 25% belongs to the Federal Government and should be remitted to the Consolidated Revenue Fund.

The Medical Director should provide evidence of remittance of the Hospital's 2015 IGR to Government coffers.

PHARMACISTS COUNCIL OF NIGERIA, IDU, ABUJA

8.42 During the periodic check of the Pharmacists Council of Nigeria, Idu, Abuja, the following observations were made:-

(a) Withholding and Value Added Taxes totalling ₦4,048,565.23 (Four million, forty-eight thousand, five hundred and sixty-five naira, twenty-three kobo) were not deducted from some payments for supplies, consultancy jobs and other contracts paid for between January and December 2015, contrary to relevant tax regulations and Financial Regulation 234. This has caused Government to lose revenue while the contractors were over-paid to the tune of the same amount.

The Registrar was asked to recover the sum of ₦4,048,565.23 (Four million, forty-eight thousand, five hundred and sixty-five naira, twenty-three kobo) from the companies while evidence of recovery and remittance to the relevant Tax Authority should be forwarded for audit verification.

His explanation that the Council received a "clean bill of health from FIRS" is not tenable because the FIRS clearance relates to 2014, while the issues here are for 2015. The assertion that most of the printing jobs were for educational purposes and as such not subject to tax is not correct. Official receipts, payment vouchers, envelopes and office files are not educational materials. The amount of ₦4,048,565.23 remains as un-deducted taxes which should be recovered directly from the contractors concerned and remitted to the appropriate tax authority.

(b) Audit examination of Council's records revealed that a firm of Chartered Accountants engaged as External Auditors have audited the accounts of the Council for 7years i.e. 2009 to 2015.

This is contrary to the Auditor-General's guidelines on external auditor's engagement which stipulates that on no account should the same firm be engaged as external auditors to government agencies and parastatals for more than 5years.

The Registrar was asked to terminate the services of this firm immediately and engage another firm for the audit with effect from 2016.

In his response dated 12th July 2017, he confirmed that the Council had commenced the process of replacing the current External Auditor. He should provide evidence of compliance.

(c) The sum of ₦4,332,720.00 (Four million, three hundred and thirty-two thousand, seven hundred and twenty naira) was paid to a company for building of wall fence at the Council's Head Office as follows:

PV. No. 63040 of 4/8/15 - 34% mobilization-	₦1,500,000.00
PV. No. 62892 of 24/8/15- Balance Payment-	₦2,832,720.00
	₦4,332,720.00

The sum of ₦1,500,000.00 (One million, five hundred thousand naira), representing 34% of contract sum was paid as mobilization fee, in violation of Public Procurement Act, 2007 Part VI Section 35(1) and Financial Regulation 2933(i) which stipulate that procuring entity may grant a mobilization fee which shall not exceed 15% of the contract price. Moreover, this payment was not supported by Bank Gurantee or Insurance Bond in line with existing regulations.

The balance was paid without Engineer's performance certificate, in violation of Public Procurement Act, 2007, Part VI Section 35(2) and Financial Regulation 2933(ii) which state that once mobilization fee is paid, no further payment shall be made without performance certificate. Audit physical verification revealed that actual work done could not justify the payment of ₦4,332,720.00 (Four million, three hundred and thirty-two thousand, seven hundred and twenty naira).

Audit observation also revealed that a sum of ₦2,154,600.00 (Two million, one hundred and fifty-four thousand, six hundred naira) had earlier been paid for the same work, to the same contractor in 2014.

The Registrar was requested to provide explanation for the above irregularities and violations of Financial Regulations and Public Procurement Act, failing which the full sum of ₦4,332,720.00 (Four million, three hundred and thirty-two thousand, seven hundred and twenty naira) should be recovered from the contractor and the officer who approved the payment.

He did not provide any explanation regarding this matter, as no reference was made to it in his response to my initial query.

(d) A payment of ₦4,974,205.50 (Four million, nine hundred and seventy-four thousand, two hundred and five naira, fifty kobo) via payment voucher no. 6066 of 4/12/15 was made to a company for renovation of Minna office (a fairly new building). Specifications and terms of agreement of the contract were not attached to the payment voucher, in violation of Financial Regulation 603(i) and (ii)a and were not made available during the periodic check. Audit physical verification revealed that actual work done could not justify payment of ₦4,974,205.50 (Four million, nine hundred and seventy-four thousand, two hundred and five naira, fifty kobo). Audit scrutiny revealed earlier payment of ₦4,998,000.00 (Four million, nine hundred and ninety-eight thousand naira), for the same work by another contractor.

The Registrar was requested to provide explanation for the above irregularities and violations of Financial Regulations and Public Procurement Act or recover the full sum of ₦4,974,205.50 (Four million, nine hundred and seventy-four thousand, two hundred and five naira, fifty kobo) from the company and the officer who approved the payment.

He did not comment on this issue in his response dated 12th July, 2017.

(e) Audit examination of the Council's records during the periodic check revealed the payment of ₦4,565,000.00 (Four million, five hundred and sixty-five thousand naira) for development of Accounting System for Finance and Accounts Department. This procurement would appear to be spurious as middle level members of staff of the

Department of Finance & Accounts (supposed user group) were not aware of the existence of such Accounting system software package when requested to demonstrate the Accounting system.

Other irregularities and violations of relevant rules observed in the payment vouchers were as follows:

(i) The contract was split into two to circumvent the threshold for service-wide application that limits the approving power of the Registrar to not more than ₦2.5m for consultancy services.

(ii) The procurement was made in violation of Federal Government Circular Ref. No. 59118/S.4/C.3/8 of 5th March, 2011 which stipulates that Messrs Galaxy Backbone Plc will be responsible for all WANs, VSAT, MANs and other ICT infrastructure services for all Government Ministries, Departments and Agencies.

(iii) Certificate of performance of the service was not produced for audit inspection.

(iv) The payment voucher was not pre-audited, contrary to Financial Regulation 1705 that prescribes 100% prepayment audit of all vouchers.

The Registrar was requested to explain these violations of Government Circular, Financial Regulations and Public Procurement Act, 2007 or recover the full sum of ₦4,565,000.00 (Four million, five hundred and sixty-five thousand naira) from the officer who approved the payment.

No representation was made on this issue in the Registrar's response dated 12th July 2012. Therefore, the full sum of ₦4,565,000.00 should be recovered from the officer who approved the payment.

UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN

8.43 At the University of Ilorin Teaching Hospital , Ilorin, Kwara State, the following observations were made:-

(a) It was observed from sampled payments that the Teaching Hospital indulged in excessive cash transactions as against the e-payment policy of the government. The e–payment policy requires that payment should be made by bank transfers of money without withdrawing the cash through other staff accounts. Management contravened the policy by crediting the personal accounts of some staff that do not even have any business with the monies withdrawn. In some cases, payment purportedly meant for companies were paid through staff accounts while corporate receipts were presented as evidence of expenditure. In this way, the identity of the true beneficiaries and purpose of the withdrawal were concealed. No acceptable reason was provided for granting such payments as advances or why the payments were not made directly to these companies. The practice is prone to fraud and violates extant government circular and regulations on payments. It is doubtful if these monies were legitimately spent.

In his response dated 25th April, 2017, the Chief Medical Director explained that cash transactions were for procurement of hospital consumables with the best of interest and good faith and that the advances were granted to Heads of Departments or the Head of Store to meet urgent and emergency needs.

This explanation is not acceptable as it did not address the focal issue of not paying directly into beneficiaries account. The Federal Treasury Circular No. A8/B8/10/2008 on the e-payment system states that "on no account should the Central Pay Officer collect cash from the bank for the purpose of disbursement to any government official or the public". Moreover, the Chief Medical Director did not explain the propriety of paying vendors and contractors through staff accounts, even when the companies provided their own accounts for payment. Also, evidence of eventual on-payment to the companies was not provided.

Consequently, I requested the Chief Medical Director to address the specific issue of paying contractors through the accounts of staff members as well as provide evidence of on-payment to the companies involved, otherwise, such expenditures will not be accepted as legitimate charges against public funds and should be recovered.

(b) A total of ₦63,995,618.00 (Sixty-three million, nine hundred and ninety-five thousand, six hundred and eighteen naira) was paid to officers to carry out procurement-related activities, in excess of the approved limit of ₦200,000.00. Considering the amounts involved, relevant due process should have been followed by issuing Local Purchase Order or Job Order to contactors. The Management did not take into cognizance the provision of Circular No. TRY/A2 &B2/2009 of 24th March, 2009 which states that "All Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦200,000.00 shall be made only through award of contract".

Responding, the Chief Medical Director craved my understanding that the nature of the hospital's operation may not permit strict compliance with the threshold, especially in emergency cases involving life.

Nevertheless, several cases of abuse of internal controls were observed. For instance, the use of staff to purchase 13 laptop computers for ₦1,690,000.00 (One million, six hundred and ninety thousand naira) and the printing of 206 LPO Booklets and 800 Receipt booklets for ₦350,000.00 (Three hundred and fifty thousand naira) cannot be regarded as emergency. Besides, some of the documents presented to support the response appear not to be genuine, an indication that these expenditures were not incurred in the interest of government.

The Chief Medical Director was requested to provide authentic documents to justify these expenditures or recover the amounts involved from the payees.

(c) Payment vouchers for amounts totaling ₦94,061,869.55 (Ninety-four million, sixty-one thousand, eight hundred and sixty-nine naira, fifty-five kobo) were not adequately supported with relevant documents such as evidence of expenditure, request memos, Store Receipt Vouchers etc to authenticate the payments made. The practice is contrary to Financial Regulation 603(i). It was therefore difficult to accept the payments as legitimate charges against public funds.

The Chief Medical Director was asked to provide explanations for the above stated violation and produce the relevant documents for further audit verification.

Responding, the Chief Medical Director asserted that the Accounting system in place at the hospital does not allow any payment to be made without all relevant documents attached. However, he still did not produce the documents for my inspection. He was asked to kindly produce the documents for my scrutiny, otherwise, the expenditures totalling ₦94,061,869.55 (Ninety-four million, sixty-one thousand, eight hundred and sixty-nine naira, fifty-five kobo) will not be accepted as legitimate charges against public funds.

(d) The Management of the University of Ilorin Teaching Hospital could not produce the monthly, quarterly and half yearly Internal Audit reports for 2015, despite persistent demand for the records. The report provided by the Internal Audit Unit was a scanty yearly report. Financial Regulation 1706 requires that "the Internal Auditor shall prepare and produce monthly, quarterly and half yearly reports to the Accounting Officer on the progress of the audit with copies to the Accountant-General and the Auditor-General". It is the responsibility of the Chief Executive Officer to ensure that a functional Internal Audit unit is in place as the Unit is critical to the internal control processes of any organization.

The Chief Medical Director was asked to forward future Internal Audit Reports to my Office, as required by the Regulations.

In his response dated 25th April, 2017, the Chief Medical Director promised to ensure compliance with the regulations. However, the Internal Audit Reports have not been received, even up until the time of finalizing this report. He should comply with the provision of the Financial Regulation.

(e) It was discovered that the management of UITH did not maintain Vote books in 2015, contrary to the provisions of Financial Regulation 402 and 403, as audit request for the records were not granted.

The practice defeats government intention of control and continuous monitoring of expenditure. This observed weakness in the internal control process of the hospital is susceptible to fraudulent practices as virement as well as extra-budgetary spending could be perpetrated without being noticed. Hence, I called for the Chief Medical Director's explanation.

Responding, the Chief Medical Director simply stated that "the Vote books were kept for the period under review", but he neither produced them for my inspection nor explained why they were not presented during the periodic check. He should produce the Vote Book for my inspection.

FEDERAL MEDICAL CENTRE, OWERRI

8.44 At the Federal Medical Centre, Owerri, the following observations were made:-

(a) Sixteen (16) composite payment vouchers with amounts totalling ₦17,993,392.00 (Seventeen million, nine hundred and ninety-three thousand, three hundred and ninety-two naira) were raised to pay some staff of the Medical Centre through third parties' accounts instead of paying directly to the accounts of the beneficiaries, thereby contravening the Federal Government Circular No. TRY/AB/BB/2008/OAGF/CAD/465 of 22nd October, 2008 which prohibits payment of public funds into accounts other than that of the payee.

The Ag. Medical Director was requested to explain why payments of this magnitude were not made directly into the respective beneficiaries' accounts, in line with the Federal Government Policy and extant circular on e-payment. Otherwise, these payments would not be regarded as legitimate charges against public funds and might result in the refund of the sum of ₦17,993,392.00 (Seventeen million, nine hundred and ninety-three thousand, three hundred and ninety-two naira) to Government coffers.

(b) Eight (8) payment vouchers with amounts totalling ₦9,519,325.00 (Nine million, five hundred and nineteen thousand, three hundred and twenty-five naira) were raised and paid to some officers of the Centre without relevant supporting documents attached to justify such payments, contrary to Financial Regulation 603(i) which states that all payment vouchers shall contain full particulars of each service such as dates, quantities, distance, rates, so as to enable them to be checked without reference to any other documents and they will invariably be supported with all required details. The non attachment of these documents makes it difficult to ascertain the genuineness and correctness of such transactions.

The Ag. Medical Director was requested to produce all the necessary supporting documents relating to the 8 (eight) payment vouchers for audit verification and to explain the reason for violating the Financial Regulation.

(c) Cash Advances totalling ₦8,281,062.58 (Eight million, two hundred and eighty-one thousand, sixty-two naira, fifty-eight kobo) granted to some officers between February 2012 and October 2015 were still outstanding as at the time of examination in October, 2016, contrary to Financial Regulation 1420 which stipulates that "It is the responsibility of the Accounting Officer to ensure that all advances to officers are fully retired or recovered".

The Ag. Medical Director should justify the non retirement of these advances in line with Financial Regulation 1420 and recover the outstanding sum of ₦8,281,062.58 (Eight million, two hundred and eighty-one thousand, sixty-two naira, fifty-eight kobo) from the salaries of the beneficiaries, forwarding recovery particulars for audit verification.

(d) The audit examination of 37 (thirty-seven) payment vouchers revealed under-deduction and non-deduction of VAT and WHT amounting to ₦7,157,915.71 (Seven million, one hundred and fifty-seven thousand, nine hundred and fifteen naira, seventy-one kobo), contrary to Financial Regulation 234(i) which stipulates that it is mandatory for Accounting Officers to ensure full compliance with the provision on VAT and WHT due on supply and services contract and actual remittance on same.

The Ag. Medical Director should recover the unpaid taxes amounting to ₦7,157,915.71 (Seven million, one hundred and fifty- seven thousand, nine hundred and fifteen naira, seventy-one kobo) from the companies involved, failing which the amount should be recovered from the statutory allocation of the Medical Centre, in line with Financial Regulation 234(ii) which stipulates that "Any loss of government revenue through direct payment of VAT and WHT to contractor or failure to provide for VAT and WHT due and remitting same to Federal Inland Revenue Service (FIRS) by any Ministry/Extra-Ministerial Department shall be recovered from the statutory allocation of the defaulting Ministry or extra-Ministerial office or agency and other arms of government".

(e) The Federal Government Circular No. TRY/AB & BB/2001/OAGF/PRS/III/185 directed all Ministries, Parastatals and Agencies to maintain only 3 (three) accounts which include Personnel, Overhead with Commercial Banks and Capital with the Central Bank.

However, examination of Bank records revealed that in 2014 and 2015, the Centre maintained 12 (twelve) Bank accounts with commercial banks and one Capital Account with the Central Bank, in violation of the extant regulation on the number of Bank accounts to be operated by MDAs.

The Ag. Medical Director should produce the authority for the operation of the additional 10 (ten) commercial bank accounts.

(f) Examination of the Centre's financial records revealed that the sum of ₦330,812,472.01 (Three hundred and thirty million, eight hundred and twelve thousand, four hundred and seventy-two naira, one kobo) was vired from one head or subhead to another without the approval of the National Assembly as follows:

(i) The sum of ₦36,401,952.05 (Thirty-six million, four hundred and one thousand, nine hundred and fifty-two naira, five kobo) was diverted from Patients Feeding account to payment for Capital project.

(ii) The sum of ₦206,816,581.51 (Two hundred and six million, eight hundred and sixteen thousand, five hundred and eighty-one naira, fifty-one kobo) was diverted from National Health Insurance Scheme for the payment of Capital project, DTA and sitting allowances of Board members.

(iii) The sum of ₦87,593,938.00 (Eighty-seven million, five hundred and ninety-three thousand, nine hundred and thirty-eight naira) was diverted from Drug Revolving Fund to various usages other than purchasing drug.

This action contravened Financial Regulation 417 which stipulates that "Expenditures shall strictly be classified in accordance with the Estimate and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed".

The Ag. Medical Director was requested to produce evidence that the National Assembly approved these virements totalling ₦330,812,472.01 (Three hundred and thirty million, eight hundred and twelve thousand, four hundred and seventy-two naira, one kobo).

(g) Amounts totalling ₦22,056,424.00 (Twenty-two million, fifty-six thousand, four hundred and twenty-four naira) was deducted from staff salaries of the Centre as Pay As You Earn (PAYE) tax between April and May 2014, but the amounts were not remitted to the relevant tax authority, in line with Financial Regulation 235 which states that "deduction of VAT, WHT and PAYE shall be remitted to the Federal Inland Revenue Service at the same time the payee who is the subject of the deduction is paid".

The Ag. Medical Director should explain the non-remittance of PAYE taxes deducted from staff of the Federal Medical Centre, Owerri, amounting to ₦22,056,424.00 (Twenty-two million, fifty-six thousand, four hundred and twenty-four naira) and remit the entire sum to the Federal Inland Revenue Service without further delay, otherwise the matter should be referred to the EFCC or ICPC in line with Financial Regulation 3112(ii) which states that "Where an officer fails to give satisfactory reply to an audit query within 7 days for his failure to account for government revenue, such officer shall be surcharged the full amount involved and the matter referred to either the EFCC or ICPC" for appropriate action.

(h) After the Federal Government directive on Treasury Single Account (TSA), it was observed that the Centre spent the balance of ₦16,070,510.23 (Sixteen million, seventy thousand, five hundred and ten naira, twenty-three kobo) being revenue generated, instead of remitting same to the Treasury Single Account after migration on 15th September 2015.

The Ag. Medical Director was asked to justify the violation of the Federal Government directive and the authority for the diversion and utilization of the sum of ₦16,070,510.23 (Sixteen million, seventy thousand, five hundred and ten naira, twenty-three kobo), otherwise, the amount will be recommended to be deducted from the monthly allocation of the Centre and the matter referred to EFCC or ICPC for further investigation, in line with Financial Regulation 3112(ii).

(i) A copy of a virement approval letter said to be from the National Assembly without a reference number but dated 22nd December, 2014 was presented for audit during the periodic check conducted at the Centre in respect of contracts awarded for supply of office furniture and equipment.

The National Assembly letter was signed on behalf of the Chairmen Senate and House Committees on Appropriation on 10th February, 2015. This implies that the letter was written or prepared 6 weeks before it was signed on behalf of the Chairmen of the Committees on Appropriation of both Houses.

This approval was used to award various contracts for the supply of office furniture and equipment at exorbitant prices above the market value. For example, a standard hospital bed that cost ₦125,000.00 each was awarded at a unit cost of ₦280,000.00. Hospital mattress (Standard) that cost ₦12,500.00 was awarded at the

cost of ₦34,500.00. Reception counter that cost ₦400,000.00 was awarded at ₦940,000.00 and conference chair that cost ₦7,500.00 was awarded at the cost of ₦40,050.00.

It was gathered from Audit inquiries that the questionable virement from the National Assembly and the award of inflated contracts was the root cause of the internal crises ravaging the Centre that led to the suspension of some key officials of the Centre.

The Ag. Medical Director was asked to:

(i) Produce the original copy of the virement approval letter from the National Assembly for audit verification, otherwise it will be assumed that the letter was forged.

(ii) Explain why the prices of items in the contracts awarded were grossly inflated, in violation of the Public Procurement Act 2007 and Financial Regulation 3125 (a) which stipulate that "entering or attempting to enter into collusive agreement, whether enforceable or not, with a supplier, contractor, consultant or buyer where the prices quoted in their respective tender, proposals, or quotations are or would be higher than what would have been the case had there not been collusion between the persons concerned shall be referred to the EFCC or ICPC for prosecution at the Federal High Court.

(iii) Produce all the original contract files including all the agreements and payment vouchers for Audit verification.

(iv) Forward all the Bank Statements and Bank Mandates in respect of the contracts awarded and paid for, for audit verification, in line with Financial Regulation 110 which grants me and my representatives free access to all accounts and records in the performance of my constitutional duties.

(v) Also produce for audit verification, the Tenders Board minutes of meetings that approved these contracts and copies of each contractor's certificate of registration with the Corporate Affairs Commission, advert in at least 3 (three) National Dailies and proof of eligibility of each contractor before the award.

(j) The sum of ₦50,000,000.00 (Fifty million naira) was moved from the National Health Insurance Scheme account in one commercial bank to a Project account with another commercial Bank between 25th February, 2014 and 31st January, 2015.

The purpose of the transfer was not stated and the Management vehemently refused to release the Project account bank statement, Capital payment vouchers, Mandate file and other related documents to enable the Audit Team conclude the assignment.

After repeated demands, the Audit team was informed that the suspended former Head of Accounts was the only person that could produce these documents or give answers to what happened to the Project account and the funds that were moved into that account during this period.

The Ag. Medical Director being the accounting officer, should produce the bank statements, Mandate file, payment vouchers, contract files, LPOs and any other documents relating to the sum of ₦50,000,000.00 (Fifty million naira) moved from the National Health Insurance Scheme Account to the Project account for Audit scrutiny, explain why the money meant for the National Health Insurance Scheme account was moved to the project account as well as produce authentic evidence of approval from the National Assembly authorizing such movement, contrary to the 2014 and 2015 Appropriation Acts. Otherwise, this matter should be referred to the EFCC or ICPC for proper investigation and prosecution in line with the Financial Regulations.

(k) Verification of the Centre's vehicles and other related records revealed that a Toyota Prado SUV with registration number FG 291-S12 allocated to the former Chief Medical Director was still in her custody despite being on suspension, contrary to the directive of Mr. President that sacked/suspended public officials should hand over all Government properties in their possession.

Consequently, the Ag. Medical Director was asked to ensure that the vehicle was retrieved from the suspended Medical Director without further delay and to inform me for necessary verification.

(l) It was observed that the Centre paid the sum of ₦12,962,800.00 (Twelve million, nine hundred and sixty-two thousand, eight hundred naira) through Mandate No NHIS/2015/45 of 7/5/2015 and NHIS/2045/073 of 27/8/2015 into an officer's private account with a commercial bank, as DTA and sitting allowance for the Committee on fact finding mission on the crises that engulfed the Centre.

Critical examination of the payment vouchers and relevant mandates revealed the following anomalies:

(i) The names and grade levels of the Committee members were not stated.

(ii) Basis used to arrive at the sum of ₦12,962,800.00 was not stated.

(iii) Funds were vired from NHIS without approval.

(iv) E-payment policy of the Federal Government was violated.

(v) Evidence of acknowledgement of receipt from each member of the Committee was not produced.

(vi) The Circulars from Federal Ministry of Health Number SMH/587/S.22/11/Vol.1/57 which specifically stated that the Federal Ministry of Health will come up with the means of funding the Committee and ensure that fact finding is properly conducted was violated.

(vii) The Circular from the Office of the Secretary to the Government of the Federation prohibiting interference with the finances of Agencies by the supervising ministry was violated.

(viii) The officer was yet to account for the sum of ₦12,962,800.00 (Twelve million, nine hundred and sixty-two thousand, eight hundred naira) paid into his account for the fact finding Committee.

The Ag. Medical Director was asked to address all the issues raised or recover the sum of ₦12,962,800.00 (Twelve million, nine hundred and sixty-two thousand, eight hundred naira) from the officer and forward recovery particulars for audit verification.

The Acting Medical Director did not respond to any of these issues. Therefore, he should be appropriately sanctioned in line with Financial Regulation 3101 and compelled to implement my recommendations.

NATIONAL HEALTH INSURANCE SCHEME (NHIS), ABUJA:

8.45 During the periodic check of the National Health Insurance Scheme, (NHIS), Utako, Abuja the following observations were made:-

(a) In paragraph 6.24(a) of my Annual Report for the year ended 31st December 2015 (PART 1), I reported that NHIS had consistently failed to submit its Audited Accounts to me, for the 4 (four) years from 2011 to 2014, as required by Section 85(3)(b) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Financial Regulation 3210(v). The Executive Secretary was asked to submit 7 (seven) copies each of the Audited Accounts and Management Letter for every year of default. However, up until the time of compiling this report, the Accounts were still outstanding, as no remedial action had been taken by the NHIS Management in this regard. Instead, 2015, 2016 and 2017 Accounts have been added to the backlog. This development restricted me from commenting on the Audited Accounts of the Scheme for the years in question.

The Executive Secretary was again requested to submit 7 (seven) copies each of the Audited Accounts and Management Letter for every year of default immediately, for my comments.

(b) The Scheme did not maintain a Fixed Assets Register to capture all the Assets owned or acquired. As a result, no comprehensive record of the Assets was available. This has been a recurring audit issue since 2012, but Management had not put in place any Fixed Asset Register up until the time of audit inspection in December 2016.

The Executive Secretary was again asked to ensure that a comprehensive Fixed Assets Register is compiled forthwith, to capture all the Assets owned by the organization.

(c) The schedule of cash advances for the Scheme as at 31st December 2015 revealed that unretired cash advances amounted to ₦99,619,560.00 (Ninety-nine million, six hundred and nineteen thousand, five hundred and sixty naira). These cash advances were granted for various official duties**,** but the age of the advances were not disclosed in the schedule. Multiple advances were granted to staff without retiring the

previous ones, in flagrant violation of the Financial Regulations which provide that no new advance should be granted to any officer without retiring the previous one.

The Executive Secretary was asked to forward evidence of the recovery of all the outstanding advances for my verification and desist from granting multiple advances to staff, in compliance with the Financial Regulations.

(d) In the process of examining payment voucher no. NHIS/ADM/0002/2015 dated 12th January, 2015, for the purchase and rehabilitation/renovation of property/uncompleted Building for NHIS Corporate Head Office, it was revealed that the purchase of the Building for ₦990,000,000.00 (Nine hundred and ninety million naira) was awarded by the Ministerial Tenders Board. The contract amount is above the official limit of the Ministerial Tenders Board and should have been awarded by the Federal Executive Council. During a visit to the property, it was observed that the purchased property was only at foundation level, hence the cost of the property appeared inflated.

Meanwhile, the sum of ₦49,500,000.00 (Forty-nine million, five hundred thousand naira) was paid as Agency commission on the purchase of the property. However, 10% WHT and VAT amounting to ₦4,950,000.00 (Four million, nine hundred and fifty thousand naira) were not deducted on the commission. This action resulted in overpayment to the consultant, loss of government revenue and violation of relevant Tax laws, including Financial Regulation 234(iii).

The Executive Secretary should justify these irregularities and violations and recover immediately, the undeducted taxes totalling ₦4,950,000.00 from the agents.

(e) The total interest that accrued from Fixed Deposit investments made with various Banks by the Scheme amounted to ₦3,262,003,850.00 (Three billion, two hundred and sixty-two million, three thousand, eight hundred and fifty naira) while Interest on Treasury Bills was ₦783,557,599.00 (Seven hundred and eighty-three million, five hundred and fifty-seven thousand, five hundred and ninety-nine naira), during the year 2015. Approval from the Accountant-General for the investments and evidence of remittance to CRF of the interests earned were not provided, as required by Financial Regulations 222 and 3207 which provide that all interests earned from moneys placed on deposit account on the approval of the Accountant-General shall be paid into CRF of the Federal Government and shall be classified to budget Code 6700 and subhead 4100. Discrepancies were observed in the applicable rates of interest on the fixed deposit investments. Higher deposit amounts were fixed at lower interest rate of 2%, while lower amounts were fixed at higher interest rate of 9%. This seemed irregular.

The Executive Secretary was requested to provide evidence of the remittance of all the accrued interests totalling ₦4,045,561,449.20 (Four billion, forty-five million, five hundred and sixty-one thousand, four hundred and forty-nine naira, twenty kobo) to the Consolidated Revenue Fund, as well as adduce reasons for the disparities in the rates of returns on the fixed term deposits.

(f) It was discovered that the sum of ₦108,825,756.00 (One hundred and eight million, eight hundred and twenty-five thousand, seven hundred and fifty-six naira) was spent as donations during the year 2015. The basis for some of these donations was

not clear and could not be explained. It is therefore difficult to establish that some of these donations were made in the overall interest of the Scheme.

The Executive Secretary should justify the expenditure of such an amount on donations as well as disclose the purpose of the donations.

(g) Audit review and analysis of the General ledger revealed that NHIS generated the sum of ₦38,350,000.00 (Thirty-eight million, three hundred and fifty thousand naira) as accreditation fees by HMOs and Tender fees from prospective contractors in the year 2015. This represents Internally Generated Revenue without any additional cost incurred in generating the revenue. The Fiscal Responsibility Act requires that the sum generated be remitted to the Consolidated Revenue Fund, but evidence of compliance was not provided, which made it difficult to conclude that the Fiscal Responsibility Act was complied with.

The Executive Secretary should provide evidence of remittance of the sum of ₦38,350,000.00 to the CRF, as required by law.

(h) Between December 2014 and January 2015, the NHIS sought and obtained the approval of the Honourable Minister of Health to increase its investment fund portfolio from ₦115 billion to ₦123 billion. However, in complete disregard of the approval, the Scheme invested the sum of ₦240,894,196,033.00 (Two hundred and forty billion, eight hundred and ninety-four million, one hundred and ninety-six thousand, thirty-three naira), as against the ₦123 billion approved. The sum of ₦167.3 billion was invested on fixed deposit at interest rate of 2% per annum, another ₦49 billion was invested on fixed deposit at the rate of 7% per annum, while the balance of ₦24.7 billion was invested in Treasury Bills at the rate of 12.5% per annum.

The Executive Secretary was asked to:

(i) Produce the authority for investing the additional sum of ₦117,894,196,033.00 (One hundred and seventeen billion, eight hundred and ninety-four million, one hundred and ninety-six thousand, thirty-three naira) above the approved investment amount.

(ii) Explain the disparity in the fixed deposit rates of 2% and 7% and why a larger amount was invested in the lower yielding portfolio.

(iii) Explain its preference for the lower yielding fixed deposit investments as against the Treasury Bills with a return on investment of 12.5%.

(i) Review of the Statements of the NHIS IT ACCOUNT domiciled at a commercial bank revealed the following irregularities:

(1) Interest earned from Treasury Bill Account of ₦261,780,821.92 (Two hundred and sixty-one billion, seven hundred and eighty thousand, eight hundred and twenty-one naira, ninety-two kobo) on 1st of June 2015 was debited instead of credited in the Bank Statement.

(2) Excess charges recovered of ₦3,006,192.53 (Three million, six thousand, one hundred and ninety-two naira, fifty-three kobo) were debited rather than credited to the account.

(3) Balance of ₦11,297,227,516.51 (Eleven billion, two hundred and ninety-seven million, two hundred and twenty-seven thousand, five hundred and sixteen naira, fifty-one kobo) was not transferred to the TSA in compliance with Government directive as at September 2015 deadline.

These irregularities made it difficult to establish the true position of the Fund of the Scheme and calls for reconciliation.

The Executive Secretary should carry out a reconciliation to address the issues raised and inform me of his findings.

(j) It was discovered while reviewing the exchange of correspondence between the NHIS and one Savings and Loans bank in November, 2016 that NHIS placed the sum of ₦4 billion on deposit with the Savings and Loans bank. Details of the applicable rate of interest and term could not be ascertained from the correspondences. However, it was established that ₦2 billion out of the ₦4 billion invested had been repaid by the Bank, leaving an outstanding balance of ₦2 billion. The Savings and Loans Bank was negotiating a property swap for the outstanding ₦2 billion, an indication of its inability to repay the money. Obviously, the investment with the Bank is at risk.

The Executive Secretary should intensify effort to recover this balance of ₦2 billion and inform me accordingly for necessary verification.

(k) Review of activities of some selected Hospitals under the coverage of an HMO in Maiduguri revealed that one clinic was being paid an annual capitation of ₦2,039,000.00 even when the clinic had been shut down due to the demise of its owner. Further enquiry revealed that the HMO wrote to the Headquarter requesting discontinuance of payment to the clinic, but no action was taken in this regard, as regular quarterly payments to the clinic continued.

The Executive Secretary should thoroughly investigate this and other similar matters, with a view to recovering all the payments made after the closure of the hospital, imposing severe disciplinary action on any staff involved in processing the irregular payments. The report of the investigation and disciplinary action imposed should be forwarded to me.

(l) Examination of 2 (two) payment vouchers dated 20th January, 2015 in respect of Estacode allowance and Air ticket to attend Health workshop in Turkey from January 17th to 20th 2015, revealed an apparent double payment.

Paragraph 2 of the letter of invitation from the organizers of the workshop dated 5th January 2015 stated that “Cost of flight Ticket (Lagos-Istanbul and Istanbul – Lagos and the remaining expenses (Accommodation, Lunch & Dinner, Domestic Transportation, City Transfers) of the Health Delegation would be MET BY OUR COUNCIL”. Since the organizer provided for all logistics, the payment for Estacode, Air-tickets, etc constitutes a duplication.

Consequently, the Executive Secretary was requested to recover the sum of ₦3,915,162.00 from the beneficiary and forward evidence of recovery for verification.

(m) The Scheme paid the sum of ₦111,054,206.58 as 13th month salary to staff in 2015, without deducting PAYE tax. This action contravened the Personal Income Tax Act, 2011 (as amended). A similar report was made in 2014 when the sum of ₦100,958,369.61 paid as 13th month salary was equally not subjected to tax.

The Executive Secretary should recover the applicable taxes for the two years and remit to the relevant tax authority, with evidence of recovery and remittance forwarded for verification.

The Executive Secretary, National Health Insurance Scheme did not respond to any of the issues reported. Therefore, he should be appropriately sanctioned in line with Financial Regulation 3101 and compelled to implement my recommendations.

PART C: *EDUCATION AND RESEARCH INSTITUTES*

UNIVERSITY OF JOS

8.46 During the audit examination of accounts and records of the University of Jos, Plateau State, the following observations were made:-

(a) There was an under deduction of Pay As You Earn (PAYE) Tax from staff salaries to the tune of ₦327,285,837.82 (Three hundred and twenty-seven million, two hundred and eighty-five thousand, eight hundred and thirty-seven naira, eighty-two kobo) between January 2014 and December 2015, contrary to Personal Income Tax Act 2011 (as amended). This resulted in a legal case between the University and Plateau State government.

The Vice Chancellor, in his response to my audit query Ref. No. UJ/FIN/FED/41 dated 15th June 2016, stated that a Committee comprising of representatives of various Trade Unions was constituted to negotiate with the Management of Plateau State Internal Revenue Service. As at the time of compiling this report, the issue had not been resolved.

(b) A sum of ₦6,550,000.00 (Six million, five hundred and fifty thousand naira) was paid to a staff to provide security logistics for the University whereas the University had already engaged some personnel to provide security services both on permanent and contract basis. There was no evidence of payment to anybody or group of people and no indication of time of payment.

In view of these facts, the payment of ₦6,550,000.00 (Six million, five hundred and fifty thousand naira) to the staff for security purposes could not be accepted as a legitimate charge against public funds.

The Vice Chancellor in his response claimed that over the years, Jos town and its environs had been highly susceptible to crisis, hence the need for external security men and payment of honorarium to safeguard lives and properties. In my opinion, the payment of ₦6,550,000.00 to the officer has not been justified.

The Vice Chancellor was requested to recover the ₦6,550,000.00 from the officer and to update me on the under-deducted tax issue.

FEDERAL UNIVERSITY, KASHERE, GOMBE STATE

8.47 During the audit of Federal University, Kashere, Gombe State, it was observed that ₦10,000,000 (Ten million naira) was granted from Personnel cost account to Federal University, Kashere Staff Co-operative through a payment voucher dated 1st July 2015, for the purpose of purchasing "essential commodities for distribution to interested members of staff." The loan was meant to be liquidated by 31st December, 2015, but as at the time of audit check in March 2016, the loan had not been repaid.

There was no formal agreement between the University and the Co-operative Society detailing the terms and conditions of the loan.

This is a case of misapplication of fund in breach of Financial Regulation 417 which states inter alia that "votes must be applied only to the purpose for which the money was provided". This is also capable of distorting the University's budget.

The Vice Chancellor was requested through my Audit Inspection Report Ref. No. OAuGF/ERIAD/FUK/V.II/004 dated 2nd March 2016., to recover this loan from the Co-operative Society and furnish evidence of recovery for audit verification.

In his response dated 19th April, 2016, he promised to make full recovery of the loan, but up till the time of finalizing this report, this had not been achieved. He should provide evidence of recovery of the loan or be appropriately sanctioned.

FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI

8.48 During the audit examination of the accounts and other records of the Federal University of Agriculture, Makurdi, it was observed that the University's Board of Trustees for Pension Administration appointed an insurance company on 6th October, 2010 to manage the pension fund of the University. It later discovered that the company lacked the capacity to carry out such responsibility and terminated the underwriter's agreement with effect from 5th July 2012. The company made a unilateral deduction of ₦10,601,625.15 (Ten million, six hundred and one thousand, six hundred and twenty-five naira, fifteen kobo) being 10% service charge which according to the University, was not provided for in the agreement. This was therefore viewed as illegal diversion of Pension Fund by the insurance company. Another Insurance Broker has since been appointed to take over the Scheme.

This matter was highlighted in my report to the Vice Chancellor dated 23rd March, 2016. In his response with Ref. No. UAM/BUR/FIN/173/Vol.I and dated 30th March 2016, the Vice Chancellor claimed that the issue had been reported to the University Pension Board and recovery was in process. However, as at the time of compiling this report, there was no evidence of recovery of the said sum. The University Management should be more pragmatic in its approach and ensure that the sum of ₦10,601,625.15) (Ten million, six hundred and one thousand, six hundred and twenty-five naira, fifteen kobo) is fully recovered.

The Vice Chancellor should provide status report on the recovery of the said amount.

NATIONAL LIBRARY OF NIGERIA

8.49 During the audit of the accounts and records of National Library of Nigeria, the following observations were made:-

(a) The National Library of Nigeria has not submitted its audited accounts for years 2012, 2013, 2014, 2015, 2016 and 2017 to my Office for comments, as provided by Section 85 (3)(b) of the Constitution of the Federal Republic of Nigeria and Financial Regulation 3210(v) which stipulate that "The Chief Executive Officer, shall submit both the Audited Accounts and Management Report to the Auditor-General and the Accountant General not later than 31st May of the following year of Account."

The breach of this Constitutional provision and Financial Regulation by the National Library of Nigeria restricted me from commenting on the Audited Accounts of the National Library of Nigeria for the years in question.

Consequently, the Director-General/CEO should be compelled to submit 7 (seven) copies each of the Audited Accounts and Management Letter for the years 2012, 2013, 2014 and 2015 to my Office without further delay. The Director-General/CEO and management of the National Library of Nigeria, should further be sanctioned.

(b) A review of the Internally Generated Revenue (IGR) records and procedures of the Library for 2015, revealed that the total sum of ₦18,075,850.00 (Eighteen million, seventy-five thousand, eight hundred and fifty naira) was generated during the year. However, Management failed to remit the mandatory 25% of this amount to the Consolidated Revenue Fund, in line with Federal Government regulations.

This action denied the Federal Government of revenue amounting to ₦4,518,962.50 (Four million, five hundred and eighteen thousand, nine hundred and sixty-two naira, fifty kobo) which would have accrued to the Consolidated Revenue Fund (CRF) in 2015.

The Director-General/CEO should remit the sum of ₦4,518,962.50 (Four million, five hundred and eighteen thousand, nine hundred and sixty-two naira, fifty kobo) to the CRF without further delay and forward evidence of remittance for verification.

(c) Similarly, proceeds from sales of Government quarters in state branches totalling ₦7,517,251.36 (Seven million, five hundred and seventeen thousand, two hundred and fifty-one naira and thirty-six kobo) were not remitted to the CRF. There was no evidence of proper valuation of the houses, list of the beneficiaries of the sales was not produced, actual amount paid and total outstanding against beneficiaries/buyers was not disclosed. Apparent lack of transparency and accountability were identified in the transaction.

The Director/CEO should remit the sum of ₦7,517,251.36 (Seven million, five hundred and seventeen thousand, two hundred and fifty-one naira, thirty-six kobo) to the Consolidated Revenue Fund and forward evidence of remittance for audit verification as well as furnish all the undisclosed information mentioned above for my verification.

(d) A Toyota Hilux Double Cabin Pick-up Van with Registration Number NIN04, Engine Number 2TR7705064 and Chassis Number AHTFX22G108025411, purchased in April 2014 at the cost of ₦6,111,111.00 (Six million, one hundred and eleven thousand, one hundred and eleven naira) was said to have been taken away by the former Director/CEO without authorization.

The Director/CEO should immediately recover the government vehicle from the former Director/CEO and furnish relevant details for verification.

(e) The sum of ₦4,189,616.20 (Four million, one hundred and eighty-nine thousand, six hundred and sixteen naira, twenty kobo) was paid to 2 (two) members of staff to embark on foreign trips during the year 2015. There was no evidence that the trips were actually undertaken and the purpose of the trip was not disclosed.

The Director/CEO should furnish evidence that this trip was actually undertaken by the officers or recover the sum of ₦4,189,616.20 (Four million, one hundred and eighty-nine thousand, six hundred and sixteen naira, twenty kobo) from them and forward evidence of recovery for verification.

(f) As at December 2015, unretired cash advances against officers of the National Library of Nigeria amounted to ₦111,749,863.00 (One hundred and eleven million, seven hundred and forty-nine thousand, eight hundred and sixty-three naira). Out of this amount, multiple advances accounted for ₦26,784,715.00 (Twenty-six million, seven hundred and eighty-four thousand, seven hundred and fifteen naira). The sum of ₦9,488,285.00 (Nine million, four hundred and eighty-eight thousand, two hundred and eighty-five naira) outstanding against a retired staff was not recovered before her final exit from service.

The Director/CEO should justify the apparent lack of control in managing the cash advances portfolio and recover forthwith, all the overdue advances totalling ₦111,749,863.00 (One hundred and eleven million, seven hundred and forty-nine thousand, eight hundred and sixty-three naira).

(g) Fourteen (14) payment vouchers with amounts totalling ₦6,047,827.98 (Six million, forty-seven thousand, eight hundred and twenty-seven naira, ninety-eight kobo) paid under the Overhead costs account maintained at CBN were not presented for audit examination.

As it will be difficult to accept the sum of ₦6,047,827.98 (Six million, forty-seven thousand, eight hundred and twenty-seven naira, ninety-eight kobo) as a legitimate charge against public funds, the Director/CEO should kindly produce the payment vouchers for my scrutiny.

The Director/CEO did not respond to any of these issues. Therefore, he should be appropriately sanctioned in accordance with Financial Regulation 3101 and compelled to implement my recommendations.

FEDERAL UNIVERSITY, OTUOKE, BAYELSA STATE

8.50 At the Federal University, Otuoke, Bayelsa State, the following observations were made:-

(a) Examination of accounting books and records produced during the periodic check revealed that the sum of ₦13,817,799.20 (Thirteen million, eight hundred and

seventeen thousand, seven hundred and ninety-nine naira, twenty kobo) being Value Added Tax (VAT) and Withholding Tax (WHT) due to the Federal Inland Revenue Service and State Revenue Service were neither collected nor remitted to the respective Revenue offices.

In another development, VAT and WHT in the sum of ₦929,234.78 (Nine hundred and twenty-nine thousand, two hundred and thirty-four naira, seventy-eight kobo) was not deducted from the 6 (six) payments made to a contractor who supplied diesel and petrol to the University between April and August 2013.

The non-deduction of taxes contravened Financial Regulations 234 & 235 and resulted in revenue loss to the federal government as stated above.

The Vice Chancellor was requested to investigate and ensure full recovery of the uncollected taxes amounting to ₦14,747,033.98 (Fourteen million, seven hundred and forty-seven thousand, thirty-three naira, ninety-eight kobo), remit same to the Consolidated Revenue Fund and forward evidence of remittance for verification.

(b) It was revealed from the records submitted that the University generated the sum of ₦533, 520,511.52 (Five hundred and thirty-three million, five hundred and twenty thousand, five hundred and eleven naira, fifty-two kobo) between 2013 and 2016. The sum of ₦133,380,127.88 (One hundred and thirty-three million, three hundred and eighty thousand, one hundred and twenty-seven naira, eighty-eight kobo) representing Federal Government's 25% share of the disclosed Internally Generated Revenue (IGR) was not remitted to the Consolidated Revenue Fund Account as stipulated by Fiscal Responsibility Act and other extant laws.

The Vice Chancellor should remit the sum of ₦133,380,127.88 (One hundred and thirty-three million, three hundred and eighty thousand, one hundred and twenty-seven naira, eighty-eight kobo) to the Consolidated Revenue Fund of the Federal Government and provide evidence of compliance.

(c) One Foundation donated ₦4,800,000.00 (Four million, eight hundred thousand naira) to the University in 2012 for the award of scholarship to students. The money was paid on August 27th, 2012 into scholarship account domiciled with a commercial Bank. It was observed that by the end of September, 2012, the fund had been used for various activities such as payment for hotel services, painting of building, building of signage etc instead of utilizing the fund to assist needy students.

Further scrutiny of the scholarship account revealed that it was also used as a conduit to pull-out ₦4,734,292.26 (Four million, seven hundred and thirty-four thousand, two hundred and ninety-two naira, twenty-six kobo) and ₦5,000,000.00 (Five million naira) on November 15, 2012 and December 27, 2012 respectively from Overhead account domiciled with another commercial bank and later converted to imprest account as observed in the statement of account.

The misapplication of the scholarship fund had therefore denied some indigent students the opportunity to study with ease.

The Vice Chancellor should justify using the scholarship fund for activities other than sponsoring indigent students. The officers involved in the misapplication of the scholarship funds should be sanctioned appropriately.

(d) It was observed that out of ₦I.5billion (One billion, five hundred million naira) TETFUND Intervention Fund approved in 2011, only the sum of ₦1,327,897,400.69, (One billion, three hundred and twenty-seven million, eight hundred and ninety-seven thousand, four hundred naira, sixty-nine kobo) was received. It could not be ascertained if the balance of ₦33,963,153.31 (Thirty-three million, nine hundred and sixty-three thousand, one hundred and fifty-three naira, thirty-one kobo) was received by the University.

It could not be ascertained if the work was actually carried out due to non-availability of vital documents like contract agreement, bill of quantities and evidence of satisfactory job completion certificate. The uncooperative attitude of the contact officer during the audit exercise and his inability to provide vital documents required which were not attached to payment vouchers, stalled effective appraisal of work done and payments. It was gathered that all the vital documents on each of the projects were in the custody of the former Vice Chancellor.

Arising from these irregularities the status of work done and respective amounts paid could not be adequately ascertained.

The Vice Chancellor was requested to recover all the documents in the custody of the former Vice Chancellor relating to contracts awarded, failing which the matter should be reported to the Economic and Financial Crimes Commission (EFCC) for proper investigation.

(e) TETFUND approved the sum of ₦452,163,037.41(Four hundred and fifty-two million, one hundred and sixty-three thousand, thirty-seven naira, forty-one kobo) for 5 (five) identified contracts (under 2011 Batch 3 Contracts). It was observed that these contracts were awarded and paid for above the approved sum without passing through the University Tenders Board for the award and the variation. A total of ₦469,569,026.33 (Four hundred and sixty-nine million, five hundred and sixty-nine thousand, twenty-six naira, thirty-three kobo) was paid, thereby resulting to an overpayment of ₦17,405,988.92 (Seventeen million, four hundred and five thousand, nine hundred and eighty-eight naira, ninety-two kobo) above the approved value of the 5 (five) contracts. The excess payment of the sum of ₦17,405,988.92 (Seventeen million, four hundred and five thousand, nine hundred and eighty-eight naira, ninety-two kobo) is viewed as a violation of Procurement Act 2007.

The Vice Chancellor should justify the overpayment of ₦17,405,988.92 (Seventeen million, four hundred and five thousand, nine hundred and eighty-eight naira, ninety-two kobo) without recourse to the University Tenders Board.

(f) Contracts for the procurement of furniture and equipment for the Central Auditorium were awarded to 2 (two) companies at contract sums of ₦91,057,890.00 (Ninety-one million, fifty-seven thousand, eight hundred and ninety naira) and ₦137,433,600.00 (One hundred and thirty-seven million, four hundred and thirty-three thousand, six hundred naira) respectively on 28th January, 2015.

Similarly, contracts for the procurement of furniture and equipment for the General Research Laboratory were awarded to 2 (two) contractors at the costs of ₦52,075,275.00 (Fifty-two million, seventy-five thousand, two hundred and seventy-five naira) and ₦220,659,640.00 (Two hundred and twenty million, six hundred and fifty-nine thousand, six hundred and forty naira) respectively on 28th January, 2015.

It was observed that payments were made for these goods without evidence of supply. It was claimed that the goods were kept in the custody of the contractors because the Central Auditorium and the General Research Laboratory were still under construction, thereby subjecting the University to risk of substandard items and possible risk of fraud. This is viewed as a violation of the Financial Regulation 708 which states that 'On no account should payment be made for services not yet performed or for goods not yet supplied'

The Vice Chancellor should justify making payments for goods not supplied and impose appropriate disciplinary sanctions on all erring officers. The contractors should be made to account for the furniture and equipment.

(g) A Consultant was engaged to supervise various construction works, procurements and installations in the University totalling ₦956,980,606.49 (Nine hundred and fifty-six million, nine hundred and eighty thousand, six hundred and six naira, forty-nine kobo).

During the review of payments made to the consultant, it was discovered that the consultancy fee was valued at ₦43,019,393.51 (Forty-three million, nineteen thousand, three hundred and ninety-three naira, fifty-one kobo) as against the ₦23,752,500.00 (Twenty-three million, seven hundred and fifty-two thousand, five hundred naira) arrived at using the conditions of engagement and services agreement approved by the Federal Government in 1996. The basis upon which the University determined the sum of ₦43,019,393.51 as the consultancy fee was not disclosed, but the consultant had been paid the sum of ₦36,565,848.48 (Thirty-six million, five hundred and sixty-five thousand, eight hundred and forty-eighty naira, forty-eight kobo) representing 85% of the consultancy fees, through payment voucher FBN/TSIP/009 dated 5th of March 2015.

It was evident that government approved conditions of engagement and services agreement was not applied in the determination of fees paid to the Consultant. The fees payable to the consultant was observed to have been over estimated by ₦20,019,732.90 (Twenty million, nineteen thousand, seven hundred and thirty-two naira, ninety kobo) while the project had not been completed. Additionally, despite overpayment of ₦13,566,823.87 (Thirteen million, five hundred and sixty-six thousand, eight hundred and twenty-three naira, eighty seven kobo), the University under-deducted the Withholding tax by ₦1,741,261.17 (One million, seven hundred and forty one thousand, two hundred and sixty one naira, seventeen kobo).

The Vice Chancellor was asked to recover the overpaid fees and the under-deducted WHT and forward evidence of recovery for verification.

(h) Mobilization fees ranging from 50% to 85%, totalling ₦156,650,198.24 (One hundred and fifty-six million, six hundred and fifty thousand, one hundred and ninety-eight naira, twenty-four kobo) were paid to 7 (seven) contractors without Bank

Guarantee or Insurance Bond, contrary to Section 35(i) of Procurement Act, 2007, which requires that advance payments, where necessary and appropriate, of not more than 15% of the contract sum, may be paid to a supplier or contractor but must be backed with advance payment guarantee. By this act, the University appeared to be financing the contracts.

The Vice Chancellor was requested to ensure that all officers responsible for the approval and payment of mobilization fees above 15% and without bank Guarantee are held liable for any failure of the contracts.

(i) Examination of documents relating to the recruitment exercises carried out between 2011 and 2016 revealed that a total of 2,079 personnel were recruited. There was no evidence that the directive of Federal Character Commission's Circular Ref. No. FCC/CHM/S.18/1c of 1st September, 2014 on "Procedure for Recruitment into Federal Public Service" was complied with. The circular among others states that:

(i) All vacancies shall be advertised in at least two Newspapers circulating nationally, giving prospective candidates a minimum of six weeks within which to apply;

(ii) A certificate of compliance (with FCC principles/guidelines) shall be issued as final authorization for the release of letters of appointment to successful candidates by the recruiting institution

Similarly, the University Council's approval for the recruitment was not provided on request during the audit.

Further scrutiny of the accounting books and records revealed that recruitment of staff increased from 17 (seventeen) staff in the year 2011, to 2,079 (two thousand, and seventy nine) by the end of the year 2016 while the population of the students in the University as at the end of the same period was 2000, indicating that the student-staff ratio was approximately 1:1.

The Vice Chancellor was requested to provide:

(i) Evidence of advertisement in at least two newspapers as required by law.

(ii) Provide the certificate of compliance issued by the Federal Character Commission showing evidence of compliance with all the recruitment guidelines.

(iii) University Council approval for all the recruitments.

(iv) Justification for the student-staff ratio of about 1:1

The Vice Chancellor should be compelled to provide the requested information.

(j) Amounts totalling ₦26,020,000.00 (Twenty-six million, and twenty thousand naira) was vired from the Personnel account domiciled in a commercial bank to Federal University, Otuoke company as a "take-off grant". The transfer was made in 2 (two) instalments of ₦25,000,000.00 (Twenty-five million naira) paid vide payment voucher

UBA/PA/102 dated 6th August, 2014 and ₦1,020,000.00 (One million, twenty thousand naira) vide payment voucher UBA/PA/103 dated 6th August, 2014. This act is a gross violation of the Appropriation Act, Financial Regulations 112, 417 and other extant laws.

The Vice Chancellor was requested to provide the authority and approval for the virement of the sum of ₦26,020,000.00 (Twenty-six million and twenty thousand naira) from Personnel account, failing which the said sum should be refunded to the Federal Government Treasury Single Account (FGN TSA) .

(k) Amounts totalling ₦231,275,608.00 (Two hundred and thirty-one million, two hundred and seventy-five thousand, six hundred and eight naira) were vired from the University Personnel account domiciled in a commercial bank to Non-Federal Overhead account between 2013 and 2015 as summarized below for undisclosed purposes. Details of utilization of the amount could not be produced during the periodic check.

Summary of Funds Transfer from Personnel Account to Overhead Account

Year	₦
2013	15,475,608.20
2014	115,800,000.00
2015	100,000,000.00
Total	**₦231,275,608.20**

Financial Regulation 112(i)(a) states that "Accounting officer shall ensure proper budgetary and accounting systems are established and maintained to enhance internal control, accountability and transparency as a tool for management of public funds". This practice did not only lack authority but also violated Financial Regulation 417 and the Appropriation Act and distorted the free and fair view of government consolidated financial statements.

The Vice Chancellor was requested to:

(i) Provide the approval for transfer of the sum of ₦231,275,608.00 (Two hundred and thirty-one million, two hundred and seventy-five thousand, six hundred and eight naira) from Personnel account to Non-Federal Overhead account.

(iii) Details of utilization of ₦231,275,608.00 (Two hundred and thirty-one million, two hundred and seventy-five thousand, six hundred and eight naira) vired from Personnel account to Non-Federal Overhead account for verification.

(iv) Ensure that the misapplication of the sum of ₦231,275,608.00 (Two hundred and thirty-one million, two hundred and seventy-five thousand, six hundred and eight naira) is thoroughly investigated.

(l) The sum of ₦20,000,000.00 (Twenty million naira) was paid in two tranches of ₦10,000,000.00 (Ten million naira) each to the former Bursar's Account from the Welfare account domiciled in a commercial bank on May 31st, 2013.

There was no corresponding cashbook entry of the transactions and the Welfare Account was only known to the former Vice-Chancellor and Bursar.

The Vice Chancellor was requested to recover the ₦20,000,000.00 (Twenty million naira) from the officer concerned. The secret account should be closed immediately and the balance therein transferred to a legitimate account. Evidence of the recovery and closure should be forwarded for verification.

(m) In a 2012 Periodic Check report, it was observed that an unsolicited 5 (five) months' salary advance amounting to ₦181,565,583.66 (One hundred and eight-one million, five hundred and sixty-five thousand, five hundred and eighty-three naira, sixty-six kobo) and rent advance of ₦14,526,559.00 (Fourteen million, five hundred and twenty-six thousand, five hundred and fifty-nine naira) were granted to some University staff. The loans were granted from the unspent balance of Personnel vote for 2012.

The repayments of the loans were being transferred to a new bank account (known as Staff Welfare Account) with a commercial Bank.

It was however noted that the cumulative amount of ₦181,565,583.66 (One hundred and eight-one million, five hundred and sixty-five thousand, five hundred and eighty-three naira, sixty-six kobo) granted as loans and later deducted from staff salary, was not paid back to the Consolidated Revenue Fund.

The Vice Chancellor was asked to justify the unsolicited salary advance and rent advance deductions totalling ₦196,092,142.66 (One hundred and ninety-six million, ninety-two thousand, one hundred and forty-two naira, sixty-six kobo) and account for the recovered amount.

(n) The emoluments and other conditions of service as provided under the "Certain Political, Public and Judicial Office Holders (Salaries and Allowance etc) (Amendment) Act, 2008" provides that the remuneration of Chief Executives among others, shall comprise an Annual Basic Salary of ₦1,925,865.00 (One million, nine hundred and twenty-five thousand, eight hundred and sixty-five naira) Accommodation (200% of basic salary), Furniture Allowance (300% in 4yrs). Contrary to the above approved emoluments and other conditions of service, it was observed that the sum of ₦5,000,000.00 (Five million naira) and ₦10,000,000.00 (Ten million naira) were respectively paid as accommodation allowance and house furniture allowance to the incumbent Vice-Chancellor of the University in 2016.

The entitlements due to the Vice-Chancellor is computed below based on the provisions of the Act.

S/N	Details	Amount ₦
1.	Annual Basic Salary	1,925,865.00
2.	Accommodation (200% of basic salary)	3,851,730.00
3.	Furniture Allowance (300% in 4yrs)	5,777,595.00
	TOTAL	**₦9,629,325.00**

From the computation above, the Vice-Chancellor was over paid by ₦5,370,675.00 (Five million, three hundred and seventy thousand, six hundred and seventy-five naira) i.e. (₦15,000,000.00 - ₦9,629,325.00).

In a similar manner, the incumbent Bursar was paid a total sum of ₦8,000,000.00 (Eight million naira) for accommodation and house furniture grant. The Bursar was not entitled to the allowances received.

The Vice Chancellor should ensure that the sums of ₦5,370,675.00 (Five million, three hundred and seventy thousand, six hundred and seventy-five naira), and ₦8,000,000.00 (Eight million naira) paid to him and the Bursar respectively were recovered. Evidence of recovery should be forwarded for verification.

(o) Further review of Personnel account revealed that aggregate sum of ₦132,216,000.00 (One hundred and thirty-two million, two hundred and sixteen thousand naira) was paid between 2014 and 2015 to 2 (two) training consulting firms as fees for training programme.

The following observations were made:

(i) There was no evidence of Needs Assessment to justify the purported training for employees.

(ii) The payments were made from personnel cost without approval for virement.

(iii) The payments were based on the proposals submitted by consultants to the University which was solely approved by the Vice-Chancellor.

(iv) It was found that Messrs Ereboter Global Services was a diesel supplier to the University and not known as a training consultant.

(v) There was no evidence of transparency in the selection of the training firms.

(vi) A few staff interviewed claimed that they did not attend any training programme.

(vii) Additionally, there were no records such as attendant list of staff who attended the training exercise to authenticate the expenditure.

(viii) The payments seemed to have been made to avoid the mop-up of fund in 2014.

(ix) Contrary to the provisions of Financial Regulation 603 which provides that all vouchers shall contain full particulars of each service to enable them to be checked without further reference to any other document, there was no evidence to justify the disbursement of sum of ₦132,216,000.00 (One hundred and thirty-two million, two hundred and sixteen thousand naira) paid to the two firms.

The foregoing indicated that the transactions were deliberate diversion of Personnel vote to circumvent remittance to CRF, as the transactions lack sufficient documentation in all ramifications to justify its genuineness and validity.

The Vice Chancellor was asked to provide the authority to vire Personnel vote for Overhead use and substantiate that there was value for aggregate payment of ₦132, 216,000.00 (One hundred and thirty-two million, two hundred and sixteen thousand naira) to the two training firms.

(p) The University payroll and the monthly salary journal for the years under review, revealed that the National Housing Fund deduction from the staff salaries by the University was at the rate of 1.8% instead of the 2.5% mandatory rate. The under-deduction led to under-remittance of ₦73,387,292.22 (Seventy-three million, three hundred and eighty-seven thousand, two hundred and ninety-two naira, twenty-two kobo) between 2013 and 2016.

The Management was asked to justify the application of 1.8% rate of deduction instead of the mandatory 2.5% and to henceforth comply with the mandatory deduction rate of 2.5%.

(q) After the completion of his tenure as the Vice-Chancellor in February 2016, the former VC completely exited from the University. It was however discovered from mandate records that the former VC was paid aggregate sum of ₦4,162,994.76 (Four million, one hundred and sixty-two thousand, nine hundred and ninety-four naira, seventy-six kobo) as salary between June and September 2016 .The basis upon which the former VC was paid salary after leaving the University was not disclosed. Furthermore, there was no voucher raised for the payment of ₦2,244,492.92 (Two million, two hundred and forty-four thousand, four hundred and ninety-two naira, ninety-two kobo) in August, 2016 and ₦1,034,630.20 (One million, thirty-four thousand, six hundred and thirty naira, twenty kobo) in September, 2016.

The Management should recover the sum of ₦4,162,994.76 (Four million, one hundred and sixty-two thousand, nine hundred and ninety-four naira, seventy-six kobo) from the former Vice Chancellor and furnish evidence of recovery for verification.

(r) Amounts totalling ₦36,763,905.70 (Thirty-six million, seven hundred and sixty-three thousand, nine hundred and five naira, seventy kobo) were paid into the private account of the former Bursar in 2013 and 2014 accounting years. These payments covered expenditure activities such as fumigation of hostels, administrative and faculty building, construction of concrete pavement, reinforcement works and labour among others.

The Bursar appeared to have assumed the position of a contractor with the Vice Chancellor’s approval. It was noted that the payments passed through the internal check without any query.

The expenditure of the sum of ₦36,763,905.70 by the Bursar is viewed as conflict of interest, a violation of Section 57(12) of Procurement Act 2007, a violation of Tax laws as the VAT and WHT due to government were not deducted and an abuse of Office.

Management was requested to investigate these irregularities and sanction all officers found culpable.

(s) It was observed that some officers of the University were paid sitting allowance, honorarium and other irregular payments totalling ₦25,098,645.20 (Twenty-five million, ninety-eight thousand, six hundred and forty-five naira, twenty kobo) during the course of their normal schedule.

Management was requested to investigate and recover the irregular payments from the officers concerned and remit the recoveries to FGN-TSA.

(t) The sum of ₦21,144,145.20 (Twenty-one million, one hundred and forty-four thousand, one hundred and forty-five naira, twenty-kobo) was paid to the former Vice Chancellor, incumbent Vice Chancellor and some staff as monthly entitlements, monthly allowances and remuneration of the 2013 TETFUND intervention project bid. The allowances paid to these officers were neither in the Condition of Service nor in the Scheme of Service of the University, as University staff salary has been consolidated. These payments were therefore viewed as irregular and contravened the Consolidated University Academic Salary Structure II (CONUASS II) Circular with effect from 23rd March, 2011. The payments lack authority and cannot be accepted as legitimate charge against public funds.

Management should recover in full all the irregular allowances paid to staff in the course of their regular duties, forwarding recovery particulars for verification.

(u) It was noted that the sum of ₦3,174,500.00 (Three million, one hundred and seventy-four thousand, five hundred naira) was paid as honorarium to some staff for performing their primary assignments. The justification for these payments was not provided upon request during the audit exercise. Therefore, the payments cannot be regarded as legitimate charge against public funds.

The Vice Chancellor was requested to recover the sum from the staff concerned and evidence of recovery forwarded for verification.

(v) Review of paid vouchers charged to accounts maintained for Capital expenditure activities within the scope of audit revealed that contracts totalling ₦362,617,401.99 (Three hundred and sixty-two million, six hundred and seventeen thousand, four hundred and one naira, ninety-nine kobo) were awarded without following due process There was no evidence of advertisement/competitive bidding. The mandatory ‘Certificate of No-Objection from the Bureau of Public Procurement, contract agreement covering the contracts and the respective detailed Bill of Quantities of the contracts were not provided for audit examination.

The files of these projects were also not produced for audit scrutiny as none was maintained by the University. Consequently, the full history of the contracts and records of payments could not be ascertained.

Financial Regulation 412 stipulates that “Where a contract involves supplies of goods or work done, there will be attached to the voucher a certificate that the payments are in accordance with terms of the contract agreement, that as regards supplies, the articles have been received and in case of works, it has been properly done”. The Job Completion Certificates were generated by the procurement unit and most times not attached to vouchers.

Management should enforce full compliance with the provisions of the Procurement Act.

(w) The contract for Enterprise Resource Management and Support In Tertiary Institutions (ERMSITI) was awarded to a company in Lagos vide award letter Ref. FUO/REG/CONT.009 dated June 29th, 2012 for the sum of ₦29,480,000.00 (Twenty-nine million, four hundred and eighty thousand naira). The project was to cover the identification of the needs of the University, inventory of existing hardware and system of network infrastructure, customization and deployment of lynx ERP software with modules for human resources management, assets management and Eduportal and to train the university staff to ensure proper understanding of the software and the new processes.

Audit examination of records and documents made available revealed the following shortcomings:

(i) There was no evidence of compliance with due process in the selection of the Consulting firm as necessary tender documents/procedures which include but not limited to advertisement placed for the job, quotations received, evaluation of bidders etc as prescribed in Section 25(2) (ii) of Public Procurement Act 2007 were not provided on request during the periodic check.

(ii) There was no evidence that the award of the contract passed through the University Tender's Board.

(iii) According to the award letter, it was the Vice-Chancellor that gave approval for the award, thereby contravening the provisions of Bureau of Public Procurement Circular Ref. No. SGF/OP/I/S.3/VIII/57 dated 11th March, 2009 on approved thresholds. By this circular, the Vice-Chancellor can only exercise authority for the award of consultancy services whose value is less than ₦2,500,000.00 (Two million, five hundred thousand naira).

(iv) Payment of mobilization fees of ₦5,000,000.00 (Five million naira) being 17% of the contract sum value of ₦29,480,000.00 (twenty-nine million, four hundred and eighty thousand naira) paid to the consultant is a violation of part VI, section 35(i) of the Procurement Act, 2007 which fixes the maximum payment for advance payment at 15% of contract value.

(v) The mobilization fees of ₦5,000,000.00 (Five million naira) was paid without a bank guarantee as provided for in Section 35 (1a) which requires the procuring entity to obtain an acceptable and unconditional bank guarantee or insurance bond from the consultants/contractors.

(vi) Between July 2012 and February 2014, the sum of ₦15,499,999.99 (Fifteen million, four hundred and ninety-nine thousand, nine hundred and ninety-nine naira, ninety-nine kobo) representing 53% of the contract value had been paid but percentage of work done could not be ascertained.

(vii) The contractor was said to have abandoned the contract since 2014 after being paid ₦15,499,999.99.

The Vice Chancellor was requested to:

(i) Justify the basis of awarding the contract to a Consulting Firm who had no evidence of financial capability to handle the project.

(ii) Justify the violation of BPP Approved threshold.

(iii) Provide necessary justification for the payment of further 17% to the consultant against the provision of Part VI, Section 35(2) of the Procurement Act 2007.

(iv) Justify why bank guarantee was not collected to support the mobilization fees paid.

The Management should recall the contractor to complete the project or recover the sum of ₦15,499,999.00 from him, forwarding evidence of recovery for verification.

(x) The Fixed Asset Register in use was not being regularly up-dated. The attention of the management was drawn to the implication of this serious internal control weakness. The absence of regularly updated Fixed Asset Register leaves room for pilferage, misplacement and misapplication of valuable assets without being detected, all of which impact negatively on public financial management.

The Management was requested to ensure that comprehensive Fixed Asset Register is consistently maintained.

Furthermore, there was no record of all the assets donated to the University in ICT Department and in the store. The only record that was made available to the audit team was the handing over note written by the former Head of the ICT Department. A Review of the handing-over note revealed the following items donated to the University:

(i) 50 All-in-one Desktop.

(ii) An Electronic Library built and equipped with 25 computer laptops.

(iii) A total number of 100 i-pads was said to have been donated to the University out of which 33 units were stolen. An investigation carried out by the Police led to the retrieval of the stolen items but there was no evidence of this claim. As at the time of periodic check in June 2017 the recovered items were still with the Police.

Management was requested to also ensure that pragmatic steps are taken to put in place and maintain consistently, a comprehensive record of all the donated assets.

There was no effective monitoring of government vehicles, as the basic records such as Vehicles' Control Register; Requisition/Approval for Journey, Vehicle Log-Book (Gen.59) and Vehicle Maintenance Register were not in use, as required by Financial Regulation 2001 which states that ‘the Accounting Officer shall be responsible for ensuring that there are effective controls in the use of government vehicles”.

The vehicles in the University's fleet were not insured, thereby limiting access to any form of compensation in the event of an accident or loss.

Management should carry out an appraisal of all serviceable vehicles, determine their value and provide adequate insurance cover for them, in line with extant regulations.

(y) Examination of Non-Overhead Account bank statement revealed that 5 (five) irregular debits totalling ₦18,526,842.49 (Eighteen million, five hundred and twenty-six thousand, eight hundred and forty-two naira, forty-nine kobo) were made between June and December 2013. The descriptions of these debits were vague and the purpose of each debit was not disclosed.

In addition, credit entries of ₦150,000.00 (One hundred and fifty thousand naira) and ₦2,500,000.00 (Two million, five hundred thousand naira) dated 20th November, 2013 and 11th December, 2013 respectively were posted to the Non–Overhead account Cashbook but details of these could not be ascertained as the corresponding vouchers were not provided for verification.

Management should provide details of these transactions.

(z) Payment vouchers for amounts totalling ₦334,941,759.81 (Three hundred and thirty-four million, nine hundred and forty-one thousand, seven hundred and fifty-nine naira, eighty-one kobo) were not produced for audit.

Consequently, the sum of ₦334,941,759.81 could not be accepted as a legitimate charge against public funds. The management should produce the payment vouchers to account fully for the money spent.

(a_2) The Periodic Check revealed that the entire Internal Control system of the University is weak and ineffective as evidenced by the irregularities highlighted above. Payment Vouchers and supporting documents were not vetted, reviewed, signed and stamped by the Internal Auditor. Revenue and Cash Office Units, Stores and Budget office were not subjected to Internal Audit procedures. There is no evidence of Internal Audit review of books and processes in the Bursary Department. Security documents such as Treasury receipts were not properly kept and secured.

Management should take positive steps to strengthen the Internal Controls and safe guard the assets of the University.

The Vice Chancellor's response to the issues raised was not satisfactory. Consequently, he should be compelled to implement my recommendations.

FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA, NIGER STATE

8.51 At the Federal University of Technology, Minna, the following observations were made:-

(a) Sixteen (16) payment vouchers with amounts totalling ₦120,121,351.09 (One hundred and twenty million, one hundred and twenty-one thousand, three hundred and fifty-one naira, nine kobo) were raised and paid without prepayment audit by the Internal Audit Unit of the University, contrary to Financial Regulation 1705 which stipulates that "All payment vouchers must be pre-audited before payment by the Internal Audit. These payments are irregular and unaccepted.

The Vice-Chancellor was informed of this anomaly and in his response, he promised to desist from such practice. However, I am not satisfied with his response which contravened Financial Regulation 3106 which states that "A public officer who makes an irregular payment from public funds shall be given 21days notice to offer an explanation. Where no satisfactory explanation is given, the amount involved shall be recovered from the officer and such Officer shall be removed from the schedule". The Accounting Officer should be sanctioned appropriately.

(b) Various payments to contractors and staff of the University totalling ₦37,564,294.00 (Thirty-seven million, five hundred and sixty-four thousand, two hundred and ninety-four naira) lacked comprehensive supporting documents to justify that the amounts were expended in public interest.

The Vice Chancellor was informed of this observation and in his response provided supporting documents that covered only ₦7,832,994.00 (Seven million, eight hundred and thirty-two thousand, nine hundred and ninety-four naira), while the remaining ₦29,731,300.00 (Twenty-nine million, seven hundred and thirty-one thousand, three hundred naira) still had no supporting documents to justify the payments. Therefore, the sum of ₦29,731,300.00 should be recovered from the various contractors and officers.

(c) The University failed to ensure that contractors engaged for contract works are fulfilling Section 6 of the Industrial Training Fund (ITF) Act, 1971 which requires that every employer with over 5 employees or with a turnover of ₦50,000,000.00 (Fifty million naira) per annum shall remit 1% of its total annual payroll to the fund. Contractors seeking for contract shall fulfill this obligation.

The Management was therefore requested to ensure compliance of its contractors with the provisions of the law before award of contract.

The Vice Chancellor, in his response claimed that Public Procurement Committee of the University always ensures compliance, but failed to justify his claim by providing evidence of remittance to the fund. Evidence of compliance should be forwarded for verification.

(d) Various Overhead expenses totalling ₦79,320,875.09 (Seventy-nine million, three hundred and twenty thousand, eight hundred and seventy-five naira, nine kobo) were charged to Personnel vote under the Government Integrated Financial Management Information System (GIFMIS) Platform. This is a violation of Financial Regulation 417 which states that "expenditure shall strictly be classified in accordance with the estimate. And votes must be applied to the purpose for which money is provided. Expenditure incorrectly charged to a vote shall be disallowed". These are viewed as irregular payments.

The Vice Chancellor was informed, but his response was not satisfactory. He should be sanctioned in accordance with the provisions of Financial Regulation 3106 which states that a "Public Officer who makes an irregular payment from public funds shall be given 21days notice to offer an explanation. When no satisfactory explanation is given, the amount involved shall be recovered from the Officer and such Officer shall be removed from the schedule".

NATIONAL COMMISSION FOR NOMADIC EDUCATION, KADUNA STATE.

8.52 At the National Commission for Nomadic Education, Kaduna, The following observations were made:-

(a) The procurement of 3 (three) brand new Toyota Hilux 4x4, 2015 model and 1 (One) Toyota Land Cruiser Prado V6, 2015 model, for Project Monitoring, for which the sum of ₦47,700,000.00 (Forty-seven million, seven hundred thousand naira) was paid to a company in September, 2015 was characterized by the following inconsistencies and violations of the Procurement Act, 2007.

(i) The funding for the procurement was through the Memorandum of Understanding between the Commission and the UBEC which provided the Project Intervention Fund.

(ii) This procurement was made without due process, contrary to the Public Procurement Act 2009, Section 24(i) and Financial Regulations 2921(i) which states that ''Except as provided by this Act, all procurements of goods and services shall be by way of Open Competitive Bidding by which it meant that all contractors/suppliers shall be subject to the same level-playing ground."

(iii) Available records revealed that these vehicles were supplied a day before the contract was awarded. The vehicles were received and taken on store ledger charge on 9th September, 2015 while the contractor acknowledged receipt of award letter on 10th September, 2015.

(iv) Throughout the duration of the visit, the team was not provided with evidence of relevant approval and compliance with due process.

Consequently, this procurement is viewed as an irregular award of contract.

The Executive Secretary was communicated of this anomaly and in his response dated 1st August, 2017, he could not justify the method of procurement applied. The Certificate of No-objection was said to have been obtained but misplaced due to wrong filing and was not presented for audit scrutiny up until the time of compiling this report.

He should be sanctioned for irregular award of contract as provided in Section 58 of the Procurement Act.

NIGERIA EDUCATION RESEARCH AND DEVELOPMENT COUNCIL, KWALI, ABUJA

8.53 At the Nigeria Education Research and Development Council, Kwali, Abuja, it was observed that:-

(a) Between August 21st, 2015 and November 18th, 2015 amounts totalling ₦16,103,786.00 (Sixteen million, one hundred and three thousand, seven hundred and eighty-six naira) were expended on International conferences without the approval of the Head of the Civil Service of the Federation.

It is worrisome that the Council would choose to flagrantly violate the Federal Government's directive issued through Head of the Civil Service Circular Ref: HCSF/CSO/HRM/Pol.1402/1 on "Restriction of Foreign Trainings and International Travels by Public Servants" dated 22nd January, 2015 and effective 1st January, 2015, which placed embargo on international conference, seminars, workshops, study tours, training, presentation of papers, negotiating/signing MoU abroad at government expenses, except they are fully funded by the sponsoring/inviting organizations. Where such travel is essential/strategic and to be funded by Government, it must be justified with the evidence of the source of funding and approved by Head of the Civil Service of the Federation. The guideline set by the circular was violated.

The Executive Secretary was communicated and in his response, he claimed that the necessary approval of "the Honourable Minister was secured for the relevant International Conferences attended in 2015". The evidence of approval attached to the response revealed that the approval for the international conferences in 2015 was granted by a Deputy Director (PSO) on behalf of the Acting Permanent Secretary for the Federal Ministry of Education.

The Executive Secretary did not justify why the approval of the Head of Service was not secured in accordance with the Federal Government directive before embarking on the conferences.

The disbursement of the sum of ₦16,103,786.00 remains irregular as it lacked the required approval. The Executive Secretary should refund the sum of ₦16,103,786.00 to Federal Government Treasury Single Account and be warned to desist from such acts of misconduct.

(b) Amounts totalling ₦4,011,200 (Four million, eleven thousand, two hundred naira) was paid to the Executive Secretary and Directors for Zonal operational review. This expenditure was not justified as no report emanated from the review. I could not therefore authenticate the expenditure as a legitimate charge against public funds.

The Executive Secretary was requested to provide the reports (if any) or initiate a recovery process and inform me of the actions taken. In his response, he explained that the money was expended "on carrying out on-the-spot-assessment of the situation in the Zonal offices located in the six Geo-political zones of the country" but still failed to produce the reports of the exercise,

The sum of ₦4,011,200 (Four million, eleven thousand, two hundred naira) remained unaccounted for and should be recovered from the Executive Secretary and the Zonal Directors.

(c) Three (3) cash advances in excess of ₦200,000.00 totalling ₦4,033,000.00 (Four million, thirty-three thousand naira) were made to an officer for secretariat expenses, gifts and souvenirs for the Executive Secretary and Directors and payment to participants between March and May 2015. The necessary documents and evidence of spending the sum were not made available throughout the periodic check.

The Executive Secretary was requested to provide evidence of spending the said sum or initiate the recovery process to the Government coffers. In his response, he forwarded some retirement documents to my office. An audit scrutiny of the retirement documents revealed that the documents were just co-joined to make up the amount collected. There were series of discrepancies in the retirement documents and receipts which rendered the submission unsatisfactory

Consequently, in line with Financial Regulations 3118 and 3119, the sum of ₦4,033,000.00 should be recovered from the officer and the Head of Finance should be warned for non-retirement of the advance which constitutes an Act of negligence on his part.

(d) Asset Register was poorly maintained and not updated. Vital information such as costs/valuation, date of purchase of items, supplier/manufacturer, depreciation rate, accumulated depreciation, location etc. could not be comprehensively ascertained and verified.

In my inspection report, the Management was requested to ensure that positive action is put in place to document its assets in preparation for the implementation of International Public Sector Accounting Standards (IPSAS) Accrual basis, adopted by the Federal Government with effect from January 2016 and to furnish my office with actions taken.

The Executive Secretary in his response admitted the lapse and explained that a Consultant has been engaged to ensure that all Fixed Assets of the Council at the Headquarters and Zonal offices are fully documented in line with extant regulations. Evidence of this engagement and work in progress should be forwarded for verification.

SECTION 9

REVENUE AUDIT DEPARTMENT

REVENUE AUDIT DEPARTMENT

MINISTRY OF BUDGET AND NATIONAL PLANNING

9.1 At the Ministry of Budget and National Planning, the following observations were made:-

(a) The sum of ₦36,751,240.33 (Thirty-six million, seven hundred and fifty-one thousand, two hundred and forty naira, thirty-three kobo) advances granted to some officers of the ministry were still not retired as at March, 2017.

Most of the officers were granted amounts up to ₦4,000,000.00 (Four million naira). In many cases, officers were granted multiple advances without retiring the previous advances outstanding against them.

The above development is a contravention of extant regulation which stipulates that advances in excess of ₦200,000.00 should not be granted to any officer and that all procurement of stores and services costing above ₦200,000.00 shall only be made through the award of contract by Local Purchase Orders (LPO) or Job Orders.

Non-compliance with this extant rule deprived government of revenue that would have been generated from VAT and WHT if contracts were awarded.

The Permanent Secretary has been requested to recover in full all the outstanding advances totalling ₦36,751,240.33 (Thirty-six million, seven hundred and fifty-one thousand, two hundred and forty naira, thirty-three kobo) from the salaries of the defaulting officers and remit same to the Consolidated Revenue Fund. Failing to comply, the provision of Financial Regulation 3118 should be invoked, which says that "The Head of Finance and Accounts who fails to recover personal advances from staff shall be requested within 21 days to offer written explanations to a query addressed to him on the irregularity. All losses suffered by Government as a result of negligence shall be recovered from or surcharged against the defaulting officer and such officer would be charged for gross misconduct under Public Service Rules".

(b) Forty-two (42) payment vouchers with amounts totalling ₦30,932,378.00 (Thirty million, nine hundred and thirty-two thousand, three hundred and seventy-eight naira) were raised and payments effected to members of staff and contractors for various services without relevant supporting documents, contrary to Financial Regulation 603(i) which provides that "all vouchers shall contain full particulars of each service such as dates, numbers, distances and rates so as to enable them to be checked without reference to any other document and will invariably be supported by relevant documents such as LPO, invoices, special letters of Authority, time sheets, etc".

All efforts to get the supporting documents did not yield results therefore, it is difficult to certify that the payments totaling ₦30,932,378.00 (Thirty million, nine hundred and thirty-two thousand, three hundred and seventy-eight naira) were proper and legitimate charges against public funds.

The Permanent Secretary should furnish relevant supporting documents or refund the sum of ₦30,932,378.00 (Thirty million, nine hundred and thirty-two thousand, three hundred and seventy-eight naira) to the Consolidated Revenue Fund and furnish evidence of refund for verification

(c) Four (4) officers were paid Estacode allowances of various amounts totalling ₦6,420,870.00 (Six million, four hundred and twenty thousand, eight hundred and seventy naira) to attend different functions overseas. However, the payments were made without the prior approval of the Head of Service of the Federation in line with PSR120102. This rule stipulates that overseas duty tour by all Public Servants and Estacode allowances payable shall be subject to the approval of the Head of the Civil Service of the Federation on the recommendation of the Permanent Secretary.

Furthermore, the payment vouchers were raised and payments effected without attaching relevant documents to support the payments.

All efforts to get the relevant supporting documents did not yield any positive result. Therefore, I find it difficult to accept the expenditure of the sum of ₦6,420,870.00 00 (Six million, four hundred and twenty thousand, eight hundred and seventy naira) as legitimate and proper charge against public funds.

The Permanent Secretary should take measures to remedy the deficiencies or recover from the benefiting officers, the sum of ₦6,420,870.00 00 (Six million, four hundred and twenty thousand, eight hundred and seventy naira), remit to the Consolidate Revenue Fund and furnish evidence of recovery and remittance for verification.

(d) Nine (9) motor vehicles were disposed of, but the sum of ₦10,738,750.00 (Ten million, seven hundred and thirty-eight thousand, seven hundred and fifty naira) realised as proceeds from the disposal was not remitted to the Consolidated Revenue Fund, in line with Circular TRY/A7/B7/2004 of 11th June, 2004 and Financial Regulation 2620 which stipulates that the officer in charge of public auction or public tender shall pay the net proceeds of the auction after the deduction of the Auctioneers commission to the nearest Sub-Treasury or Central Pay Office for classification to the appropriate Sub head of the miscellaneous Revenue Head.

The Permanent Secretary should remit the sum of ₦10,738,750.00 (Ten million, seven hundred and thirty-eight thousand, seven hundred and fifty naira) to the Consolidated Revenue Fund and forward the evidence of remittance for verification.

BUDGET OFFICE OF THE FEDERATION

9.2 At the Budget Office of the Federation, the following observations were made:-

(a) The sum of ₦4,962,500,000.00 (Four billion, nine hundred and sixty-two million, five hundred thousand naira), was made available to the Budget Office of the Federation for Special Purpose Vehicle (SPV) Fund.

However, there were no records maintained for the receipt and disbursement of this huge amount. Accounting books such as Vote books and Cashbooks were not maintained. Payment vouchers were not even raised while making payments. The only information available was the memo to the Director of Expenditure requesting for the release of the amount from the schedule officer stating that a committee had been set up for the management of the fund.

This act contravenes Financial Regulations 405 and 406 which require the sub-accounting officer of the benefiting MDA to maintain an appropriate record and ensure that the amount on the AIE is not exceeded. It further states that when an AIE is issued, the responsible officer in the receiving MDA has a duty to maintain a Vote book and forward monthly returns of expenditure to the issuing MDA showing expenditure, liabilities incurred and balance available. The monthly returns must be supported with copies of paid vouchers.

The Budget Office failed to comply with the extant rules but deposited the money into a Sinking Fund for Special Purpose account with the Central Bank of Nigeria.

The Director-General was requested to justify the act or refund the sum of ₦4,962,500,000.00 (Four billion, nine hundred and sixty-two million, five hundred thousand naira) into the Consolidated Revenue Fund (CRF) and furnish evidence of refund for verification.

(b) The Budget Office of the Federation expended the sum of ₦151,371,407,619.10 (One hundred and fifty-one billion, three hundred and seventy-one million, four hundred and seven thousand, six hundred and nineteen naira, ten kobo) above its approved budget for the year 2015. This was extra-budgetary spending incurred without recourse to the National Assembly, in contravention of Section 80(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) which stipulates that “no moneys shall be withdrawn from the CRF of the Federation except to meet expenditure that is charged upon the fund by this Constitution or where the issues of those moneys have been authorized by an Appropriation Act, Supplementary Appropriation Act or an Act passed in pursuance of Section 81 of this Constitution”.

In view of this, it is difficult to accept the extra budgetary expenditure of ₦151,371,407,619.10 as a proper and legitimate charge against public funds.

The Director-General should furnish necessary approval(s) and warrants for the sum of ₦151,371,407,619.10 to my Office for audit verification.

(c) The sum of ₦28,880,533,107.00 (Twenty-eight billion, eight hundred and eighty million, five hundred and thirty-three thousand, one hundred and seven naira) was paid to some MDAs as advance payment from their approved budgets in 2015. There was no evidence to show that these advances were recovered from the subsequent payments made to these MDAs, resulting in excess releases to the benefiting MDAs, above their appropriated amounts. Furthermore, there was no evidence of any supplementary budgetary allocation from the National Assembly.

The Director-General was requested to recover these advances from the benefiting MDAs from subsequent payments due to them and show evidence of supplementary approval from the National Assembly for the sum of ₦28,880,533,107.00 released as advances. Evidence of compliance should be furnished for verification.

(d) Four (4) MDAs were paid the sum of ₦19,091,610,811.00 (Nineteen billion, ninety-one million, six hundred and ten thousand, eight hundred and eleven naira) from the Service Wide Vote without the approval of the Honourable Minister of Finance. Some of the payments were made on a purported verbal directive from the Director-General.

This act is against Financial Regulations 301 and 302 which state that "recurrent expenditure is paid from the CRF and no expenditure may be incurred except on the authority of a warrant issued by the Minister of Finance".

In view of the above, it is difficult to accept the payments to the MDAs as proper and legitimate charges against public funds.

The Director General should provide evidence of approval from the Minister of Finance for these expenditures or recover the sum of ₦19,091,610,811.00 from the benefiting MDAs.

FEDERAL MINISTRY OF FINANCE

9.3 At the Federal Ministry of Finance, the following observations were made:-

(a) The sum of ₦82,460,000.00 (Eighty-two million, four hundred and sixty thousand naira) was paid to FAAC post mortem Sub-committee to enable the Sub-Committee carry out its planned activities for the year 2016. However, the examination of the payment voucher revealed that the sum of ₦27,104,000.00 (Twenty- seven million, one hundred and four thousand naira) had earlier been paid thereby bringing the total payment to ₦109,564,000.00 (One hundred and nine million, five hundred and sixty-four thousand naira).

The nature, basis or purpose of this payment was neither stated nor explained. There were no documents, statements or receipts produced to account for the total expenditure of ₦109,564,000.00 (One hundred and nine million, five hundred and sixty-four thousand naira). Financial Regulation 603(i) stipulates that "all vouchers shall contain full particulars of each service such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, etc". All efforts to get the supporting documents did not yield results. Therefore, it is difficult to accept the expenditure totalling ₦109,564,000.00 as a proper and legitimate charge against public funds.

The Permanent Secretary should recover the sum of ₦109,564,000.00 from the Sub-committee and remit same to the Consolidated Revenue Fund, in line with the provision of Financial Regulation 3106.

(b) The sum of ₦17,846,450.00 (Seventeen million, eight hundred and forty-six thousand, four hundred and fifty naira) was paid to OAGF FAAC Revenue Sub-committee on payment voucher No. 06/2016 dated 2nd September, 2016, as outstanding approved 2016 budget. However, relevant documents such as bills, receipts, invoices, evidence of payments to the beneficiaries or detailed record of disbursement necessary to account for this expenditure were not produced for verification.

The Permanent Secretary should recover the sum of ₦17,846,450.00 from the Sub-committee, remit to the Consolidated Revenue Fund, in line with the provision of Financial Regulation 3106 and forward evidence of recovery and remittance for verification.

(c) A Cash advance of ₦48,545,855.00 (Forty-eight million, five hundred and forty-five thousand, eight hundred and fifty-five naira) was granted to a staff of the ministry to enable him organize the National Council on Finance and Economic Development which was held between 20th and 23rd February, 2016. The advance however remained unretired even up to the time of examination in March, 2017.

Advancing the colossal sum of ₦48,545,855.00 (Forty-eight million, five hundred and forty-five thousand, eight hundred and fifty-five naira) to an individual, irrespective of rank, is outrageous and a great risk to public funds. It is also a contravention of extant regulation which stipulates that all procurement of stores and services costing above ₦200,000.00 shall be made only through the award of contract by Local Purchase Orders (LPO) or Job Orders.

The Permanent Secretary should provide sufficient justification or recover the sum of ₦48,545,855.00 from the defaulting officer and forward evidence of recovery for verification, failing which, Financial Regulation 3118 should be applied which stipulates that "The Head of Finance and Accounts or Head of Accounts who fails to recover personal advances from staff shall be requested within 21 days to offer written explanations to a query addressed to him on this irregularity. All losses suffered by Government as a result of the negligence shall be recovered from or surcharged against the defaulting officer and such officer would be charged for gross misconduct under Public Service Rules".

(d) The sum of ₦48,000,000.00 (Forty-eight million naira) was paid through a payment voucher dated 12th October 2016, to FAAC Post Mortem TSA account being payment for re-appointment of Consultants to the Post Mortem Sub-committee of FAAC.

The payment for consultants was made to a Sub-committee of FAAC and not directly to the Consultants. The identity of the Consultants was not disclosed and there was no evidence that due process was followed in the engagement of the Consultants. This is because there was no evidence of competitive bidding for the consultancy, minutes of Tenders Board were not attached to the voucher; signed contract agreement was not produced; Due Process Certificate was not produced; Letter of acceptance of contract award was not attached, bills or invoices were not attached to the payment voucher and the details and nature of services rendered by the four (4) Consultants were not disclosed.

Furthermore, the mandatory 10% Withholding Tax and 5% VAT in the sum of ₦7,200,000.00 (Seven million, two hundred thousand naira) was not deducted from the payment made to the four Consultants, contrary to VAT Act No. 102 of 1993 and Financial Regulation 234 which says failure to comply would result in sanction which include fines and/or imprisonment.

On account of these irregularities, it is difficult to accept such expenditure as a legitimate and proper charge against public funds.

The Permanent Secretary should provide sufficient justification or refund the sum of ₦48,000,000.00 (Forty-eight million naira) to the CRF and furnish evidence of recovery for verification.

(e) The sum of ₦128,886,600.00 (One hundred and twenty-eight million, eight hundred and eighty-six thousand, six hundred naira) was paid on payment voucher No. 03/2016 dated 19th August 2016, to main OAGF Special Account as payment for the monthly Newspaper publication of FAAC Revenue Allocation to the three tiers of Government.

The payment was not made directly to the print media houses that published the FAAC Revenue Allocation but to an account maintained by the OAGF. There were also no relevant documents in support of this payment, contrary to the provision of Financial Regulations.

In view of the above, it is difficult to accept the expenditure of the sum of ₦128,886,600.00 (One hundred and twenty-eight million, eight hundred and eighty-six thousand, six hundred naira) as proper and legitimate charge against public funds.

The Permanent Secretary should provide sufficient justification or recover the sum of ₦128,886,600.00 from the persons maintaining the MAIN OAGF SPECIAL ACCOUNT and remit same to the Consolidated Revenue Fund with evidences of recovery and remittance furnished for verification.

(f) The sum of ₦18,252,000.00 (Eighteen million, two hundred and fifty-two thousand naira) was paid on payment voucher No. FMF/OC/0439 of 27th July 2016, to an officer in the Ministry as out of pocket expenses for rendering some services on behalf of the FAAC Post Mortem Sub-Committee of the Ministry. The Officer expended the amount in the procurement of store items, maintenance of vehicles and generator and some other activities between January and April, 2016.

It is astonishing that an officer could expend the huge sum of ₦18,252,000.00 from his/her pocket on behalf of government before seeking refund. Furthermore, some of the transactions were above ₦500,000.00 which should have been handled through contract award as required by extant regulations.

In addition, examination of the payment voucher and attached documents revealed the following irregularities:

(i) Out of the sum of ₦18,252,000.00 paid, only ₦6,778,000.00 was receipted while the balance of ₦11,474,000.00 could not be accounted for.

(ii) Most of the receipts and the bills attached to the payment vouchers were issued three months after the meetings were concluded.

(iii) All the store items purportedly purchased were not taken on store ledger charge.

Consequently, I find it difficult to accept the expenditure of the sum of ₦18,252,000.00 as proper and legitimate charge against public funds.

The Permanent Secretary should provide sufficient justification or recover in full, the sum of ₦18,252,000.00 from the officer, in line with Financial Regulation 3106 and remit to the Consolidated Revenue Fund with evidences of recovery and remittance furnished for verification.

(g) The sum of ₦67,649,100.00 (Sixty-seven million, six hundred and forty-nine thousand, one hundred naira) was paid on a payment voucher dated 2nd September 2016, to OAGF FAAC Technical Committee as balance of 2016 approved budget. However, no supporting documents were attached to the payment voucher to establish the actual purpose of the payment. This practice does not promote transparency and accountability in government financial transactions.

All efforts to get the supporting documents did not yield result. Therefore, it is difficult to accept the expenditure of ₦67,649,100.00 as proper and legitimate charge against public funds.

The Permanent Secretary should provide sufficient justification or recover the sum of ₦67,649,100.00 from the Committee, in line with Financial Regulation 3106 and remit same to Consolidated Revenue Fund with evidence of recovery and remittance furnished for verification.

(h) Thirteen (13) payment vouchers with amounts totalling ₦56,842,627.07 (Fifty-six million, eight hundred and forty-two thousand, six hundred and twenty-seven naira, seven kobo) which relate to claims for official duties outside Nigeria were raised and payments effected without evidence to justify the claims as stipulated by extant regulations. The payment vouchers were not adequately supported with relevant documents such as letters of invitation to attend the courses; evidence of approval of the Head of the Civil Service of the Federation on the recommendation of the Permanent Secretary/Head of Extra-ministerial office; details of the visits, duty or course attended; designation/rank of each officer embarking on the overseas assignment/course.

All efforts to get these supporting documents were not successful. Therefore, I find it difficult to accept the expenditure of the sum of ₦56,842,627.07 as proper and legitimate charges against public funds.

The Permanent Secretary should provide acceptable justification or comply with Financial Regulation 3106 and recover in full, the sum of ₦56,842,627.07 from the officers concerned and remit to Consolidated Revenue Fund with evidences of recovery and remittance furnished for verification.

(i) Five (5) payment vouchers for amounts totalling ₦8,957,750.00 (Eight million, nine hundred and fifty-seven thousand, seven hundred and fifty naira) were raised and paid to various consultancy firms without deducting the mandatory 10% WHT and 5% Value Added Tax (VAT) amounting to ₦1,343,662.50 (One million, three hundred and forty-three thousand, six hundred and sixty-two naira, fifty kobo).

Also, the sum of ₦39,932,457.80 (Thirty-nine million, nine hundred and thirty-two thousand, four hundred and fifty-seven naira, eighty kobo) being VAT and WHT deducted by the Ministry was not remitted to the relevant Tax Authority.

The Permanent Secretary should remit the sum of ₦41,276,120.30 (Forty-one million, two hundred and seventy-six thousand, one hundred and twenty naira, thirty kobo) to the FIRS forthwith and furnish particulars of remittance for verification, otherwise the provision of VAT Act No. 102 of 1993 should be invoked.

(j) Thirteen (13) motor vehicles of different makes valued at ₦99,155,820.95 (Ninety-nine million, one hundred and fifty-five thousand, eight hundred and twenty naira, ninety-five kobo), assigned to the GIS Unit of the Federal Ministry of Finance for project assignment were said to have been taken away by members of staff of ICPC Abuja. There was no evidence to show that these vehicles were in the custody of the ICPC.

In view of this, it will be a huge risk if these vehicles were not returned or acknowledged by the ICPC that the vehicles were in their custody.

The Permanent Secretary should recover the thirteen (13) Vehicles forthwith or furnish evidence of acknowledgement from ICPC for my verification.

(k) The sum of ₦26,619,517.22 (Twenty-six million, six hundred and nineteen thousand, five hundred and seventeen naira, twenty-two kobo) was transferred from Project Act Nollywood Account to YOUWIN (Stakeholders) Account vide payment voucher No. FMF/P.ACT/0200/2015 of 4th September, 2015 without due regard to Extant Circulars and Financial Regulation 316 which provide that no changes or transfers shall be made from one sub-head to another without proper authority of the National Assembly.

The Permanent Secretary was requested to explain this violation and why the provision of Financial Regulation 3106 should not be invoked for the transfer of the sum of ₦26,619, 517.22 from Project Act Nollywood account, without virement authorization by the National Assembly.

The Permanent Secretary did not respond to any of the issues raised. Therefore, he should be appropriately sanctioned in accordance with the Financial Regulation 3101 and compelled to implement my recommendations.

FEDERAL MINISTRY OF INDUSTRY, TRADE & INVESTMENT

9.4 At the Federal Ministry of Industry, Trade and Investment, the following observations were made:-

(a) The sum of ₦993,195.00 (Nine hundred and ninety-three thousand, one hundred and ninety-five naira) was paid to a Hotel in Maitama, Abuja for the accommodation and feeding of the Honourable Minister on his appointment. However, it was noted that the Honourable Minister was also paid the sum of ₦980,000.00 (Nine hundred and eighty thousand naira) as his first 28 days allowance in lieu of hotel accommodation. Therefore, the payment of the sum of ₦993,195.00 (Nine hundred and ninety-three thousand, one hundred and ninety-five naira) to the hotel cannot be justified.

In view of this, the payment of ₦993,195.00 for hotel accommodation and feeding of the Honourable Minister can not constitute a proper and legitimate charge against public funds.

The Permanent Secretary should recover the sum of ₦980,000.00 paid to the Honourable Minister in lieu of hotel accommodation and furnish evidence of recovery for my verification.

(b) Advances amounting to ₦27,947,050.00 (Twenty-seven million, nine hundred and forty-seven thousand, fifty naira), granted to some officers of the Ministry between January and August 2016 were still not retired as at December 2016. Some of the officers were granted amounts up to ₦3,000,000.00 (Three million naira) and in many cases, officers were granted multiple advances without retiring the previous ones.

This is a contravention of extant regulations which stipulate that all procurement of stores and services costing above ₦200,000.00 shall be made only through the award of contract by Local Purchase Orders (LPO) or Job Orders. No officer should equally be granted a subsequent advance without retiring the previous one.

The Permanent Secretary should recover all the outstanding advances from the salaries of the defaulting officers and furnish recovery details for verification, failing which Financial Regulation 3118 should apply, which stipulates that “The Head of Finance and Accounts who fails to recover personal advances from staff shall be requested within 21 days to offer written explanations to a query addressed to him on this irregularity. All losses suffered by government as a result of negligence shall be recovered from or surcharged against the defaulting officer and such officer would be charged for gross misconduct under Public Service Rules”.

(c) A contract for the installation, connection and repairs of a generator and calibration of 2 (two) fuel tanks, perimeter fencing and partial roofing of all generator houses of the Ministry was awarded at the sum of ₦9,902,000.00 (Nine million, nine hundred and two thousand naira) on 4th June, 2014.

A component of this contract was for the general over-haul of 800KVA 3000 series Perkins Engine Generator at the sum of ₦4,790,000.00 (Four million, seven hundred and ninety thousand naira). This amount was paid in full to the contractor on 12th August, 2014. However, it was discovered that on 13th June 2015, the contractor removed the engine of the said generator without any official permission from the Ministry and has not returned it even as at the time of audit verification in April 2017.

The Permanent Secretary should recover the generator engine block from the contractor intact and also recover the net sum of ₦4,338,809.52 (Four million, three hundred and thirty-eight thousand, eight hundred and nine naira, fifty-two kobo) paid to the contractor after deduction of taxes, as well as refer the matter to the Economic and Financial Crimes Commission (EFCC) for prosecution, in accordance with Financial Regulation 3104 which stipulate that "where a contractor presents a false certificate of completion and is paid, he shall be given 21 days within which to complete the job or refund in full the contract sum paid to him. In addition, the contractor shall be referred to the Economic and Financial Crimes Commission for prosecution".

(d) Thirteen (13) payment vouchers with amounts totalling ₦60,398,498.20 (Sixty million, three hundred and ninety-eight thousand, four hundred and ninety-eight naira, twenty kobo) were raised for payment of estacode, DTA and air tickets to members of staff of the Ministry. However, all the payment vouchers which were raised after the journeys had been embarked upon, were without relevant supporting documents, as required by Financial Regulation 603(i).

All efforts to get the supporting documents did not yield result. Therefore, it is difficult to accept these payments totalling ₦60,398,498.20 (Sixty million, three hundred and ninety-eight thousand, four hundred and ninety-eight naira, twenty kobo) as proper and legitimate charges against public funds.

The Permanent Secretary should produce the relevant documents for my scrutiny or recover the full sum of ₦60,398,498.20 from the officers involved and furnish evidence of recovery for verification.

PETROLEUM EQUALIZATION FUND (MANAGEMENT) BOARD

9.5 At the Petroleum Equalization Fund (Management) Board, it was revealed that in 2015, the Board placed the sum of ₦34,003,057,534.22 (Thirty-four billion, three million, fifty-seven thousand, five hundred and thirty-four naira, twenty-two kobo) in fixed deposit accounts in various banks which yielded interest in the sum of ₦182,400,810.74 (One hundred and eighty-two million, four hundred thousand, eight hundred and ten naira, seventy-four kobo). However, the Board remitted only the sum of ₦82,263,824.31 (Eighty-two million, two hundred and sixty-three thousand, eight hundred and twenty-four naira, thirty-one kobo) to the Consolidated Revenue Fund, leaving a balance of ₦100,136,986.43 (One hundred million, one hundred and thirty-six thousand, nine hundred and eighty-six naira, forty-three kobo) unaccounted for.

This act is a contravention of the provision of Financial Regulation 222 which stipulates that "Interest earned on bank accounts must be properly classified to the appropriate revenue head of Accounts and paid to the Consolidated Revenue Fund".

The Executive Secretary should remit the outstanding interest yield of ₦100,136,986.43 immediately to the Consolidated Revenue Fund and furnish evidence of remittance for my verification. Failure to comply should attract appropriate sanctions in line with Financial Regulation 3112 which stipulates that "where an officer fails to give satisfactory reply to an audit query within 7 days for his failure to account for

government revenue, such officer shall be surcharged for the full amount involved and such officer handed over to either the Economic and Financial Crimes Commission (EFCC) or Independent Corrupt Practices and Other Related Offences Commission (ICPC).

FEDERAL INLAND REVENUE SERVICE

9.6 At the Federal Inland Revenue Service, the following observations were made:-

(a) At the Federal Inland Revenue Service, Individual and Enterprise Income Tax Office, Utako, Abuja, 5 (five) companies owed outstanding PAYE and PIT arrears totalling ₦4,625,817.06 (Four million, six hundred and twenty-five thousand, eight hundred and seventeen naira, six kobo) as at December 2016. Three of these companies had outstanding arrears of up to four years.

The Executive Chairman should recover these outstanding taxes in full and remit same to the Consolidated Revenue Fund.

(b) At the Business Tax Office, Area 11, Garki, Abuja, 9 (nine) companies owed the sum of ₦6,847,427.62 (Six million, eight hundred and forty-seven thousand, four hundred and twenty-seven naira, sixty- two kobo) as Pay As You Earn (PAYE) for the year 2016.

The Executive Chairman should recover these outstanding taxes in full and remit same to the Consolidated Revenue Fund.

(c) At the Medium and Small Tax Office (MSTO), Area 11, Garki, Abuja, various companies owed different taxes totalling ₦139,192,627.03 (One hundred and thirty-nine million, one hundred and ninety-two thousand, six hundred and twenty-seven naira, three kobo) as follows:

(i) The sum of ₦89,706,889.33 (Eighty-nine million, seven hundred and six thousand, eight hundred and eighty-nine naira, thirty-three kobo) was owed by 14 (fourteen) companies as Company Income Tax (CIT) as at 31st December 2016.

(ii) Eleven (11) companies owed the sum of ₦20,135,385.73 (Twenty million, one hundred and thirty-five thousand, three hundred and eighty-five naira, seventy-three kobo) in Value Added Tax (VAT) and ₦14,827,935.65 (Fourteen million, eight hundred and twenty-seven thousand, nine hundred and thirty-five naira, sixty-five kobo) in Withholding Tax as at 31st December 2016.

(iii) Twelve (12) companies owed the sum of ₦14,522,416.32 (Fourteen million, five hundred and twenty-two thousand, four hundred and sixteen naira, thirty-two kobo) in Education Tax as at 31st December 2016.

The Executive Chairman should recover these outstanding taxes in full and remit same to the Consolidated Revenue Fund with evidence of remittance forwarded for verification.

(d) At the Individual & Enterprises Income Tax Office, Asokoro, arrears of taxes amounting to ₦103,783,694.43 (One hundred and three million, seven hundred and eighty-three thousand, six hundred and ninety-four naira, forty-three kobo) were owed by 8 (eight) companies as at 31st December 2016.

The Executive Chairman should recover the outstanding taxes in full and remit same to the Consolidated Revenue Fund (CRF).

(e) At the Individual and Enterprises Income Tax Office, Wuse Zone 6, Abuja, arrears of PAYE as at 31st December 2016 amounting to ₦17,718,628.85 (Seventeen million, seven hundred and eighteen thousand, six hundred and twenty-eight naira, eighty-five kobo) were owed by 41 (forty-one) companies.

Five (5) companies Last Assessment amounted to ₦88,482,523.00 (Eighty-eight million, four hundred and eighty-two thousand, five hundred and twenty-three naira). However, analysis of Tax Payer payment statements revealed that only the sum of ₦19,624,358.21 (Nineteen million, six hundred and twenty-four thousand, three hundred and fifty-eight naira, twenty-one kobo) was actually paid, leaving a balance of ₦68,858,164.79 (Sixty-eight million, eight hundred and fifty-eight thousand, one hundred and sixty-four naira, seventy-nine kobo) as uncollected revenue. No reason was given for the under-collection.

The Executive Chairman should recover the outstanding taxes in full, remit same to the Consolidated Revenue Fund and forward evidence of compliance for verification.

(f) At the Individual and Enterprises Tax Office, Wuse Zone 5, Abuja, 7 (seven) companies owed the sum of ₦402,996,546.11 (Four hundred and two million, nine hundred and ninety-six thousand, five hundred and forty-six naira, eleven kobo) as arrears of Pay As You Earn (PAYE) as at 31st December, 2016.

The Executive Chairman should recover this outstanding tax in full and remit same to the Consolidated Revenue Fund with evidence of remittance forwarded for verification.

(g) At the Large Tax Office, Wuse Zone 5, Abuja, the sum of ₦9,702,149,062.45 (Nine billion, seven hundred and two million, one hundred and forty-nine thousand, sixty-two naira, forty-five kobo) was owed by many companies.

The makeup of the arrears is as follows:

(i) A total of 16 (sixteen) companies owed the sum of ₦1,340,481,722.20 (One billion, three hundred and forty million, four hundred and eighty-one thousand, seven hundred and twenty-two naira, twenty kobo) as Company Income Tax as at 31st December, 2016.

(ii) The sum of ₦354,344,922.33 (Three hundred and fifty-four million, three hundred and forty-four thousand, nine hundred and twenty-two naira, thirty-three kobo) was owed by 16 (sixteen) companies as Education Tax as at 31st December, 2016.

(iii) The arrears of Value Added Tax owed by 9 (nine) companies as at 31st December, 2016 amounted to ₦6,246,555,153.99 (Six billion, two hundred and forty-six million, five hundred and fifty-five thousand, one hundred and fifty-three naira, ninety-nine kobo) while Withholding Tax arrears amounting to ₦1,758,463,133.93 (One billion, seven hundred and fifty-eight million, four hundred and sixty-three thousand, one hundred and thirty-three naira, ninety-three kobo) were owed by 10 (ten) companies.

(iv) One (1) company failed to pay its NITDEF Tax amounting to ₦2,304,130.00 (Two million, three hundred and four thousand, one hundred and thirty naira).

The Executive Chairman should recover all these outstanding taxes, remit same to the Consolidated Revenue Fund and furnish evidence of remittance for verification.

(h) At the Individual and Enterprises Income Tax Office, Yobe Investment House, CBD, Abuja, five companies owed the sum of ₦3,625,017.88 (Three million, six hundred and twenty-five thousand, seventeen naira, eighty-eight kobo) as arrears of taxes arising from additional assessments carried out on the companies.

The Executive Chairman should intensify efforts to collect the outstanding taxes and forward evidence for verification.

(i) The following arrears of taxes remained uncollected by the Micro and Small Tax Office, Yobe Investment House, CBD, Abuja:

(i) A total of ₦125,327,074.62 (One hundred and twenty-five million, three hundred and twenty-seven thousand, seventy-four naira, sixty-two kobo) was owed by 74 (seventy-four) private companies as arrears of Company Income Tax (CIT) as at 31st December, 2016.

(ii) Arrears of Education Development Tax owed by 45 (forty-five) private companies amounted to ₦12,746,567.90 (Twelve million, seven hundred and forty-six thousand, five hundred and sixty-seven naira, ninety kobo).

(iii) The sum of ₦15,487,588.86 (Fifteen million, four hundred and eighty-seven thousand, five hundred and eighty-eight naira, eighty-six kobo) was owed by 46 (forty-six) companies as withholding tax as at 31st December, 2016.

(iv) The total outstanding Value Added Tax (VAT) owed by twenty one (21) companies amounted to ₦25,906,009.24 (Twenty-five million, nine hundred and six thousand, nine naira, twenty-four kobo) as at 31st December, 2016.

The Executive Chairman should recover these outstanding taxes totalling ₦179,467,240.62 (One hundred and seventy-nine million, four hundred and sixty-seven thousand, two hundred and forty naira, sixty-two kobo) and remit same to the Consolidated Revenue Fund with evidence of remittance furnished for verification.

(j) At the Government Business Tax Office, Wuse Zone 5, Abuja, the sum of ₦2,762,534,930.43 (Two billion, seven hundred and sixty-two million, five hundred and thirty-four thousand, nine hundred and thirty naira, forty-three kobo) was outstanding as arrears of VAT and WHT.

Thirty five (35) companies owed the sum of ₦2,044,286,109.50 (Two billion, forty-four million, two hundred and eighty-six thousand, one hundred and nine naira, fifty kobo) as VAT while Withholding Tax of ₦718,248,820.93 (Seven hundred and eighteen million, two hundred and forty-eight thousand, eight hundred and twenty naira, ninety-three kobo) was owed by 31 (thirty-one) companies as at December, 2016.

The Executive Chairman should collect the outstanding taxes, remit same to the CRF and furnish evidence of remittance for verification.

(k) At the Micro and Small Tax Payers Office Gwagwalada, Abuja, it was observed from the audited accounts submitted by a company, that the Company Income Tax was under-assessed by ₦10,052,890.96 (Ten million, fifty-two thousand, eight hundred and ninety naira, ninety-six kobo), due to wrong absorption of capital allowance not claimed.

The Executive Chairman should collect the shortfall of ₦10,052,890.96 (Ten million, fifty-two thousand, eight hundred and ninety naira, ninety-six kobo) from the company, remit to the CRF and furnish evidence of remittance for verification.

(l) At the Micro and Small Tax Payers Office, Wuse Zone 6, Abuja, outstanding taxes totalling ₦27,153,689.82 (Twenty-seven million, one hundred and fifty-three thousand, six hundred and eighty-nine naira, eighty-two kobo) were still uncollected as at 31st December, 2016. The breakdown is as follows:

	₦
Company Income Tax Arrears (4 companies)	1,475,876.84
Education Tax Arrears (13 companies)	6,422,937.17
Value Added Tax – VAT Arrears (6 companies)	2,103,730.63
Withholding Tax Arrears (6 companies)	17,151,145.18
TOTAL	**27,153,689.82**

There was also an outstanding tax liability of ₦22,520,421.62 (Twenty-two million, five hundred and twenty thousand, four hundred and twenty-one naira, sixty-two kobo) against 7(seven) companies.

Furthermore, the sum of ₦46,889,125.00 (Forty-six million, eight hundred and eighty-nine thousand, one hundred and twenty-five naira) was discovered as Late Return Penalty purported to have been paid in 2016. However, there was no evidence that those companies actually paid.

The Executive Chairman should recover these outstanding taxes in full, remit same to the Consolidated Revenue Fund and furnish evidence of remittance for verification. Furthermore, he should provide evidence that the Late Return Penalty of ₦46,889,125.00 (Forty-six million, eight hundred and eighty-nine thousand, one hundred and twenty-five naira) was actually paid, otherwise recovery should also be effected and remitted to chest.

(m) At the Micro and Small Tax Payers Office, Lugbe, Abuja, Company Income Tax arrears amounting to ₦285,601.00 (Two hundred and eighty-five thousand, six hundred and one naira) was owed by one company while outstanding VAT amounting to ₦1,219,229.00 (One million, two hundred and nineteen thousand, two hundred and twenty-nine naira) was owed by 4 (four) companies as at 31st December, 2016.

The Executive Chairman should collect the outstanding taxes, remit same to the CRF with evidence of collection and remittance forwarded to my Office for audit verification.

(n) At the Micro and Small Tax Payers Office, Suleja, Niger State, the sum of ₦2,677,303.00 (Two million, six hundred and seventy-seven thousand, three hundred and three naira) was owed by 21 companies as Company Income Tax while the sum of ₦6,527,559.67 (Six million, five hundred and twenty-seven thousand, five hundred and fifty-nine naira, sixty-seven kobo) was owed by 14 companies as Education Tax.

The Executive Chairman should collect the outstanding taxes and evidence of collection and remittance forwarded for verification.

(o) At the Micro and Small Tax Payers Office, Asokoro, Abuja, a total tax arrears of ₦20,462,794.93 (Twenty million, four hundred and sixty-two thousand, seven hundred and ninety-four naira, ninety-three kobo) was owed by 19 companies as at 31st December 2016.

The Executive Chairman should collect the outstanding taxes and forward evidence of remittance to CRF for verification.

(p) At the Micro and Small Tax Payers Office, Kubwa, Abuja, 13 companies owed the sum of ₦10,428,867.00 (Ten million, four hundred and twenty-eight thousand, eight hundred and sixty-seven naira) as Company Income Tax as at December, 2016. Also, Value Added Tax amounting to ₦4,555,308.00 (Four million, five hundred and fifty-five thousand, three hundred and eight naira) was owed by 4 (four) companies while Withholding Tax amounting to ₦2,724,905.00 (Two million, seven hundred and twenty-four thousand, nine hundred and five naira) was owed by 3 (three) companies.

Furthermore, 5 (five) companies owed the sum of ₦980,421.95 (Nine hundred and eighty thousand, four hundred and twenty-one naira, ninety-five kobo) in Education Development Tax.

The Executive Chairman should collect these outstanding taxes totalling ₦18,689,501.95 (Eighteen million, six hundred and eighty-nine thousand, five hundred and one naira, ninety-five kobo) and forward evidence for verification.

(q) At the Utako Micro and Small Tax Payers Office, Abuja, the following arrears of taxes were yet to be collected:

(i) One Company did not remit full VAT from 2010 to 2015. Consequently, VAT outstanding plus penalty and interest computed against the company amounted to ₦310,030,405.00 (Three hundred and ten million, thirty thousand, four hundred and five naira).

(ii) Company Income Tax owed by 6 (six) companies amounted to ₦7,875,543.23 (Seven million, eight hundred and seventy-five thousand, five hundred and forty-three naira, twenty-three kobo).

(iii) Education Tax arrears owed by 11 (eleven) companies amounted to ₦2,515,045.15 (Two million, five hundred and fifteen thousand, forty-five naira, fifteen kobo).

(iv) The sum of ₦9,686,036.73 (Nine million, six hundred and eighty-six thousand, thirty-six naira, seventy-three kobo) was owed by 16 (sixteen) companies as Withholding Tax.

(v) Eight (8) companies owed the sum of ₦2,286,868.69 (Two million, two hundred and eighty-six thousand, eight hundred and sixty-eight naira, sixty-nine kobo) as VAT.

The Executive Chairman should recover these outstanding taxes in the Utako Tax Office totalling ₦332,393,898.80 (Three hundred and thirty-two million, three hundred and ninety-three thousand, eight hundred and ninety-eight naira, eighty kobo) in full and remit same to the Consolidated Revenue Fund, with evidence of remittance furnished for verification.

The Executive Chairman, Federal Inland Revenue Service did not respond to any of these issues. Therefore, he should be appropriately sanctioned and compelled to implement all my recommendations.

Acknowledgement

11.1 I wish to express my profound gratitude and deep appreciation to all the members of my staff for their hard work and diligence during the period under review. This Report is a demonstration of their devotion to duty and unalloyed support for the role of this Office. I also thank all those functionaries outside my Office who have so delightfully co-operated with my Office in the performance of my statutory duties and in the compilation of this Report.

ANTHONY M. AYINE, *FCA*
Auditor-General for the Federation

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

31st May, 2018

APPENDIX
ON
(LOSSES OF CASH, STORES, PLANTS, VEHICLES AND EQUIPMENT)

LOSSES OF GOVERNMENT FUNDS ARISING FROM FRAUD, THEFT, OR NEGLIGENCE
JANUARY – DECEMBER, 2016

"B" LOSS OF STORES, PLANTS, VEHICLES AND EQUIPMENT VALUED AT ₦10,000.00 AND ABOVE

S/N	DESCRIPTION	FILE NO.	WHETHER RECOVERED OR MADE GOOD AND BY WHOM	WHETHER WRITTEN OFF AND ON WHOSE AUTHORITY
1.	**FEDERAL TEACHING HOSPITAL, GOMBE, GOMBE STATE** Loss of (1) one Toyota Camry car, 2010 model with Registration Number FG 02 43F, valued at ₦7,974,750.00 was snatched by Armed Robbers on 27th August, 2015.		Not Yet Recovered	
2.	**FEDERAL MINISTRY OF INFORMATION AND CULTURE (CULTURE SECTOR)** Loss of 3 (three) vehicles (Toyota Land Cruiser and 2 (two) Toyota Hillux pick up vans) were observed missing at the time of writing this report in July, 2017		Not Yet Recovered	
3.	**FEDERAL MINISTRY OF INTERIOR** Loss of 1 (one) Toyota Avensis car with Registration Number FG 522-A14		Not Yet Recovered	
4.	**NATIONAL LIBRARY OF NIGERIA** Loss of (1) one Toyota Hilux 4/WD with Registration Number FG 22 L45 valued at ₦12,716,667.60 was snatched at gun point.		Not Yet Recovered	
5.	**NIGERIA POLICE FORCE, IMO STATE POLICE COMMAND DIVISIONAL POLICE OFFICE IHO-IKEDURU, IMO STATE** Loss of one (1) AK 47 rifle with (10) ten rounds of live ammunitions was lost by a Police officer on 10th July, 2016.		Not Yet Recovered	
6.	**NIGERIA POLICE FORCE, AWKA, ANAMBRA STATE POLICE COMMAND** Loss of (55) fifty-five Police rifles with 2048 rounds of ammunition were missing at different Divisions as at the time of Inspection.		Not Yet Recovered	

APPENDICES
ON
FINANCIAL STATEMENTS
AND
ANNEX ‘A’ FOR THE FEDERATION ACCOUNT

APPENDIX 1

RESPONSES TO AUDIT OF 2016 FINANCIAL STATEMENT FROM MDAS

S/No	MDAs	COMPONENTS	AMOUNT IN CONSOLIDATION FINANCIAL STATEMENT	AMOUNT REPORT BY MDAs (AS PER RESPONSE)	DIFFERENCE	REMARKS
1	Nigerian Air Force	Overhead Cost	28,203,921,457.36	4,963,014,222.23	23,240,907,235.13	
2	Nigerian Army	Wages & Salaries	118,326,695,657.54	119,308,876,076.00	982,180,418.46	
3	Economic and financial Crimes Commission (EFCC)	Salaries & Wages	13,958,694,298,74	-	13,958,694,298,74	The figure reported as salaries & wages in the consolidated F/S was not in their trial balance submitted
4	Debt Management Office (DMO)	Long term Borrowings	11,043,849,814,592.00		11,043,849,814,592.00	Response from DMO states that "samples balances not specified anywhere in the DMO Annual Report of 2016"
		Current Portion of Borrowings	2,518,918,218.06		2,518,918,218.06	
		Short term Loans and debts	4,065,467,195,254.87		4,065,467,195,254.87	
		Proceeds from borrowings	564,701,400,000.00		564,701,400,000.00	
		Repayment of Borrowings	(35,541,650,000.00)		(35,541,650,000.00)	
5	Nigerian Television Authority (NTA)	Overhead Cost	3,145,029,992.43	3,199,738,666.10	54,708,673.67	
6	FEDERAL MINISTRY OF HEALTH - HQTRS	Gains and losses on disposal of assets	Nil			Response yet to be received from MDA
		Grants & Contributions	Nil			
		Inventories	562,356,210.89			
		Aid & Grants	Nil			
7	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	Social Benefits	14,500,353,550.61			Response yet to be received from MDA
		Transfer From Other Govt Entity	107,177,142,829.79			
		Cash and Cash Equivalent	92,502,040,720.64			
		Capital Grant	Nil			
8	FEDERAL MINISTRY OF AGRICULTURE	Inventories	2,942,448,323.64			Response yet to be received from MDA
		Aid & Grants	Nil			
		Transfer To Other Govt Entity	1,055,623,333.31			
		Non-Tax Revenue	1,016,245,528.38			

9	UNIVERSITY OF ABUJA	Payables	1,262,442,171.00			Response yet to be received from MDA
		Inventories	803,638,910.00			
		Other Public Funds	5,876,461,847.00			
		Interest Earned	21,170.52			
		Non-Tax Revenue	1,445,211,433.48			
		Deposits	671,911,533.00			
10	Tertiary Education Trust Fund.	Grants & Contribution	89,996,535,702.00			Response yet to be received from MDA
		Inventories	214,518,462.23			
		Other Revenue	129,467,819,192.00			
		Other Public Funds	91,214,283,267.41			
		Receivables	63,131,866,078.10			
		Prepayments	72,077,250.85			
		AID & GRANTS	Nil			
11	INEC	Public debt	724,171716.56			
		Transfer from other government entities	732,141,555,463.74	Nil	732,141,555,463.74	Not traceable to our accounts
		Overhead	21,921,118,108.20	Same	Nil	
		Investment income	4,995,004,487.21		Nil	Represent income generated from Treasury bills
		Receivables	378,538,545…13		Nil	Represent total amount of loans and advances given to staff
12	NEMA	Aids and grants	31,000,000.00		Nil	Receipt from Islamic development bank
		Grants and contributions	10,695,698,956.25	Nil	10,695,698,956.25	Not part of our year 2016 trial balance as submitted to OAGF

APPENDIX II

MDAS WITH NIL FIGURES IN OTHER REVENUE

	ADMINISTRATIVE SECTOR	140201	140701	
116002001	DEFENCE HEADQURTERS	0.00	-	0.00
116003001	NIGERIAN ARMY	0.00	-	0.00
116004001	NIGERIAN NAVY	0.00	-	0.00
116006001	NIGERIANACADEMY DEFENCE(NDA)	0.00	-	0.00
116007001	NIGERIANCOLLEGE DEFENCE	0.00	-	0.00
116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	-	0.00
116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0.00	-	0.00
116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	-	0.00
116011001	DEFENCE SCHOOL INTELLIGENCE	0.00	-	0.00
116012001	DEFENCE AGENCY INTELLIGENCE	0.00	-	0.00
116015017	DEFENCE MISSIONS	0.00	-	0.00
116021001	MILITARY PENSION BOARD	0.00	-	0.00
116018001	DEFENCE SPACE AGENCY	0.00	-	0.00
119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	-	0.00
119002001	TECHNICAL AIDS CORPS	0.00	-	0.00
119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	-	0.00
119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	-	0.00
119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	-	0.00
119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	-	0.00
119009001	FOREIGN MISSION: ABIDJAN	0.00	-	0.00
119009002	FOREIGN MISSION: ACCRA	0.00	-	0.00
119009003	FOREIGN MISSION: ADDIS ABABA	0.00	-	0.00
119009004	FOREIGN MISSION: ALGIERS	0.00	-	0.00
119009005	FOREIGN MISSION: ANKARA	0.00	-	0.00
119009006	FOREIGN MISSION: ATHENS	0.00	-	0.00
119009007	FOREIGN MISSION: ATLANTA	0.00	-	0.00
119009009	FOREIGN MISSION: BAMAKO	0.00	-	0.00
119009010	FOREIGN MISSION: BANGKOK	0.00	-	0.00
119009011	FOREIGN MISSION: BANGUI	0.00	-	0.00
119009012	FOREIGN MISSION: BANJUL	0.00	-	0.00
119009013	FOREIGN MISSION: BATA	0.00	-	0.00
119009014	FOREIGN MISSION: BEIJING	0.00	-	0.00
119009015	FOREIGN MISSION: BEIRUT	0.00	-	0.00
119009016	FOREIGN MISSION: BERLIN	0.00	-	0.00

119009017	FOREIGN MISSION: BERNE	0.00	-	0.00
119009018	FOREIGN MISSION: BISSAU	0.00	-	0.00
119009019	FOREIGN MISSION: BRASILIA	0.00	-	0.00
119009020	FOREIGN MISSION: BRAZAVILLE	0.00	-	0.00
119009021	FOREIGN MISSION: BRUSSELS	0.00	-	0.00
119009022	FOREIGN MISSION: BUCHAREST	0.00	-	0.00
119009023	FOREIGN MISSION: BUDAPEST	0.00	-	0.00
119009024	FOREIGN MISSION: BUEA	0.00	-	0.00
119009025	FOREIGN MISSION: BUENOS AIRES	0.00	-	0.00
119009026	FOREIGN MISSION: BUJUMBURA	0.00	-	0.00
119009027	FOREIGN MISSION: CAIRO	0.00	-	0.00
119009028	FOREIGN MISSION: CANBERRA	0.00	-	0.00
119009029	FOREIGN MISSION: CARACAS	0.00	-	0.00
119009030	FOREIGN MISSION: CONAKRY	0.00	-	0.00
119009031	FOREIGN MISSION: COTONOU	0.00	-	0.00
119009032	FOREIGN MISSION: DAKAR	0.00	-	0.00
119009033	FOREIGN MISSION: DAMASCUS	0.00	-	0.00
119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	-	0.00
119009035	FOREIGN MISSION: DOUALA	0.00	-	0.00
119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	-	0.00
119009037	FOREIGN MISSION: DUBLIN	0.00	-	0.00
119009038	FOREIGN MISSION: FREETOWN	0.00	-	0.00
119009039	FOREIGN MISSION: GABORONE	0.00	-	0.00
119009040	FOREIGN MISSION: GENEVA	0.00	-	0.00
119009042	FOREIGN MISSION: HANOI	0.00	-	0.00
119009043	FOREIGN MISSION: HARARE	0.00	-	0.00
119009044	FOREIGN MISSION: HAVANA	0.00	-	0.00
119009045	FOREIGN MISSION: HONGKONG	0.00	-	0.00
119009046	FOREIGN MISSION: ISLAMABAD	0.00	-	0.00
119009047	FOREIGN MISSION: JAKARTA	0.00	-	0.00
119009048	FOREIGN MISSION: JEDDAH	0.00	-	0.00
119009049	FOREIGN MISSION: JOHANNESBURG	0.00	-	0.00
119009050	FOREIGN MISSION: KAMPALA	0.00	-	0.00
119009051	FOREIGN MISSION: KHARTOUM	0.00	-	0.00
119009052	FOREIGN MISSION: KIEV	0.00	-	0.00
119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	-	0.00
119009054	FOREIGN MISSION: KINGSTON	0.00	-	0.00
119009055	FOREIGN MISSION: KINSHASA	0.00	-	0.00

119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	-	0.00
119009057	FOREIGN MISSION: KUWAIT	0.00	-	0.00
119009058	FOREIGN MISSION: LIBREVILLE	0.00	-	0.00
119009059	FOREIGN MISSION: LISBON	0.00	-	0.00
119009060	FOREIGN MISSION: LOME	0.00	-	0.00
119009061	FOREIGN MISSION: LONDON	0.00	-	0.00
119009062	FOREIGN MISSION: LUANDA	0.00	-	0.00
119009063	FOREIGN MISSION: LUSAKA	0.00	-	0.00
119009064	FOREIGN MISSION: MADRID	0.00	-	0.00
119009065	FOREIGN MISSION: MALABO	0.00	-	0.00
119009066	FOREIGN MISSION: MANILLA	0.00	-	0.00
119009067	FOREIGN MISSION: MAPUTO	0.00	-	0.00
119009068	FOREIGN MISSION: MEXICO CITY	0.00	-	0.00
119009069	FOREIGN MISSION: MNROVIA	0.00	-	0.00
119009070	FOREIGN MISSION: MOSCOW	0.00	-	0.00
119009071	FOREIGN MISSION: NAIROBI	0.00	-	0.00
119009072	FOREIGN MISSION: N'DJAMENA	0.00	-	0.00
119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0.00	-	0.00
119009074	FOREIGN MISSION: NEW DELHI	0.00	-	0.00
119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	-	0.00
119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	-	0.00
119009077	FOREIGN MISSION: NIAMEY	0.00	-	0.00
119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	-	0.00
119009080	FOREIGN MISSION: OTTAWA	0.00	-	0.00
119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	-	0.00
119009082	FOREIGN MISSION: PARIS	0.00	-	0.00
119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	-	0.00
119009084	FOREIGN MISSION: PRETORIA	0.00	-	0.00
119009085	FOREIGN MISSION: PYONG YANG	0.00	-	0.00
119009086	FOREIGN MISSION: RABAT	0.00	-	0.00
119009087	FOREIGN MISSION: RIYADH	0.00	-	0.00
119009088	FOREIGN MISSION: ROME	0.00	-	0.00
119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0.00	-	0.00
119009091	FOREIGN MISSION: SAO TOME	0.00	-	0.00
119009092	FOREIGN MISSION: SEOUL	0.00	-	0.00
119009093	FOREIGN MISSION: SHANGHAI	0.00	-	0.00
119009094	FOREIGN MISSION: SINGAPORE	0.00	-	0.00
119009095	FOREIGN MISSION: STOCKHOLM	0.00	-	0.00
119009096	FOREIGN MISSION: TEHRAN	0.00	-	0.00
119009097	FOREIGN MISSION: TEL AVIV	0.00	-	0.00

119009098	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	0.00	-	0.00
119009099	FOREIGN MISSION: THE HAGUE	0.00	-	0.00
119009100	FOREIGN MISSION: TOKYO	0.00	-	0.00
119009101	FOREIGN MISSION: TRIPOLI	0.00	-	0.00
119009102	FOREIGN MISSION: TUNIS	0.00	-	0.00
119009103	FOREIGN MISSION: VIENNA	0.00	-	0.00
119009104	FOREIGN MISSION: WARSAW	0.00	-	0.00
119009105	FOREIGN MISSION: WASHINGTON	0.00	-	0.00
119009106	FOREIGN MISSION: WINDHOEK	0.00	-	0.00
119009107	FOREIGN MISSION: YAOUNDE	0.00	-	0.00
119009108	PERMANENT MISSION, ASACOF , CARACAS	0.00	-	0.00
119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	-	0.00
119009110	FOREIGN MISSIONS, ABU DHAB	0.00	-	0.00
119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	-	0.00
119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	-	0.00
119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	-	0.00
119009116	FOREIGN MISSION VATICAN	0.00	-	0.00
119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	-	0.00
119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	-	0.00
119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00	-	0.00
119009120	FOREIGN MISSION DOHA, QATAR	0.00	-	0.00
119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0.00	-	0.00
119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	-	0.00
119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	-	0.00
119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	-	0.00
119009125	CONSULAR MISSION MAROUA, CAMEROON	0.00	-	0.00
123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	-	0.00
123003001	NIGERIAN TELEVISION AUTHORITY	0.00	134,508,610.01	134,508,610.01
123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	-	0.00
123005001	NEWS AGENCY OF NIGERIA	0.00	-	0.00
123006001	VOICE OF NIGERIA	0.00	-	0.00
123007001	NIGERIAN FILM CORPORATION	0.00	-	0.00

123008001	NATIONAL BROADCASTING COMMISION	0.00	13,696,991.57	13,696,991.57
123009001	NIGERIA PRESS COUNCIL	0.00	-	0.00
123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	-	0.00
123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	-	0.00
123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	-	0.00
123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	-	0.00
123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	-	0.00
123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	-	0.00
123011006	NATIONAL TROUPE OF NIGERIA	0.00	-	0.00
123011007	NATIONAL THEATRE	0.00	-	0.00
123011008	NATIONAL GALLERY OF ART	0.00	-	0.00
123011009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	-	0.00
123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	-	0.00
123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	-	0.00
123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	-	0.00
123011017	NATIONAL ORIENTATION AGENCY	0.00	-	0.00
124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	-	0.00
124002001	NIGERIAN PRISON SERVICE	0.00	-	0.00
124003001	NIGERIA IMMIGRATION SERVICE	0.00	-	0.00
124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	-	0.00
124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	-	0.00
124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	-	0.00
124007001	FEDERAL FIRE SERVICE	0.00	-	0.00
124009001	POLICE PENSION BOARD	0.00	-	0.00
124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	-	0.00
124012001	POLICE FORMATION & COMMAND HQTRS	0.00	-	0.00
125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	-	0.00
125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	-	0.00
125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	-	0.00
125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	-	0.00
125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	-	0.00
125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	-	0.00

125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	-	0.00
125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	-	0.00
125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	-	0.00
125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	-	0.00
125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	-	0.00
125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	-	0.00
125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	-	0.00
140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	-	0.00
145001001	PUBLIC COMPLAINTS COMMISSION	0.00	-	0.00
147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	-	0.00
148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	-	0.00
149001001	FEDERAL CHARACTER COMMISSION	0.00	-	0.00
156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	-	0.00
156003001	NIGERIA COMMUNICATION SATELLITE	0.00	-	0.00
156006001	NIPOST	0.00	-	0.00
157001001	NATIONAL SECURITY ADVISER	0.00	-	0.00
157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	-	0.00
157003001	NATIONAL INTELLIGENT AGENCY	0.00	-	0.00
157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	-	0.00
158001001	CODE OF CONDUCT TRIBUNAL	0.00	-	0.00
159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	-	0.00
160001001	POLICE SERVICE COMMISSION HQTRS	0.00	-	0.00
161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	-	0.00
161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	-	0.00
161003001	NATIONAL COMMISSION FOR REFUGEES	0.00	-	0.00
161004001	LAGOS LIAISON OFFICE	0.00	-	0.00
161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	-	0.00
161006001	NATIONAL MERIT AWARD	0.00	-	0.00
161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	-	0.00

161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	-	0.00
161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	-	0.00
161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	-	0.00
161013001	NATIONAL PENSION COMMISSION	0.00	-	0.00
161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	-	0.00
161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	-	0.00
161016001	NATIONAL LOTTERY TRUST FUND	0.00	-	0.00
161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0.00	-	0.00
161018001	SERVICOM	0.00	-	0.00
161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	-	0.00
161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	-	0.00
161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	-	0.00
162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	-	0.00
		0.00	-	0.00
	ECONOMIC SECTOR	0.00	-	0.00
215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	-	0.00
215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	-	0.00
215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	-	0.00
215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	-	0.00
215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	-	0.00
215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	-	0.00
215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	-	0.00
215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	-	0.00
215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	-	0.00
215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	-	0.00
215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	-	0.00
215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	-	0.00

215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	-	0.00
215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	-	0.00
215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	-	0.00
215019001	VETERINARY COUNCIL OF NIGERIA	0.00	-	0.00
215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	-	0.00
215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	-	0.00
215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	-	0.00
215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	-	0.00
215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	-	0.00
215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	-	0.00
215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	-	0.00
215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	-	0.00
215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	-	0.00
215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	-	0.00
215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	-	0.00
215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	-	0.00
215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	-	0.00
215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	-	0.00
215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	-	0.00
215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	-	0.00
215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	-	0.00
215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	-	0.00
215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	-	0.00
215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	-	0.00
215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	-	0.00

215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	-	0.00
215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	-	0.00
022000700200	FPO ABAKALIKI	0.00	-	0.00
022000700300	FPO ABEOKUTA	0.00	-	0.00
022000700400	FPO ADO-EKITI	0.00	-	0.00
022000700600	FPO ASABA	0.00	-	0.00
022000700700	FPO AWKA	0.00	-	0.00
022000700800	FPO BAUCHI	0.00	-	0.00
022000700900	FPO BENIN	0.00	-	0.00
022000701000	FPO BIRNI-KEBI	0.00	-	0.00
022000701100	FPO CALABAR	0.00	-	0.00
022000701200	FPO DAMATURU	0.00	-	0.00
022000701300	FPO DUTSE	0.00	-	0.00
022000701400	FPO ENUGU	0.00	-	0.00
022000701500	FPO GOMBE	0.00	-	0.00
022000701600	FPO GUSUA	0.00	-	0.00
022000701700	FPO IBADAN	0.00	-	0.00
022000701800	FPO ILORIN	0.00	-	0.00
022000701900	FPO JALINGO	0.00	-	0.00
022000702000	FPO JOS	0.00	-	0.00
022000702100	FPO KADUNA	0.00	-	0.00
022000702200	FPO KANO	0.00	-	0.00
022000702300	FPO KATSINA	0.00	-	0.00
022000702400	FPO LAFIA	0.00	-	0.00
022000702500	FPO LAGOS I	0.00	-	0.00
022000702600	FPO LAGOS II	0.00	-	0.00
022000702700	FPO LOKOJA	0.00	-	0.00
022000702800	FPO MAIDUGURI	0.00	-	0.00
022000702900	FPO MAKURDI	0.00	-	0.00
022000703000	FPO MINNA	0.00	-	0.00
022000703100	FPO OSOGBO	0.00	-	0.00
022000703200	FPO OWERRI	0.00	-	0.00
022000703300	FPO PORT-HARCOURT	0.00	-	0.00
022000703400	FPO SOKOTO	0.00	-	0.00
022000703500	FPO UMUAHIA	0.00	-	0.00
022000703600	FPO UYO	0.00	-	0.00
022000703700	FPO YENOGOA	0.00	-	0.00
022000703800	FPO YOLA	0.00	-	0.00
022000703900	SUB-TREASURER OF THE FEDERATION	0.00	-	0.00
220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	-	0.00
220007041	ZONAL OFFICE ENUGU	0.00	-	0.00
220007042	ZONAL OFFICE IBADAN	0.00	-	0.00
220007043	ZONAL OFFICE JOS	0.00	-	0.00
220007044	ZONAL OFFICE KADUNA	0.00	-	0.00
220007045	ZONAL OFFICE MAIDUGURI	0.00	-	0.00

220007046	ZONAL OFFICE PORTHARCOURT	0.00	-	0.00
220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	-	0.00
222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	-	0.00
222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	-	0.00
222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	-	0.00
222004001	NATIONAL AUTOMOTIVE COUNCIL	0.00	-	0.00
222005001	INDUSTRIAL TRAINING FUND	0.00	-	0.00
222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	-	0.00
222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	-	0.00
222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	-	0.00
222009001	CONSUMER PROTECTION COUNCIL	0.00	-	0.00
222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	-	0.00
222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	-	0.00
222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	0.00	-	0.00
222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	-	0.00
222015001	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	-	0.00
222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	-	0.00
222017001	NIGERIA TRADE OFFICE, CHINA	0.00	-	0.00
222027001	SMEDAN - H/QTRS	0.00	-	0.00
222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	-	0.00
227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	-	0.00
227002001	INDUSTRIAL ARBITRATION PANEL	0.00	-	0.00
227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	-	0.00
227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	-	0.00
227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	-	0.00
227006001	GENEVA LABOUR DESK OFFICE	0.00	-	0.00
228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	-	0.00
228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	-	0.00
228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	-	0.00

228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0.00	-	0.00
228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	-	0.00
228006001	COOPERATIVE INFORMATION NETWORK	0.00	-	0.00
228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0.00	-	0.00
228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	-	0.00
228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	-	0.00
228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	-	0.00
228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	-	0.00
228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	-	0.00
228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	-	0.00
228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	-	0.00
228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	-	0.00
228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	0.00	-	0.00
228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	-	0.00
228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	-	0.00
228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	-	0.00
228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	-	0.00
228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	-	0.00
228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	-	0.00
228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	-	0.00
228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	0.00	-	0.00
228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	-	0.00
228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	-	0.00
228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	-	0.00

228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	-	0.00
228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	-	0.00
228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0.00	-	0.00
228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	0.00	-	0.00
228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	-	0.00
228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	-	0.00
228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	-	0.00
228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	-	0.00
228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	-	0.00
228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	-	0.00
228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	-	0.00
228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	-	0.00
228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	-	0.00
228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	-	0.00
228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	-	0.00
228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	-	0.00
228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	-	0.00
228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	-	0.00
228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	-	0.00
228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	-	0.00
228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	-	0.00
228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	-	0.00
228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	-	0.00
228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	-	0.00
228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	-	0.00
228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	-	0.00

228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	-	0.00
228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	-	0.00
228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	-	0.00
228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	-	0.00
228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	-	0.00
228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	-	0.00
228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	-	0.00
228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	-	0.00
228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	-	0.00
228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	-	0.00
228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	-	0.00
228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	-	0.00
228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0.00	-	0.00
228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	0.00	-	0.00
228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE-ENUGU	0.00	-	0.00
228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	-	0.00
228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	-	0.00
228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	-	0.00
228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	-	0.00
228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	-	0.00
228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	-	0.00
228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	-	0.00
228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	-	0.00
228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	-	0.00
228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0.00	-	0.00
228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	-	0.00

228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	-	0.00
228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	-	0.00
228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	-	0.00
228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	-	0.00
228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	-	0.00
228066001	SOKOTO ENERGY RESEARCH	0.00	-	0.00
228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	-	0.00
228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	-	0.00
228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	-	0.00
228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	-	0.00
228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	-	0.00
228073001	ENERGY COMMISSION OF NIGERIA	0.00	-	0.00
228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	-	0.00
228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	-	0.00
228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	-	0.00
229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	-	0.00
229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	-	0.00
229003001	NIGERIAN RAILWAY CORPORATION	0.00	-	0.00
229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	-	0.00
229005001	MARITIME ACADEMY, ORON	0.00	-	0.00
229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	-	0.00
229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	0.00	-	0.00
229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0.00	-	0.00
229031004	NIGERIAN METEOROLOGICAL AGENCY	0.00	-	0.00
229031005	FEDERAL AIRPORT AUTHORITY OF NIGERIA	0.00	-	0.00

229031006	ACCIDENT INVESTIGATION BUREAU	0.00	-	0.00
229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	-	0.00
231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	-	0.00
231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0.00	-	0.00
231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	-	0.00
231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	-	0.00
231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	-	0.00
231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	-	0.00
231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	-	0.00
231089003	FEDERAL SCHOOL OF SURVEY, OYO	0.00	-	0.00
231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	-	0.00
231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	-	0.00
231089006	SURVEY COUNCIL OF NIGERIA	0.00	-	0.00
231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	-	0.00
232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	-	0.00
232003001	PETROLEUM TRAINING INSTITUTE	0.00	-	0.00
232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	-	0.00
232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	-	0.00
233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	-	0.00
233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	-	0.00
233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	-	0.00
233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	-	0.00
233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	-	0.00
233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	-	0.00
233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	-	0.00
233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	-	0.00
233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	-	0.00

233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	-	0.00
233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	-	0.00
238001001	BUDGET AND NATIONAL PLANNING	0.00	-	0.00
238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0.00	-	0.00
238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	-	0.00
238004001	NATIONAL BUREAU OF STATISTICS	0.00	-	0.00
238005001	BUDGET OFFICE OF THE FEDERATION	0.00	-	0.00
238005002	SERVICE WIDE VOTE	0.00	-	0.00
242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	-	0.00
246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	-	0.00
250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	-	0.00
252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	-	0.00
252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	-	0.00
252037001	ANAMBRA/ IMO RBDA	0.00	-	0.00
252038001	BENIN/ OWENA RBDA	0.00	-	0.00
252039001	CHAD BASIN RBDA	0.00	-	0.00
252040001	CROSS RIVER RBDA	0.00	-	0.00
252041001	HADEJIA-JAMAÄ»ARE RBDA	0.00	-	0.00
252042001	LOWER BENUE RBDA	0.00	-	0.00
252043001	LOWER NIGER RBDA	0.00	-	0.00
252044001	NIGER DELTA RBDA	0.00	-	0.00
252045001	OGUN/ OSUN RBDA	0.00	-	0.00
252046001	SOKOTO RIMA RBDA	0.00	-	0.00
252047001	UPPER BENUE RBDA	0.00	-	0.00
252048001	UPPER NIGER RBDA	0.00	-	0.00
252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	-	0.00
252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	-	0.00
	NIGERIA CUSTOMS SERVICE	0.00	-	0.00
	LAW & JUSTICES SECTOR	0.00	-	0.00
318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	-	0.00
318002001	SUPREME COURT OF NIGERIA	0.00	-	0.00
318003001	COURT OF APPEAL	0.00	-	0.00
318004001	FEDERAL HIGH COURT-LAGOS	0.00	-	0.00
318005001	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	-	0.00
318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	-	0.00
318008001	NATIONAL INDUSTRIAL COURT	0.00	-	0.00

318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	-	0.00
318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	-	0.00
318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	-	0.00
326002001	NIGERIAN LAW REFORM COMMISSION	0.00	-	0.00
326003001	LEGAL AID COUNCIL	0.00	-	0.00
326004001	COUNCIL OF LEGAL EDUCATION	0.00	-	0.00
326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	-	0.00
326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	-	0.00
326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	-	0.00
326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	-	0.00
326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	-	0.00
326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	-	0.00
341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	-	0.00
344001001	CODE OF CONDUCT BUREAU	0.00	-	0.00
	REGIONAL SECTOR	0.00		0.00
437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	-	0.00
451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	-	0.00
451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	-	0.00
	SOCIAL SECTOR	0.00		0.00
513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	-	0.00
513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	-	0.00
513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	-	0.00
513021002	NIGERIA FOOTBALL FEDERATION	0.00	-	0.00
513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	-	0.00
514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	-	0.00
514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	-	0.00
517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	-	0.00
517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	-	0.00
517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	-	0.00
517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	-	0.00

517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	-	0.00
517008001	NATIONAL LIBRARY OF NIGERIA	0.00	-	0.00
517010001	MASS LITERACY COUNCIL	0.00	-	0.00
517011001	NOMADIC EDUCATION COMMISSION	0.00	-	0.00
517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	-	0.00
517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	-	0.00
517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	-	0.00
517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	-	0.00
517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	-	0.00
517017001	NATIONAL TEACHERS INSTITUTE	0.00	-	0.00
517018004	FEDERAL POLYTECHNIC IDAH	0.00	-	0.00
517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	-	0.00
517018006	FEDERAL POLYTECHNIC MUBI	0.00	-	0.00
517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	-	0.00
517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	-	0.00
517018009	FEDERAL POLYTECHNIC KADUNA	0.00	-	0.00
517018010	FEDERAL POLYTECHNIC OFFA	0.00	-	0.00
517018011	FEDERAL POLYTECHNIC EDE	0.00	-	0.00
517018012	FEDERAL POLYTECHNIC AUCHI	0.00	-	0.00
517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	-	0.00
517018014	FEDERAL POLYTECHNIC OKO	0.00	-	0.00
517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	-	0.00
517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	-	0.00
517018017	FEDERAL POLYTECHNIC GWANDU	0.00	-	0.00
517018018	FEDERAL POLYTECHNIC ILARO	0.00	-	0.00
517018019	YABA COLLEGE OF TECHNOLOGY	0.00	-	0.00
517018020	FEDERAL POLYTECHNIC BALI	0.00	-	0.00
517018021	FEDERAL POLYTECHNIC EKOWE	0.00	-	0.00
517018023	FEDERAL POLYTECHNIC UKANA	0.00	-	0.00
517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	-	0.00
517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	-	0.00

517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	-	0.00
517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	-	0.00
517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	-	0.00
517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	-	0.00
517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	-	0.00
517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	-	0.00
517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	-	0.00
517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	-	0.00
517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	-	0.00
517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	-	0.00
517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	-	0.00
517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	-	0.00
517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	-	0.00
517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	-	0.00
517021001	UNIVERSITY OF IBADAN	0.00	-	0.00
517021002	UNIVERSITY OF LAGOS	0.00	-	0.00
517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	-	0.00
517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	-	0.00
517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	-	0.00
517021006	UNIVERSITY OF BENIN	0.00	-	0.00
517021007	UNIVERSITY OF JOS	0.00	-	0.00
517021009	UNIVERSITY OF ILORIN	0.00	-	0.00
517021010	UNIVERSITY OF ABUJA	0.00	-	0.00
517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	-	0.00
517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	-	0.00
517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	-	0.00
517021014	UNIVERSITY OF PORT HARCOURT	0.00	-	0.00
517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	-	0.00
517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	-	0.00
517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	-	0.00
517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	-	0.00
517021020	UNIVERSITY OF UYO	0.00	-	0.00
517021021	UNIVERSITY OF MAIDUGURI	0.00	-	0.00

517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	-	0.00
517021023	BAYERO UNIVERSITY, KANO	0.00	-	0.00
517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	-	0.00
517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	-	0.00
517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	-	0.00
517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	-	0.00
517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	-	0.00
517021030	FEDERAL UNIVERSITY OTUOKE	0.00	-	0.00
517021031	FEDERAL UNIVERSITY DUTSE	0.00	-	0.00
517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0.00	-	0.00
517021033	FEDERAL UNIVERSITY LAFIA	0.00	-	0.00
517021035	FEDERAL UNIVERSITY KASHERE	0.00	-	0.00
517021036	FEDERAL UNIVERSITY LOKOJA	0.00	-	0.00
517021037	FEDERAL UNIVERSITY WUKARI	0.00	-	0.00
517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	-	0.00
517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	-	0.00
517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	-	0.00
517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	-	0.00
517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	-	0.00
517024001	NATIONAL OPEN UNIVERSITY	0.00	-	0.00
517026001	F.S.C. SOKOTO	0.00	-	0.00
517026002	FGC AZARE	0.00	-	0.00
517026003	FGC BUNI-YADI	0.00	-	0.00
517026004	FGC BIRIN YAURI	0.00	-	0.00
517026005	FGC DAURA	0.00	-	0.00
517026006	FGC GANYE	0.00	-	0.00
517026007	FGC GARKI	0.00	-	0.00
517026008	FGC IJANIKIN	0.00	-	0.00
517026009	FGC IKET NISE	0.00	-	0.00
517026010	FGC IKET VANDAKYA	0.00	-	0.00
517026011	FGC IKOM	0.00	-	0.00
517026012	FGC IKOT EKPENE	0.00	-	0.00
517026013	FGC IKURIN	0.00	-	0.00
517026014	FGC JOS	0.00	-	0.00
517026015	FGC KADUNA	0.00	-	0.00
517026016	FGC KANO	0.00	-	0.00
517026017	FGC KEFFI	0.00	-	0.00
517026018	FGC KIYAWA	0.00	-	0.00
517026019	FGC KWALI	0.00	-	0.00
517026020	FGC MAIDUGURI	0.00	-	0.00
517026021	FGC MINJIBIR	0.00	-	0.00

517026022	FGC MINNA	0.00	-	0.00
517026023	FGC ODIKOLOGUNA	0.00	-	0.00
517026024	FGC ODOGBOLU	0.00	-	0.00
517026025	FGC OGBOMOSHMO	0.00	-	0.00
517026026	FGC OGOJA	0.00	-	0.00
517026027	FGC OHAFIA	0.00	-	0.00
517026028	FGC OKIGWE	0.00	-	0.00
517026029	FGC OKPOSI	0.00	-	0.00
517026030	FGC ONITSHA	0.00	-	0.00
517026032	FGC POTISKUM	0.00	-	0.00
517026033	FGC RUBBOCHI	0.00	-	0.00
517026034	FGC SOKOTO	0.00	-	0.00
517026035	FGC UGWOLAWO	0.00	-	0.00
517026036	FGC WARRI	0.00	-	0.00
517026037	FGC ZARIA	0.00	-	0.00
517026038	FGC, BILLIRI	0.00	-	0.00
517026039	FGC, IDO-ANI	0.00	-	0.00
517026040	FGC, IKOLE	0.00	-	0.00
517026041	FGGC ABAJI	0.00	-	0.00
517026043	FGGC AKURE	0.00	-	0.00
517026044	FGGC ANKA	0.00	-	0.00
517026045	FGGC BAJOGA	0.00	-	0.00
517026046	FGGC BAKORI	0.00	-	0.00
517026047	FGGC BAUCHI	0.00	-	0.00
517026048	FGGC BENIN	0.00	-	0.00
517026049	FGGC BIDA	0.00	-	0.00
517026050	FGGC BWARI	0.00	-	0.00
517026051	FGGC CALABAR	0.00	-	0.00
517026052	FGGC EFON ALAYE	0.00	-	0.00
517026053	FGGC EFON IMNRINGI	0.00	-	0.00
517026058	FGGC GWANDU	0.00	-	0.00
517026059	FGGC IBILLO	0.00	-	0.00
517026060	FGGC IBUSA	0.00	-	0.00
517026061	FGGC IKOT-OBIO-ITONG	0.00	-	0.00
517026062	FGGC ILORIN	0.00	-	0.00
517026063	FGGC IPETUMODU	0.00	-	0.00
517026064	FGGC JALINGO	0.00	-	0.00
517026065	FGGC KABBA	0.00	-	0.00
517026066	FGGC KAZAURE	0.00	-	0.00
517026067	FGGC KEANA	0.00	-	0.00
517026068	FGGC LANGTANG	0.00	-	0.00
517026069	FGGC LEJJA	0.00	-	0.00
517026070	FGGC MONGUNO	0.00	-	0.00
517026071	FGGC NEW BUSA	0.00	-	0.00
517026072	FGGC OMU-ARAN	0.00	-	0.00
517026073	FGGC OWERRI	0.00	-	0.00
517026074	FGGC OYO	0.00	-	0.00
517026075	FGGC SHAGAMU	0.00	-	0.00

517026076	FGGC GUMI TAMBAWAL	0.00	-	0.00
517026077	FGGC UMUAHIA	0.00	-	0.00
517026078	FGGC WUKARI	0.00	-	0.00
517026079	FGGC, YOLA	0.00	-	0.00
517026080	FSTC AHOADA	0.00	-	0.00
517026082	FSTC JUBU-IMUSHIN	0.00	-	0.00
517026083	FSTC MICHIKA	0.00	-	0.00
517026084	FSTC TUNGBO - YENAGOA	0.00	-	0.00
517026085	FSTC USI-EKITI	0.00	-	0.00
517026086	FTC IKARE	0.00	-	0.00
517026087	FTC ILESA	0.00	-	0.00
517026088	FTC JALINGO	0.00	-	0.00
517026089	FTC KAFANCHAN	0.00	-	0.00
517026090	FTC LASSA	0.00	-	0.00
517026091	FTC OHANSO	0.00	-	0.00
517026092	FTC OROZO	0.00	-	0.00
517026093	FTC OTOBI	0.00	-	0.00
517026094	FTC OTUPKO	0.00	-	0.00
517026095	FTC SHIRORO	0.00	-	0.00
517026096	FTC UROMI	0.00	-	0.00
517026097	FTC UYO	0.00	-	0.00
517026098	FTC YABA	0.00	-	0.00
517026099	FTC ZURU	0.00	-	0.00
517026100	KING'S COLLEGE	0.00	-	0.00
517026101	QUEEN'S COLLEGE LAGOS	0.00	-	0.00
517026102	SULEJA ACADEMY	0.00	-	0.00
517026103	FSTC,DOMA	0.00	-	0.00
517026104	FSTC DAYI	0.00	-	0.00
517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	-	0.00
517028001	UNESCO PARIS	0.00	-	0.00
517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	-	0.00
521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	-	0.00
521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	-	0.00
521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	-	0.00
521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	-	0.00
521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	-	0.00
521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	-	0.00
521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	-	0.00
521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	-	0.00
521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	-	0.00

521011001	NURSING AND MIDWIFERY COUNCIL	0.00	-	0.00
521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	-	0.00
521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	-	0.00
521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	-	0.00
521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	-	0.00
521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	-	0.00
521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	-	0.00
521018001	NURSE TUTOR TRAINING - ENUGU	0.00	-	0.00
521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	-	0.00
521020001	NURSE TUTOR TRAINNING KADUNA	0.00	-	0.00
521021001	NURSE TUTOR TRAINNING IBADAN	0.00	-	0.00
521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	-	0.00
521023001	NHETC, LAGOS	0.00	-	0.00
521023002	NHETC, MAIDUGURI	0.00	-	0.00
521023003	NHETC, ZARIA	0.00	-	0.00
521023004	NHETC, ENUGU	0.00	-	0.00
521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	-	0.00
521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	-	0.00
521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	-	0.00
521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	-	0.00
521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	-	0.00
521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	-	0.00
521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	-	0.00
521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	-	0.00
521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	-	0.00
521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	-	0.00
521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	-	0.00
521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	-	0.00
521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	-	0.00

521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	-	0.00
521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	-	0.00
521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	-	0.00
521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	-	0.00
521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	-	0.00
521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	0.00	-	0.00
521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	-	0.00
521027003	FEDERAL STAFF HOSPITAL -ABUJA	0.00	-	0.00
521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	-	0.00
521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	-	0.00
521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	-	0.00
521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	-	0.00
521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	-	0.00
521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	-	0.00
521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	-	0.00
521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	-	0.00
521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	-	0.00
521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	-	0.00
521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	-	0.00
521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	-	0.00
521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	-	0.00
521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	-	0.00
521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	-	0.00
521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	-	0.00
521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	-	0.00
521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	-	0.00
521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	-	0.00
521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	-	0.00

521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	-	0.00
521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	-	0.00
521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	-	0.00
521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	-	0.00
521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	-	0.00
521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	-	0.00
521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	0.00	-	0.00
521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	-	0.00
521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	-	0.00
521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	-	0.00
521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	-	0.00
521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	-	0.00
521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	-	0.00
521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	-	0.00
521027039	NATIONAL EYE CENTRE KADUNA	0.00	-	0.00
521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	-	0.00
521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	-	0.00
521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	-	0.00
521027043	ONCHO BAUCHI	0.00	-	0.00
521027044	ONCHO ENUGU	0.00	-	0.00
521027045	ONCHO IBADAN	0.00	-	0.00
521027046	ONCHO KADUNA	0.00	-	0.00
521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	-	0.00
521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	-	0.00
521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	-	0.00
521029001	PHS, ABUJA	0.00	-	0.00
521029002	PHS, YOLA	0.00	-	0.00
521029003	PHS, JALINGO	0.00	-	0.00
521029004	PHS, MAIDUGURI	0.00	-	0.00
521029005	PHS, DAMATURU	0.00	-	0.00
521029006	PHS, KANO	0.00	-	0.00
521029007	PHS, KASTINA	0.00	-	0.00
521029008	PHS, DUTSE	0.00	-	0.00
521029009	PHS, ILORIN	0.00	-	0.00
521029010	PHS, SOKOTO	0.00	-	0.00
521029011	PHS, IBADAN	0.00	-	0.00

521029012	PHS, ABEOKUTA	0.00	-	0.00
521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	0.00	-	0.00
521029014	PHS, CALABAR	0.00	-	0.00
521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	0.00	-	0.00
521029016	PHS, WARRI	0.00	-	0.00
521030001	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	0.00	-	0.00
521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	0.00	-	0.00
521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	-	0.00
521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	0.00	-	0.00
521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	-	0.00
521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	-	0.00
521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	-	0.00
521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0.00	-	0.00
521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	-	0.00
521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	-	0.00
521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	-	0.00
521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	-	0.00
521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	-	0.00
521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	-	0.00
521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	-	0.00
521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	-	0.00
521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	-	0.00
521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	-	0.00
521049001	NATIONAL HOSPITAL	0.00	-	0.00
535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	-	0.00
535002001	NATIONAL PARK HEADQUARTERS	0.00	-	0.00
535003001	KAINJI NATIONAL PARK	0.00	-	0.00
535004001	OYO NATIONAL PARK	0.00	-	0.00
535006001	GASHAKA GUMTI NATIONAL PARK	0.00	-	0.00
535007001	CROSS RIVER NATIONAL PARK	0.00	-	0.00
535008001	KAMUKU NATIONAL PARK	0.00	-	0.00

535009001	OKUMU NATIONAL PARK	0.00	-	0.00
535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	-	0.00
535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	-	0.00
535012001	FEDERAL COLLECGE OF FORESTRY JOS	0.00	-	0.00
535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	-	0.00
535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	-	0.00

APPENDIX III

PERSONNEL COST EXTRA BUDGETARY EXPENDITURE

S/N	CODES	MDAs	IPPIS ACTUAL	BUDGET	EXCESS
			₦	₦	₦
1	0215003001	AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE ILORIN	299,815,465.67	285,207,710.76	14,607,754.91
2	0233011001	AJAOKUTA STEEL COMPANY LIMITED	3,682,982,471.64	3,553,811,738.00	129,170,733.64
3	0228005002	CENTER FOR ATMOSPHERIC RESEARCH	170,891,857.16	141,602,008.00	29,289,849.16
4	0228039001	CENTRE FOR BASIC SPACE SCIENCE (CBSS) NSUKKA	551,042,118.99	469,061,445.00	81,980,673.99
5	0123031005	CENTRE FOR BLACK AND AFRICAN ARTS AND CIVILIZATION	327,490,773.54	247,699,617.00	79,791,156.54
6	0228040001	CENTRE FOR GEODYESY AND GEO-DYNAMICS, BAUCHI	414,200,732.69	392,696,007.00	21,504,725.69
7	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	803,436,518.71	766,125,050.00	37,311,468.71
8	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT, ABUJA	854,240,351.07	704,826,628.00	149,413,723.07
9	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE LAGOS	842,487,075.15	757,114,503.00	85,372,572.15
10	0215014001	COCOA RESEARCH INSTITUTE OF NIGERIA	857,525,532.95	807,850,343.00	49,675,189.95
11	0222009001	CONSUMER PROTECTION COUNCIL	491,657,446.07	461,959,004.00	29,698,442.07
12	0228006001	COOPERATIVE INFORMATION NETWORK (COPINE)	448,715,194.86	411,328,827.00	37,386,367.86
13	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA	182,435,568.56	166,658,889.00	15,776,679.56
14	0521007001	DENTAL TECHNOLOGISTS REGISTRATION BOARD OF NIGERIA	117,261,101.92	104,887,080.00	12,374,021.92
15	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE	309,761,275.08	294,331,183.43	15,430,091.65
16	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS, IBADAN	23,776,063.84	22,474,444.00	1,301,619.84
17	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATIONS LABORATORY	146,086,760.63	119,162,458.00	26,924,302.63
18	0228036001	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE AND TECH.ED	459,118,520.21	436,609,937.00	22,508,583.21
19	0215022001	FEDERAL COLLEGE OF AGRICULTURE IBADAN	498,602,807.69	472,014,932.98	26,587,874.71
20	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY VOM	412,594,449.08	378,938,962.12	33,655,486.96

21	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY LAGOS	432,726,618.39	406,538,116.00	26,188,502.39
22	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	859,800,282.27	769,906,688.00	89,893,594.27
23	0535012001	FEDERAL COLLEGE OF FORESTRY JOS	550,947,180.42	501,780,126.24	49,167,054.18
24	0215024001	FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY - NEW BUSSA	282,248,297.71	259,797,276.00	22,451,021.71
25	0215034001	FEDERAL COLLEGE OF HORTICULTURE GOMBE	411,273,790.17	371,589,547.00	39,684,243.17
26	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY OWERRI	293,883,933.72	283,825,765.00	10,058,168.72
27	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - KURU	185,106,188.45	170,909,493.40	14,196,695.05
28	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT NEW BUSSA	422,783,938.16	385,097,148.00	37,686,790.16
29	0215029001	FEDERAL COOPERATIVE COLLEGE IBADAN	100,163,949.63	94,564,156.00	5,599,793.63
30	0215030001	FEDERAL COOPERATIVE COLLEGE KADUNA	101,464,646.96	91,689,618.00	9,775,028.96
31	0215031001	FEDERAL COOPERATIVE COLLEGE OJI RIVERS	124,329,494.54	114,371,165.00	9,958,329.54
32	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH	1,260,615,820.28	1,234,010,507.00	26,605,313.28
33	0521027022	FEDERAL MEDICAL CENTRE KATSINA	2,127,806,758.58	2,011,955,510.40	115,851,248.18
34	0521001001	FEDERAL MINISTRY OF HEALTH	5,088,522,438.13	4,685,718,570.00	402,803,868.13
35	0326001001	FEDERAL MINISTRY OF JUSTICE	1,848,396,943.15	1,775,763,290.00	72,633,653.15
36	0227001001	FEDERAL MINISTRY OF LABOUR & PRODUCTIVITY	1,569,107,504.11	1,565,824,601.76	3,282,902.35
37	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS	878,227,538.46	697,494,199.00	180,733,339.46
38	0234004001	FEDERAL ROAD MAINTENANCE AGENCY	1,421,615,181.46	1,384,147,526.00	37,467,655.46
39	0161007001	FEDERAL ROAD SAFETY CORPS	30,543,527,734.53	27,661,933,141.00	2,881,594,593.53
40	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	6,770,110,380.35	6,574,694,973.00	195,415,407.35
41	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY ENUGU	372,904,975.40	352,983,216.00	19,921,759.40
42	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY TECHNOLOGY SCIENCE- JOS	395,058,810.83	356,569,588.65	38,489,222.18
43	0521027003	FEDERAL STAFF HOSPITAL JABI	1,117,878,250.06	1,066,433,694.00	51,444,556.06
44	0517026003	FGC BANI-YADI	70,417,673.72	65,618,421.00	4,799,252.72
45	0517026007	FGC GARKI	406,432,672.98	345,434,544.00	60,998,128.98
46	0517026016	FGC KANO	256,271,169.20	246,570,712.70	9,700,456.50
47	0517026020	FGC MAIDUGURI	196,718,502.81	180,104,756.00	16,613,746.81
48	0517026021	FGC MINJIBIR	126,566,321.19	113,675,282.00	12,891,039.19
49	0517026024	FGC ODOGBOLU	260,973,698.77	253,195,501.00	7,778,197.77
50	0517026032	FGC POTISKUM	114,056,778.37	110,847,725.19	3,209,053.18
51	0517026034	FGC SOKOTO	183,152,095.28	181,933,739.00	1,218,356.28
52	0517026035	FGC UGWOLAWO	138,579,517.85	131,800,628.00	6,778,889.85
53	0517026039	FGC, IDO-ANI	156,039,635.61	35,540,839.00	120,498,796.61

54	0517026042	FGGC ABULOMA	231,162,833.07	191,638,611.28	39,524,221.79
55	0517026055	FGGC EZZAMGBO ABAKALIKI	126,783,629.55	124,062,410.00	2,721,219.55
56	0517026057	FGGC GUSAU	146,817,897.53	126,633,393.00	20,184,504.53
57	0517026061	FGGC IKOT-OBIO-ITONG	165,328,179.82	164,168,608.00	1,159,571.82
58	0517026064	FGGC JALINGO	131,799,281.16	120,272,053.00	11,527,228.16
59	0517026072	FGGC OMU-ARAN	163,522,297.85	127,433,390.00	36,088,907.85
60	0535013001	FORESTRY RESEARCH INSTITUTE OF NIGERIA IBADAN	1,747,694,352.49	1,493,533,805.00	254,160,547.49
61	0517026104	FSTC DAYI	53,681,376.54	53,321,814.00	359,562.54
62	0517026098	FTC YABA	486,934,246.65	477,591,427.00	9,342,819.65
63	0521008001	HEALTH RECORDS OFFICERS REGISTRATION BOARD OF NIGERIA	153,579,562.59	116,589,713.00	36,989,849.59
64	0228048001	HYDRAULIC EQUIPMENT DEVELOPMENT INSTITUTE KANO	216,997,778.47	155,282,627.00	61,715,151.47
65	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	358,896,147.77	337,312,113.00	21,584,034.77
66	0123031012	INSTITUTE OF ARCHAEOLOGY AND MUSEUM STUDIES - JOS	98,506,112.01	88,988,105.00	9,518,007.01
67	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	90,570,163.87	89,858,577.00	711,586.87
68	0521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	115,936,096.10	114,632,101.00	1,303,995.10
69	0517005001	JOINT ADMISSIONS AND MATRICULATION BOARD	2,751,448,949.92	2,476,653,264.00	274,795,685.92
70	0517026100	KING'S COLLEGE	358,753,313.86	132,869,632.20	225,883,681.66
71	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	378,779,516.99	337,313,712.00	41,465,804.99
72	0252042001	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	335,079,947.39	328,382,410.00	6,697,537.39
73	0252043001	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY ILORIN	476,501,976.94	456,313,683.00	20,188,293.94
74	0521034001	MEDICAL LABORATORY SCIENCE COUNCIL OF NIGERIA	357,562,441.59	322,953,354.00	34,609,087.59
75	0521015001	MEDICAL REHABILITATION THERAPISTS REGISTRATION BOARD OF NIGERIA	215,632,497.05	143,998,637.00	71,633,860.05
76	0233006001	METALLURGICAL TRAINING INSTITUTE ONITSHA	343,843,075.10	330,300,243.00	13,542,832.10
77	0227003001	MICHAEL IMOUDU NATIONAL INSTITUTE FOR LABOUR STUDIES	369,126,164.04	358,109,886.00	11,016,278.04
78	0156001001	MIN OF COMMUNICATION TECHNOLOGY	1,128,340,605.23	812,959,907.30	315,380,697.93
79	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTRE	695,620,929.77	627,499,743.00	68,121,186.77
80	0161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS	717,193,296.57	689,380,508.00	27,812,788.57
81	0521005001	NATIONAL ARBOVIRUS AND VECTORS RESEARCH CENTRE - ENUGU	91,848,600.96	91,384,747.00	463,853.96
82	0222004001	NATIONAL AUTOMOTIVE DESIGN AND DEVELOPMENT COUNCIL (NADDC)	275,422,716.76	143,905,636.00	131,517,080.76
83	0228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY (NABDA)	1,521,482,112.38	1,344,751,982.00	176,730,130.38
84	0161021001	NATIONAL BOUNDARY COMMISSION	321,315,776.20	305,108,562.00	16,207,214.20

85	0517013001	NATIONAL BUSINESS AND TECHNICAL EXAMINATION BOARD	1,140,004,028.75	1,066,747,477.00	73,256,551.75
86	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION ILORIN	388,902,157.43	385,816,046.00	3,086,111.43
87	0228031001	NATIONAL CENTRE FOR GENETIC RESOURCES AND BIOTECHNOLOGY	234,991,505.25	222,983,437.00	12,008,068.25
88	0228053001	NATIONAL CENTRE FOR REMOTE SENSING, JOS	1,157,558,129.26	978,371,959.00	179,186,170.26
89	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE, BADEGGI	942,897,748.28	869,746,771.00	73,150,977.28
90	0123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,352,970,067.33	1,282,056,359.00	70,913,708.33
91	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	8,376,982,591.66	8,038,782,067.00	338,200,524.66
92	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	724,029,428.73	699,865,585.00	24,163,843.73
93	0228035001	NATIONAL ENGINEERING DESIGN DEVELOPMENT INSTITUTE (NEDDI) ANAMBRA	270,669,148.76	239,577,125.00	31,092,023.76
94	0123010001	NATIONAL FILM AND VIDEO CENSORS BOARD	690,513,454.76	664,688,613.00	25,824,841.76
95	0123031008	NATIONAL GALLERY OF ARTS	1,362,239,728.55	1,306,195,066.00	56,044,662.55
96	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA (NAHCON), ABUJA	180,876,787.42	173,949,255.00	6,927,532.42
97	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE IBADAN	1,192,220,984.65	1,136,391,727.00	55,829,257.65
98	0123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,177,627,606.80	993,292,308.00	184,335,298.80
99	0233008001	NATIONAL IRON ORE MINING COMPANY LIMITED	1,474,815,190.24	1,401,122,359.00	73,692,831.24
100	0517008001	NATIONAL LIBRARY OF NIGERIA	1,144,289,471.04	1,136,067,218.00	8,222,253.04
101	0161016001	NATIONAL LOTTERY TRUST FUND	386,092,581.61	157,603,442.00	228,489,139.61
102	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS	447,911,747.24	390,567,062.00	57,344,685.24
103	0228043001	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION (NOTAP)	295,136,113.74	271,684,291.00	23,451,822.74
104	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,626,091,246.92	1,487,251,855.00	138,839,391.92
105	0123031017	NATIONAL ORIENTATION AGENCY	5,274,481,077.14	5,005,246,013.00	269,235,064.14
106	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL- DALA KANO	1,703,248,681.33	1,554,339,165.00	148,909,516.33
107	0543001001	NATIONAL POPULATION COMMISSION	5,085,937,142.79	4,613,171,080.83	472,766,061.96
108	0521022001	NATIONAL POSTGRADUATE MEDICAL COLLEGE OF NIGERIA IJANIKIN	235,507,032.92	216,229,504.00	19,277,528.92
109	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY (NPHCDA)	1,906,024,971.81	1,879,162,616.74	26,862,355.07
110	0227004001	NATIONAL PRODUCTIVITY CENTRE	725,492,348.66	701,102,258.00	24,390,090.66
111	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY	734,086,359.89	673,593,187.00	60,493,172.89
112	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE UMUDIKE	1,706,614,135.53	1,704,405,955.00	2,208,180.53
113	0228005001	NATIONAL SPACE RESEARCH AND DEV AGENCY (NASRDA)	1,769,207,746.88	1,441,928,678.00	327,279,068.88
114	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY	438,084,352.94	425,872,925.00	12,211,427.94

115	0123031006	NATIONAL TROUPE OF NIGERIA	198,217,737.44	186,127,669.00	12,090,068.44
116	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE - VOM PLATEAU	1,937,609,492.96	1,859,835,820.00	77,773,672.96
117	0252044001	NIGER DELTA BASIN DEVELOPMENT AUTHORITY	498,577,943.48	460,714,055.00	37,863,888.48
118	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	211,923,777.30	199,045,854.00	12,877,923.30
119	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE	674,791,649.00	591,000,332.00	83,791,317.00
120	0326010001	NIGERIAN COPYRIGHT COMMISSION	471,943,451.02	453,050,346.00	18,893,105.02
121	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH	1,147,552,638.53	1,083,765,342.32	63,787,296.21
122	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH	740,219,097.42	726,311,410.00	13,907,687.42
123	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	667,826,620.14	627,791,501.14	40,035,119.00
124	0123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	533,504,259.12	489,035,493.00	44,468,766.12
125	0521018001	NURSE TUTORS TRAINING PROGRAMME ENUGU	20,486,415.90	16,059,374.00	4,427,041.90
126	0521021001	NURSE TUTORS TRAINING PROGRAMME,IBADAN	20,097,874.76	18,345,204.00	1,752,670.76
127	0521011001	NURSING AND MIDWIFERY COUNCIL OF NIGERIA	268,630,944.09	262,776,904.00	5,854,040.09
128	0125001001	OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION	3,004,911,189.06	2,753,707,069.19	251,204,119.88
129	0535004001	OYO NATIONAL PARK	364,195,735.30	357,718,367.00	6,477,368.30
130	0160001001	POLICE SERVICE COMMISSION	480,829,078.15	465,597,370.00	15,231,708.15
131	0521024001	PRIMARY HEALTH CARE TUTORS PROGRAMME, IBADAN	19,530,881.13	18,910,548.00	620,333.13
132	0228042001	PROJECT DEVELOPMENT INSTITUTE ENUGU - PRODA	742,413,757.53	717,714,958.00	24,698,799.53
133	0521006001	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA	223,404,992.71	204,605,566.00	18,799,426.71
134	0215016001	RUBBER RESEARCH INSTITUTE OF NIGERIA	1,029,904,439.20	887,321,122.00	142,583,317.20
135	0228047001	SCIENTIFIC EQUIPMENT DEVEIOPMENT INSTITUTE(SEDI)ENUGU	737,970,939.26	662,443,403.00	75,527,536.26
136	0228054001	SCIENTIFIC EQUIPMENT DEVEIOPMENT INSTITUTE, MINNA	334,194,240.93	298,073,815.00	36,120,425.93
137	0252046001	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY	416,126,219.05	404,169,256.00	11,956,963.05
138	0222002001	STANDARD ORGANISATION OF NIGERIA (SON)	2,063,458,979.89	1,872,623,527.00	190,835,452.89
139	0111001001	STATE HOUSE	1,694,753,788.00	1,577,102,311.00	117,651,477.00
140	0517026102	SULEJA ACADEMY	238,960,295.10	221,248,386.00	17,711,909.10
141	0231089006	SURVEYORS COUNCIL OF NIGERIA	63,923,016.31	60,789,345.00	3,133,671.31
142	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	51,016,933.35	43,168,272.00	7,848,661.35
143	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA ABUJA	775,901,427.97	747,124,832.42	28,776,595.55
144	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	47,222,448.39	43,610,086.00	3,612,362.39

145	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	43,421,147.88	43,242,773.00	178,374.88
146	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	44,928,523.96	44,581,322.00	347,201.96
147	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	57,331,878.56	52,488,629.00	4,843,249.56
148	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	38,002,247.96	36,955,865.00	1,046,382.96
149	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	30,575,548.14	29,200,837.00	1,374,711.14
150	0215019001	VETERINARY COUNCIL OF NIGERIA	94,422,954.76	85,996,605.00	8,426,349.76
151	0123006001	VOICE OF NIGERIA (VON)	1,571,797,806.53	1,505,794,524.00	66,003,282.53
152	0215002001	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY KANO	239,144,428.52	228,270,495.00	10,873,933.52
153	0535014001	FEDERAL COLLEGE OF FORESTRY MECHANIZATION AFAKA	506,778,758.03	455,967,108.00	50,811,650.03
154	0215026001	FEDERAL COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY VOM	368,162,851.19	362,176,205.38	5,986,645.81
155	0232001001	FEDERAL MINISTRY OF PETROLEUM RESOURCES	737,071,808.40	725,976,113.00	11,095,695.40
156	0521027001	IRRUA SPECIALIST TEACHING HOSPITAL - EDO STATE	3,759,619,880.33	3,704,310,485.59	55,309,394.74
157	0228009001	NATIONAL BOARD FOR TECHNOLOGY INCUBATION ABUJA	316,572,914.12	207,621,927.00	108,950,987.12
158	0517011001	NATIONAL COMMISSION FOR NOMADIC EDUCATION	343,967,050.22	327,325,101.00	16,641,949.22
159	0215017001	NATIONAL INSTITUTE FOR FRESH WATER FISHERIES RESEARCH NEW BUSSA	566,840,330.68	545,516,134.00	21,324,196.68
160	0123031010	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM	1,141,024,686.64	1,115,531,023.00	25,493,663.64
161	0521031001	NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH & DEVEOPMENT	629,065,825.40	590,441,322.00	38,624,503.40
162	0111006001	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES KURU	576,624,115.37	530,671,642.00	45,952,473.37
163	0521027010	NEUROPSYCHIATRIC HOSPITAL - ARO	1,795,692,667.10	1,664,851,483.83	130,841,183.27
164	0215036001	NIGERIA INSTITUTE OF ANIMAL SCIENCE	173,615,696.11	160,216,277.00	13,399,419.11
165	0228051001	NIGERIA INSTITUTE OF SCIENCE LABORATORY TECHNOLOGY	179,024,769.42	176,237,022.00	2,787,747.42
166	0119008001	NIGERIAN INSTITUTE FOR INTERNATIONAL AFFAIRS	268,365,065.63	254,321,494.10	14,043,571.53
167	0215058001	NIGERIAN INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH VICTORIA ISLAND	789,898,843.10	761,076,507.00	28,822,336.10
168	0215008001	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH BENIN CITY	1,415,591,729.99	1,375,149,376.00	40,442,353.99
169	0161006001	NIGERIAN NATIONAL MERIT AWARD ABUJA	32,144,261.90	32,082,455.00	61,806.90
170	0156006001	NIGERIAN POSTAL SERVICE	7,655,427,471.74	6,694,205,844.00	961,221,627.74
171	0123009001	NIGERIAN PRESS COUNCIL	170,597,165.76	154,292,281.00	16,304,884.76
172	0215050001	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE ILORIN	611,339,944.38	563,122,597.12	48,217,347.26
173	0124009001	POLICE PENSIONS OFFICES('board' in note 11 but with the same payer code)	126,651,902.09	-	126,651,902.09
		TOTAL	**173,697,298,787.98**	**160,015,107,875.06**	**13,682,190,912.92**

APPENDIX IV

DISCREPANCIES BETWEEN IPPIS PERSONNEL COST AND AMOUNTS DISCLOSED IN THE NOTES

S/N	CODES	MDAs	NOTE 11	IPPIS	VARIANCES
1	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	2,765,262,732.88	2,314,906,289.41	450,356,443.47
2	0228064001	ADVANCED MANUFACTURING TECHNOLOGY PROGRAMME	129,921,928.32	120,656,548.06	9,265,380.26
3	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATIONS LABORATORY	103,060,950.79	146,086,760.63	- 43,025,809.84
4	0215003001	AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE ILORIN	327,562,942.31	299,815,465.67	27,747,476.64
5	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA (ARCN)	350,490,748.24	406,013,540.07	- 55,522,791.83
6	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	6,083,831,969.98	3,501,667,721.73	2,582,164,248.25
7	0521026013	AMINU KANO UINVERSITY TEACHING HOSPITAL	4,283,054,467.42	3,162,521,533.55	1,120,532,933.87
8	0252037001	ANAMBRA-IMO RIVER BASIN DEVELOPMENT AUTHORITY	316,144,147.49	368,632,393.51	- 52,488,246.02
9	0252038001	BENIN-OWENA RIVER BASIN DEVELOPMENT AUTHORITY	20,300,484.88	295,158,988.79	- 274,858,503.91
11	0228039001	CENTRE FOR BASIC SPACE SCIENCE (CBSS) NSUKKA	394,288,640.47	551,042,118.99	- 156,753,478.52
12	0123031005	CENTRE FOR BLACK AND AFRICAN ARTS AND CIVILIZATION	215,310,943.61	327,490,773.54	- 112,179,829.93
13	0228040001	CENTRE FOR GEODYESY AND GEO-DYNAMICS, BAUCHI	328,755,488.70	414,200,732.69	- 85,445,243.99
15	0535005001	CHAD BASIN NATIONAL PARK	225,399,424.01	225,472,441.30	- 73,017.29
16	0252039001	CHAD BASIN DEVELOPMENT AUTHORITY	280,937,299.89	327,091,677.99	- 46,154,378.10
17	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	843,062,100.54	773,812,984.63	69,249,115.91
18	0124005001	CIVIL DEFENCE FIRE IMMIGRATION AND PRISONS SERVICES BOARD – GARKI	80,059,489.96	91,923,367.81	- 11,863,877.85
19	0215014001	COCOA RESEARCH INSTITUTE OF NIGERIA	674,614,935.87	857,525,532.95	- 182,910,597.08
20	0521010001	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD OF NIGERIA	208,394,478.09	69,001,768.65	139,392,709.44
21	0521025001	COMMUNITY HEALTH TUTORS PROGRAMME,UCH IBADAN	21,151,354.80	21,149,059.96	2,294.84
22	0517015001	COMPUTER PROFESSIONAL REGISTRATION COUNCIL OF NIGERIA	117,328,137.69	137,589,756.46	- 20,261,618.77
24	0228006001	COOPERATIVE INFORMATION NETWORK (COPINE)	326,355,344.51	448,715,194.86	- 122,359,850.35
26	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	235,248,438.31	184,731,632.62	50,516,805.69
27	0326004001	COUNCIL OF LEGAL EDUCATION	909,633,306.33	1,055,206,657.12	- 145,573,350.79
28	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENTISTS	24,281,757.71	27,588,974.65	- 3,307,216.94

29	0535007001	CROSS RIVER NATIONAL PARK	410,723,874.45	471,599,224.12	- 60,875,349.67
30	0124006001	CUSTOMS IMMIGRATION AND PRISONS PENSION OFFICE	99,529,417.34	116,180,702.89	- 16,651,285.55
31	0521007001	DENTAL TECHNOLOGISTS REGISTRATION BOARD OF NIGERIA	85,178,626.20	117,261,101.92	- 32,082,475.72
32	0521039001	DENTAL THERAPISTS REGISTRATION BOARD OF NIGERIA	73,544,454.84	78,038,456.65	- 4,494,001.81
33	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	208,348,168.01	242,635,512.48	- 34,287,344.47
34	0228073001	ENERGY COMMISSION OF NIGERIA	1,251,096,493.65	1,254,505,208.00	- 3,408,714.35
35	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE	341,039,861.29	309,761,275.08	31,278,586.21
36	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS, IBADAN	18,780,443.10	23,776,063.84	- 4,995,620.74
37	0535017001	ENVIRONMENTAL HEALTH OFFICERS REGISTRATION COUNCIL OF NIGERIA	49,127.32	206,105,253.83	- 206,056,126.51
38	0521027011	FEDERAL COLLEGE OF COMPLIMENTARY AND ALTERNATIVE MEDICINE	176,059,559.00	204,207,879.45	- 28,148,320.45
39	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	616,124,725.00	859,800,282.27	- 243,675,557.27
40	0215024001	FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY - NEW BUSSA	213,393,962.43	282,248,297.71	- 68,854,335.28
41	0215034001	FEDERAL COLLEGE OF HORTICULTURE GOMBE	293,483,154.83	411,273,790.17	- 117,790,635.34
42	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY OWERRI	209,919,271.72	293,883,933.72	- 83,964,662.00
43	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT NEW BUSSA	353,167,422.90	422,783,938.16	- 69,616,515.26
44	0215029001	FEDERAL COOPERATIVE COLLEGE IBADAN	79,349,782.13	100,163,949.63	- 20,814,167.50
45	0215030001	FEDERAL COOPERATIVE COLLEGE KADUNA	81,312,898.51	101,464,646.96	- 20,151,748.45
46	0215031001	FEDERAL COOPERATIVE COLLEGE OJI RIVERS	138,471,594.94	124,329,494.54	14,142,100.40
47	0124007001	FEDERAL FIRE SERVICE	1,541,493,894.76	962,095,037.17	579,398,857.59
49	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH	990,555,242.23	1,260,615,820.28	- 270,060,578.05
50	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	3,017,306,591.57	3,329,776,200.94	- 312,469,609.37
54	0521001001	FEDERAL MINISTRY OF HEALTH	3,738,752,128.72	5,088,522,438.13	- 1,349,770,309.41
56	0227001001	FEDERAL MINISTRY OF LABOUR & PRODUCTIVITY	112,260,714.58	1,569,107,504.11	- 1,456,846,789.53
58	0229001001	FEDERAL MINISTRY OF TRANSPORT	931,823,345.46	807,754,334.45	124,069,011.01
59	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS	571,749,695.37	878,227,538.46	- 306,477,843.09
61	0234004001	FEDERAL ROAD MAINTENANCE AGENCY	1,111,734,026.34	1,421,615,181.46	- 309,881,155.12
62	0161007001	FEDERAL ROAD SAFETY CORPS	22,331,017,039.47	30,543,527,734.53	- 8,212,510,695.06

63	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY ENUGU	303,003,607.77	372,904,975.40	-69,901,367.63
64	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	5,434,712,777.36	6,770,110,380.35	-1,335,397,602.99
65	0521027003	FEDERAL STAFF HOSPITAL JABI	939,890,084.95	1,117,878,250.06	-177,988,165.11
66	0517026006	FGC GANYE	112,791,768.93	111,322,768.93	1,469,000.00
67	0517026007	FGC GARKI	410,632,672.98	406,432,672.98	4,200,000.00
68	0517026009	FGC IKET NISE	177,974,055.32	169,641,055.32	8,333,000.00
69	0517026011	FGC IKOM	149,669,846.22	146,957,396.22	2,712,450.00
70	0517026012	FGC IKOT EKPENE	211,297,856.46	202,247,856.46	9,050,000.00
71	0517026013	FGC IKURIN	255,985,733.23	245,971,240.73	10,014,492.50
72	0517026014	FGC JOS	325,625,239.96	325,451,637.95	173,602.01
73	0517026015	FGC KADUNA	380,797,282.18	358,531,782.18	22,265,500.00
74	0517026016	FGC KANO	262,454,169.20	256,271,169.20	6,183,000.00
75	0517026020	FGC MAIDUGURI	211,951,002.81	196,718,502.81	15,232,500.00
76	0517026023	FGC ODIKOLOGUNA	82,469,004.93	75,644,004.93	6,825,000.00
77	0517026025	FGC OGBOMOSO	261,649,288.90	251,937,188.90	9,712,100.00
78	0517026026	FGC OGOJA	126,648,748.24	115,179,748.24	11,469,000.00
79	0517026033	FGC RUBBOCHI	124,377,092.88	120,152,092.88	4,225,000.00
80	0517026036	FGC WARRI	269,167,037.72	263,147,037.72	6,020,000.00
81	0517026041	FGGC ABAJI	179,963,553.07	162,509,553.07	17,454,000.00
82	0517026043	FGGC AKURE	156,039,635.61	240,706,156.00	-84,666,520.39
83	0517026045	FGGC BAJOGA	97,475,552.57	93,608,552.57	3,867,000.00
84	0517026048	FGGC BENIN	240,267,272.19	236,885,272.19	3,382,000.00
85	0517026049	FGGC BIDA	121,010,043.82	117,620,043.82	3,390,000.00
86	0517026050	FGGC BWARI	380,058,517.39	375,550,857.39	4,507,660.00
87	0517026051	FGGC CALABAR	250,964,380.82	244,364,380.82	6,600,000.00
88	0517026053	FGGC EFON IMNRINGI	106,622,192.37	105,257,692.37	1,364,500.00
89	0517026059	FGGC IBILLO	158,978,701.97	153,293,701.97	5,685,000.00
90	0517026063	FGGC IPETUMODU	196,363,511.01	192,153,011.01	4,210,500.00
91	0517026065	FGGC KABBA	136,635,422.21	132,935,802.21	3,699,620.00
92	0517026068	FGGC LANGTANG	163,830,995.52	159,022,545.52	4,808,450.00
93	0517026070	FGGC MONGUNO	77,914,890.71	77,634,890.71	280,000.00
94	0517026072	FGGC OMU-ARAN	114,056,778.37	163,522,297.85	-49,465,519.48
95	0517026073	FGGC OWERRI	304,541,072.94	302,363,072.94	2,178,000.00
96	0517026075	FGGC SHAGAMU	298,322,427.63	283,089,927.63	15,232,500.00

97	0517026078	FGGC WUKARI	161,181,264.38	158,241,264.38	2,940,000.00
98	0535013001	FORESTRY RESEARCH INSTITUTE OF NIGERIA IBADAN	1,250,024,829.00	1,747,694,352.49	- 497,669,523.49
99	0517026081	FSTC AWKA	209,392,218.31	205,888,218.31	3,504,000.00
100	0517026084	FSTC TUNGBO – YENAGOA	86,451,077.11	80,196,077.11	6,255,000.00
101	0517026103	FSTC,DOMA	68,843,288.58	64,060,488.58	4,782,800.00
102	0517026086	FTC IKARE	147,570,947.12	146,061,947.12	1,509,000.00
103	0517026087	FTC ILESA	223,418,718.90	217,853,192.72	5,565,526.18
104	0517026095	FTC SHIRORO	148,526,635.94	146,561,635.94	1,965,000.00
105	0517026097	FTC UYO	220,313,995.38	215,127,251.20	5,186,744.18
106	0517026099	FTC ZURU	116,717,672.47	116,039,312.47	678,360.00
107	0535006001	GASHAKA GUMTI NATIONAL PARK	315,943,826.00	319,512,042.87	- 3,568,216.87
108	0252041001	HADEJIA JEMAARE RIVER BASIN DEVELOPMENT AUTHORITY KANO	276,050,945.95	321,912,389.23	- 45,861,443.28
109	0521008001	HEALTH RECORDS OFFICERS REGISTRATION BOARD OF NIGERIA	99,973,719.78	153,579,562.59	- 53,605,842.81
110	0228048001	HYDRAULIC EQUIPMENT DEVELOPMENT INSTITUTE KANO	120,336,603.68	216,997,778.47	- 96,661,174.79
111	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	282,611,215.66	358,896,147.77	- 76,284,932.11
113	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	99,403,510.09	90,570,163.87	8,833,346.22
114	0521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	134,631,844.49	115,936,096.10	18,695,748.39
115	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH FOR AFRICA-JOS	85,887,218.07	96,527,322.36	- 10,640,104.29
116	0517005001	JOINT ADMISSIONS AND MATRICULATION BOARD	1,961,864,955.34	2,751,448,949.92	- 789,583,994.58
117	0521026008	JOS UNIVERSITY TEACHING HOSPITAL – JOS	6,093,523,234.16	3,656,067,781.54	2,437,455,452.62
118	0535003001	KAINJI NATIONAL PARK	413,733,284.87	474,234,527.00	- 60,501,242.13
119	0535008001	KAMUKU NATIONAL PARK	165,906,313.67	190,597,911.05	- 24,691,597.38
120	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	38,309,819.71	61,723,770.09	- 23,413,950.38
121	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	6,268,558,521.60	3,636,618,549.71	2,631,939,971.89
122	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	271,030,831.16	378,779,516.99	- 107,748,685.83
123	0326003001	LEGAL AID COUNCIL OF NIGERIA	3,437,286.32	742,417,413.40	- 738,980,127.08
124	0252042001	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	264,557,791.69	335,079,947.39	- 70,522,155.70
125	0252043001	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY ILORIN	373,898,085.03	476,501,976.94	- 102,603,891.91
126	0229005001	MARITIME ACADEMY OF NIGERIA – ORON	334,267,165.29	907,608,769.41	- 573,341,604.12
127	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	150,066,897.95	127,943,338.71	22,123,559.24

128	0521034001	MEDICAL LABORATORY SCIENCE COUNCIL OF NIGERIA	262,604,718.60	357,562,441.59	- 94,957,722.99
129	0521015001	MEDICAL REHABILITATION THERAPISTS REGISTRATION BOARD OF NIGERIA	136,846,703.84	215,632,497.05	- 78,785,793.21
130	0233006001	METALLURGICAL TRAINING INSTITUTE ONITSHA	270,233,683.81	343,843,075.10	- 73,609,391.29
131	0227003001	MICHAEL IMOUDU NATIONAL INSTITUTE FOR LABOUR STUDIES	289,342,811.82	369,126,164.04	- 79,783,352.22
133	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION CONTROL (NAFDAC)	3,944,266,689.52	4,541,226,148.27	- 596,959,458.75
134	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTRE	763,364,084.09	695,620,929.77	67,743,154.32
135	0521005001	NATIONAL ARBOVIRUS AND VECTORS RESEARCH CENTRE – ENUGU	72,360,260.07	91,848,600.96	- 19,488,340.89
136	0222004001	NATIONAL AUTOMOTIVE DESIGN AND DEVELOPMENT COUNCIL (NADDC)	113,948,897.03	275,422,716.76	- 161,473,819.73
137	0228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY (NABDA)	1,083,328,928.94	1,521,482,112.38	- 438,153,183.44
138	0161021001	NATIONAL BOUNDARY COMMISSION	253,018,725.47	321,315,776.20	- 68,297,050.73
139	0123008001	NATIONAL BROADCASTING COMMISSION	1,103,074,699.00	662,972,240.25	440,102,458.75
140	0238004001	NATIONAL BUREAU OF STATISTICS	765,260,537.53	2,472,211,969.63	- 1,706,951,432.10
141	0517013001	NATIONAL BUSINESS AND TECHNICAL EXAMINATION BOARD	892,124,996.87	1,140,004,028.75	- 247,879,031.88
142	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION ILORIN	303,893,524.08	388,902,157.43	- 85,008,633.35
143	0228031001	NATIONAL CENTRE FOR GENETIC RESOURCES AND BIOTECHNOLOGY	184,565,200.69	234,991,505.25	50,426,304.56
144	0228053001	NATIONAL CENTRE FOR REMOTE SENSING, JOS	841,618,341.61	1,157,558,129.26	- 315,939,787.65
145	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT	289,183,835.67	267,684,540.93	21,499,294.74
147	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE, BADEGGI	739,656,374.75	942,897,748.28	- 203,241,373.53
148	0517016001	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION	896,846,120.65	382,268,103.72	514,578,016.93
149	0123031003	NATIONAL COMMISSION FOR MUSEUM AND MONUMENTS	2,636,003,503.16	2,968,917,946.39	- 332,914,443.23
150	0161003001	NATIONAL COMMISSION FOR REFUGEES MIGRATION AND INTERNAL DISPLACED PERSONS	207,053,410.06	207,320,153.36	- 266,743.30
151	0123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,090,081,363.58	1,352,970,067.33	- 262,888,703.75
152	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	3,490,049,819.79	2,781,672,657.15	708,377,162.64
153	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	378,188,185.68	8,376,982,591.66	- 7,998,794,405.98
154	0521027040	NATIONAL EAR CARE CENTRE KADUNA	717,230,620.32	676,520,188.93	40,710,431.39

155	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	354,549,471.20	724,029,428.73	- 369,479,957.53
156	0228035001	NATIONAL ENGINEERING DESIGN DEVELOPMENT INSTITUTE (NEDDI) ANAMBRA	187,891,378.05	270,669,148.76	- 82,777,770.71
157	0517009001	NATIONAL EXAMINATION COUNCIL – NECO	4,619,842,347.94	5,795,252,125.33	- 1,175,409,777.39
158	0521027039	NATIONAL EYE CENTRE KADUNA	1,083,510,827.38	1,176,190,677.80	- 92,679,850.42
159	0123010001	NATIONAL FILM AND VIDEO CENSORS BOARD	566,544,757.24	690,513,454.76	- 123,968,697.52
160	0123031008	NATIONAL GALLERY OF ARTS	58,830,207.70	1,362,239,728.55	- 1,303,409,520.85
161	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA (NAHCON), ABUJA	174,595,222.23	180,876,787.42	- 6,281,565.19
162	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE IBADAN	936,156,928.34	1,192,220,984.65	- 256,064,056.31
163	0521049001	NATIONAL HOSPITAL - ABUJA	5,986,519,177.04	5,449,545,477.11	536,973,699.93
164	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	505,554,177.45	589,998,657.09	- 84,444,479.64
165	0123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	69,546,754.96	1,177,627,606.80	- 1,108,080,851.84
166	0233008001	NATIONAL IRON ORE MINING COMPANY LIMITED	1,062,824,505.87	1,474,815,190.24	- 411,990,684.37
167	0517008001	NATIONAL LIBRARY OF NIGERIA	900,652,821.44	1,144,289,471.04	- 243,636,649.60
168	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION	6,398,483.49	1,424,423,579.28	- 1,418,025,095.79
169	0161016001	NATIONAL LOTTERY TRUST FUND	218,475,734.60	386,092,581.61	- 167,616,847.01
170	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS	320,398,081.49	447,911,747.24	- 127,513,665.75
171	0228043001	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION (NOTAP)	233,079,592.47	295,136,113.74	- 62,056,521.27
172	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,188,275,746.60	1,626,091,246.92	- 437,815,500.32
173	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL-DALA KANO	1,358,739,561.39	1,703,248,681.33	- 344,509,119.94
174	0535002001	NATIONAL PARK HEADQUARTERS	180,901,258.94	205,214,781.91	- 24,313,522.97
175	0543001001	NATIONAL POPULATION COMMISSION	5,120,045,232.79	5,085,937,142.79	34,108,090.00
176	0521022001	NATIONAL POSTGRADUATE MEDICAL COLLEGE OF NIGERIA IJANIKIN	172,732,837.20	235,507,032.92	- 62,774,195.72
177	0161002001	NATIONAL POVERTY ERADICATION PROGRAMME	790,050,417.95	906,164,859.56	- 116,114,441.61
178	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY (NPHCDA)	2,418,422,044.16	1,906,024,971.81	512,397,072.35
179	0227004001	NATIONAL PRODUCTIVITY CENTRE	567,525,904.71	725,492,348.66	157,966,443.95
180	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY	526,164,867.33	734,086,359.89	- 207,921,492.56
181	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE UMUDIKE	1,340,032,460.94	1,706,614,135.53	- 366,581,674.59
182	0242001001	NATIONAL SALARIES INCOMES AND WAGES COMMISSION	470,651,376.39	522,286,661.73	- 51,635,285.34
183	0228005001	NATIONAL SPACE RESEARCH AND DEV AGENCY (NASRDA)	1,770,700,867.63	1,769,207,746.88	1,493,120.75

184	0517017001	NATIONAL TEACHERS INSTITUTE KADUNA	1,133,985,450.01	1,322,012,876.98	- 188,027,426.97
185	0123031007	NATIONAL THEATRE - IGANMU	1,118,140,901.46	331,925,563.54	786,215,337.92
186	0123031006	NATIONAL TROUPE OF NIGERIA	164,706,416.47	198,217,737.44	- 33,511,320.97
187	0517020001	NATIONAL UNIVERSITIES COMMISSION	9,388,157,944.06	1,487,774,017.95	7,900,383,926.11
188	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE - VOM PLATEAU	1,558,456,189.87	1,937,609,492.96	379,153,303.09
189	0123031009	NATIONAL WAR MUSEUM UMUAHIA	904,513,767.34	67,583,682.46	836,930,084.88
190	0252049001	NATIONAL WATER RESOURCES INSTITUTE KADUNA	161,971,651.90	339,829,461.11	- 177,857,809.21
191	0513003001	NATIONAL YOUTH SERVICE CORPS	4,017,421,574.00	6,719,304,205.13	- 2,701,882,631.13
193	0123005001	NEWS AGENCY OF NIGERIA (NAN)	1,120,197,025.98	1,199,360,207.24	- 79,163,181.26
195	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	180,392,096.98	162,309,016.66	18,083,080.32
196	0222015001	NIGERIA COMMODITY EXCHANGE	84,545,419.33	76,224,917.33	8,320,502.00
197	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	521,344,145.38	399,455,064.10	121,889,081.28
198	0513021002	NIGERIA FOOTBALL FEDERATION	74,497,441.21	87,701,442.13	- 13,204,000.92
199	0252050001	NIGERIA INTEGRATED WATER RESOURCES MANAGEMENT COMMISSION	99,068,363.30	113,976,841.31	- 14,908,478.01
200	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	168,206,583.33	211,923,777.30	- 43,717,193.97
201	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE	481,389,955.33	674,791,649.00	- 193,401,693.67
202	0230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY	1,285,258,246.95	511,174,326.94	774,083,920.01
203	0326010001	NIGERIAN COPYRIGHT COMMISSION	378,188,185.68	471,943,451.02	- 93,755,265.34
204	0123007001	NIGERIAN FILM CORPORATION	336,711,871.74	382,719,367.55	- 46,007,495.81
205	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY	835,646,738.63	973,175,396.27	- 137,528,657.64
206	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH	7,200.00	1,147,552,638.53	- 1,147,545,438.53
207	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH	626,774,888.87	740,219,097.42	- 113,444,208.55
208	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	578,306.97	667,826,620.14	- 667,248,313.17
209	0326002001	NIGERIAN LAW REFORM COMMISSION	280,791,198.42	282,220,084.76	- 1,428,886.34
210	0229031004	NIGERIAN METEOROLOGICAL AGENCY	2,440,043,065.16	2,833,048,717.34	- 393,005,652.18
211	0123003001	NIGERIAN TELEVISION AUTHORITY	6,001,937,072.41	5,977,670,582.09	24,266,490.32
212	0123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	394,405,713.90	533,504,259.12	- 139,098,545.22
213	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL	6,079,782,855.89	3,779,041,410.36	2,300,741,445.53
214	0521011001	NURSING AND MIDWIFERY COUNCIL OF NIGERIA	213,446,306.19	268,630,944.09	- 55,184,637.90
215	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL - ILE IFE	7,023,557,803.79	4,463,081,942.56	2,560,475,861.23

216	022000700301	OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	2,832,708,020.23	2,916,785,292.81	- 84,077,272.58
217	0252045001	OGUN-OSHUN RIVER BASIN DEVELOPMENT AUTHORITY	284,721,833.99	336,289,798.73	- 51,567,964.74
218	0535009001	OKOMU NATIONAL PARK	153,249,120.14	175,796,145.21	- 22,547,025.07
219	0521009001	OPTOMETRISTS AND DISPENSING OPTICIANS REGISTRATION BOARD OF NIGERIA YABA	153,579,562.59	205,915,812.82	- 52,336,250.23
220	0535004001	OYO NATIONAL PARK	294,296,441.02	364,195,735.30	- 69,899,294.28
222	0521012001	PHARMACISTS COUNCIL OF NIGERIA	461,621,137.58	527,585,950.79	- 65,964,813.21
224	0160001001	POLICE SERVICE COMMISSION	393,678,652.86	480,829,078.15	- 87,150,425.29
225	0228042001	PROJECT DEVELOPMENT INSTITUTE ENUGU – PRODA	582,627,063.86	742,413,757.53	- 159,786,693.67
226	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE(PEDI)ILESA	325,489,994.36	296,043,287.00	29,446,707.36
228	0517026101	QUEEN'S COLLEGE LAGOS	482,751,529.04	477,786,529.04	4,965,000.00
229	0521006001	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA	178,047,199.40	223,404,992.71	- 45,357,793.31
230	0246001001	REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION	1,509,841,371.11	827,471,022.15	682,370,348.96
231	0215016001	RUBBER RESEARCH INSTITUTE OF NIGERIA	732,297,891.33	1,029,904,439.20	- 297,606,547.87
232	0228003001	SHEDA SCIENCE AND TECH COMPLEX (SHESTCO)	513,301,844.42	400,157,910.53	113,143,933.89
233	0222027001	SMALL AND MEDIUM ENTERPRISE DEVELOPMENT AGENCY (SMEDAN)	322,854,175.20	379,603,047.21	- 56,748,872.01
234	0252046001	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY	324,708,698.44	416,126,219.05	- 91,417,520.61
235	0233012001	SOLID MINERALS DEVELOPMENT FUND (SMDF)	33,422,852.92	16,307,864.90	17,114,988.02
236	0222002001	STANDARD ORGANISATION OF NIGERIA (SON)	1,596,109,584.36	2,063,458,979.89	- 467,349,395.53
237	0111001001	STATE HOUSE	1,227,173,219.60	1,694,753,788.00	- 467,580,568.40
239	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	36,839,061.83	51,016,933.35	- 14,177,871.52
240	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA ABUJA	21,790,582.23	775,901,427.97	- 754,110,845.74
241	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	36,565,676.44	39,332,499.82	- 2,766,823.38
242	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	36,059,896.17	33,545,213.14	2,514,683.03
243	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – ABA	40,067,111.03	39,949,714.76	117,396.27
244	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – ABEOKUTA	59,601,401.83	72,007,808.97	- 12,406,407.14
245	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	82,374,821.24	88,158,113.65	- 5,783,292.41
246	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	29,647,166.74	29,226,751.05	420,415.69
247	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	49,418,166.64	47,222,448.39	2,195,718.25
248	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	42,801,899.29	45,925,473.69	- 3,123,574.40

249	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	30,119,816.00	37,459,047.14	- 7,339,231.14
250	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	43,022,490.54	51,911,108.12	- 8,888,617.58
251	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	31,968,514.70	31,641,191.30	327,323.40
252	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	49,819,570.99	43,421,147.88	6,398,423.11
253	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – JOS	43,835,908.80	44,928,523.96	- 1,092,615.16
254	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	41,670,372.00	57,331,878.56	- 15,661,506.56
255	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	57,292,967.43	52,895,133.83	4,397,833.60
256	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – MAIDUGURI	30,760,134.82	38,002,247.96	- 7,242,113.14
257	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	67,784,141.66	57,108,903.18	10,675,238.48
258	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	42,026,448.63	45,054,773.40	- 3,028,324.77
259	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	31,519,859.45	30,575,548.14	944,311.31
260	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	30,354,223.51	33,021,365.42	- 2,667,141.91
261	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	20,955,978.32	25,155,572.77	- 4,199,594.45
262	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – UYO	27,818,761.46	29,954,745.56	- 2,135,984.10
263	0521026015	UNIVERSITY OF ABUJA FEDERAL SPECIALIST HOSPITAL – GWAGWALADA	4,246,634,974.07	2,397,410,483.92	1,849,224,490.15
264	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL - BENIN CITY	6,668,518,814.20	4,190,800,918.06	2,477,717,896.14
265	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL - ENUGU	9,831,608,533.97	4,913,247,027.49	4,918,361,506.48
266	0521026009	UNIVERSITY OF PORTHARCOURT TEACHING HOSPITAL - PORT HARCOURT	5,883,771,861.67	3,650,134,473.30	2,233,637,388.37
267	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	3,626,257,619.64	2,756,007,852.17	870,249,767.47
268	0252047001	UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	246,515,902.05	288,709,106.87	- 42,193,204.82
269	0252048001	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY	259,498,863.52	301,097,613.82	- 41,598,750.30
270	0521026012	USMANU DANFODIYO UNIVERSITY TEACHING HOSPITAL	5,383,628,175.77	2,243,212,841.34	3,140,415,334.43
271	0215019001	VETERINARY COUNCIL OF NIGERIA	70,459,844.74	94,422,954.76	23,963,110.02
272	0123006001	VOICE OF NIGERIA (VON)	1,589,343,048.40	1,571,797,806.53	17,545,241.87
273	0215021001	FEDERAL COLLEGE OF AGRICULTURE AKURE	271,020,651.63	316,016,543.05	- 44,995,891.42
274	0215023001	FEDERAL COLLEGE OF AGRICULTURE ISIHAGU	813,316,705.74	947,085,757.73	- 133,769,051.99
275	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY IBADAN	79,512,850.48	765,704,162.08	- 686,191,311.60
276	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY VOM	437,364,611.83	412,594,449.08	24,770,162.75

277	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY LAGOS	411,917,916.60	432,726,618.39	- 20,808,701.79
278	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY – KURU	245,301,221.87	185,106,188.45	60,195,033.42
279	0521027025	FEDERAL MEDICAL CENTRE ASABA	3,209,277,952.16	2,613,229,849.18	596,048,102.98
280	0521027032	FEDERAL MEDICAL CENTRE AZARE	2,284,309,142.97	1,630,023,964.55	654,285,178.42
281	0521027037	FEDERAL MEDICAL CENTRE YENAGOA	4,194,774,634.76	2,167,903,070.08	2,026,871,564.68
282	0521027035	FEDERAL MEDICAL CENTRE - BIRNIN KUDU	1,291,796,761.10	1,256,673,453.42	35,123,307.68
283	0521027023	FEDERAL MEDICAL CENTRE – GOMBE	3,389,241,483.17	2,473,566,545.88	915,674,937.29
284	0521027038	FEDERAL MEDICAL CENTRE - EBUTE METTA	2,224,124,545.62	756,537,918.69	1,467,586,626.93
285	0521027022	FEDERAL MEDICAL CENTRE KATSINA	2,293,570,352.58	2,127,806,758.58	165,763,594.00
286	0521027027	FEDERAL MEDICAL CENTRE – GUSAU	2,044,709,081.99	1,733,141,959.27	311,567,122.72
287	0521027031	FEDERAL MEDICAL CENTRE – LOKOJA	2,107,616,040.92	2,073,242,729.20	34,373,311.72
288	0521027034	FEDERAL MEDICAL CENTRE – JALINGO	2,098,282,045.65	2,046,844,351.20	51,437,694.45
289	0521027018	FEDERAL MEDICAL CENTRE – OWO	3,280,933,648.89	2,675,063,804.22	605,869,844.67
290	0521027021	FEDERAL MEDICAL CENTRE MAKURDI	4,733,678,589.91	3,952,693,980.22	780,984,609.69
291	0521027020	FEDERAL MEDICAL CENTRE OWERRI	3,910,074,214.44	3,789,142,191.97	120,932,022.47
292	0521027028	FEDERAL MEDICAL CENTRE YOLA	1,773,463,399.96	1,667,297,622.08	106,165,777.88
293	0521027036	FEDERAL MEDICAL CENTRE KEFFI	5,706,115,238.64	5,274,225,163.60	431,890,075.04
294	0521027017	FEDERAL MEDICAL CENTRE UMUAHIA	3,398,928,614.69	2,357,967,957.73	1,040,960,656.96
295	0215026001	FEDERAL COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY VOM	366,556,808.29	368,162,851.19	- 1,606,042.90
296	0521027030	FEDERAL MEDICAL CENTER - IDDO EKITI	4,875,893,790.76	3,821,547,003.05	1,054,346,787.71
297	0222001001	FEDERAL MINISTRY OF TRADE AND INVESTMENT	1,698,524,628.42	1,685,771,629.29	12,752,999.13
298	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL – YABA	2,352,971,005.63	2,159,929,565.08	193,041,440.55
299	0521027029	FEDERAL TEACHING HOSPITAL – ABAKALIKI	2,847,837,545.46	6,927,054,179.62	- 4,079,216,634.16
300	0517026001	FSC SOKOTO	115,604,211.77	111,808,211.77	3,796,000.00
302	0161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS	580,391,230.07	717,193,296.57	- 136,802,066.50
303	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL – ENUGU	2,556,260,050.62	1,866,789,311.86	689,470,738.76
304	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL – IGBOBI	2,595,873,504.80	2,528,679,093.34	67,194,411.46
305	0521048001	NATIONAL OBSTETRIC FISTULA CENTRE ABAKALIKI	95,774,042.90	386,988,778.05	- 291,214,735.15
306	0252044001	NIGER DELTA BASIN DEVELOPMENT AUTHORITY	393,879,811.37	498,577,943.48	- 104,698,132.11
307	0228051001	NIGERIA INSTITUTE OF SCIENCE LABORATORY TECHNOLOGY	140,687,033.32	179,024,769.42	- 38,337,736.10

308	0156006001	NIGERIAN POSTAL SERVICE	5,454,800,434.71	7,655,427,471.74	-2,200,627,037.03
309	0521018001	NURSE TUTORS TRAINING PROGRAMME ENUGU	13,857,296.79	20,486,415.90	-6,629,119.11
310	0521021001	NURSE TUTORS TRAINING PROGRAMME,IBADAN	14,742,515.90	20,097,874.76	-5,355,358.86
312	0228047001	SCIENTIFIC EQUIPMENT DEVEIOPMENT INSTITUTE(SEDI)ENUGU	519,695,804.28	737,970,939.26	-218,275,134.98
313	0228054001	SCIENTIFIC EQUIPMENT DEVEIOPMENT INSTITUTE, MINNA	238,744,689.19	334,194,240.93	-95,449,551.74
314	0521026010	UNICALABAR TEACHING HOSPITAL – CALABAR	7,739,486,212.00	4,645,531,050.98	3,093,955,161.02
315	0521026001	UNIVERSITY COLLEGE HOSPITAL – IBADAN	11,244,216,409.41	7,550,437,937.54	3,693,778,471.87
316	0521026007	UNILORIN TEACHING HOSPITAL – ILORIN	5,503,772,780.21	4,141,490,873.68	1,362,281,906.53
318	0535014001	FEDERAL COLLEGE OF FORESTRY MECHANIZATION AFAKA	364,149,556.55	506,778,758.03	-142,629,201.48
319	0517011001	NATIONAL COMMISSION FOR NOMADIC EDUCATION	271,105,030.19	343,967,050.22	-72,862,020.03
320	0215050001	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE ILORIN	650,755,320.44	611,339,944.38	39,415,376.06
321	0215008001	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH BENIN CITY	1,120,107,629.41	1,415,591,729.99	-295,484,100.58
322	0521031001	NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH & DEVEOPMENT	495,023,758.17	629,065,825.40	-134,042,067.23
323	0111006001	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES KURU	415,315,096.65	576,624,115.37	-161,309,018.72
325	0326005001	NIGERIAN INST OF ADVANCED LEGAL STUDIES	392,941,940.18	581,314,864.50	-188,372,924.32
326	0215036001	NIGERIA INSTITUTE OF ANIMAL SCIENCE	138,172,771.55	173,615,696.11	-35,442,924.56
327	0119008001	NIGERIAN INSTITUTE FOR INTERNATIONAL AFFAIRS	250,143,744.07	268,365,065.63	-18,221,321.56
328	0161006001	NIGERIAN NATIONAL MERIT AWARD ABUJA	24,741,508.55	32,144,261.90	-7,402,753.35
329	0215058001	NIGERIAN INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH VICTORIA ISLAND	642,204,169.80	789,898,843.10	-147,694,673.30
330	0521027006	FEDERAL NEURO-PSYCHIATRIC HOSPITAL CALABAR	1,797,758,531.96	922,349,080.84	875,409,451.12
331	0215002001	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY KANO	226,439,553.35	239,144,428.52	-12,704,875.17
332	0233001001	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	668,380,386.61	788,702,630.99	-120,322,244.38
334	0232001001	FEDERAL MINISTRY OF PETROLEUM RESOURCES	645,990,795.25	737,071,808.40	-91,081,013.15
335	0521027001	IRRUA SPECIALIST TEACHING HOSPITAL - EDO STATE	4,806,635,999.26	3,759,619,880.33	1,047,016,118.93
336	0119001001	MINISTRY OF FOREIGN AFFAIRS	1,967,890.00	3,224,136,626.82	-3,222,168,736.82
337	0125009001	MINISTRY OF SPECIAL DUTIES AND INTER-GOVERNMENT AFFAIRS	234,950,644.54	287,934,030.10	-52,983,385.56
338	0513021003	NATIONAL INSTITUTE FOR SPORTS	289,324,418.00	302,680,202.56	-13,355,784.56
339	0238001001	NATIONAL PLANNING COMMISSION	344,974,709.19	440,834,544.15	-95,859,834.96

340	0521027010	NEUROPSYCHIATRIC HOSPITAL – ARO	1,574,331,094.48	1,795,692,667.10	- 221,361,572.62
341	0215017001	NATIONAL INSTITUTE FOR FRESH WATER FISHERIES RESEARCH NEW BUSSA	444,236,251.86	566,840,330.68	- 122,604,078.82
342	0123031010	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM	846,669,120.23	1,141,024,686.64	- 294,355,566.41
343	0517007001	NATIONAL INSTITUTE FOR EDUCATIONAL PLANNING AND ADMINISTRATION ONDO	351,310,601.92	406,231,020.44	- 54,920,418.52
344	0238002001	NIGERIAN INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH IBADAN	520,906,066.50	602,044,961.47	- 81,138,894.97
345	0521027012	PSYCHIATRIC HOSPITAL - USELU	1,014,989,498.49	1,113,184,031.12	- 98,194,532.63
346	0228009001	NATIONAL BOARD FOR TECHNOLOGY INCUBATION ABUJA	173,682,193.40	316,572,914.12	- 142,890,720.72
		TOTAL	**363,108,117,021.34**	**361,050,376,719.36**	**2,057,740,301.97**

APPENDIX V
DISCREPANCIES BETWEEN IPPIS FIGURES AND AMOUNTS RELEASED BY FUNDS DEPARTMENT

S/N	MDAs	IPPIS	FUNDS	VARIANCES
1	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	2,314,906,289.41	2,765,262,732.88	- 450,356,443.47
2	ADVANCED MANUFACTURING TECHNOLOGY PROGRAMME	120,656,548.06	102,933,767.13	17,722,780.93
3	ADVANCED SPACE TECHNOLOGY APPLICATIONS LABORATORY	146,086,760.63	103,060,950.79	43,025,809.84
4	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE AND TECH.ED	459,118,520.21	367,115,783.34	92,002,736.87
5	AGRICULTURAL AND RURAL MANAGEMENT TRAINING INSTITUTE ILORIN	299,815,465.67	236,408,035.04	63,407,430.63
6	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA (ARCN)	406,013,540.07	350,490,748.24	55,522,791.83
7	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	3,501,667,721.73	5,608,468,783.90	- 2,106,801,062.17
8	AJAOKUTA STEEL COMPANY LIMITED	3,682,982,471.64	2,962,920,358.11	720,062,113.53
9	AMINU KANO UINVERSITY TEACHING HOSPITAL	3,162,521,533.55	4,283,054,467.42	- 1,120,532,933.87
10	ANAMBRA-IMO RIVER BASIN DEVELOPMENT AUTHORITY	368,632,393.51	316,144,147.49	52,488,246.02
11	BENIN-OWENA RIVER BASIN DEVELOPMENT AUTHORITY	295,158,988.79	253,741,662.35	41,417,326.44
12	BORDER COMMUNITIES DEVELOPMENT AGENCY	170,002,910.90	146,829,452.68	23,173,458.22
13	BUDGET OFFICE OF THE FEDERATION	698,500,826.77	595,282,197.33	103,218,629.44
14	BUREAU OF PUBLIC PROCUREMENT	309,877,081.93	265,672,015.81	44,205,066.12
15	BUREAU OF PUBLIC SERVICE REFORMS	65,784,909.53	91,252,878.79	- 25,467,969.26
16	CENTER FOR ATMOSPHERIC RESEARCH	170,891,857.16	118,874,245.32	52,017,611.84
17	CENTRE FOR BASIC SPACE SCIENCE (CBSS) NSUKKA	551,042,118.99	394,288,640.47	156,753,478.52
18	CENTRE FOR BLACK AND AFRICAN ARTS AND CIVILIZATION	327,490,773.54	215,310,943.61	112,179,829.93
19	CENTRE FOR GEODYESY AND GEO-DYNAMICS, BAUCHI	414,200,732.69	328,755,488.70	85,445,243.99

20	CENTRE FOR MANAGEMENT DEVELOPMENT	803,436,518.71	625,937,173.93	177,499,344.78
21	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT, ABUJA	854,240,351.07	554,812,136.06	299,428,215.01
22	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE LAGOS	842,487,075.15	611,928,682.60	230,558,392.55
23	CHAD BASIN DEVELOPMENT AUTHORITY	327,091,677.99	280,937,299.89	46,154,378.10
24	CHAD BASIN NATIONAL PARK	225,472,441.30	196,756,892.63	28,715,548.67
25	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	773,812,984.63	647,837,973.19	125,975,011.44
26	CIVIL DEFENCE FIRE IMMIGRATION AND PRISONS SERVICES BOARD - GARKI	91,923,367.81	80,059,489.96	11,863,877.85
27	COCOA RESEARCH INSTITUTE OF NIGERIA	857,525,532.95	674,614,935.87	182,910,597.08
28	CODE OF CONDUCT BUREAU	1,095,131,135.90	1,299,064,432.74	- 203,933,296.84
29	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD OF NIGERIA	69,001,768.65	56,600,420.42	12,401,348.23
30	COMMUNITY HEALTH TUTORS PROGRAMME,UCH IBADAN	21,149,059.96	18,456,475.68	2,692,584.28
31	COMPUTER PROFESSIONAL REGISTRATION COUNCIL OF NIGERIA	137,589,756.46	117,328,137.69	20,261,618.77
32	CONSUMER PROTECTION COUNCIL	491,657,446.07	387,574,869.24	104,082,576.83
33	COOPERATIVE INFORMATION NETWORK (COPINE)	448,715,194.86	326,355,344.51	122,359,850.35
34	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA	182,435,568.56	131,473,073.68	50,962,494.88
35	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	184,731,632.62	235,248,438.31	- 50,516,805.69
36	COUNCIL OF LEGAL EDUCATION	1,055,206,657.12	909,633,306.33	145,573,350.79
37	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENTISTS	27,588,974.65	24,281,757.71	3,307,216.94
38	CROSS RIVER BASIN DEVELOPMENT AUTHORITY	323,203,454.88	276,020,016.08	47,183,438.80
39	CROSS RIVER NATIONAL PARK	471,599,224.12	410,723,874.45	60,875,349.67
40	CUSTOMS IMMIGRATION AND PRISONS PENSION OFFICE	116,180,702.89	99,529,417.34	16,651,285.55
41	DEBT MANAGEMENT OFFICE	402,575,562.83	345,881,957.51	56,693,605.32
42	DENTAL TECHNOLOGISTS REGISTRATION BOARD OF NIGERIA	117,261,101.92	85,178,626.20	32,082,475.72
43	DENTAL THERAPISTS REGISTRATION BOARD OF NIGERIA	78,038,456.65	73,544,454.84	4,494,001.81
44	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	242,635,512.48	208,348,168.01	34,287,344.47
45	ENERGY COMMISSION OF NIGERIA	1,254,505,208.00	1,112,117,757.62	142,387,450.38
46	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE	309,761,275.08	242,378,318.97	67,382,956.11
47	ENVIRONMENTAL HEALTH OFFICERS REGISTRATION COUNCIL OF NIGERIA	206,105,253.83	180,422,695.87	25,682,557.96
48	ENVIRONMENTAL HEALTH OFFICERS TUTORS, IBADAN	23,776,063.84	18,780,443.10	4,995,620.74
49	FEDERAL CHARACTER COMMISSION - FCC	1,806,227,335.86	1,635,356,812.91	170,870,522.95
50	FEDERAL CIVIL SERVICE COMMISSION	558,557,574.77	501,528,936.76	57,028,638.01

51	FEDERAL COLLEGE OF AGRICULTURAL PRODUCE TECHNOLOGY KANO	239,144,428.52	186,572,121.17	52,572,307.35
52	FEDERAL COLLEGE OF AGRICULTURE AKURE	316,016,543.05	271,020,651.63	44,995,891.42
53	FEDERAL COLLEGE OF AGRICULTURE IBADAN	498,602,807.69	391,443,553.56	107,159,254.13
54	FEDERAL COLLEGE OF AGRICULTURE ISIHAGU	947,085,757.73	813,316,705.74	133,769,051.99
55	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY IBADAN	765,704,162.08	608,534,264.86	157,169,897.22
56	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY VOM	412,594,449.08	301,363,854.19	111,230,594.89
57	FEDERAL COLLEGE OF COMPLIMENTARY AND ALTERNATIVE MEDICINE	204,207,879.45	176,059,559.00	28,148,320.45
58	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY LAGOS	432,726,618.39	309,599,239.54	123,127,378.85
59	FEDERAL COLLEGE OF FORESTRY IBADAN	859,800,282.27	616,124,725.00	243,675,557.27
60	FEDERAL COLLEGE OF FORESTRY JOS	550,947,180.42	394,049,903.31	156,897,277.11
61	FEDERAL COLLEGE OF FORESTRY MECHANIZATION AFAKA	506,778,758.03	364,149,556.55	142,629,201.48
62	FEDERAL COLLEGE OF FRESHWATER FISHERIES TECHNOLOGY - NEW BUSSA	282,248,297.71	213,393,962.43	68,854,335.28
63	FEDERAL COLLEGE OF HORTICULTURE GOMBE	411,273,790.17	293,483,154.83	117,790,635.34
64	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - KURU	185,106,188.45	112,482,646.29	72,623,542.16
65	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY OWERRI	293,883,933.72	209,919,271.72	83,964,662.00
66	FEDERAL COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY VOM	368,162,851.19	266,066,830.58	102,096,020.61
67	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT NEW BUSSA	422,783,938.16	302,996,034.63	119,787,903.53
68	FEDERAL COOPERATIVE COLLEGE IBADAN	100,163,949.63	79,349,782.13	20,814,167.50
69	FEDERAL COOPERATIVE COLLEGE KADUNA	101,464,646.96	81,312,898.51	20,151,748.45
70	FEDERAL COOPERATIVE COLLEGE OJI RIVERS	124,329,494.54	111,204,758.36	13,124,736.18
71	FEDERAL FIRE SERVICE	962,095,037.17	1,837,715,216.16	- 875,620,178.99
72	FEDERAL GOVERNMENT STAFF HOUSING LOANS BOARD	165,012,206.48	131,079,605.08	33,932,601.40
73	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH	1,260,615,820.28	990,555,242.23	270,060,578.05
74	FEDERAL MEDICAL CENTER - IDDO EKITI	3,821,547,003.05	3,569,830,036.11	251,716,966.94
75	FEDERAL MEDICAL CENTER NGURU	1,295,330,399.77	1,483,411,976.60	- 188,081,576.83
76	FEDERAL MEDICAL CENTRE - BIRNIN KUDU	1,256,673,453.42	1,129,838,244.48	126,835,208.94
77	FEDERAL MEDICAL CENTRE - EBUTE METTA	756,537,918.69	2,023,784,038.16	- 1,267,246,119.47
78	FEDERAL MEDICAL CENTRE - GOMBE	2,473,566,545.88	3,224,040,419.62	- 750,473,873.74
79	FEDERAL MEDICAL CENTRE - GUSAU	1,733,141,959.27	1,744,257,474.94	- 11,115,515.67
80	FEDERAL MEDICAL CENTRE - JALINGO	2,046,844,351.20	1,915,780,147.27	131,064,203.93
81	FEDERAL MEDICAL CENTRE - LOKOJA	2,073,242,729.20	1,974,175,763.13	99,066,966.07
82	FEDERAL MEDICAL CENTRE - OWO	2,675,063,804.22	3,280,933,648.89	- 605,869,844.67
83	FEDERAL MEDICAL CENTRE ABEOKUTA	3,329,776,200.94	3,017,306,591.57	312,469,609.37
84	FEDERAL MEDICAL CENTRE ASABA	2,613,229,849.18		

			2,341,282,289.03	271,947,560.15
85	FEDERAL MEDICAL CENTRE AZARE	1,630,023,964.55	1,680,898,793.25	- 50,874,828.70
86	FEDERAL MEDICAL CENTRE KATSINA	2,127,806,758.58	1,770,096,611.38	357,710,147.20
87	FEDERAL MEDICAL CENTRE KEFFI	5,274,225,163.60	5,706,115,238.64	- 431,890,075.04
88	FEDERAL MEDICAL CENTRE MAKURDI	3,952,693,980.22	3,433,167,150.26	519,526,829.96
89	FEDERAL MEDICAL CENTRE OWERRI	3,789,142,191.97	3,910,074,214.44	- 120,932,022.47
90	FEDERAL MEDICAL CENTRE UMUAHIA	2,357,967,957.73	3,398,928,614.69	- 1,040,960,656.96
91	FEDERAL MEDICAL CENTRE YENAGOA	2,167,903,070.08	2,319,504,891.32	- 151,601,821.24
92	FEDERAL MEDICAL CENTRE YOLA	1,667,297,622.08	1,773,463,399.96	- 106,165,777.88
93	FEDERAL MIN OF LANDS HOUSING AND URBAN DEV	4,898,020,194.35	1,426,996,736.49	3,471,023,457.86
94	FEDERAL MINISTRY OF AGRICULTURE RURAL DEVELOPMENT	6,351,460,976.47	5,095,106,090.54	1,256,354,885.93
95	FEDERAL MINISTRY OF AVIATION	630,332,497.30	182,926,818.98	447,405,678.32
96	FEDERAL MINISTRY OF CULTURE, TOURISM & NATIONAL ORIENTATION	620,108,759.33	153,534,192.50	466,574,566.83
97	FEDERAL MINISTRY OF EDUCATION	3,037,874,482.45	2,621,301,941.84	416,572,540.61
98	FEDERAL MINISTRY OF ENVIRONMENT	2,057,881,723.02	1,639,487,589.42	418,394,133.60
99	FEDERAL MINISTRY OF FINANCE	1,162,001,953.97	917,942,601.47	244,059,352.50
100	FEDERAL MINISTRY OF HEALTH	5,088,522,438.13	3,738,752,128.72	1,349,770,309.41
101	FEDERAL MINISTRY OF INFORMATION	2,750,153,242.72	2,495,617,212.98	254,536,029.74
102	FEDERAL MINISTRY OF INTERIOR	877,972,637.63	2,633,619,121.30	- 1,755,646,483.67
103	FEDERAL MINISTRY OF JUSTICE	1,848,396,943.15	1,455,611,908.59	392,785,034.56
104	FEDERAL MINISTRY OF LABOUR & PRODUCTIVITY	1,569,107,504.11	1,242,473,643.33	326,633,860.78
105	FEDERAL MINISTRY OF MINES AND STEEL DEVELOPMENT	788,702,630.99	668,380,386.61	120,322,244.38
106	FEDERAL MINISTRY OF NIGER DELTA AFFAIRS	1,048,778,774.40	905,081,678.13	143,697,096.27
107	FEDERAL MINISTRY OF PETROLEUM RESOURCES	737,071,808.40	597,923,349.90	139,148,458.50
108	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY	637,510,289.84	524,759,235.11	112,751,054.73
109	FEDERAL MINISTRY OF TRADE AND INVESTMENT	1,685,771,629.29	1,460,087,439.48	225,684,189.81
110	FEDERAL MINISTRY OF TRANSPORT	807,754,334.45	931,823,345.46	- 124,069,011.01
111	FEDERAL MINISTRY OF WATER RESOURCES	1,250,825,606.12	1,069,518,839.71	181,306,766.41
112	FEDERAL MINISTRY OF WOMEN AFFAIRS	878,227,538.46	571,749,695.37	306,477,843.09
113	FEDERAL MINISTRY OF WORKS	4,208,136,429.08	1,259,198,327.54	2,948,938,101.54
114	FEDERAL MINISTRY OF YOUTH DEVELOPMENT	762,901,002.43	1,141,879,877.61	- 378,978,875.18
115	FEDERAL NEURO-PSYCHIATRIC HOSPITAL – YABA	2,159,929,565.08	2,352,971,005.63	- 193,041,440.55
116	FEDERAL NEURO-PSYCHIATRIC HOSPITAL CALABAR	922,349,080.84	1,593,621,743.21	- 671,272,662.37
117	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KADUNA	576,256,539.21	708,702,715.26	- 132,446,176.05

118	FEDERAL RADIO CORPORATION OF NIGERIA	6,770,110,380.35	5,434,712,777.36	1,335,397,602.99
119	FEDERAL ROAD MAINTENANCE AGENCY	1,421,615,181.46	1,111,734,026.34	309,881,155.12
120	FEDERAL ROAD SAFETY CORPS	30,543,527,734.53	22,318,651,558.47	8,224,876,176.06
121	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY ENUGU	372,904,975.40	303,003,607.77	69,901,367.63
122	FEDERAL SCHOOL OF MEDICAL LABORATORY TECHNOLOGY SCIENCE- JOS	395,058,810.83	276,662,694.40	118,396,116.43
123	FEDERAL STAFF HOSPITAL JABI	1,117,878,250.06	939,890,084.95	177,988,165.11
124	FEDERAL TEACHING HOSPITAL - ABAKALIKI	6,927,054,179.62	7,876,693,264.21	- 949,639,084.59
125	FGC AZARE	129,961,120.99	102,181,589.03	27,779,531.96
126	FGC BANI-YADI	70,417,673.72	53,468,452.11	16,949,221.61
127	FGC BIRIN YAURI	73,724,637.28	61,624,605.15	12,100,032.13
128	FGC DAURA	153,838,808.78	132,164,273.10	21,674,535.68
129	FGC GANYE	111,322,768.93	95,941,232.63	15,381,536.30
130	FGC GARKI	406,432,672.98	271,155,576.17	135,277,096.81
131	FGC IJANIKIN	386,140,803.15	333,630,790.72	52,510,012.43
132	FGC IKET NISE	169,641,055.32	145,707,824.17	23,933,231.15
133	FGC IKOM	146,957,396.22	107,316,265.12	39,641,131.10
134	FGC IKOT EKPENE	202,247,856.46	169,249,312.49	32,998,543.97
135	FGC IKURIN	245,971,240.73	174,136,722.67	71,834,518.06
136	FGC JOS	325,451,637.95	257,294,534.43	68,157,103.52
137	FGC KADUNA	358,531,782.18	282,591,355.93	75,940,426.25
138	FGC KANO	256,271,169.20	201,270,943.28	55,000,225.92
139	FGC KEFFI	238,029,141.73	185,900,971.28	52,128,170.45
140	FGC KIYAWA	82,812,905.53	66,009,967.68	16,802,937.85
141	FGC KWALI	350,253,630.12	253,488,389.00	96,765,241.12
142	FGC MAIDUGURI	196,718,502.81	125,316,177.14	71,402,325.67
143	FGC MINJIBIR	126,566,321.19	90,323,682.17	36,242,639.02
144	FGC MINNA	346,416,834.47	244,203,153.64	102,213,680.83
145	FGC ODIKOLOGUNA	75,644,004.93	57,539,410.08	18,104,594.85
146	FGC ODOGBOLU	260,973,698.77	224,462,353.04	36,511,345.73
147	FGC OGBOMOSO	251,937,188.90	193,972,376.62	57,964,812.28
148	FGC OGOJA	115,179,748.24	99,819,594.19	15,360,154.05
149	FGC OHAFIA	107,283,262.31	88,402,790.11	18,880,472.20
150	FGC OKIGWE	203,887,665.92	173,701,614.45	30,186,051.47
151	FGC OKPOSI	114,044,325.86	90,198,497.27	23,845,828.59
152	FGC ONITSHA	217,753,347.49	172,078,786.88	45,674,560.61
153	FGC PORT HARCOURT	304,323,576.81	238,680,288.47	65,643,288.34

154	FGC POTISKUM	114,056,778.37	81,395,179.10	32,661,599.27
155	FGC RUBBOCHI	120,152,092.88	77,465,968.66	42,686,124.22
156	FGC SOKOTO	183,152,095.28	128,374,786.43	54,777,308.85
157	FGC UGWOLAWO	138,579,517.85	99,507,378.19	39,072,139.66
158	FGC WARRI	263,147,037.72	206,211,620.19	56,935,417.53
159	FGC ZARIA	187,090,919.23	146,205,602.76	40,885,316.47
160	FGC, BILLIRI	113,313,573.17	96,384,431.81	16,929,141.36
161	FGC, IDO-ANI	156,039,635.61	45,092,631.79	110,947,003.82
162	FGC, IKOLE	141,877,716.37	110,648,204.87	31,229,511.50
163	FGGC ABAJI	162,509,553.07	134,441,228.46	28,068,324.61
164	FGGC ABULOMA	231,162,833.07	145,406,635.78	85,756,197.29
165	FGGC AKURE	240,706,156.00	188,543,053.79	52,163,102.21
166	FGGC ANKA	64,629,513.81	52,017,435.32	12,612,078.49
167	FGGC BAJOGA	93,608,552.57	80,159,707.36	13,448,845.21
168	FGGC BAKORI	161,640,392.11	128,222,962.46	33,417,429.65
169	FGGC BAUCHI	170,673,296.76	133,136,811.33	37,536,485.43
170	FGGC BENIN	236,885,272.19	203,751,286.72	33,133,985.47
171	FGGC BIDA	117,620,043.82	90,093,550.28	27,526,493.54
172	FGGC BWARI	375,550,857.39	302,387,474.06	73,163,383.33
173	FGGC CALABAR	244,364,380.82	169,123,204.61	75,241,176.21
174	FGGC EFON ALAYE	135,375,437.93	112,434,735.15	22,940,702.78
175	FGGC EFON IMNRINGI	105,257,692.37	90,842,634.10	14,415,058.27
176	FGGC ENUGU	407,041,253.80	334,146,617.22	72,894,636.58
177	FGGC EZZAMGBO ABAKALIKI	126,783,629.55	84,490,923.37	42,292,706.18
178	FGGC GBOKO	183,586,252.21	145,467,189.99	38,119,062.22
179	FGGC GUMI TAMBAWAL	68,654,219.39	55,839,702.86	12,814,516.53
180	FGGC GUSAU	146,817,897.53	95,138,375.36	51,679,522.17
181	FGGC GWANDU	82,295,982.10	69,053,151.21	13,242,830.89
182	FGGC IBILLO	153,293,701.97	131,893,596.05	21,400,105.92
183	FGGC IBUSA	204,966,569.84	161,277,648.25	43,688,921.59
184	FGGC IKOT-OBIO-ITONG	165,328,179.82	128,801,485.45	36,526,694.37
185	FGGC ILORIN	257,814,809.29	185,554,175.80	72,260,633.49
186	FGGC IPETUMODU	192,153,011.01	150,012,592.99	42,140,418.02
187	FGGC JALINGO	131,799,281.16	101,500,761.11	30,298,520.05
188	FGGC KABBA	132,935,802.21	103,995,449.70	28,940,352.51
189	FGGC KAZAURE	120,047,004.49	101,920,803.46	18,126,201.03
190	FGGC KEANA	98,577,113.45		

			83,774,135.39	14,802,978.06
191	FGGC LANGTANG	159,022,545.52	125,657,389.30	33,365,156.22
192	FGGC LEJJA	137,155,255.86	117,224,876.42	19,930,379.44
193	FGGC MONGUNO	77,634,890.71	54,154,028.82	23,480,861.89
194	FGGC NEW BUSA	113,208,580.02	97,602,209.96	15,606,370.06
195	FGGC OMU-ARAN	163,522,297.85	108,347,410.21	55,174,887.64
196	FGGC OWERRI	302,363,072.94	260,217,508.46	42,145,564.48
197	FGGC OYO	277,364,618.09	215,896,021.49	61,468,596.60
198	FGGC SHAGAMU	283,089,927.63	241,612,284.14	41,477,643.49
199	FGGC UMUAHIA	197,929,163.13	167,232,869.83	30,696,293.30
200	FGGC WUKARI	158,241,264.38	134,607,095.51	23,634,168.87
201	FGGC, YOLA	158,258,099.46	135,021,697.27	23,236,402.19
202	FISCAL RESPONSIBILITY COMMISSION	115,184,021.89	100,420,236.18	14,763,785.71
203	FORESTRY RESEARCH INSTITUTE OF NIGERIA IBADAN	1,747,694,352.49	1,250,024,829.00	497,669,523.49
204	FSC SOKOTO	111,808,211.77	95,378,796.00	16,429,415.77
205	FSTC AHOADA	107,711,518.27	92,973,573.19	14,737,945.08
206	FSTC AWKA	205,888,218.31	148,525,097.69	57,363,120.62
207	FSTC DAYI	53,681,376.54	38,294,789.67	15,386,586.87
208	FSTC JUBU-IMUSHIN	178,784,200.55	156,803,434.49	21,980,766.06
209	FSTC MICHIKA	60,862,108.74	48,034,681.12	12,827,427.62
210	FSTC TUNGBO - YENAGOA	80,196,077.11	64,539,226.61	15,656,850.50
211	FSTC USI-EKITI	103,643,350.73	88,574,615.59	15,068,735.14
212	FSTC,DOMA	64,060,488.58	53,993,683.37	10,066,805.21
213	FTC IKARE	146,061,947.12	124,572,632.06	21,489,315.06
214	FTC ILESA	217,853,192.72	186,391,057.78	31,462,134.94
215	FTC JALINGO	131,537,528.86	112,259,547.39	19,277,981.47
216	FTC KAFANCHAN	145,647,865.31	124,455,252.86	21,192,612.45
217	FTC LASSA	63,898,978.24	54,501,858.36	9,397,119.88
218	FTC OHANSO	123,654,772.38	105,552,045.43	18,102,726.95
219	FTC OROZO	377,753,268.16	322,290,632.95	55,462,635.21
220	FTC OTOBI	122,143,261.05	104,232,799.89	17,910,461.16
221	FTC OTUPKO	151,477,145.27	118,943,020.24	32,534,125.03
222	FTC SHIRORO	146,561,635.94	103,476,311.41	43,085,324.53
223	FTC UROMI	145,617,352.06	114,311,057.46	31,306,294.60
224	FTC UYO	215,127,251.20	183,697,784.62	31,429,466.58
225	FTC YABA	486,934,246.65	381,101,870.05	105,832,376.60
226	FTC ZURU	116,039,312.47		

			99,117,629.26	16,921,683.21
227	GASHAKA GUMTI NATIONAL PARK	319,512,042.87	275,687,962.02	43,824,080.85
228	HADEJIA JEMAARE RIVER BASIN DEVELOPMENT AUTHORITY KANO	321,912,389.23	276,050,945.95	45,861,443.28
229	HEALTH RECORDS OFFICERS REGISTRATION BOARD OF NIGERIA	153,579,562.59	99,973,719.78	53,605,842.81
230	HYDRAULIC EQUIPMENT DEVELOPMENT INSTITUTE KANO	216,997,778.47	120,336,603.68	96,661,174.79
231	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	358,896,147.77	282,611,215.66	76,284,932.11
232	INSTITUTE OF ARCHAEOLOGY AND MUSEUM STUDIES - JOS	98,506,112.01	69,546,754.96	28,959,357.05
233	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	90,570,163.87	72,814,696.27	17,755,467.60
234	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	115,936,096.10	99,403,510.09	16,532,586.01
235	INTERCOUNTRY CENTRE FOR ORAL HEALTH FOR AFRICA-JOS	96,527,322.36	85,887,218.07	10,640,104.29
236	INVESTMENT AND SECURITIES TRIBUNAL, ABUJA	310,120,732.96	278,585,817.14	31,534,915.82
237	IRRUA SPECIALIST TEACHING HOSPITAL - EDO STATE	3,759,619,880.33	3,883,045,431.67	- 123,425,551.34
238	JOINT ADMISSIONS AND MATRICULATION BOARD	2,751,448,949.92	1,961,864,955.34	789,583,994.58
239	JOS UNIVERSITY TEACHING HOSPITAL - JOS	3,656,067,781.54	5,140,688,665.85	- 1,484,620,884.31
240	KAINJI NATIONAL PARK	474,234,527.00	413,733,284.87	60,501,242.13
241	KAMUKU NATIONAL PARK	190,597,911.05	165,906,313.67	24,691,597.38
242	KING'S COLLEGE	358,753,313.86	100,923,317.04	257,829,996.82
243	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	61,723,770.09	48,027,649.12	13,696,120.97
244	LAGOS UNIVERSITY TEACHING HOSPITAL	3,636,618,549.71	5,363,681,179.03	- 1,727,062,629.32
245	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	378,779,516.99	271,030,831.16	107,748,685.83
246	LEGAL AID COUNCIL OF NIGERIA	742,417,413.40	635,253,296.76	107,164,116.64
247	LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	335,079,947.39	264,557,791.69	70,522,155.70
248	LOWER NIGER RIVER BASIN DEVELOPMENT AUTHORITY ILORIN	476,501,976.94	373,898,085.03	102,603,891.91
249	MARITIME ACADEMY OF NIGERIA - ORON	907,608,769.41	636,713,759.38	270,895,010.03
250	MEDICAL AND DENTAL COUNCIL OF NIGERIA	127,943,338.71	150,066,897.95	- 22,123,559.24
251	MEDICAL LABORATORY SCIENCE COUNCIL OF NIGERIA	357,562,441.59	262,604,718.60	94,957,722.99
252	MEDICAL REHABILITATION THERAPISTS REGISTRATION BOARD OF NIGERIA	215,632,497.05	136,846,703.84	78,785,793.21
253	METALLURGICAL TRAINING INSTITUTE ONITSHA	343,843,075.10	270,233,683.81	73,609,391.29
254	MICHAEL IMOUDU NATIONAL INSTITUTE FOR LABOUR STUDIES	369,126,164.04	289,342,811.82	79,783,352.22
255	MIN OF COMMUNICATION TECHNOLOGY	1,128,340,605.23	513,678,475.03	614,662,130.20
256	MINISTRY OF DEFENCE - MOD	13,791,801,151.78	12,527,738,464.24	1,264,062,687.54
257	MINISTRY OF FOREIGN AFFAIRS	3,224,136,626.82	2,827,801,076.29	396,335,550.53

258	MINISTRY OF SPECIAL DUTIES AND INTER-GOVERNMENT AFFAIRS	287,934,030.10	234,950,644.54	52,983,385.56
259	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION CONTROL (NAFDAC)	4,541,226,148.27	3,944,266,689.52	596,959,458.75
260	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTRE	695,620,929.77	495,797,516.75	199,823,413.02
261	NATIONAL AGENCY FOR THE CONTROL OF AIDS	717,193,296.57	580,391,230.07	136,802,066.50
262	NATIONAL ARBOVIRUS AND VECTORS RESEARCH CENTRE - ENUGU	91,848,600.96	72,360,260.07	19,488,340.89
263	NATIONAL AUTOMOTIVE DESIGN AND DEVELOPMENT COUNCIL (NADDC)	275,422,716.76	113,948,897.03	161,473,819.73
264	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY (NABDA)	1,521,482,112.38	1,083,328,928.94	438,153,183.44
265	NATIONAL BOARD FOR TECHNOLOGY INCUBATION ABUJA	316,572,914.12	173,682,193.40	142,890,720.72
266	NATIONAL BOUNDARY COMMISSION	321,315,776.20	253,018,725.47	68,297,050.73
267	NATIONAL BROADCASTING COMMISSION	662,972,240.25	428,412,165.67	234,560,074.58
268	NATIONAL BUREAU OF STATISTICS	2,472,211,969.63	2,885,487,410.55	- 413,275,440.92
269	NATIONAL BUSINESS AND TECHNICAL EXAMINATION BOARD	1,140,004,028.75	892,124,996.87	247,879,031.88
270	NATIONAL CENTRE FOR AGRICULTURAL MECHANIZATION ILORIN	388,902,157.43	303,893,524.08	85,008,633.35
271	NATIONAL CENTRE FOR GENETIC RESOURCES AND BIOTECHNOLOGY	234,991,505.25	184,565,200.69	50,426,304.56
272	NATIONAL CENTRE FOR REMOTE SENSING, JOS	1,157,558,129.26	841,618,341.61	315,939,787.65
273	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT	267,684,540.93	289,183,835.67	- 21,499,294.74
274	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	160,962,947.39	134,631,844.49	26,331,102.90
275	NATIONAL CEREALS RESEARCH INSTITUTE, BADEGGI	942,897,748.28	739,656,374.75	203,241,373.53
276	NATIONAL COMMISSION FOR COLLEGES OF EDUCATION	382,268,103.72	442,638,872.84	- 60,370,769.12
277	NATIONAL COMMISSION FOR MUSEUM AND MONUMENTS	2,968,917,946.39	2,587,503,303.16	381,414,643.23
278	NATIONAL COMMISSION FOR NOMADIC EDUCATION	343,967,050.22	271,105,030.19	72,862,020.03
279	NATIONAL COMMISSION FOR REFUGEES MIGRATION AND INTERNAL DISPLACED PERSONS	207,320,153.36	178,337,253.86	28,982,899.50
280	NATIONAL COUNCIL OF ARTS AND CULTURE	1,352,970,067.33	1,090,081,363.58	262,888,703.75
281	NATIONAL DIRECTORATE OF EMPLOYMENT	2,781,672,657.15	2,181,049,819.83	600,622,837.32
282	NATIONAL DRUG LAW ENFORCEMENT AGENCY	8,376,982,591.66	6,735,047,826.73	1,641,934,764.93
283	NATIONAL EAR CARE CENTRE KADUNA	676,520,188.93	717,230,620.32	- 40,710,431.39
284	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	724,029,428.73	556,301,818.45	167,727,610.28
285	NATIONAL ENGINEERING DESIGN DEVELOPMENT INSTITUTE (NEDDI) ANAMBRA	270,669,148.76	187,891,378.05	82,777,770.71
286	NATIONAL EXAMINATION COUNCIL - NECO	5,795,252,125.33	4,114,639,062.59	1,680,613,062.74
287	NATIONAL EYE CENTRE KADUNA	1,176,190,677.80	1,083,510,827.38	92,679,850.42
288	NATIONAL FILM AND VIDEO CENSORS BOARD	690,513,454.76	555,024,397.08	135,489,057.68

289	NATIONAL GALLERY OF ARTS	1,362,239,728.55	1,092,707,808.93	269,531,919.62
290	NATIONAL HAJJ COMMISSION OF NIGERIA (NAHCON), ABUJA	180,876,787.42	146,470,570.23	34,406,217.19
291	NATIONAL HORTICULTURAL RESEARCH INSTITUTE IBADAN	1,192,220,984.65	936,156,928.34	256,064,056.31
292	NATIONAL HOSPITAL - ABUJA	5,449,545,477.11	5,986,519,177.04	- 536,973,699.93
293	NATIONAL INLAND WATERWAYS AUTHORITY	589,998,657.09	505,554,177.45	84,444,479.64
294	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,177,627,606.80	840,434,120.23	337,193,486.57
295	NATIONAL INSTITUTE FOR EDUCATIONAL PLANNING AND ADMINISTRATION ONDO	406,231,020.44	351,310,601.92	54,920,418.52
296	NATIONAL INSTITUTE FOR FRESH WATER FISHERIES RESEARCH NEW BUSSA	566,840,330.68	444,236,251.86	122,604,078.82
297	NATIONAL INSTITUTE FOR HOSPITALITY AND TOURISM	1,141,024,686.64	895,648,527.34	245,376,159.30
298	NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH & DEVEOPMENT	629,065,825.40	495,023,758.17	134,042,067.23
299	NATIONAL INSTITUTE FOR POLICY AND STRATEGIC STUDIES KURU	576,624,115.37	415,315,096.65	161,309,018.72
300	NATIONAL INSTITUTE FOR SPORTS	302,680,202.56	259,657,546.90	43,022,655.66
301	NATIONAL IRON ORE MINING COMPANY LIMITED	1,474,815,190.24	1,062,824,505.87	411,990,684.37
302	NATIONAL LIBRARY OF NIGERIA	1,144,289,471.04	900,652,821.49	243,636,649.55
303	NATIONAL LOTTERY REGULATORY COMMISSION	1,424,423,579.28	1,117,463,445.81	306,960,133.47
304	NATIONAL LOTTERY TRUST FUND	386,092,581.61	218,475,734.60	167,616,847.01
305	NATIONAL METALLURGICAL DEVELOPMENT CENTRE JOS	447,911,747.24	320,398,081.49	127,513,665.75
306	NATIONAL OBSTETRIC FISTULA CENTRE ABAKALIKI	386,988,778.05	366,904,279.14	20,084,498.91
307	NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION AND PROMOTION (NOTAP)	295,136,113.74	233,079,592.47	62,056,521.27
308	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,626,091,246.92	1,188,275,746.60	437,815,500.32
309	NATIONAL ORIENTATION AGENCY	5,274,481,077.14	3,752,256,804.13	1,522,224,273.01
310	NATIONAL ORTHOPAEDIC HOSPITAL - ENUGU	1,866,789,311.86	1,617,236,248.11	249,553,063.75
311	NATIONAL ORTHOPAEDIC HOSPITAL - IGBOBI	2,528,679,093.34	2,595,873,504.80	- 67,194,411.46
312	NATIONAL ORTHOPAEDIC HOSPITAL- DALA KANO	1,703,248,681.33	1,358,739,561.39	344,509,119.94
313	NATIONAL PARK HEADQUARTERS	205,214,781.91	180,901,258.94	24,313,522.97
314	NATIONAL PLANNING COMMISSION	440,834,544.15	344,974,709.19	95,859,834.96
315	NATIONAL POPULATION COMMISSION	5,085,937,142.79	3,659,410,934.38	1,426,526,208.41
316	NATIONAL POSTGRADUATE MEDICAL COLLEGE OF NIGERIA IJANIKIN	235,507,032.92	172,732,837.20	62,774,195.72
317	NATIONAL POVERTY ERADICATION PROGRAMME	906,164,859.56	774,790,267.95	131,374,591.61
318	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY (NPHCDA)	1,906,024,971.81	1,519,529,940.49	386,495,031.32
319	NATIONAL PRODUCTIVITY CENTRE	725,492,348.66	567,525,904.71	157,966,443.95
320	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY	734,086,359.89	526,164,867.33	207,921,492.56

321	NATIONAL ROOT CROPS RESEARCH INSTITUTE UMUDIKE	1,706,614,135.53	1,340,032,460.94	366,581,674.59
322	NATIONAL SALARIES INCOMES AND WAGES COMMISSION	522,286,661.73	470,651,376.39	51,635,285.34
323	NATIONAL SPACE RESEARCH AND DEV AGENCY (NASRDA)	1,769,207,746.88	1,160,609,521.07	608,598,225.81
324	NATIONAL SPORTS COMMISSION	1,136,171,460.86	322,251,298.94	813,920,161.92
325	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY	438,084,352.94	342,927,000.81	95,157,352.13
326	NATIONAL TEACHERS INSTITUTE KADUNA	1,322,012,876.98	1,133,985,450.01	188,027,426.97
327	NATIONAL THEATRE - IGANMU	331,925,563.54	290,468,955.24	41,456,608.30
328	NATIONAL TROUPE OF NIGERIA	198,217,737.44	161,056,416.47	37,161,320.97
329	NATIONAL UNIVERSITIES COMMISSION	1,487,774,017.95	1,278,884,840.15	208,889,177.80
330	NATIONAL VETERINARY RESEARCH INSTITUTE - VOM PLATEAU	1,937,609,492.96	1,558,456,189.87	379,153,303.09
331	NATIONAL WAR MUSEUM UMUAHIA	67,583,682.46	58,830,207.70	8,753,474.76
332	NATIONAL WATER RESOURCES INSTITUTE KADUNA	339,829,461.11	291,595,267.36	48,234,193.75
333	NATIONAL YOUTH SERVICE CORPS	6,719,304,205.13	5,149,391,591.74	1,569,912,613.39
334	NEUROPSYCHIATRIC HOSPITAL - ARO	1,795,692,667.10	1,347,040,831.53	448,651,835.57
335	NEW PARTNERSHIP FOR AFRICA'S DEVELOPMENT (NEPAD)	215,207,117.08	184,941,484.77	30,265,632.31
336	NEWS AGENCY OF NIGERIA (NAN)	1,199,360,207.24	964,470,622.35	234,889,584.89
337	NIGER DELTA BASIN DEVELOPMENT AUTHORITY	498,577,943.48	393,879,811.37	104,698,132.11
338	NIGERIA ATOMIC ENERGY COMMISSION	796,952,850.00	689,407,998.84	107,544,851.16
339	NIGERIA CHRISTIAN PILGRIM COMMISSION	162,309,016.66	115,545,819.91	46,763,196.75
340	NIGERIA COMMODITY EXCHANGE	76,224,917.33	84,545,419.33	- 8,320,502.00
341	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	399,455,064.10	521,344,145.38	- 121,889,081.28
342	NIGERIA FOOTBALL FEDERATION	87,701,442.13	74,497,441.21	13,204,000.92
343	NIGERIA INSTITUTE OF ANIMAL SCIENCE	173,615,696.11	138,172,771.55	35,442,924.56
344	NIGERIA INSTITUTE OF SCIENCE LABORATORY TECHNOLOGY	179,024,769.42	140,687,033.32	38,337,736.10
345	NIGERIA INTEGRATED WATER RESOURCES MANAGEMENT COMMISSION	113,976,841.31	99,068,363.30	14,908,478.01
346	NIGERIA MINING CADASTRE OFFICE & CENTRES	45,601,704.18	51,291,394.50	- 5,689,690.32
347	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	211,923,777.30	168,206,583.33	43,717,193.97
348	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE	674,791,649.00	481,389,955.33	193,401,693.67
349	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY	511,174,326.94	1,285,258,246.95	- 774,083,920.01
350	NIGERIAN COMMUNICATIONS SATELLITE LIMITED (NIGCOMSAT)	2,196,478,128.85	1,876,745,864.72	319,732,264.13
351	NIGERIAN COPYRIGHT COMMISSION	471,943,451.02	378,188,185.68	93,755,265.34
352	NIGERIAN EXPORT PROMOTION COUNCIL	694,634,161.89	547,983,462.33	146,650,699.56
353	NIGERIAN FILM CORPORATION	382,719,367.55	336,711,871.74	46,007,495.81

354	NIGERIAN GEOLOGICAL SURVEY AGENCY	973,175,396.27	835,646,738.63	137,528,657.64
355	NIGERIAN INST OF ADVANCED LEGAL STUDIES	581,314,864.50	508,072,243.33	73,242,621.17
356	NIGERIAN INSTITUTE FOR INTERNATIONAL AFFAIRS	268,365,065.63	214,845,337.59	53,519,728.04
357	NIGERIAN INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH VICTORIA ISLAND	789,898,843.10	642,204,169.80	147,694,673.30
358	NIGERIAN INSTITUTE FOR OIL PALM RESEARCH BENIN CITY	1,415,591,729.99	1,120,107,629.41	295,484,100.58
359	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH	1,147,552,638.53	846,906,901.98	300,645,736.55
360	NIGERIAN INSTITUTE OF MEDICAL RESEARCH	740,219,097.42	626,774,888.87	113,444,208.55
361	NIGERIAN INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH IBADAN	602,044,961.47	520,906,066.50	81,138,894.97
362	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	667,826,620.14	525,318,775.39	142,507,844.75
363	NIGERIAN LAW REFORM COMMISSION	282,220,084.76	249,263,976.24	32,956,108.52
364	NIGERIAN METEOROLOGICAL AGENCY	2,833,048,717.34	2,440,043,065.16	393,005,652.18
365	NIGERIAN NATIONAL MERIT AWARD ABUJA	32,144,261.90	24,741,508.55	7,402,753.35
366	NIGERIAN POSTAL SERVICE	7,655,427,471.74	5,454,800,434.71	2,200,627,037.03
367	NIGERIAN PRESS COUNCIL	170,597,165.76	125,095,230.12	45,501,935.64
368	NIGERIAN STORED PRODUCTS RESEARCH INSTITUTE ILORIN	611,339,944.38	477,430,245.63	133,909,698.75
369	NIGERIAN TELEVISION AUTHORITY	5,977,670,582.09	5,246,741,538.88	730,929,043.21
370	NIGERIAN TOURISM DEVELOPMENT CORPORATION	533,504,259.12	382,037,213.90	151,467,045.22
371	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL	3,779,041,410.36	5,042,367,162.53	- 1,263,325,752.17
372	NURSE TUTORS TRAINING PROGRAMME ENUGU	20,486,415.90	13,857,296.79	6,629,119.11
373	NURSE TUTORS TRAINING PROGRAMME,IBADAN	20,097,874.76	14,742,515.90	5,355,358.86
374	NURSING AND MIDWIFERY COUNCIL OF NIGERIA	268,630,944.09	213,446,306.19	55,184,637.90
375	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL - ILE IFE	4,463,081,942.56	7,023,557,803.79	- 2,560,475,861.23
376	OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION	2,916,785,292.81	2,495,279,998.80	421,505,294.01
377	OFFICE OF THE AUDITOR GENERAL OF THE FEDERATION-OAuGF	1,838,506,313.24	1,569,834,652.27	268,671,660.97
378	OFFICE OF THE HEAD OF CIVIL SERVICE OF THE FEDERATION	3,004,911,189.06	2,167,786,719.73	837,124,469.33
379	OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION (OSGF)	3,304,369,429.36	3,054,795,938.09	249,573,491.27
380	OFFICE OF THE SURVEYOR GENERAL OF THE FEDERATION	732,988,022.60	630,828,926.51	102,159,096.09
381	OGUN-OSHUN RIVER BASIN DEVELOPMENT AUTHORITY	336,289,798.73	284,721,833.99	51,567,964.74
382	OKOMU NATIONAL PARK	175,796,145.21	153,249,120.14	22,547,025.07
383	OPTOMETRISTS AND DISPENSING OPTICIANS REGISTRATION BOARD OF NIGERIA YABA	205,915,812.82	149,434,462.10	56,481,350.72
384	OYO NATIONAL PARK	364,195,735.30	294,296,441.02	69,899,294.28
385	PENSION TRANSITIONAL ARRANGEMENT DIRECTORATE	803,717,583.68	1,125,193,160.07	- 321,475,576.39

386	PHARMACISTS COUNCIL OF NIGERIA	527,585,950.79	461,621,137.58	65,964,813.21
387	POLICE PENSIONS OFFICES	126,651,902.09	41,882,798.61	84,769,103.48
388	POLICE SERVICE COMMISSION	480,829,078.15	381,114,552.86	99,714,525.29
389	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT INSTITUTE	209,359,078.29	179,537,214.59	29,821,863.70
390	PRIMARY HEALTH CARE TUTORS PROGRAMME, IBADAN	19,530,881.13	15,594,415.96	3,936,465.17
391	PROJECT DEVELOPMENT INSTITUTE ENUGU – PRODA	742,413,757.53	582,627,063.86	159,786,693.67
392	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE(PEDI)ILESA	296,043,287.00	256,630,909.14	39,412,377.86
393	PSYCHIATRIC HOSPITAL - USELU	1,113,184,031.12	1,014,989,498.49	98,194,532.63
394	PUBLIC SERVICE INSTITUTE OF NIGERIA	181,759,672.17	157,594,648.56	24,165,023.61
395	QUEEN'S COLLEGE LAGOS	477,786,529.04	374,207,768.70	103,578,760.34
396	RADIOGRAPHERS REGISTRATION BOARD OF NIGERIA	223,404,992.71	178,047,199.40	45,357,793.31
397	REVENUE MOBILISATION ALLOCATION AND FISCAL COMMISSION	827,471,022.15	1,376,805,493.33	- 549,334,471.18
398	RUBBER RESEARCH INSTITUTE OF NIGERIA	1,029,904,439.20	732,297,891.33	297,606,547.87
399	SCIENTIFIC EQUIPMENT DEVEIOPMENT INSTITUTE(SEDI)ENUGU	737,970,939.26	519,695,804.28	218,275,134.98
400	SCIENTIFIC EQUIPMENT DEVEIOPMENT INSTITUTE, MINNA	334,194,240.93	238,744,689.19	95,449,551.74
401	SHEDA SCIENCE AND TECH COMPLEX (SHESTCO)	400,157,910.53	351,116,103.80	49,041,806.73
402	SMALL AND MEDIUM ENTERPRISE DEVELOPMENT AGENCY (SMEDAN)	379,603,047.21	322,854,175.20	56,748,872.01
403	SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY	416,126,219.05	324,708,698.44	91,417,520.61
404	SOLID MINERALS DEVELOPMENT FUND (SMDF)	16,307,864.90	33,422,852.92	- 17,114,988.02
405	STANDARD ORGANISATION OF NIGERIA (SON)	2,063,458,979.89	1,596,109,584.36	467,349,395.53
406	STATE HOUSE	1,694,753,788.00	1,354,370,116.69	340,383,671.31
407	SULEJA ACADEMY	238,960,295.10	187,270,526.39	51,689,768.71
408	SURVEYORS COUNCIL OF NIGERIA	63,923,016.31	51,521,297.67	12,401,718.64
409	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	51,016,933.35	36,839,061.83	14,177,871.52
410	TEACHERS REGISTRATION COUNCIL OF NIGERIA ABUJA	775,901,427.97	555,149,754.75	220,751,673.22
411	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	39,332,499.82	36,565,676.44	2,766,823.38
412	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	33,545,213.14	31,086,613.68	2,458,599.46
413	TECHNOLOGY BUSINESS INCUBATOR – ENUGU	40,306,435.96	36,912,048.45	3,394,387.51
414	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	39,949,714.76	35,892,884.35	4,056,830.41
415	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	72,007,808.97	59,601,401.83	12,406,407.14
416	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	88,158,113.65	82,374,821.24	5,783,292.41
417	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	29,226,751.05	29,699,877.46	- 473,126.41

418	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	47,222,448.39	33,722,417.93	13,500,030.46
419	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	45,925,473.69	42,801,899.29	3,123,574.40
420	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	37,459,047.14	30,119,816.00	7,339,231.14
421	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	51,911,108.12	43,022,490.54	8,888,617.58
422	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	54,385,582.51	50,107,328.90	4,278,253.61
423	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	31,641,191.30	31,968,514.70	- 327,323.40
424	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	43,421,147.88	35,652,287.77	7,768,860.11
425	TECHNOLOGY BUSINESS INCUBATOR CENTRE – JOS	44,928,523.96	36,380,543.20	8,547,980.76
426	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	57,331,878.56	41,670,372.00	15,661,506.56
427	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	52,895,133.83	49,511,633.41	3,383,500.42
428	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	38,002,247.96	30,760,134.82	7,242,113.14
429	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	57,108,903.18	52,764,156.01	4,344,747.17
430	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	45,054,773.40	42,026,448.63	3,028,324.77
431	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	30,575,548.14	22,248,222.71	8,327,325.43
432	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	33,021,365.42	30,354,223.51	2,667,141.91
433	TECHNOLOGY BUSINESS INCUBATOR CENTRE – TARABA	25,155,572.77	20,955,978.32	4,199,594.45
434	TECHNOLOGY BUSINESS INCUBATOR CENTRE – UYO	29,954,745.56	27,818,761.46	2,135,984.10
435	TECHNOLOGY BUSINESS INCUBATOR CENTRE – WARRI	32,466,390.03	29,983,193.59	2,483,196.44
436	TECHNOLOGY BUSINESS INCUBATOR CENTRE – YENEGOA	24,290,652.15	22,780,270.28	1,510,381.87
437	TECHNOLOGY BUSINESS INCUBATOR CENTRE – YOLA	24,162,042.83	24,795,775.77	- 633,732.94
438	UNICALABAR TEACHING HOSPITAL – CALABAR	4,645,531,050.98	5,365,046,707.05	- 719,515,656.07
439	UNILORIN TEACHING HOSPITAL - ILORIN	4,141,490,873.68	5,503,772,780.21	- 1,362,281,906.53
440	UNIVERSITY COLLEGE HOSPITAL - IBADAN	7,550,437,937.54	7,889,553,416.74	- 339,115,479.20
441	UNIVERSITY OF ABUJA FEDERAL SPECIALIST HOSPITAL – GWAGWALADA	2,397,410,483.92	4,246,634,974.07	- 1,849,224,490.15
442	UNIVERSITY OF BENIN TEACHING HOSPITAL - BENIN CITY	4,190,800,918.06	5,315,361,308.21	- 1,124,560,390.15
443	UNIVERSITY OF NIGERIA TEACHING HOSPITAL – ENUGU	4,913,247,027.49	7,592,846,123.43	- 2,679,599,095.94
444	UNIVERSITY OF PORTHARCOURT TEACHING HOSPITAL - PORT HARCOURT	3,650,134,473.30	5,512,401,499.91	- 1,862,267,026.61
445	UNIVERSITY OF UYO TEACHING HOSPITAL	2,756,007,852.17	3,626,257,619.64	- 870,249,767.47
446	UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY	288,709,106.87	246,515,902.05	42,193,204.82
447	UPPER NIGER RIVER BASIN DEVELOPMENT AUTHORITY	301,097,613.82	259,498,863.52	41,598,750.30

448	USMANU DANFODIYO UNIVERSITY TEACHING HOSPITAL	2,243,212,841.34	5,383,628,175.77	- 3,140,415,334.43
449	VETERINARY COUNCIL OF NIGERIA	94,422,954.76	70,459,844.74	23,963,110.02
450	VOICE OF NIGERIA (VON)	1,571,797,806.53	1,267,371,443.24	304,426,363.29
	TOTAL	**457,318,210,513.97**	**421,286,250,550.70**	**36,031,959,963.27**

APPENDIX VI

DISCREPANIES BETWEEN NOTE 11 FIGURES AND AMOUNTS RELEASED BY FUNDS DEPARTMENT OAGF

S/N	MDAs	Note 11 Amount	Funds	VARIANCES
		₦	₦	₦
1	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,805,081,735.26	3,788,189,599.90	16,892,135.36
2	ACCIDENT INVESTIGATION BUREAU	305,430,524.99	93,075,378.64	212,355,146.35
3	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	638,919,178.59	637,569,178.59	1,350,000.00
4	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	316,853,900.97	3,259,151,213.98	- 2,942,297,313.01
5	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	47,838,529.52	39,333,910.00	8,504,619.52
6	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	158,151,250.85	158,309,126.00	- 157,875.15
7	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	34,756,694.65	28,577,726.65	6,178,968.00
8	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	101,274,945.99	100,326,940.99	948,005.00
9	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	87,939,554.12	88,517,626.03	- 578,071.91
10	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	270,000,382.64	223,237,929.97	46,762,452.67
11	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	100,506,114.32	94,092,300.99	6,413,813.33
12	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	140,839,895.00	115,801,692.03	25,038,202.97
13	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	49,651,320.02	40,824,418.00	8,826,902.02
14	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	248,884,948.98	88,505,716.83	160,379,232.15
15	CODE OF CONDUCT TRIBUNAL	403,920,008.99	275,184,750.02	128,735,258.97
16	COMMANDCOLLEGE, JAJIAND STAFF	1,245,096,866.52	1,358,287,479.76	- 113,190,613.24
17	DEFENCE AGENCY INTELLIGENCE	6,674,660,876.39	6,736,784,568.73	- 62,123,692.34
18	DEFENCE HEADQURTERS	406,475,898.62	443,428,252.62	- 36,952,354.00
19	DEFENCE MISSIONS	7,184,661,388.63	5,775,415,083.83	1,409,246,304.80
20	DEPARTMENT OF PETROLEUM RESOURCES	37,628,815,162.20	29,712,072,208.65	7,916,742,953.55

21	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	13,958,694,298.74	5,853,214,192.01		8,105,480,106.73
22	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	4,265,512.92	51,186,210.00	-	46,920,697.08
23	FEDERAL COLLEGE OF EDUCATION OBUDU	1,167,435,849.93	1,381,260,519.98	-	213,824,670.05
24	FEDERAL COLLEGE OF EDUCATION BICHI	1,260,845,061.63	1,141,297,945.00		119,547,116.63
25	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,536,632,261.78	1,311,591,157.98		225,041,103.80
26	FEDERAL COLLEGE OF EDUCATION ASABA	1,686,385,624.01	1,452,495,260.96		233,890,363.05
27	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,061,920,340.00	985,984,287.94		75,936,052.06
28	FEDERAL COLLEGE OF EDUCATION GOMBE	909,322,329.51	1,192,225,219.04	-	282,902,889.53
30	FEDERAL COLLEGE OF EDUCATION KANO	1,672,979,295.67	1,619,466,156.06		53,513,139.61
31	FEDERAL COLLEGE OF EDUCATION KATSINA	947,748,888.20	1,009,313,040.14	-	61,564,151.94
32	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,436,594,463.66	1,170,305,682.02		266,288,781.64
33	FEDERAL COLLEGE OF EDUCATION OKENE	1,533,875,509.68	1,442,872,003.90		91,003,505.78
34	FEDERAL COLLEGE OF EDUCATION OMUKU	1,817,858,914.10	1,627,146,986.96		190,711,927.14
35	FEDERAL COLLEGE OF EDUCATION ONDO	2,160,581,971.30	1,717,678,925.08		442,903,046.22
36	FEDERAL COLLEGE OF EDUCATION OYO	1,779,931,753.38	1,645,590,771.04		134,340,982.34
37	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,672,126,317.89	1,476,073,682.06		196,052,635.83
38	FEDERAL COLLEGE OF EDUCATION ZARIA	3,246,146,828.88	3,147,680,204.02		98,466,624.86
39	FEDERAL COLLEGE OF EDUCATION AKOKA	1,320,136,963.75	1,143,000,221.98		177,136,741.77
40	FEDERAL COLLEGE OF FRESH WATER FISHERIES – BAGA	173,609,150.16	128,048,035.37		45,561,114.79
41	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,868,498,666.33	1,880,411,575.99	-	11,912,909.66
42	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	892,882,602.88	766,687,714.34		126,194,888.54
43	FEDERAL POLYTECHNIC ADO-EKITI	2,603,367,686.00	2,380,818,872.96		222,548,813.04
44	FEDERAL POLYTECHNIC BALI	440,140,901.50	358,443,963.04		81,696,938.46
45	FEDERAL POLYTECHNIC BAUCHI	2,069,861,225.11	1,981,354,589.98		88,506,635.13
46	FEDERAL POLYTECHNIC BIDA	2,550,770,731.34	2,335,164,204.96		215,606,526.38
47	FEDERAL POLYTECHNIC BONNY	169,190,702.05	146,577,134.10		22,613,567.95
48	FEDERAL POLYTECHNIC DAMATURU	937,998,270.88	774,904,845.08		163,093,425.80
49	FEDERAL POLYTECHNIC HUSSAINI ADAMU	601,490,156.87	588,908,308.26		12,581,848.61
50	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	189,183,885.58	533,405,172.65	-	344,221,287.07
51	FEDERAL POLYTECHNIC KAURA-NAMODA	2,118,669,771.00	2,081,328,148.07		37,341,622.93
52	FEDERAL POLYTECHNIC NASARAWA	1,714,074,214.78	1,833,477,391.90	-	119,403,177.12
53	FEDERAL POLYTECHNIC OFFA	2,255,045,626.29	2,242,146,531.94		12,899,094.35

54	FEDERAL POLYTECHNIC UKANA	214,933,946.59	147,434,124.74		67,499,821.85
55	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,183,866,585.68	1,227,521,884.07	-	43,655,298.39
56	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	959,420,333.93	982,135,280.13	-	22,714,946.20
57	FEDERAL UNIVERSITY DUTSE	1,731,197,877.61	1,658,899,432.02		72,298,445.59
58	FEDERAL UNIVERSITY DUTSIN-MA	1,588,120,945.31	1,535,245,716.02		52,875,229.29
59	FEDERAL UNIVERSITY LAFIA	1,398,738,003.61	1,180,040,611.08		218,697,392.53
60	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,248,884,111.00	2,459,057,924.96		789,826,186.04
61	FOREIGN MISSION BELGRADE, SERBIA	66,825,986.27	130,229,389.50	-	63,403,403.23
62	FOREIGN MISSION DOHA, QATAR	39,749,555.81	119,223,908.00	-	79,474,352.19
63	FOREIGN MISSION: ABIDJAN	99,290,628.97	111,638,405.25	-	12,347,776.28
64	FOREIGN MISSION: BAMAKO	55,278,866.57	88,322,614.25	-	33,043,747.68
65	FOREIGN MISSION: BANGKOK	99,899,663.88	196,224,345.50	-	96,324,681.62
66	FOREIGN MISSION: BANJUL	71,185,106.25	101,314,693.50	-	30,129,587.25
67	FOREIGN MISSION: BUCHAREST	61,316,021.57	89,414,522.25	-	28,098,500.68
68	FOREIGN MISSION: CAIRO	61,012,390.16	109,363,058.25	-	48,350,668.09
69	FOREIGN MISSION: CARACAS	73,435,680.20	163,547,189.50	-	90,111,509.30
70	FOREIGN MISSION: CONAKRY	97,923,573.73	122,162,521.50	-	24,238,947.77
71	FOREIGN MISSION: COTONOU	104,187,861.75	102,869,364.00		1,318,497.75
72	FOREIGN MISSION: DAKAR	131,583,536.39	120,837,604.75		10,745,931.64
73	FOREIGN MISSION: DAMASCUS	63,209,670.90	106,945,336.00	-	43,735,665.10
74	FOREIGN MISSION: DAR-ES-SALAAM	51,480,054.34	138,270,746.25	-	86,790,691.91
75	FOREIGN MISSION: DUBLIN	143,287,315.32	165,850,226.25	-	22,562,910.93
76	FOREIGN MISSION: FREETOWN	24,963,963.23	96,153,314.25	-	71,189,351.02
77	FOREIGN MISSION: GABORONE	51,649,022.44	84,661,942.25	-	33,012,919.81
78	FOREIGN MISSION: GENEVA	185,308,988.24	297,312,020.00	-	112,003,031.76
79	FOREIGN MISSION: HANOI	84,218,276.75	106,858,688.75	-	22,640,412.00
80	FOREIGN MISSION: HARARE	82,322,060.66	128,958,490.25	-	46,636,429.59
81	FOREIGN MISSION: HONGKONG	84,219,172.84	137,056,344.75	-	52,837,171.91
82	FOREIGN MISSION: JAKARTA	74,941,765.12	108,175,360.75	-	33,233,595.63
83	FOREIGN MISSION: JEDDAH	138,060,098.12	181,831,970.25	-	43,771,872.13
84	FOREIGN MISSION: KHARTOUM	79,885,077.70	105,965,852.00	-	26,080,774.30
85	FOREIGN MISSION: KIEV	81,213,211.76	108,440,844.00	-	27,227,632.24
86	FOREIGN MISSION: KINGSTON	100,251,418.32	105,235,778.25	-	4,984,359.93
87	FOREIGN MISSION: KINSHASA	103,341,757.75	112,815,570.25	-	9,473,812.50

88	FOREIGN MISSION: KUALA LUMPUR	85,695,419.30	136,044,085.50	-	50,348,666.20
89	FOREIGN MISSION: LIBREVILLE	58,244,607.69	134,087,768.00	-	75,843,160.31
90	FOREIGN MISSION: MADRID	220,754,766.44	232,522,532.00	-	11,767,765.56
91	FOREIGN MISSION: MANILLA	108,887,354.25	130,082,516.75	-	21,195,162.50
92	FOREIGN MISSION: NEW YORK (PM)	527,436,045.52	656,875,576.00	-	129,439,530.48
93	FOREIGN MISSION: NIAMEY	65,472,656.77	133,967,158.25	-	68,494,501.48
94	FOREIGN MISSION: NNJC – NIAMEY	80,427,458.50	97,089,077.50	-	16,661,619.00
95	FOREIGN MISSION: PARIS	291,845,504.72	207,656,932.75		84,188,571.97
96	FOREIGN MISSION: PORT OF SPAIN	72,021,012.77	102,366,122.25	-	30,345,109.48
97	FOREIGN MISSION: PYONG YANG	59,867,035.25	116,441,693.50	-	56,574,658.25
98	FOREIGN MISSION: ROME	117,681,536.86	276,273,177.50	-	158,591,640.64
99	FOREIGN MISSION: SAO TOME	71,818,635.29	93,429,537.50	-	21,610,902.21
100	FOREIGN MISSION: SHANGHAI	96,729,343.68	200,722,160.00	-	103,992,816.32
101	FOREIGN MISSION: SINGAPORE	57,894,492.75	145,455,490.25	-	87,560,997.50
102	FOREIGN MISSION: TEHRAN	85,166,531.26	111,854,200.00	-	26,687,668.74
103	FOREIGN MISSION: WARSAW	85,285,937.49	120,380,606.25	-	35,094,668.76
104	GURARA WATER MANAGEMENT AUTHORITY	33,964,849,327.29	11,461,159.02		33,953,388,168.27
105	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	3,173,285,108.40	3,218,507,144.02	-	45,222,035.62
106	INDUSTRIAL ARBITRATION PANEL	374,963,717.97	310,691,340.66		64,272,377.31
107	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	697,717,669.71	549,470,366.27		148,247,303.44
108	MASS LITERACY COUNCIL	668,472,761.78	659,837,175.14		8,635,586.64
109	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	5,390,306,811.36	3,648,125,147.04		1,742,181,664.32
110	MILITARY PENSION BOARD	2,088,000.00	55,920,298.17	-	53,832,298.17
111	NATIONAL BOARD FOR TECHNICAL EDUCATION	716,658,732.53	751,330,786.90	-	34,672,054.37
112	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,699,524,502.47	2,509,054,223.99		190,470,278.48
113	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	152,872,061.84	146,577,134.10		6,294,927.74
114	NATIONAL POWER TRAINING INSTITUTE	578,713,268.38	631,977,795.02	-	53,264,526.64
115	NATIONAL RURAL ELECTRIFICATION AGENCY	573,158,644.45	567,686,322.98		5,472,321.47
116	NIGERIA HYDROLOGICAL SERVICE AGENCY	190,313,490.27	165,816,777.01		24,496,713.26
117	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	54,251,158,760.19	48,999,936,804.18		5,251,221,956.01
118	NIGERIAN ARMY	118,326,693,657.54	114,099,088,644.18		4,227,605,013.36
119	NIGERIAN NAVY	4,571,468,785.23	47,985,670,877.65	-	43,414,202,092.42

120	NIGERIAN PRISON SERVICE	27,199,559,810.09	28,628,163,598.53	-	1,428,603,788.44
121	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	892,467,981.88	31,257,962.88		861,210,019.00
122	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	6,735,047,826.73	32,704,661.93		6,702,343,164.80
123	UNIVERSITY OF ABUJA	4,548,217,083.00	3,696,383,914.06		851,833,168.94
124	UNIVERSITY OF AGRICULTURE, MAKURDI	2,640,877,333.45	4,326,902,783.04	-	1,686,025,449.59
125	UNIVERSITY OF CALABAR	8,499,349,136.10	8,342,044,448.96		157,304,687.14
126	UNIVERSITY OF IBADAN	8,491,845,854.00	9,388,157,944.06	-	896,312,090.06
127	UNIVERSITY OF ILORIN	8,779,747,429.68	6,598,256,512.92		2,181,490,916.76
128	UNIVERSITY OF JOS	6,123,284,571.58	6,078,182,819.04		45,101,752.54
129	UNIVERSITY OF LAGOS	10,159,842,328.82	8,491,845,854.96		1,667,996,473.86
130	UNIVERSITY OF MAIDUGURI	5,356,703,676.99	8,468,409,309.04	-	3,111,705,632.05
131	UNIVERSITY OF PORT HARCOURT	8,926,849,602.72	7,808,647,195.04		1,118,202,407.68
132	ARABIC LANGUAGE VILLAGE BORNO	282,611,674.77	253,738,125.98		28,873,548.79
133	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	161,577,963.98	137,589,880.00		23,988,083.98
134	NATIONAL IDENTITY MANAGEMENT COMMISSION	4,017,257,838.00	3,991,626,796.00		25,631,042.00
135	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	409,264,832.98	401,356,603.04		7,908,229.94
136	NATIONAL MATHEMATICAL CENTRE, SHEDA	492,445,339.85	429,681,680.96		62,763,658.89
	TOTAL	**462,377,651,404.41**	**437,398,109,851.31**		**24,979,541,553.10**

APPENDIX VII

MDAs WITH DOUBTFUL CASH BALANCES

		CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD
		31020102	31020103
	ADMINISTRATIVE SECTOR		
0111001001	STATE HOUSE – HQTRS	-	2,921,511.92
0111001002	STATE HOUSE OPERATIONS – PRESIDENT	-	378,264.40
111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	68,728.18
0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	68,516.00
0111001006	STATE HOUSE MEDICAL CENTRE	-	34,875.88
0111001007	STATE HOUSE LAGOS LIAISON OFFICE	-	100.00
0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	21,969,630.00	49,534,264.10
0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-	12,266.60
0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	265,267,590.12	50,571,588.07
0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	92,240,661.21
0112003001	HOUSE OF REPRESENTATIVES	291,679,048.04	-

0112004001	NATIONAL ASSEMBLY COMMISSION	49,628,986.71	
0112008001	GENERAL SERVICE	-	621.86
0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	9,564.21	20,918.58
0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	-	12,168,107.47
0116008001	COMMANDCOLLEGE, JAJIAND STAFF	226,381,246.00	
0116021001	MILITARY PENSION BOARD		69,182,352.92
0119009001	FOREIGN MISSION: ABIDJAN	2,163,442.57	73,784.13
0119009009	FOREIGN MISSION: BAMAKO	14,254,649.98	1,518,653.84
0119009010	FOREIGN MISSION: BANGKOK	63,045,790.16	1,518,653.84
0119009012	FOREIGN MISSION: BANJUL	139,351.19	180,008.95
0119009022	FOREIGN MISSION: BUCHAREST	4,007.84	136,389.54
0119009027	FOREIGN MISSION: CAIRO	2,416,878.69	36,055,825.49
0119009029	FOREIGN MISSION: CARACAS	83,807,771.85	
0119009032	FOREIGN MISSION: DAKAR	-	1,576,717.54
0119009033	FOREIGN MISSION: DAMASCUS	43,735,665.10	54,167.74
0119009034	FOREIGN MISSION: DAR-ES-SALAAM	6,034,765.10	1,046,726.90
0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	139,459.14	22,331.28
0119009037	FOREIGN MISSION: DUBLIN	507.84	118,806.52
0119009038	FOREIGN MISSION: FREETOWN	2,181,685.93	320,478.23
0119009039	FOREIGN MISSION: GABORONE	81,670.95	2,146,110.60
0119009040	FOREIGN MISSION: GENEVA	203,882.35	2,458,482.35
0119009042	FOREIGN MISSION: HANOI	500,599.25	99,636.65
0119009043	FOREIGN MISSION: HARARE	30,533,511.48	1,343,770.49
0119009045	FOREIGN MISSION: HONGKONG	7,797,276.47	312,110.91
0119009046	FOREIGN MISSION: ISLAMABAD	38,658.82	165,657.33
0119009047	FOREIGN MISSION: JAKARTA	66,959,815.68	10,529.55
0119009048	FOREIGN MISSION: JEDDAH	248,290.35	7,741,457.86
0119009052	FOREIGN MISSION: KIEV	1,902,619.61	2,042,165.92
0119009055	FOREIGN MISSION: KINSHASA	75,551.61	190,629.03
0119009058	FOREIGN MISSION: LIBREVILLE	202,012.31	22,519,113.99
0119009077	FOREIGN MISSION: NIAMEY	5,162,695.97	3,596,478.84
0119009078	FOREIGN MISSION: NNJC – NIAMEY	-	1,435,649.39
0119009083	FOREIGN MISSION: PORT OF SPAIN	613,616.86	29,916,806.16
0119009085	FOREIGN MISSION: PYONG YANG	-	23,550,443.19
0119009088	FOREIGN MISSION: ROME	14,034,936.32	33,442,330.29
0119009091	FOREIGN MISSION: SAO TOME	22,154,933.53	4,350,635.65
0119009093	FOREIGN MISSION: SHANGHAI	140,170,082.35	9,861,278.09

0119009094	FOREIGN MISSION: SINGAPORE	27,551,824.21	9,861,278.09
0119009096	FOREIGN MISSION: TEHRAN	-	3,841,701.31
0119009104	FOREIGN MISSION: WARSAW	436,281.54	41,566.75
0119009112	FOREIGN MISSION BELGRADE, SERBIA	12,067,256.86	220,511.96
0119009120	FOREIGN MISSION DOHA, QATAR	-	8,561,176.61
0123005001	NEWS AGENCY OF NIGERIA	-	605.62
0123006001	VOICE OF NIGERIA	-	8,258.77
0123008001	NATIONAL BROADCASTING COMMISION	-	220,195.71
0124002001	NIGERIAN PRISON SERVICE	20.20	390,870,318.91
0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	-	274.39
0124007001	FEDERAL FIRE SERVICE	-	94,593.30
0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION – HQTRS	-	146,550,230.96
0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	-	11,296,133.72
0125008001	BUREAU OF PUBLIC SERVICE REFORMS	-	296,120.50
0140001001	AUDITOR GENERAL FOR THE FEDERATION	-	104,754,653.50
0145001001	PUBLIC COMPLAINTS COMMISSION	636.76	-
0147001001	FEDERAL CIVIL SERVICE COMMISSION	-	304,081,264.26
0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	-	502,428,514.34
0149001001	FEDERAL CHARACTER COMMISSION	54,519,985.10	8,910.36
0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	-	23.86
0158001001	CODE OF CONDUCT TRIBUNAL	17,699,934.77	28,334,144.86
0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	-	452,764,780.67
0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	99,664,484.95
0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	-	14,928,938.00
0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	4,297.66
	TERTIARY EDUCATION TRUST FUND	-	315,745,767.99
	ECONOMIC SECTOR	-	-
0215001001	FEDERAL MINISTRY OF AGRICULTURE	-	80,204.53
0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	-	738.18
0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	1,065,887.56	18,742.46
0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION-IBADAN	-	5,729.04
0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	-	80,540.82
0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY – VOM	1,601,123.43	10,779.07
0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	-	877.27
0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	51,138,392.31	45,271.05
0220001001	FEDERAL MINISTRY OF FINANCE – HQTRS	-	563,114,233.54

0220002001	DEBT MANAGEMENT OFFICE	-	55,993,128.88
0222009001	CONSUMER PROTECTION COUNCIL	-	11,543,140.49
0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	-	13,598.73
0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY – HQTRS	-	199,841.63
0227002001	INDUSTRIAL ARBITRATION PANEL	569,402.12	233,400.96
0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY – ABUJA	-	1,536.74
0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	-	1,153.00
0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	729,220.07	625.95
0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	-	5,952.68
0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	289,038.50	772.15
0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – ABA	-	2,261,120.79
0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – KANO	1,145,475.15	2,634.12
0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – MINNA	-	760.25
0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – WARRI	108,145.79	244.21
0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – BAUCHI	128,053.87	112,710.95
0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – IBADAN	758,325.37	2,805.99
0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	4,718.17	-
0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – JOS	111,443.84	5,226.31
0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – YENEGOA	645,388.19	(2,186.27)
0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT – ABUJA	-	326.59
0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	-	19,762.96
0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH – KADUNA	-	51,565.69
0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE – AKURE	-	1.14
0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	-	4,945.01
0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – ILORIN	-	2,690.65
0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	-	37,985.00
0228072001	TECHNOLOGY BUSINESS INCUBATOR – ENUGU	-	170,725.29
0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	1,116,555.23	3,527.05
0229005001	MARITIME ACADEMY, ORON	-	7,228.16
0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING – HQTRS	-	31,290,743.18
0231010001	NATIONAL POWER TRAINING INSTITUTE	125,856,576.50	261,881.79
0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	-	8,353.16
0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.42	726,062.18
0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	-	12,305,781.31
0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	-	196,754.34
0233011001	AJAOKUTA STEEL COMPANY LIMITED	-	462.46
0238004001	NATIONAL BUREAU OF STATISTICS		637.97

		22,181.45	
0252001001	FEDERAL MINISTRY OF WATER RESOURCES – HQTRS	-	311.27
0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	26,454.10	705.40
0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	25,668,162.11	183,347.57
0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	43,351,635.86	-
0318003001	COURT OF APPEAL	-	82,872.94
0318004001	FEDERAL HIGH COURT-LAGOS	71,273,750.30	-
0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	98,764,253.46	225,556,547.78
0326003001	LEGAL AID COUNCIL	-	21,189.13
0326007001	NATIONAL HUMAN RIGHTS COMMISSION	6,303,026.57	5,346.82
0344001001	CODE OF CONDUCT BUREAU	-	1,838,316.57
	REGIONAL SECTOR	-	-
	SOCIAL SECTOR	-	-
0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	-	486.77
0517009001	NATIONAL EXAMINATIONS COUNCIL	-	205,139.36
0517010001	MASS LITERACY COUNCIL	2,465,534.43	715,353.21
0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	-	26,721.11
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	-	16,897,245.31
0517018001	FEDERAL POLYTECHNIC ADO-EKITI	705.79	-
0517018002	FEDERAL POLYTECHNIC BAUCHI	124,846.01	15,066.32
0517018003	FEDERAL POLYTECHNIC BIDA	126,505.59	2,650.57
0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	-	466.00
0517018010	FEDERAL POLYTECHNIC OFFA	417,308.03	130,338,630.40
0517018020	FEDERAL POLYTECHNIC BALI		465,159.95
0517018021	FEDERAL POLYTECHNIC EKOWE	155,150,915.04	-
0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	388,350,655.34	87,673.00
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	298.56	6,637.77
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	3,426,705.62	388,304.97
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	61,271,943.63	26,911,931.73
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	116,310,770.16	308,838,626.98
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	5,325,772.47	37,365,868.19
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	106,313,172.02	1,842,475.03
0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	83,828.00	274.40
0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	-	57,319.53
0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	20.43	40,114.41
0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	2,015,375.16	2,469.11
0517021008	UNIVERSITY OF CALABAR	-	139,691,774.70

0517021009	UNIVERSITY OF ILORIN	809.83	4,848,057.34
0517021010	UNIVERSITY OF ABUJA	110.00	946,553,960.00
0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	22,810,769.02	2,773,313.07
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	5,272.75	13,273.90
0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	147,335,420.00	-
0517021021	UNIVERSITY OF MAIDUGURI	-	220,621.33
0517021027	ARABIC LANGUAGE VILLAGE BORNO	10.85	634,829.69
0517021033	FEDERAL UNIVERSITY LAFIA	-	65,009.75
0517021034	FEDERAL UNIVERSITY DUTSIN-MA	3,157,515.08	887.91
0517026006	FGC GANYE	-	301.65
0517026013	FGC IKURIN	-	106,387.97
0517026014	FGC JOS	-	36,456.64
0517026028	FGC OKIGWE	-	0.13
0517026029	FGC OKPOSI	-	4,433.88
0517026030	FGC ONITSHA	-	5,801.58
0517026031	FGC PORT HARCOURT	-	6,736.75
0517026034	FGC SOKOTO	-	784.33
0517026036	FGC WARRI	-	3,859.39
0517026037	FGC ZARIA	-	23,860.00
0517026038	FGC, BILLIRI	-	27,853.78
0517026039	FGC, IDO-ANI	-	221,566.51
0517026042	FGGC ABULOMA	-	30,044.20
0517026043	FGGC AKURE	-	221,566.51
0517026044	FGGC ANKA	-	198,351.88
0517026045	FGGC BAJOGA	-	12,568.17
0517026048	FGGC BENIN	-	1,925,943.28
0517026049	FGGC BIDA	-	20,711.54
0517026055	FGGC EZZAMGBO ABAKALIKI	-	123,279.41
0517026057	FGGC GUSAU	-	115,820.26
0517026058	FGGC GWANDU	-	654,270.40
0517026059	FGGC IBILLO	-	53,399.14
0517026060	FGGC IBUSA	-	1.89
0517026062	FGGC ILORIN	-	6,261.30
0517026063	FGGC IPETUMODU	-	3,160,620.61
0517026064	FGGC JALINGO	-	42,363.53
0517026066	FGGC KAZAURE	36,000.00	-
0517026068	FGGC LANGTANG		118,020.88

		-	
0517026071	FGGC NEW BUSA	-	92,088.45
0517026072	FGGC OMU-ARAN	-	155,087.92
0517026073	FGGC OWERRI	-	30,248.22
0517026074	FGGC OYO	-	40,818.87
0517026076	FGGC GUMI TAMBAWAL	-	839.48
0517026077	FGGC UMUAHIA	-	3,047,072.30
0517026078	FGGC WUKARI	-	53,877.70
0517026079	FGGC, YOLA	-	19,577.57
0517026081	FSTC AWKA	-	2,507.00
0517026083	FSTC MICHIKA	-	27,603,208.10
0517026086	FTC IKARE	-	3,581.00
0517026087	FTC ILESA	-	2,239,456.06
0517026088	FTC JALINGO	-	110,000.00
0517026091	FTC OHANSO	-	790,090.26
0517026096	FTC UROMI	-	543,584.58
0517026099	FTC ZURU	-	116,621.96
0517026102	SULEJA ACADEMY	-	57,741.20
0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	7,937,316.69
0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	-	90,179.91
0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	-	108,356.56
0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	-	2,457.99
0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	-	135,671.77
0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	343,721,694.84	
0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	-	90,653.08
0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	-	18,539,117.54
0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	-	6,633.49
0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	46,470.40	11.70
0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	125,046.04	74,258.65
0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	11,068,122.82	91,221.70
0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	1,648,525.16	136,000.00
0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	107.04	1,120,957.12
0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	871,570.91	2,267.61
0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	-	74,776.08
0521027031	FEDERAL MEDICAL CENTRE, KOGI	65,834,707.55	7,903,439.66
0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	256,641.67	22,770.83
0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	183,048.09	911.46

0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	3,067,872.81	3,186,180.75
0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	-	169,889.09
0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	-	1,093,975.26
0521029006	PHS, KANO	-	269,567.19
0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	-	2,457.99
0535012001	FEDERAL COLLECGE OF FORESTRY JOS	-	58.39
0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	8,063,647.19	6,025.61
0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	-	80.91
0543001001	NATIONAL POPULATION COMMISSION	-	370.45
	TOTAL	**3,356,111,062.51**	**5,468,202,625.02**

APPENDIX VIII

MDAS WITH EXTRA BUDGETARY EXPENDITURES

S/N	CODE	MDAs	ACTUAL OVERHEAD EXPENDITURE INCURRED IN 2016 ₦	OVERHEAD COST BUDGET FOR 2016 ₦	VARIANCE ₦
1	0521029006	PHS, KANO	7,151,260.00	1,594,710.90	(5,556,549.10)
2	022000703800	FPO YOLA	3,008,271.96	2,160,000.00	(848,271.96)
3	022000701100	FPO CALABAR	2,372,916.75	2,160,000.00	(212,916.75)
4	022000703500	FPO UMUAHIA	2,246,375.60	2,160,000.00	(86,375.60)
5	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	40,791,401.24	2,359,392.30	(38,432,008.94)
6	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	8,307,392.40	6,676,250.20	(1,631,142.20)
7	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	8,307,392.40	6,998,533.00	(1,308,859.40)
8	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	8,585,816.40	7,139,621.70	(1,446,194.70)
9	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	75,740,014.56	7,864,644.00	(67,875,370.56)
10	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	13,208,178.78	9,138,665.70	(4,069,513.08)
11	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	18,550,961.35	10,280,208.86	(8,270,752.49)
12	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	89,019,324.99	10,523,919.60	(78,495,405.39)
13	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	398,817,898.79	11,420,731.00	(387,397,167.79)
14	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	24,953,279.79	11,420,731.00	(13,532,548.79)
15	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	22,376,290.59	11,515,679.48	(10,860,611.11)

16	0521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	54,965,291.11	11,891,644.70	(43,073,646.41)
17	0119009098	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	29,492,135.85	13,387,629.60	(16,104,506.25)
18	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	22,630,415.18	13,799,467.80	(8,830,947.38)
19	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	93,657,722.97	16,378,390.00	(77,279,332.97)
20	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	115,519,557.75	18,265,982.40	(97,253,575.35)
21	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	30,859,656.26	18,817,455.60	(12,042,200.66)
22	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	53,231,742.86	18,823,918.50	(34,407,824.36)
23	0119009111	FOREIGN MISSION LILONGWE, MALAWI	32,668,744.34	19,920,592.80	(12,748,151.54)
24	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	71,764,422.06	20,878,468.76	(50,885,953.30)
25	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	60,320,486.53	21,514,805.00	(38,805,681.53)
26	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	427,867,347.89	21,633,084.00	(406,234,263.89)
27	0111001006	STATE HOUSE MEDICAL CENTRE	76,717,332.48	22,500,001.00	(54,217,331.48)
28	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	254,964,605.72	22,559,957.10	(232,404,648.62)
29	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING-IBADAN	251,909,818.46	23,259,307.00	(228,650,511.46)
30	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	483,311,050.34	24,535,646.00	(458,775,404.34)
31	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	213,288,946.43	25,577,427.00	(187,711,519.43)
32	0119009053	FOREIGN MISSION: KIGALI RWANDA	45,764,647.11	27,906,150.60	(17,858,496.51)
33	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	32,031,686.31	27,909,481.50	(4,122,204.81)
34	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	37,271,518.98	29,257,662.00	(8,013,856.98)
35	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	308,284,391.46	29,874,374.00	(278,410,017.46)
36	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	141,697,888.37	30,112,616.00	(111,585,272.37)
37	0227002001	INDUSTRIAL ARBITRATION PANEL	71,536,309.52	30,209,073.30	(41,327,236.22)
38	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	106,629,584.43	30,986,493.00	(75,643,091.43)
39	0119009120	FOREIGN MISSION DOHA, QATAR	162,431,163.25	31,362,426.90	(131,068,736.35)
40	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	52,139,190.17	31,793,189.40	(20,346,000.77)
41	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	82,509,466.62	32,130,894.00	(50,378,572.62)
42	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	35,841,933.28	32,231,255.21	(3,610,678.08)
43	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	49,236,129.35	32,993,025.61	(16,243,103.74)
44	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY	579,253,735.89	33,187,357.80	(546,066,378.09)

		AGENCY (PPRA)			
45	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	53,225,149.31	33,674,931.00	(19,550,218.31)
46	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	56,718,035.01	34,585,255.80	(22,132,779.21)
47	0215014001	COCOA RESEARCH INSTITUTE-IBADAN	110,665,876.59	34,828,318.00	(75,837,558.59)
48	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	57,232,360.55	34,898,878.80	(22,333,481.75)
49	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	60,100,527.74	34,943,346.00	(25,157,181.74)
50	0119009029	FOREIGN MISSION: CARACAS	1,376,986,004.94	35,314,115.40	(1,341,671,889.54)
51	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	106,560,778.62	35,495,894.00	(71,064,884.62)
52	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	60,548,902.53	37,195,623.00	(23,353,279.53)
53	0119009116	FOREIGN MISSION VATICAN	61,655,238.42	37,595,840.40	(24,059,398.02)
54	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	67,514,593.83	37,604,151.29	(29,910,442.54)
55	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	244,627,844.00	38,033,535.00	(206,594,309.00)
56	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	82,017,608.22	40,362,916.00	(41,654,692.22)
57	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	104,186,533.96	42,292,829.90	(61,893,704.06)
58	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	261,584,460.56	44,890,751.00	(216,693,709.56)
59	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES-ZARIA	94,987,154.83	45,485,867.00	(49,501,287.83)
60	0119009112	FOREIGN MISSION BELGRADE, SERBIA	107,328,361.02	46,792,961.41	(60,535,399.60)
61	0119009063	FOREIGN MISSION: LUSAKA	79,085,529.73	48,224,401.20	(30,861,128.53)
62	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	62,947,277.00	49,147,109.10	(13,800,167.90)
63	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	100,565,152.02	50,324,113.00	(50,241,039.02)
64	0119009050	FOREIGN MISSION: KAMPALA	82,802,907.69	50,491,166.40	(32,311,741.29)
65	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	122,922,066.66	50,503,376.60	(72,418,690.06)
66	0119009039	FOREIGN MISSION: GABORONE	70,718,626.08	51,381,473.40	(19,337,152.68)
67	0119009106	FOREIGN MISSION: WINDHOEK	85,366,050.13	52,054,107.30	(33,311,942.83)
68	0119009081	FOREIGN MISSION: OUAGADOUGOU	87,054,855.38	53,083,899.00	(33,970,956.38)
69	0517018018	FEDERAL POLYTECHNIC ILARO	63,789,801.46	53,601,852.60	(10,187,948.86)
70	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	94,706,213.60	53,738,250.00	(40,967,963.60)
71	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	465,967,803.14	54,012,425.00	(411,955,378.14)
72	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	77,907,156.54	54,263,479.50	(23,643,677.04)

73	0119009101	FOREIGN MISSION: TRIPOLI	89,013,255.36	54,278,082.90	(34,735,172.46)
74	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	494,981,340.58	55,816,229.00	(439,165,111.58)
75	0119009026	FOREIGN MISSION: BUJUMBURA	93,913,980.72	57,705,426.90	(36,208,553.82)
76	0119009060	FOREIGN MISSION: LOME	95,299,350.43	58,111,188.30	(37,188,162.13)
77	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	71,241,701.45	59,484,243.00	(11,757,458.45)
78	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	259,013,077.39	59,642,325.11	(199,370,752.28)
79	0119009030	FOREIGN MISSION: CONAKRY	122,162,521.51	59,711,374.80	(62,451,146.71)
80	0517026067	FGGC KEANA	60,995,797.58	59,845,235.20	(1,150,562.38)
81	0119009038	FOREIGN MISSION: FREETOWN	66,485,096.43	60,774,850.80	(5,710,245.63)
82	0119009054	FOREIGN MISSION: KINGSTON	105,235,778.25	61,569,839.70	(43,665,938.55)
83	0119009067	FOREIGN MISSION: MAPUTO	102,515,638.68	62,511,502.50	(40,004,136.18)
84	0119009086	FOREIGN MISSION: RABAT	103,248,312.36	62,958,268.80	(40,290,043.56)
85	0517026072	FGGC OMU-ARAN	64,822,147.74	63,934,931.00	(887,216.74)
86	0119009031	FOREIGN MISSION: COTONOU	102,869,364.00	63,970,185.60	(38,899,178.40)
87	0517026045	FGGC BAJOGA	81,684,913.44	64,080,102.00	(17,604,811.44)
88	0517026004	FGC BIRIN YAURI	72,309,007.50	64,111,136.70	(8,197,870.80)
89	0119009107	FOREIGN MISSION: YAOUNDE	105,473,610.50	64,315,200.60	(41,158,409.90)
90	0119009011	FOREIGN MISSION: BANGUI	106,213,718.71	65,205,503.10	(41,008,215.61)
91	0119009032	FOREIGN MISSION: DAKAR	142,030,674.51	65,910,985.42	(76,119,689.09)
92	0119009035	FOREIGN MISSION: DOUALA	108,050,343.67	66,325,431.60	(41,724,912.07)
93	0119009046	FOREIGN MISSION: ISLAMABAD	66,800,820.34	66,345,711.02	(455,109.33)
94	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	132,295,925.72	67,498,848.40	(64,797,077.32)
95	0119009083	FOREIGN MISSION: PORT OF SPAIN	91,740,308.00	67,513,309.84	(24,226,998.16)
96	0119009015	FOREIGN MISSION: BEIRUT	111,772,682.00	68,144,556.30	(43,628,125.70)
97	0119009043	FOREIGN MISSION: HARARE	76,256,145.91	68,769,074.91	(7,487,071.00)
98	0119009095	FOREIGN MISSION: STOCKHOLM	112,887,741.46	68,836,154.40	(44,051,587.06)
99	0119009059	FOREIGN MISSION: LISBON	113,546,275.05	69,237,711.90	(44,308,563.15)
100	0119009062	FOREIGN MISSION: LUANDA	114,148,399.15	69,604,872.30	(44,543,526.85)
101	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	71,027,332.03	70,023,152.19	(1,004,179.84)
102	0517026064	FGGC JALINGO	74,001,721.11	70,512,176.20	(3,489,544.91)
103	0119009069	FOREIGN MISSION: MNROVIA			

			115,763,263.56	70,589,576.70	(45,173,686.86)
104	0119009066	FOREIGN MISSION: MANILLA	116,275,288.39	71,779,802.40	(44,495,485.99)
105	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	105,737,235.25	72,264,984.11	(33,472,251.15)
106	0119009065	FOREIGN MISSION: MALABO	118,018,274.42	72,842,632.20	(45,175,642.22)
107	0119009013	FOREIGN MISSION: BATA	119,471,164.58	73,289,565.90	(46,181,598.68)
108	0119009072	FOREIGN MISSION: N'DJAMENA	120,640,504.87	73,563,597.90	(47,076,906.97)
109	0119009094	FOREIGN MISSION: SINGAPORE	153,063,626.94	73,776,017.33	(79,287,609.61)
110	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	135,984,448.24	74,177,113.00	(61,807,335.24)
111	0119009085	FOREIGN MISSION: PYONG YANG	86,470,365.63	74,525,350.50	(11,945,015.13)
112	0119009025	FOREIGN MISSION: BUENOS AIRES	123,019,269.87	75,453,112.80	(47,566,157.07)
113	0119009044	FOREIGN MISSION: HAVANA	122,787,809.51	75,750,976.80	(47,036,832.71)
114	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	220,133,687.81	76,651,670.75	(143,482,017.06)
115	0119009102	FOREIGN MISSION: TUNIS	128,611,135.28	78,423,891.30	(50,187,243.98)
116	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	214,297,098.48	80,748,278.39	(133,548,820.09)
117	0119009097	FOREIGN MISSION: TEL AVIV	108,824,490.40	81,019,293.30	(27,805,197.10)
118	0517026038	FGC, BILLIRI	88,603,226.26	81,191,053.00	(7,412,173.26)
119	0517026035	FGC UGWOLAWO	87,890,176.30	81,265,092.30	(6,625,084.00)
120	0252051001	GURARA WATER MANAGEMENT AUTHORITY	3,447,222,708.22	81,526,478.73	(3,365,696,229.50)
121	0119009071	FOREIGN MISSION: NAIROBI	135,775,211.66	82,792,368.00	(52,982,843.66)
122	0119009068	FOREIGN MISSION: MEXICO CITY	138,130,778.94	84,228,734.70	(53,902,044.24)
123	0517026103	FSTC,DOMA	102,557,849.49	84,854,138.90	(17,703,710.59)
124	0119009104	FOREIGN MISSION: WARSAW	96,626,699.18	86,000,957.13	(10,625,742.05)
125	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	537,559,419.08	86,463,008.95	(451,096,410.13)
126	0517026076	FGGC GUMI TAMBAWAL	93,207,185.51	87,050,981.00	(6,156,204.51)
127	0119009018	FOREIGN MISSION: BISSAU	142,629,114.60	87,392,077.10	(55,237,037.50)
128	0119009056	FOREIGN MISSION: KUALA LUMPUR	91,783,441.46	87,814,894.88	(3,968,546.58)
129	0517026071	FGGC NEW BUSA	107,544,890.20	88,515,308.84	(19,029,581.36)
130	0517026006	FGC GANYE	103,804,678.05	88,685,469.83	(15,119,208.22)
131	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	99,793,866.27	88,772,464.90	(11,021,401.37)
132	0119009028	FOREIGN MISSION: CANBERRA	154,542,445.44	90,285,138.00	(64,257,307.44)
133	0119009005	FOREIGN MISSION: ANKARA	148,824,358.14	90,590,799.70	(58,233,558.44)
134	0119009093	FOREIGN MISSION: SHANGHAI	224,083,245.61	90,875,472.89	(133,207,772.73)

135	0119009001	FOREIGN MISSION: ABIDJAN	95,759,379.87	91,109,842.52	(4,649,537.35)
136	0119009057	FOREIGN MISSION: KUWAIT	151,951,982.99	92,656,563.30	(59,295,419.69)
137	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	137,927,880.06	92,998,651.10	(44,929,228.96)
138	0517026052	FGGC EFON ALAYE	114,179,691.65	93,713,705.36	(20,465,986.30)
139	0119009045	FOREIGN MISSION: HONGKONG	132,639,073.20	94,000,962.05	(38,638,111.15)
140	0119009123	FOREIGN MISSION AMMAN, JORDAN	154,959,390.40	94,490,406.00	(60,468,984.40)
141	0517026099	FTC ZURU	105,021,078.69	97,564,950.45	(7,456,128.24)
142	0517026066	FGGC KAZAURE	136,364,066.73	97,934,452.76	(38,429,613.98)
143	0517026094	FTC OTUPKO	106,021,219.55	98,989,966.90	(7,031,252.65)
144	0517026059	FGGC IBILLO	208,556,799.76	99,325,006.30	(109,231,793.46)
145	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	183,224,287.27	101,361,694.94	(81,862,592.33)
146	0119009099	FOREIGN MISSION: THE HAGUE	167,360,433.40	102,052,255.50	(65,308,177.90)
147	0517026058	FGGC GWANDU	112,795,688.00	102,532,726.90	(10,262,961.10)
148	0517026002	FGC AZARE	119,046,329.45	103,882,820.00	(15,163,509.45)
149	0119009010	FOREIGN MISSION: BANGKOK	181,704,370.59	103,937,506.37	(77,766,864.22)
150	0517026086	FTC IKARE	108,122,867.75	103,939,183.30	(4,183,684.45)
151	0119009012	FOREIGN MISSION: BANJUL	130,923,064.68	105,063,084.87	(25,859,979.81)
152	0517026055	FGGC EZZAMGBO ABAKALIKI	106,741,921.72	105,565,131.40	(1,176,790.32)
153	0119009024	FOREIGN MISSION: BUEA	209,302,745.96	106,116,503.40	(103,186,242.56)
154	0119009110	FOREIGN MISSIONS, ABU DHAB	175,918,114.00	107,270,517.60	(68,647,596.40)
155	0119009084	FOREIGN MISSION: PRETORIA	179,239,622.04	109,295,891.10	(69,943,730.94)
156	0517026010	FGC IKET VANDAKYA	122,137,426.00	110,600,094.80	(11,537,331.20)
157	0119009092	FOREIGN MISSION: SEOUL	182,630,101.39	111,363,321.60	(71,266,779.79)
158	0119009004	FOREIGN MISSION: ALGIERS	182,156,085.77	111,513,281.40	(70,642,804.37)
159	0119009020	FOREIGN MISSION: BRAZAVILLE	181,703,917.22	111,676,563.00	(70,027,354.22)
160	0119009003	FOREIGN MISSION: ADDIS ABABA	181,496,575.56	112,428,136.80	(69,068,438.76)
161	0517026078	FGGC WUKARI	116,695,045.19	114,835,875.82	(1,859,169.38)
162	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	137,527,750.00	115,008,000.00	(22,519,750.00)
163	0517026063	FGGC IPETUMODU	128,492,582.33	116,566,106.81	(11,926,475.52)
164	0517026053	FGGC EFON IMNRINGI	150,914,185.20	117,739,904.54	(33,174,280.66)
165	0119009103	FOREIGN MISSION: VIENNA	193,185,821.65	117,799,938.90	(75,385,882.75)
166	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	123,780,337.37	118,585,889.40	(5,194,447.97)
167	0517026026	FGC OGOJA			

			127,861,165.16	121,961,840.60	(5,899,324.56)
168	0517026023	FGC ODIKOLOGUNA	124,537,180.45	122,179,544.60	(2,357,635.85)
169	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	153,473,897.85	122,203,238.60	(31,270,659.25)
170	0119009074	FOREIGN MISSION: NEW DELHI	199,545,199.59	122,555,736.00	(76,989,463.59)
171	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	329,021,618.36	124,492,483.00	(204,529,135.36)
172	0517026065	FGGC KABBA	150,952,460.38	124,950,993.97	(26,001,466.41)
173	0517026047	FGGC BAUCHI	146,698,857.41	125,212,394.00	(21,486,463.41)
174	0517026087	FTC ILESA	135,312,302.89	125,852,079.68	(9,460,223.21)
175	0119009080	FOREIGN MISSION: OTTAWA	206,392,634.94	125,853,127.20	(80,539,507.74)
176	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	167,158,532.63	126,807,040.94	(40,351,491.69)
177	0517026040	FGC, IKOLE	154,203,200.70	131,100,703.30	(23,102,497.40)
178	0119009023	FOREIGN MISSION: BUDAPEST	215,428,253.22	132,240,829.50	(83,187,423.72)
179	0517026007	FGC GARKI	309,077,713.09	132,403,560.20	(176,674,152.89)
180	0517026056	FGGC GBOKO	167,078,316.74	133,570,626.00	(33,507,690.74)
181	0119009047	FOREIGN MISSION: JAKARTA	197,946,312.53	135,790,722.54	(62,155,589.99)
182	0517026049	FGGC BIDA	193,162,217.74	135,938,233.80	(57,223,983.94)
183	0517026033	FGC RUBBOCHI	170,296,517.56	136,682,416.10	(33,614,101.46)
184	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	140,567,487.86	136,962,912.87	(3,604,574.99)
185	0517026085	FSTC USI-EKITI	160,254,257.04	139,079,110.08	(21,175,146.97)
186	0119009019	FOREIGN MISSION: BRASILIA	227,441,499.61	139,127,207.40	(88,314,292.21)
187	0119009014	FOREIGN MISSION: BEIJING	229,866,954.79	140,606,190.00	(89,260,764.79)
188	0517026025	FGC OGBOMOSHMO	155,604,795.03	142,046,163.50	(13,558,631.53)
189	0517026093	FTC OTOBI	164,093,149.88	142,960,753.80	(21,132,396.08)
190	0517026014	FGC JOS	179,678,128.70	143,205,532.81	(36,472,595.89)
191	0517026096	FTC UROMI	201,662,271.77	144,144,919.20	(57,517,352.57)
192	0119009007	FOREIGN MISSION: ATLANTA	237,078,044.18	145,003,333.60	(92,074,710.58)
193	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	3,968,193,983.16	145,088,873.10	(3,823,105,110.06)
194	0119009075	FOREIGN MISSION: NEW YORK (CG)	251,696,150.34	145,572,381.90	(106,123,768.44)
195	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	178,658,174.47	146,044,885.00	(32,613,289.47)
196	0517026079	FGGC, YOLA	200,767,284.27	147,267,610.97	(53,499,673.31)
197	0119009064	FOREIGN MISSION: MADRID	162,178,241.72	147,743,401.77	(14,434,839.95)
198	0517026068	FGGC LANGTANG	175,299,911.50	148,592,600.90	(26,707,310.60)

199	0517026051	FGGC CALABAR	157,697,000.86	150,682,131.60	(7,014,869.26)
200	0119009017	FOREIGN MISSION: BERNE	247,742,657.86	151,506,351.90	(96,236,305.96)
201	0517026080	FSTC AHOADA	174,712,066.49	151,669,170.30	(23,042,896.19)
202	0517026019	FGC KWALI	232,052,225.80	152,071,494.55	(79,980,731.26)
203	0119009049	FOREIGN MISSION: JOHANNESBURG	247,716,058.53	152,368,137.90	(95,347,920.63)
204	0119009087	FOREIGN MISSION: RIYADH	249,933,800.80	152,403,453.90	(97,530,346.90)
205	0517026016	FGC KANO	178,607,329.85	154,584,981.52	(24,022,348.33)
206	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	194,056,530.46	154,705,293.44	(39,351,237.03)
207	0119009002	FOREIGN MISSION: ACCRA	255,381,428.80	155,725,282.80	(99,656,146.00)
208	0517018020	FEDERAL POLYTECHNIC BALI	232,097,132.38	156,497,970.05	(75,599,162.33)
209	0119009040	FOREIGN MISSION: GENEVA	198,798,113.72	157,745,553.30	(41,052,560.42)
210	0517021039	FEDERAL UNIVERSITYOF GASHUA	335,910,803.27	159,447,324.02	(176,463,479.25)
211	0517026062	FGGC ILORIN	208,447,396.13	162,317,536.49	(46,129,859.64)
212	0517026082	FSTC JUBU-IMUSHIN	199,557,933.51	164,121,193.80	(35,436,739.71)
213	0517026092	FTC OROZO	240,692,898.32	164,477,752.15	(76,215,146.17)
214	0517026034	FGC SOKOTO	173,788,284.43	164,816,283.60	(8,972,000.83)
215	0119009021	FOREIGN MISSION: BRUSSELS	272,487,053.44	167,033,875.50	(105,453,177.94)
216	0517026013	FGC IKURIN	183,381,745.47	167,523,454.50	(15,858,290.97)
217	0517026095	FTC SHIRORO	205,914,566.50	168,441,568.71	(37,472,997.80)
218	0517026022	FGC MINNA	217,711,269.53	168,748,267.74	(48,963,001.79)
219	0517026041	FGGC ABAJI	219,967,111.00	171,800,862.23	(48,166,248.77)
220	0517026042	FGGC ABULOMA	189,935,483.94	173,382,356.79	(16,553,127.15)
221	0238004001	NATIONAL BUREAU OF STATISTICS	240,645,513.70	180,467,924.40	(60,177,589.30)
222	0119009105	FOREIGN MISSION: WASHINGTON	297,147,096.33	181,192,954.50	(115,954,141.83)
223	0517026060	FGGC IBUSA	227,145,985.64	183,250,263.51	(43,895,722.13)
224	0517026048	FGGC BENIN	254,721,388.44	184,314,507.30	(70,406,881.14)
225	0517026081	FSTC AWKA	232,666,815.78	185,565,608.20	(47,101,207.58)
226	0517026027	FGC OHAFIA	219,803,688.49	187,092,280.02	(32,711,408.48)
227	0517026031	FGC PORT HARCOURT	238,505,130.21	189,459,800.22	(49,045,329.99)
228	0119009070	FOREIGN MISSION: MOSCOW	310,771,411.43	190,378,730.70	(120,392,680.73)
229	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	347,502,673.35	193,717,423.92	(153,785,249.43)
230	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	330,596,253.81	199,102,719.15	(131,493,534.66)

231	0517018002	FEDERAL POLYTECHNIC BAUCHI	411,975,293.05	199,220,831.02	(212,754,462.03)
232	0517026009	FGC IKET NISE	272,276,318.52	205,392,821.90	(66,883,496.62)
233	0517026029	FGC OKPOSI	228,679,539.33	205,867,057.80	(22,812,481.53)
234	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	10,695,698,956.25	207,759,634.00	(10,487,939,322.25)
235	0517026069	FGGC LEJJA	234,048,863.87	208,081,506.95	(25,967,356.92)
236	0160001001	POLICE SERVICE COMMISSION HQTRS	494,707,371.66	211,367,629.80	(283,339,741.86)
237		TERTIARY EDUCATION TRUST FUND	1,336,658,686.45	211,520,924.51	(1,125,137,761.94)
238	0119009082	FOREIGN MISSION: PARIS	255,928,726.57	211,787,443.85	(44,141,282.71)
239	0517026074	FGGC OYO	260,641,482.02	212,946,463.75	(47,695,018.27)
240	0517026050	FGGC BWARI	265,509,966.48	224,094,248.50	(41,415,717.98)
241	0517026030	FGC ONITSHA	270,326,390.20	224,554,181.50	(45,772,208.70)
242	0119009016	FOREIGN MISSION: BERLIN	374,086,983.95	228,987,001.80	(145,099,982.15)
243	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	313,939,539.85	229,619,327.94	(84,320,211.91)
244	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	392,688,214.21	229,965,360.70	(162,722,853.51)
245	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	362,206,549.84	238,570,299.61	(123,636,250.23)
246	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	447,151,596.91	249,214,405.98	(197,937,190.93)
247	0517026077	FGGC UMUAHIA	306,681,831.37	250,160,381.00	(56,521,450.37)
248	0517026073	FGGC OWERRI	311,817,866.84	256,105,414.50	(55,712,452.34)
249	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	344,174,068.63	259,940,650.00	(84,233,418.63)
250	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	307,105,061.42	260,017,535.23	(47,087,526.19)
251	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	352,727,787.47	265,010,676.90	(87,717,110.58)
252	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	365,061,532.62	266,782,844.77	(98,278,687.85)
253	0517026036	FGC WARRI	292,036,510.32	266,876,401.70	(25,160,108.62)
254	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	391,738,137.60	267,363,129.00	(124,375,008.60)
255	0517018007	FEDERAL POLYTECHNIC NASARAWA	276,351,794.22	269,484,251.50	(6,867,542.72)
256	0517026054	FGGC ENUGU	328,215,281.67	274,033,679.66	(54,181,602.01)
257	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	18,454,518,535.07	280,072,748.74	(18,174,445,786.33)
258	0517026028	FGC OKIGWE	372,091,694.56	281,836,711.60	(90,254,982.96)
259	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	410,313,720.56	282,238,074.08	(128,075,646.48)
260	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	368,558,151.72	289,617,387.50	(78,940,764.22)
261	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	494,025,137.93	311,255,078.40	(182,770,059.53)
262	0521027038	FEDERAL MEDICAL CENTRE,			

		EBUTE METTA	537,968,470.39	324,325,639.40	(213,642,830.99)
263	0521027031	FEDERAL MEDICAL CENTRE, KOGI	516,863,321.94	350,268,467.18	(166,594,854.76)
264	0517026100	KING'S COLLEGE	407,560,459.67	356,727,572.50	(50,832,887.17)
265	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	483,511,592.17	366,186,241.61	(117,325,350.56)
266	0147001001	FEDERAL CIVIL SERVICE COMMISSION	393,676,958.95	372,853,041.30	(20,823,917.65)
267	0517026101	QUEEN'S COLLEGE LAGOS	441,863,625.66	372,933,991.66	(68,929,634.00)
268	0119009022	FOREIGN MISSION: BUCHAREST	397,841,033.33	378,143,299.31	(19,697,734.02)
269	0119009100	FOREIGN MISSION: TOKYO	633,691,810.77	386,409,602.70	(247,282,208.07)
270	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	565,750,303.56	393,251,944.66	(172,498,358.90)
271	0119009061	FOREIGN MISSION: LONDON	664,778,929.22	409,755,787.20	(255,023,142.02)
272	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	524,985,480.96	423,687,614.58	(101,297,866.38)
273	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	671,071,420.00	449,291,512.90	(221,779,907.10)
274	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	620,906,833.04	453,676,931.06	(167,229,901.98)
275	0521027025	FEDERAL MEDICAL CENTRE, ASABA	1,034,876,334.43	485,076,562.06	(549,799,772.37)
276	0238005001	BUDGET OFFICE OF THE FEDERATION	596,027,965.41	499,504,099.50	(96,523,865.91)
277	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	570,221,091.07	519,528,442.60	(50,692,648.47)
278	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	1,021,284,414.82	561,803,919.72	(459,480,495.10)
279	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	5,778,967,266.45	567,147,544.87	(5,211,819,721.58)
280	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	1,160,470,628.16	590,270,067.02	(570,200,561.14)
281	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	1,060,983,044.97	593,002,303.20	(467,980,741.77)
282	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,228,850,984.00	674,705,253.20	(554,145,730.80)
283	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	862,800,686.38	707,251,554.69	(155,549,131.69)
284	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	2,908,764,413.86	713,138,921.71	(2,195,625,492.15)
285	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	1,544,883,099.13	720,262,159.67	(824,620,939.46)
286	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	844,238,044.16	778,587,459.00	(65,650,585.16)
287	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	953,567,771.53	899,333,428.54	(54,234,342.99)
288	0123008001	NATIONAL BROADCASTING COMMISION	1,574,339,695.52	961,945,043.33	(612,394,652.20)
289	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,095,315,177.70	980,513,823.12	(114,801,354.59)
290	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	1,265,910,002.45	1,012,495,112.04	(253,414,890.41)
291	0517021010	UNIVERSITY OF ABUJA	2,654,091,757.00	1,083,744,477.94	(1,570,347,279.06)
292	0229005001	MARITIME ACADEMY, ORON	2,063,817,231.38	1,234,077,504.93	(829,739,726.45)
293	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,492,365,829.56	1,356,050,692.11	(136,315,137.45)

294	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	1,855,051,550.52	1,687,778,283.50	(167,273,267.02)
295	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	1,706,598,332.86	1,698,676,129.90	(7,922,202.96)
296	0111001001	STATE HOUSE - HQTRS	3,365,280,265.08	1,768,509,648.80	(1,596,770,616.28)
297	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	2,144,507,935.11	1,784,624,225.80	(359,883,709.31)
298	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	2,303,454,093.33	1,814,437,312.44	(489,016,780.89)
299	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	2,105,247,118.38	1,969,428,420.47	(135,818,697.91)
300	0517021009	UNIVERSITY OF ILORIN	2,278,006,170.64	2,032,103,966.59	(245,902,204.05)
301	0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	4,574,576,684.68	2,202,453,406.61	(2,372,123,278.07)
302	0123003001	NIGERIAN TELEVISION AUTHORITY	3,145,029,992.43	2,343,479,108.90	(801,550,883.53)
303	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	21,921,118,108.20	2,531,672,805.82	(19,389,445,302.39)
304	0517021002	UNIVERSITY OF LAGOS	4,681,126,910.97	2,787,408,842.02	(1,893,718,068.95)
305	0116005001	NIGERIAN AIRFORCE	28,203,921,457.36	7,491,187,491.40	(20,712,733,965.96)
306	0517009001	NATIONAL EXAMINATIONS COUNCIL	13,159,818,644.67	9,713,878,873.82	(3,445,939,770.85)
307	0116003001	NIGERIAN ARMY	35,034,478,713.09	10,034,293,558.00	(25,000,185,155.09)
308	0112002001	SENATE	26,429,309,514.11	25,111,332,147.00	(1,317,977,367.11)
		TOTAL			**(149,509,623,789.40)**

APPENDIX IX MOVEMENT IN PUBLIC FUNDS

CODE	DESCRIPTION	OPENING BALANCE	INFLOWS	OUT FLOWS	ADDITIONAL FUND	CLOSING BALANCE
		₦	₦	₦	₦	₦
42010101	STABILIZATION FUND	12,595,582,326.07	36,766,925,792.91	25,036,419,727.72		24,326,088,391.26
42010102	ECOLOGICAL FUND	25,920,992,796.15	37,293,527,283.22	13,410,360,346.68		49,804,159,732.69
42010103	DEVELOPMENT OF NATURAL RESOURCES	59,250,219,678.33	70,274,651,744.24	75,412,386,247.05		54,112,485,175.52
42010104	TERTIARY EDUCATION TRUST FUND	207,426,510,435.70	126,102,514,802.24	242,314,741,970.53		91,214,283,267.41
42010105	PETROLUEM TECHNOLOGY DEVELOPMENT FUND	-				-
42010107	PRISON REWARD FUND	-				-
42010108	ARMED FORCES REWARD FUND	-				-
42010109	NIGERIAN EX-SERVICEMEN REWARD FUND	-				-
42010110	COCOA LEVY FUND	4,196,237.44				4,196,237.44
42010111	FERTILIZER REVOLVING FUND	-				-
42010112	SINKING FUND	-				-
42010113	STEEL POOL LEVY ACCOUNT	1,405,492,131.09	437,216,828.37	24,780,373.93		1,817,928,585.53
42010114	NATIONAL ECONOMIC RECONSTRUCTION FUND	-				-
42010115	NATIONAL HOUSING FUND	-				-
42010116	SOCIAL INSURANCE TRUST FUND	-				-
42010117	SUGAR DEVELOPMENT FUND	2,051,351,936.89	8,008,204,501.59	6,599,041,557.10		3,460,514,881.38
42010118	NATIONAL AUTOMOTIVE COUNCIL FUND	9,401,661,797.71	2,017,329,308.30	221,032,662.15		11,197,958,443.86
42010119	RICE LEVY	11,801,616,323.40	10,530,623,047.69	13,399,802,867.63		8,932,436,503.46
42010120	PORT LEVY	8,264,847,729.36	14,948,087,452.71	6,423,113,448.74		16,789,821,733.33
42010121	ECOWAS LEVY	-				-
42010122	CISS LEVY	21,688,200,544.23	42,717,896,946.88	12,588,781,767.54		51,817,315,723.57
42010123	NESS LEVY	2,205,680,657.50	1,619,493,079.78	800,192,892.22		3,024,980,845.06
42010124	SERVICE CHARGE POOL ACCOUNT	145,742,631.36				145,742,631.36

42010125	CIGARETTE LEVY	1,461,903,278.21	704,478,132.32	35,614,780.57		2,130,766,629.96
42010126	CUSTOM TEXTILE LEVY	309,353,137.29				309,353,137.29
42010127	IMPLEMENTATION COMMITTEE ON FGN LANDED PROPERTY	171,519,906.33				171,519,906.33
42010128	CEMENT LEVY	834,794,715.35	1,380,861,819.66	1,444,579,998.08		771,076,536.93
42010129	HUSK BROWN RICE LEVY	1,553,860,209.04	103,429.96	358,686,389.90		1,195,277,249.10
42010130	LEVY ON SANITORY POOL ACCOUNT	2,633,406,660.47	266,217,349.47	6,914.53		2,899,617,095.41
42010131	LEVY ON WINES SPIRIT	1,207,393,281.98	17,948,861.99	340,226.92		1,225,001,917.05
42010132	PENSION BOND REDEMPTION FUND	481,932,861,528.02	107,496,688,107.00			589,429,549,635.02
42010133	CONSOLIDATED POOL ACCOUNT	19,672,571,680.03	68,118,597,440.92	79,382,398,723.24		8,408,770,397.71
42010134	MOFI OPTIONAL ACCOUNT	6,872,084,035.13	1,635,537,671.40	7,014,314,219.00		1,493,307,487.53
42010135	WHEAT FLOUR LEVY	212,062,556.85	25,459,226.19	7,633,069.47		229,888,713.57
42010136	WHEAT GRAIN LEVY	24,056,150,932.20	49,906,098,118.62	56,877,545,535.57		17,084,703,515.25
42010201	POLICE EQUIPMENT FUND	55,752,940.56				55,752,940.56
	CHEQUE OPERATIONAL ACCOUNT	988,750.00				988,750.00
	MONITISATION(Motor Vehicle)	4,327,297.08				4,327,297.08
	NITDA POOL ACCOUNT	1,862,056,312.21	7,726,030,553.40	6,917,783,353.95		2,670,303,511.66
	CBN/FGN INDEPENDENT REVENUE ACCOUNT US$	1,378,930.01				1,378,930.01
	SOLID MINERALS REVENUE POOL A/C	12,137,140,361.66	2,721,804,920.20	10,103,535,563.43		4,755,409,718.43
	FGN SIGNATURE BONUSES ACCOUNT	50,760,944,853.95				50,760,944,853.95
	35% NAC LEVY POOL ACCOUNT	1,617,908,879.27	560,437,534.22	1,083,089,023.69		1,095,257,389.80
	40% POLISHED RICE LEVY POOL A/C	46,675.99				46,675.99
	IPPIS OPERATION ACCOUNT	2,978,801,068.64				2,978,801,068.64
		972,499,403,215.50	**591,276,733,953.28**	**559,456,181,659.64**	**-**	**1,004,319,955,509.14**
				CONSOLIDATED REVENUE FUND	-24,620,427,625.00	

			0517018020	FEDERAL POLYTECHNIC BALI	4,740,074,368.45	
			0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	3,783,468,535.42	
			0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,250,452,422.67	
			0517021002	UNIVERSITY OF LAGOS	7,908,208,812.07	
			0517021009	UNIVERSITY OF ILORIN	7,713,422,506.49	
			0517021010	UNIVERSITY OF ABUJA	5,876,461,847.00	
			0517021014	UNIVERSITY OF PORT HARCOURT	159,221,522.00	
			0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	420,583,104.00	
			0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	4,036,730.66	
			0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,725,116,473.00	
			0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	-26,827,571.49	
	OTHERS AS PER T.B FROM MDAs				**9,933,791,125.27**	**27,600,145,923.35**
	TOTALS					**1,031,920,101,432.49**

APPENDIX X

MDAs WITH UNREMITTED TAXES WITH CREDIT BALANCE

S/N	CODE	ADMINISTRATIVE SECTOR	AMOUNT (N)
1	0116012001	DEFENCE AGENCY INTELLIGENCE	457,901,557.31
2	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	308,823,408.67
3	0158001001	CODE OF CONDUCT TRIBUNAL	34,503,512.55
4	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	28,896,476.07
5	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	25,346,123.61
6	0112003001	HOUSE OF REPRESENTATIVES	24,585,128.57
7	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	14,221,439.95
8	0111001002	STATE HOUSE OPERATIONS – PRESIDENT	10,500,471.26
9	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	7,497,570.93
10		TERTIARY EDUCATION TRUST FUND	6,763,569.29
11	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	3,143,498.56
12	0123005001	NEWS AGENCY OF NIGERIA	2,460,473.58
13	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	924,216.10
14	0123003001	NIGERIAN TELEVISION AUTHORITY	897,703.72
15	0147001001	FEDERAL CIVIL SERVICE COMMISSION	460,258.10
16	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	431,497.00
17	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION – HQTRS	112,000.00
		ECONOMIC SECTOR	0.00
18	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES – BAGA	17,254,618.71
19	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) – ILORIN	12,393,291.42
20	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	11,369,365.84
21	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	8,113,936.07
22	0228073001	ENERGY COMMISSION OF NIGERIA	6,489,758.91
23	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH – KADUNA	5,791,487.00
24	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	5,109,081.90
25	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	572,076.00
26	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	245,577.64
27	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	15,422.50
		SOCIAL SECTOR	0.00
28	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	288,635,388.23
29	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	240,113,192.37
30	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	153,089,316.35
31	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	139,404,348.37
32	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	139,404,348.37
33	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	118,765,334.20
34	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	113,455,869.91
35	0517021010	UNIVERSITY OF ABUJA	89,434,485.00

36	0517018010	FEDERAL POLYTECHNIC OFFA	71,261,773.66
37	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	33,659,080.00
38	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	32,414,604.78
39	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	30,256,122.85
40	0517021002	UNIVERSITY OF LAGOS	29,449,436.91
41	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	28,604,011.33
42	0517021031	FEDERAL UNIVERSITY DUTSE	24,557,868.60
43	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	20,843,840.21
44	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	15,095,880.00
45	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	8,337,048.85
46	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	5,998,877.43
47	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	5,142,873.05
48	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	4,079,266.49
49	0517026039	FGC, IDO-ANI	3,927,085.24
50	0517026043	FGGC AKURE	3,927,085.24
51	0517026086	FTC IKARE	3,821,803.40
52	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	3,568,217.93
53	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	2,998,001.72
54	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	1,379,714.31
55	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	280,963.00
56	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	232,602.58
57	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	93,465.00
58	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	93,465.00
59	0517021009	UNIVERSITY OF ILORIN	0.95
		TOTAL	**2,607,148,892.59**

APPENDIX XI

MDAs HAVING UNREMITTED TAXES WITH UNUSUAL DEBIT BALANCE

S/N	CODE	ADMINISTRATIVE SECTOR	AMOUNT (₦)
1	0116021001	MILITARY PENSION BOARD	-66,587,692.15
2	0124002001	NIGERIAN PRISON SERVICE	-110,354,626.70
3	0111001001	STATE HOUSE – HQTRS	-253,194,782.74
4	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – YENEGOA	-607,555.50
5	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	-1,069,643.09
6	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	-1,345,115.00
7	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – WARRI	-1,630,172.64
8	0229005001	MARITIME ACADEMY, ORON	-3,024,863.46
9	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	-4,030,132.21
10	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT – ABUJA	-17,813,802.10

11	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	-19,046,319.19
12	0231010001	NATIONAL POWER TRAINING INSTITUTE	-53,239,281.98
13	0229031006	ACCIDENT INVESTIGATION BUREAU	-74,323,238.12
14	0326001001	FEDERAL MINISTRY OF JUSTICE – HQTRS	-917,691.72
15	0318004001	FEDERAL HIGH COURT-LAGOS	-34,082,075.42
16	0517026018	FGC KIYAWA	-89,250.00
17	0517026035	FGC UGWOLAWO	-237,859.42
18	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-508,149.37
19	0517026015	FGC KADUNA	-524,409.45
20	0517026065	FGGC KABBA	-940,797.50
21	0517026030	FGC ONITSHA	-1,200,000.00
22	0517026072	FGGC OMU-ARAN	-1,418,743.04
23	0517026051	FGGC CALABAR	-1,564,941.64
24	0517026026	FGC OGOJA	-1,689,966.71
25	0517026037	FGC ZARIA	-1,865,313.45
26	0517026023	FGC ODIKOLOGUNA	-2,516,150.04
27	0517026031	FGC PORT HARCOURT	-2,608,330.74
28	0517026077	FGGC UMUAHIA	-2,865,905.30
29	0517026042	FGGC ABULOMA	-3,518,482.40
30	0517026084	FSTC TUNGBO – YENAGOA	-4,370,085.35
31	0517026075	FGGC SHAGAMU	-4,538,236.24
32	0517026091	FTC OHANSO	-4,661,450.00
33	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	-4,995,170.73
34	0517026066	FGGC KAZAURE	-5,152,230.32
35	0517026027	FGC OHAFIA	-5,265,940.87
36	0517026017	FGC KEFFI	-5,356,614.16
37	0517026016	FGC KANO	-5,890,766.68
38	0517026103	FSTC,DOMA	-6,525,687.00
39	0517026024	FGC ODOGBOLU	-6,998,769.85
40	0517026067	FGGC KEANA	-7,410,561.95
41	0517026069	FGGC LEJJA	-7,529,648.54
42	0517026082	FSTC JUBU-IMUSHIN	-7,537,166.38
43	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	-9,000,000.00
44	0517026053	FGGC EFON IMNRINGI	-9,857,102.43
45	0517026021	FGC MINJIBIR	-9,880,511.28
46	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	-14,413,827.29
47	0517026054	FGGC ENUGU	-14,826,265.00
48	0517026011	FGC IKOM	-15,156,537.84
49	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	-23,963,893.59
50	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	-35,252,062.45
51	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-39,602,842.43
52	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	-77,986,522.54
53	0521027031	FEDERAL MEDICAL CENTRE, KOGI	-110,495,643.90

54	0517018007	FEDERAL POLYTECHNIC NASARAWA	-157,043,104.86
55	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	-157,542,356.47
56	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	-245,790,512.06
		TOTAL	**-1,659,858,801.29**

APPENDIX XII

MDAs WITH OUTSTANDING IMPREST BALANCES

S/N	CODE	ADMINISTRATIVE SECTOR	BALANCE AS AT 31/12/2016
1.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	4,967,196.45
2.	0112001001	NASS MANAGEMENT	11,450,000.00
3.	0112008001	GENERAL SERVICE	13,750,000.00
4.	0123011017	NATIONAL ORIENTATION AGENCY	33,319,800.00
5.	0124001001	FEDERAL MINISTRY OF INTERIOR – HQTRS	3,813,140.00
6.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	1,000,000.00
7.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	340,000.00
8.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	95,306,888.60
9.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	6,745,254.22
10.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	2,380,000.00
		ECONOMIC SECTOR	
11.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	1,921,600.00
12.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	6,957,370.00
13.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,249,700.00
14.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	9,720,000.00
15.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	3,180,000.00
16.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	1,460,000.00
17.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	1,057,143.00
18.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	395,000.00
19.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	794,755.00
20.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	4,280,000.00
21.	0238004001	NATIONAL BUREAU OF STATISTICS	6,100,000.00
		LAW AND JUSTICE SECTOR	
22.	0326003001	LEGAL AID COUNCIL	4,460,000.00
23.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	1,700,000.00
		REGIONAL SECTOR	
24.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	720,000.00
		SOCIAL SECTOR	
25.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	580,000.00
26.	0517009001	NATIONAL EXAMINATIONS COUNCIL	32,603,850.12

27.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	900,000.00
28.	0517018010	FEDERAL POLYTECHNIC OFFA	1,879,725.10
29.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	1,986,000.00
30.	0517018022	FEDERAL POLYTECHNIC BONNY	10,090,000.00
31.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	425,000.00
32.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	740,000.00
33.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	1,575,000.00
34.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,060,000.00
35.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,339,000.00
36.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	238,000.00
37.	0517021002	UNIVERSITY OF LAGOS	14,894,239.93
38.	0517021009	UNIVERSITY OF ILORIN	2,085,000.00
39.	0517021010	UNIVERSITY OF ABUJA	3,502,982.00
40.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	16,430,598.05
41.	0517021021	UNIVERSITY OF MAIDUGURI	1,563,558.30
42.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	250,000.00
43.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	155,955.00
44.	0517026079	FGGC, YOLA	102,000.00
45.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	4,410,000.00
46.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	1,300,000.00
47.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	480,000.00
48.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	82,601,449.60
49.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	818,550.00
50.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	6,457,088.77
51.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	180,000.00
52.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,191,106.75
53.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,773,956.00
54.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,480,420.00
55.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	477,500.00
56.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	850,000.00
57.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	860,000.00
58.	0543001001	NATIONAL POPULATION COMMISSION	100,000.00
59.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	480.00
		TOTAL	**413,449,306.89**

APPENDIX XIII

MDAs WITH OUTSTANDING PERSONAL ADVANCES

S/N	CODE	ADMINISTRATIVE SECTOR	BALANCE AS AT 31/12/2016 (₦)
1.	0111001001	STATE HOUSE - HQTRS	38,523,129.00
2.	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	2,200,000.00
3.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDEN	4,723,000.00
4.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	2,541,480.00
5.	0111001006	STATE HOUSE MEDICAL CENTRE	5,633,112.12
6.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	107,908,235.00
7.	0112003001	HOUSE OF REPRESENTATIVES	2,842,824,300.00
8.	0119009085	FOREIGN MISSION: PYONG YANG	1,210,862.75
9.	0119009097	FOREIGN MISSION: TEL AVIV	433,351.24
10.	0123003001	NIGERIAN TELEVISION AUTHORITY	20,260,945.42
11.	0123011017	NATIONAL ORIENTATION AGENCY	59,829,798.51

12.	0124002001	NIGERIAN PRISON SERVICE	4,877,074.36
13.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	118,536,780.65
14.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,964,934.00
15.		TERTIARY EDUCATION TRUST FUND	1,973,780.67
		ECONOMIC SECTOR	
16.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	214,424,195.00
17.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	7,564,000.00
18.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	19,659,800.00
19.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	90,582,400.85
20.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	382,693.00
21.	0229005001	MARITIME ACADEMY, ORON	48,330.90
22.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	51,121,044.74
23.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	16,946,998.32
24.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	6,175,473.43
25.	0252040001	CROSS RIVER RBDA	92,633,526.00
		LAW AND JUSTICE SECTOR	
26.	0318003001	COURT OF APPEAL	171,686,029.47
27.	0318004001	FEDERAL HIGH COURT-LAGOS	159,271,586.00
28.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	8,071.04
29.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	42,943,041.20
		SOCIAL SECTOR	
30.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	40,376,613.18
31.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	11,202,317.00
32.	0517018003	FEDERAL POLYTECHNIC BIDA	3,693,170.00
33.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	11,952,113.00
34.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	251,759,608.00
35.	0517018010	FEDERAL POLYTECHNIC OFFA	40,754,400.00
36.	0517018015	FEDERAL POLYTECHNIC DAMATURU	50,000.00
37.	0517018020	FEDERAL POLYTECHNIC BALI	21,963,321.61
38.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	21,166,548.56
39.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	2,260,589.00
40.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	2,820,543.64
41.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	300,000.00
42.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	340,444.61

43.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	7,965,341.40
44.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	11,598,148.76
45.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	3,661,435.76
46.	0517021009	UNIVERSITY OF ILORIN	176,042,398.36
47.	0517021010	UNIVERSITY OF ABUJA	3,867,110.00
48.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	1,679,727.00
49.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	5,523,288.91
50.	0517021014	UNIVERSITY OF PORT HARCOURT	7,632,868.00
51.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	33,962,456.00
52.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	19,917,454.32
53.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	36,688,702.44
54.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	450,000.00
55.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	71,209.00
56.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	32,415,110.57
57.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	21,535,393.00
58.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,664,878.38
59.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	13,364,831.00
60.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	999,261.38
61.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	1,826,574.14
62.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	200,000.00
63.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	828,557.32
64.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,291,700.00
65.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	71,209.00
		TOTAL	**4,868,785,297.01**

ANNEX "A"

Office of the Accountant General of the Federation
Federal Ministry of Finance, Abuja
Federation Account Statement of Inflow and Outflow for the period January-December, 2016

Source	Details	Amount =N=	=N=
NNPC	**Inflow into Federation Account**		
	a. Crude Oil Receipts	555,996,503,355.61	
	b. Gas Receipts	22,423,859,672.44	
	c. CBN/NNPC Oil & Gas Revenue Naira a/c	1,000,545,060,966.28	
	d. Gas Revenue Naira a/c	27,831,665,224.40	
	e. Miscellaneous Receipts	291,415,656.94	
	f. Refund by NNPC	75,964,722,580.68	1,683,053,227,456.35
	g. Remittance From Solid Mineral Account	-	-
	a. Royalties Crude	400,345,524,226.41	
	b. Royalties Gas	15,806,411,097.82	
	c. Rentals	380,195,354.68	
	d. Gas Flared	1,811,659,231.91	
	e. Miscellaneous Oil Revenue	6,132,103,426.67	424,475,893,337.49
FIRS			
	a. PPT from Oil Companies	1,136,877,405,942.12	
	b. Company Income Tax (CIT)	677,353,777,521.79	
	c. Other Taxes	430,123,734,598.72	2,244,354,918,062.63
NCS			
	a. Import Duty Account	461,114,089,012.19	
	b. Excise Duty Account	40,948,326,726.25	
	c. Fees Account	2,131,472,043.08	
	d. Customs Penalty Charges	1,029,632.85	
	e. 2008 - 2012 CET Special Levy	44,606,834,635.70	
	f. Auction Sales	16,994,697.00	548,818,746,747.07
Transfer from:			
	Foreign Excess Crude	323,659,465,770.14	
	Excess Oil Revenue(PPT)	-	
	Domestic Excess Crude	-	
	solid Mineral Distribution	9,923,015,028.00	
	Excess Bank charges	2,958,737,308.75	
	Exchange Difference	36,494,089,628.64	373,035,307,735.53
	Total Inflow into Federation Account		5,273,738,093,339.07
	Outflow from Federation Account		
FGN	Statutory Revenue Allocation	1,524,048,966,326.34	
	Additional Distribution	153,721,440,494.75	
	Refund by NNPC	75,964,722,581.05	
NCS	Cost of Collection	38,397,204,532.47	
FIRS	Cost of Collection	44,605,022,685.30	
DPR	Cost of Collection	17,510,196,169.77	
	Exchange Difference	194,676,557,343.12	
	Excess Bank Charges	723,410,588.98	2,049,647,520,721.78
	Sub - Total: FGN, NCS & FIRS		
States	36 States Government		
	Statutory Revenue Allocation	773,018,002,661.41	
	Additional Distribution	77,959,566,906.98	
	Excess Bank Charges	366,923,518.18	
	Exchange Difference	98,742,551,484.60	950,097,046,571.17
	Sub - Total: 36 States		
13% Derivation	Derivation(13% of Mineral Revenue)		
	Statutory Revenue Allocation	214,987,043,095.63	
	Additional Distribution	43,365,722,50/ 19	
	Refund by NNPC		
	Exchange Difference	36,334,648,657.83	
	Sub - Total: Derivation		294,687,414,257.65
LGAs	774 LGAS		
	Statutory Revenue Allocation	595,964,478,100.13	
	Additional Distribution	60,111,269,441.75	
	Excess Bank Charges	282,882,652.49	
	Refund by NNPC		
	Exchange Difference	76,126,368,285.28	
	Sub - Total: 774 LGAs		732,484,998,479.65
	Other Outflow from Federation Account		
	Transfer to:		
	a. Excess Crude (Export)		
	b. JVC Crude	885,303,437,365.61	
	c. Excess Crude (Domestic)		
	d. Excess Proceeds on Royalties		
	e. Excess Proceeds on PPT	361,230,422,517.15	
	f. Exchange Difference		
	g. Excess Proceeds on Royalties (Gas)		
	h. JVC Gas		
	i. Tax Refund for FIRS & NCS	287,253,426.02	1,246,821,113,308.78
	Total Outflow from Federation Account		5,273,738,093,339.03
	Balance c/f		0.04

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SECTION 10

ACCOUNTANT-GENERAL'S FINANCIAL STATEMENTS AND NOTES TO THE ACCOUNTS

REPRODUCED

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FEDERAL GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

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, as well as the National Treasury Circular TRY A5 & B5/2016.OAGF/CAD/026/V.III/7 which requires the Financial Statements of the Federal Government to be prepared based on International Public Sector Accounting Standards, Accruals Basis effective 1st January, 2016.

The Financial Statements have been prepard taking advantage of the transitional exemptions permitted under IPSAS 33 for the 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 Financial resources by Government.

Responsibility for the integrity and objectivity of the Financial Statements rests entirely with the Government. Therefore these Financial Statements reflect the financial position of Government as at 31st December, 2016 and its operations for the year ended on that date.

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

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2016

Previous Year Actual (2015)		NCOA CODES	Notes	Actual 2016	Final Budget 2016	Supplementary Budget 2016	Initial/ Original Budget 2016	Variance on Final Budget
₦				₦	₦	₦	₦	₦
				A	B(C+D)	C	D	E (B-A)
	REVENUE							
2,426,016,647,945.69	Government Share of FAAC (Statutory Revenue)	110101 & 110103	1	1,864,112,413,551.29	2,695,008,000,000.00		2,695,008,000,000.00	830,895,586,448.71
104,661,035,354.09	Government Share of VAT	110102	2	108,997,999,612.48	198,240,000,000.00		198,240,000,000.00	89,242,000,387.52
	Tax Revenue	120101	3	5,824,575,171.65	-			(5,824,575,171.65)
382,459,772,368.69	Non-Tax Revenue	120201 - 120210 & 120213	4	95,460,002,736.60	32,995,936,783.43		32,995,936,783.43	(62,464,065,953.17)
298,916,102,027.72	Investment Income	120211	5	158,730,832,737.44	368,370,000,000.00		368,370,000,000.00	209,639,167,262.56
47,097,219.74	Interest Earned	120212	6	319,879,804.98	4,063,216.57		4,063,216.57	(315,816,588.41)
	Aid & Grants	130101 - 130204	7	37,981,866,436.69	-			(37,981,866,436.69)
	Debt Forgiveness/Other Capital Receipts to CDF	140401 - 140402	8	1,446,363,633,741.47	-			(1,446,363,633,741.47)
	Other Revenues	140701	9	578,931,562.10	-			(578,931,562.10)
	Transfer from other Government Entities	150101	10	-	-			-
3,212,100,654,915.93	**Total Revenue (a)**			**3,718,370,135,354.70**	**3,294,618,000,000.00**	**-**	**3,294,618,000,000.00**	**(423,752,135,354.70)**
	EXPENDITURE							
2,050,080,350,036.02	Salaries & Wages	210101 - 210202	11	1,988,002,931,916.23	1,999,706,859,003.73	40,032,560,751.99	1,959,674,298,251.74	11,703,927,087.50
78,776,312,731.02	Social Benefits	210301	12	262,480,236,941.62	188,214,155,793.63		188,214,155,793.63	(74,266,081,147.99)
537,917,487,132.38	Overhead Cost	220201 - 220208, 220210 & 230501	13	670,827,528,970.26	1,107,554,994,925.78	93,409,308,421.30	1,014,145,686,504.48	436,727,465,955.53
	Grants & Contributions	220401 - 220402	14	488,451,449,713.38	-			(488,451,449,713.38)
	Subsidies	220501 & 220502	15	74,789,413,705.67	-			(74,789,413,705.67)
	Depreciation Charges	240101 - 240201	16	58,074,816,675.34	-			(58,074,816,675.34)
	Impairment Charges	260101 - 260301	17	6,520,313.00	-			(6,520,313.00)
	Amortization Charges	250101	18	169,686,368.56	-			(169,686,368.56)
	Bad Debts Charges	270101 & 270102	19	108,095.95	-			(108,095.95)
	Public Debt Charges	220209	20	1,297,009,110,138.06	-			(1,297,009,110,138.06)
514,300,464,669.98	Transfer to other Government Entities	220701 - 220801	21	2,284,673,060,916.84	-			(2,284,673,060,916.84)
3,181,074,614,569.40	**Total Expenditure (b)**			**7,124,484,863,754.90**	**3,295,476,009,723.14**	**133,441,869,173.29**	**3,162,034,140,549.85**	**(3,829,008,854,031.76)**
31,026,040,346.53	**Surplus/(Deficit) from Operating Activities for the Period c=(a-b)**			**(3,406,114,728,400.20)**	**(858,009,723.14)**	**(133,441,869,173.29)**	**132,583,859,450.15**	**3,405,256,718,677.06**
X	Gain/ Loss on Disposal of Asset	140501 - 140503 & 140801 - 140904 (280101 - 280105)	22	(158,325,553,854.69)	X	X	X	X
X	Gain/Loss on Foreign Exchange Transaction	141001 (220901)	23	1,576,171,191,512.79	X	X	X	X
X	Share of Surplus/(Deficit) in Associates & Joint Ventures	NA	24					
XX	Total Non-Operating Revenue/(Expenses) (d)			1,417,845,637,658.10	XX	XX	XX	XX
X	**Surplus/(Deficit) from Ordinary Activities e=(c+d)**			(4,823,960,366,058.30)	X	X	X	X
(X)	Minority Interest Share of Surplus/ (Deficit) (f)	140601	25	-	(X)	(X)	(X)	(X)
XX	**Net Surplus/ (Deficit) for the Period g=(e-f)**			(4,823,960,366,058.30)	XX	XX	XX	XX

Ahmed Idris, FCNA
Accountant - General of The Fedration

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2016

	NCOA CODES	Notes	2016	2016	OPENING STATEMENT 2015	2015
			₦	₦	₦	₦
ASSETS						
Current Assets						
Cash and Cash Equivalents	310101 - 310201	26	(157,617,261,989.58)		299,051,771,918.00	
Receivables	310601 - 310604	27	93,482,693,273.72		52,348,095,259	
Prepayments	310801	28	5,396,251,468.10			
Inventories	310501 & 310502	29	35,772,920,928.16			
Total Current Assets A			**(22,965,396,319.60)**	**(22,965,396,319.60)**	**351,399,867,177.00**	**351,399,867,177.00**
Non-Current Assets						
Long Term Loans	311001 & 311002	30	688,976,551.51			
Investments	310901 & 310902	31	1,306,135,487,803.73		1,127,180,992,109.00	
Property, Plant & Equipment	320101 - 320110	32	921,450,635,623.02			
Investment Property	320201	33	6,345,654,946.86			
Intangible Assets	320301	34	44,028,746,072.02			
Total Non-Current Assets B			**2,278,649,500,997.14**	**2,278,649,500,997.14**	**1,127,180,992,109.00**	**1,127,180,992,109.00**
Total Assets C = A + B				**2,255,684,104,677.54**		**1,478,580,859,286.00**
LIABILITIES						
Current Liabilities						
Deposits	410101	35	3,052,219,575.50		(246,117,816.00)	
Short Term Loans & Debts	410201	36	4,418,306,388,742.01		3,259,906,590,657.00	
Unremitted Deductions	410301 - 410302	37	4,828,756,572.63			
Payables	410401 & 410501	38	199,969,257,538.71			
Short Term Provisions	440701	39	7,274,000.00			
Current Portion of Borrowings	410601	40	2,518,918,218.06			
Total Current Liabilities D			**4,628,682,814,646.91**	**4,628,682,814,646.91**	**3,259,660,472,841.00**	**3,259,660,472,841.00**
Non-Current Liabilities						
Public Funds	420101 & 420102	41	968,562,471,551.54		972,499,403,216.00	
Long Term Provisions	420201	42	107,780,196,711.83			
Long Term Borrowings	420301	43	9,955,728,649,356.90		7,919,614,400,000.00	
Total Non-Current Liabilities E			**11,032,071,317,620.30**	**11,032,071,317,620.30**	**8,892,113,803,216.00**	**8,892,113,803,216.00**
Total Liabilities: F = D + E				**15,660,754,132,267.20**		**12,151,774,276,057.00**
Net Assets: G = C - F				**(13,405,070,027,589.60)**		**- 10,673,193,416,771.00**
NET ASSETS/EQUITY						
Capital Grant	430101	44	1,025,786,888,795.55			
Reserves	430301	45	(9,606,896,550,326.90)		(10,673,193,416,771.00)	
Accumulated Surpluses/(Deficits)	430201	46	(4,823,960,366,058.30)			
Minority Interest	NA	47				
			(13,405,070,027,589.60)	**(13,405,070,027,589.60)**	**(10,673,193,416,771.00)**	**(10,673,193,416,771.00)**
Total Net Assets/Equity: H = G				**-**		**-**

Ahmed Idris, FCNA
Accountant - General of The Fedration

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2016

Description		NCOA CODES	Notes	2016		2015	
				N	N	N	N
	COA REF.						
CASH FLOWS FROM OPERATING ACTIVITIES							
Inflows							
Government Share of FAAC (Statutory Revenue)		110101 & 110103		1,864,112,413,551.29		2,426,016,647,945.69	
Government Share of VAT		110102		108,997,999,612.48		104,661,035,354.09	
Tax Revenue		120101		5,824,575,171.65		-	
Non-Tax Revenue		120201 - 120210 & 120213		95,460,002,736.60		382,459,772,368.69	
Investment Income		120211		158,730,832,737.44		298,916,102,027.72	
Interest Earned		120212		319,879,804.98		47,097,219.74	
Aid & Grants		130101 - 130204		37,981,866,436.69		-	
Debt Forgiveness		140401 - 140402		1,446,363,633,741.47			
Other Revenue		140701		578,931,562.10		-	
Transfer from other Government Entities		150101		-		-	
Total Inflow from Operating Activities (A)				**3,718,370,135,354.70**	**3,718,370,135,354.70**	**3,212,100,654,915.93**	3,212,100,654,915.93
Outflows							
Salaries & Wages		210101 - 210202		1,988,002,931,916.23		2,050,080,350,036.02	
Social Benefits		210301		262,480,236,941.62		78,776,312,731.02	
Overhead Cost		220201 - 220208, 220210 & 230501		670,827,528,970.26		537,917,487,132.38	
Grants & Contributions		220401 & 220402		488,451,449,713.38		-	
Subsidies		220501 & 220502		74,789,413,705.67		-	
Transfer to other Government Entities		220701 - 220801		2,284,673,060,916.84		514,300,464,669.98	
Finance Cost		220209		1,297,009,110,138.06		-	
Total Outflow from Operating Activities (B)				7,066,233,732,302.05	7,066,233,732,302.05	3,181,074,614,569.40	3,181,074,614,569.40
Net Cash Inflow/(Outflow) From Operating Activities" C=(A-B)			1		(3,347,863,596,947.35)	6,362,149,229,138.80	31,026,040,346.53
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					
Purchase/Construction of Investment Property		320201					
Purchase of Intangible Assets		320301					
Acquisition of Investments		310901 & 310902, 311001 & 311002					
Net Cash Flow from Investing Activites				-	-	-	31,026,040,346.53
CASH FLOW FROM FINANCING ACTIVITIES							
Capital Grant Received		430101		1,025,786,888,795.55			
Proceeds from Borrowings		420301 (CR)		564,701,400,000.00			
Repayment of Borrowings		420301 (DR)		(35,541,650,000.00)			
Distribution of Surplus/Dividends Paid		22070102					
Net Cash Flow from Financing Activities				1,554,946,638,795.55	1,554,946,638,795.55	-	
Net Cash Flow from all Activities					(1,792,916,958,151.80)		
Cash & Its Equivalent as at 1/1/2016				299,051,771,918.00			
Cash & Its Equivalent as at 31/12/2016			2	**(157,617,261,989.58)**			
Notes: 1							
RECONCILIATION:							
Surplus/ (Deficit) per Statement of Performance		Net Surplus (Deficit) for the Period as per Financial Performance		(3,406,114,728,400.20)			
Add Back Non-Cash Movement Items:							
Depreciation Charges		240101 - 240201	16	58,074,816,675.34			
Amortization Charges		250101	17	169,686,368.56			
Impairment Charges		260101 - 260301	18	6,520,313.00			
Debt Forgiveness		270101 & 270102	19	**108,095.95**			
Net Movement in Current Assets/Liabilities.				**(3,347,863,596,947.35)**	**(3,347,863,596,947.35)**		
Net Movement in Inventories		310501 (OPENING BAL. LESS CLOSING BAL.)		(35,772,920,928.16)			
Net Movement in Receivables		310601 - 310604 & 310801 (OPENING BAL. LESS CLOSING BAL.)		(41,134,598,014.72)			
Net Movement in Payables		410401 - 410501(OPENING BAL. LESS CLOSING BAL.)		(199,969,257,538.71)			
Net Cash Flow from Operating Activities				**(276,876,776,481.59)**	(276,876,776,481.59)		
Note: 2							
Cash & its equivalent as at 31/12/2016							
Cash Balances		NA					
Bank Balances		310101 - 310201		**(157,617,261,989.58)**	(157,617,261,989.58)		
Certificate of Deposits							

Ahmed Idris, FCNA
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FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2016

DESCRIPTION	ACTUAL 2016	FINAL BUDGET 2016	SUPPLIMENTARY BUDGET 2016	INITIAL BUDGET 2016	VARIANCE ON FINAL BUDGET
	N	N	N	N	N
	A	B(+D)	C	D	E(B-A)
REVENUE					
Government Share of FAAC (Statutory Revenue)	1,864,112,413,551.29	2,695,008,000,000.00		2,695,008,000,000.00	830,895,586,448.71
Government Share of VAT	108,997,999,612.48	198,240,000,000.00		198,240,000,000.00	89,242,000,387.52
Tax Revenue	5,824,575,171.65	-		-	(5,824,575,171.65)
Non-Tax Revenue	95,460,002,736.60	32,995,936,783.43		32,995,936,783.43	(62,464,065,953.17)
Investment Income	158,730,832,737.44	368,370,000,000.00		368,370,000,000.00	209,639,167,262.56
Interest Earned	319,879,804.98	4,063,216.57		4,063,216.57	(315,816,588.41)
Aid & Grants	37,981,866,436.69	-		-	(37,981,866,436.69)
Debt Forgiveness	1,446,363,633,741.47	-		-	(1,446,363,633,741.47)
Other Revenues	578,931,562.10	-		-	(578,931,562.10)
Transfer from other Government Entities	-	-		-	-
Total Revenue (a)	**3,718,370,135,354.70**	**3,294,618,000,000.00**	-	**3,294,618,000,000.00**	**(423,752,135,354.70)**
EXPENDITURE					
Salaries & Wages	1,988,002,931,916.23	1,999,706,859,003.73	40,032,560,751.99	1,959,674,298,251.74	11,703,927,087.50
Social Benefits	262,480,236,941.62	188,214,155,793.63		188,214,155,793.63	(74,266,081,147.99)
Overhead Cost	670,827,528,970.26	1,107,554,994,925.78	93,409,308,421.30	1,014,145,686,504.48	436,727,465,955.53
Grants & Contributions	488,451,449,713.38	-		-	(488,451,449,713.38)
Subsidies	74,789,413,705.67	-		-	(74,789,413,705.67)
Depreciation Charges	58,074,816,675.34	-		-	(58,074,816,675.34)
Impairment Charges	6,520,313.00	-		-	(6,520,313.00)
Amortization Charges	169,686,368.56	-		-	(169,686,368.56)
Bad Debts Charges	108,095.95	-		-	(108,095.95)
Public Debt Charges	1,297,009,110,138.06	-		-	(1,297,009,110,138.06)
Transfer to other Government Entities	2,284,673,060,916.84	-		-	(2,284,673,060,916.84)
Total Expenditure (b)	**7,124,484,863,754.90**	**3,295,476,009,723.14**	**133,441,869,173.29**	**3,162,034,140,549.85**	**(3,829,008,854,031.76)**

DESCRIPTION	ACTUAL 2016	FINAL BUDGET 2016	SUPPLIMENTARY BUDGET 2016	INITIAL BUDGET 2016	VARIANCE ON FINAL BUDGET
	N	N	N	N	N
	A	B(+D)	C	D	E(B-A)
CAPITAL EXPENDITURE BASED ON SECTORS					
Adminstrative Sector	388,909,321,755.55	329,843,328,047.12		329,843,328,047.12	(59,065,993,708.42)
Economic Sector	253,314,093,167.49	1,183,807,844,046.83		1,183,807,844,046.83	930,493,750,879.34
Law and Justice Sector	80,307,753,676.71	22,301,221,199.48		22,301,221,199.48	(58,006,532,477.23)
Regional Sector	44,901,507,036.17	48,737,451,423.20		48,737,451,423.20	3,835,944,387.03
Social Sector	375,528,280,629.84	152,379,660,310.16		152,379,660,310.16	(223,148,620,319.68)
Total Capital Expenditure = C	**1,142,960,956,265.76**	**1,737,069,505,026.79**	-	**1,737,069,505,026.79**	**594,108,548,761.04**
Total Expenditure: d=b+c	8,267,445,820,020.65	5,032,545,514,749.93	133,441,869,173.29	4,899,103,645,576.64	
Budget Surplus/(Deficit)	(4,549,075,684,665.96)	(1,737,927,514,749.93)	(133,441,869,173.29)	(1,604,485,645,576.64)	

Ahmed Idris, FCNA
Accountant - General of The Fedration

FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2016

	NCOA CODES	Note	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Accummulated Surpluses/ (Deficits)	Total
			₦	₦	₦	₦	₦
Balance as at 1st January 2016	Bal. of CRF & CDF (ie Stat. 3 & 4) as at 31/12/2015					(10,673,193,416,769.80)	(10,673,193,416,769.80)
Changes in Accounting Policy	As adjusted						-
Restated Balance			-	-	-	(10,673,193,416,769.80)	(10,673,193,416,769.80)
							-
Surplus on Revaluation of Properties	43030101						-
Deficit on Revaluation of Investments	43030101 (Closing Less Beginning Bal)		-	-	-	(10,673,193,416,769.80)	(10,673,193,416,769.80)
Net Gains and Losses not Recognised in the Statement of Financial Performance						1,066,296,866,444.10	1,066,296,866,444.10
Net surplus for the period			-	-	-	(9,606,896,550,325.73)	(9,606,896,550,325.73)
Balance at 31 December 2016			1,025,786,888,795.55			(4,823,960,366,058.30)	(3,798,173,477,262.75)
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				-	-	(4,823,960,366,058.30)	(4,823,960,366,058.30)
Balance at 31 December 2016			1,025,786,888,795.55	-	-	- 14,430,856,916,384.00	(13,405,070,027,588.50)

Ahmed Idris, FCNA
Accountant - General of The Fedration

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

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Federal Government of Nigeria in the Preparation of its Financial Statements

S/N	Accounting Policy
1.	**Basis of Preparation of the General Purpose Financial Statements** The General Purpose Financial Statements are prepared in accordance with the National Treasury Circular TRY A5 & B5/2016.OAGF/CAD/026/V.111/7 which requires the Financial Statements of the Federal Government to be prepared based on International Public Sector Accounting Standards, effective 1st January, 2016. The Financial Statements have been prepared taking advantage of the transitional exemptions permitted under IPSAS 33 for first time adopters. These exemptions provide relief from the recognition, measurement, and disclosure requirements in IPSASs on the date of adoption and during the three-year period of transition. As our previous basis of accounting was the Cash basis, we are not required to recognize and/or measure the assets and/or liabilities for reporting periods beginning on a date within the three years following the date of adoption of IPSASs (1 January 2016).
2	**Compliance with relevant statutes** The Financial Statements 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, other relevant Acts, Financial Regulations (2009) and Treasury Circulars
3	**Accounting Period** The Financial Statements are for the period from 1st January to 31st December, 2016 with corresponding Opening Statement of Affairs 2015 However. Accounting year is different from the budget year which varies from year to year as contained in the Appropriation Act most especially as it relates to capital budget
4	**Reporting Currency** The GPFS is prepared in the Nigerian Naira.
5	**Principal Statements in the GPFS** a. The statement of Financial Performance b. The Statement of Financial Position

	c. The Statement of Cash flow d. The Statement of Changes in Net Assets/Equity e. The Notes to the GPFS
6	**Consolidation Policy** The Consolidation of the Financial Statements is based on Accrual basis of accounting. All Ministries, Departments and Agencies of the Government are consolidated except the Government Business Entities (GBEs). Controlled entities are fully consolidated from the date which control is transferred to the Public Entity. They are de consolidated from the date control ceases.
7	**Notes to the GPFS** a. Notes to the GPFS are presented in a systematic manner. The Items in the Statements cross reference to any related information in the Notes. b. It follows the format provided in the Accounting Manual.
8	**Comparative Information of Previous Year** The General Purpose Financial Statements and accompanying Notes discloses all numerical information relating to the preceding year.
S/N	**Accounting Policy**
9	**Budget Figures** These are figures from the approved budget in accordance with the Appropriation Act
10	**Revenue:** **Fees, taxes and fines** a. Public Entity recognizes revenues from non-exchange transactions such as fees, taxes and fines when the event (specify event) occurs and the asset recognition criteria are met b. Other non exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably. **Other operating revenues** a. Other operating revenue arises from exchange transactions in the ordinary course of the Entity's activities. b. Revenues comprise the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of an Entity's activities. c. Revenue is shown net of tax, returns, rebates and discounts. **Sales of goods** Revenue from the sale of goods is recognized when the significant risks and rewards of ownership has been transferred to the buyer, usually when goods are delivered. **Other revenue** a. Other revenue consists of gains on disposal of property, plant and equipment.

	b. Any gain on disposal is recognized at the date control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.
11	**Aid and Grants** Aid and Grants to an Entity is recognised as income on entitlement, while aid and grants to other governments/agencies are recognised as expenditure on commitment.
12	**Subsidies, Donations and Endowments** Subsidies, Donations and Endowments Subsidies, to an Entity are recognised as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these monies is not probable

S/N	Accounting Policy
13	**Transfers from other government entities** Transfers from other government entities Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured.
14	**Expenses** Expenses All expenses shall be reported on an accrual basis, i.e. all expenses are to be 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** **Under the Defined Benefits Scheme** a. Provision has been made, where applicable, using an actuarial-valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows. b. To the extent that it is anticipated that the liability will arise during the following year the entitlements are recorded as Current Liabilities. The remainder of the anticipated entitlements are recorded as Non-Current Liabilities. **Under the Defined Contribution Scheme** a. Public Entities makes pension and national insurance contributions on behalf of employees in line with Pension Act 2014. The contributions are treated as payments to a defined contribution pension plan.

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	b. A defined contribution plan is a pension plan under which fixed contributions are paid into a separate pension Entity fund managed by Pension Fund Administrators (PFAs). c. The Entity has no legal or constructive obligations to pay further contributions if the pension Entity does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. d. The contributions are recognized as employee benefit expense when they are due. e. Prepaid contributions are recognized as an asset to the extent that a cash refund or a reduction in the future payments is available

S/N	Accounting Policy
16	**Interest on Loans** a. Interest on loans is treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance). b. Interest expense is accrued using the effective interest rate method. c. The effective interest rate exactly discounts estimated future cash payments through the expected life of the financial liability to that liability's net carrying amount. d. This rate is applied to the principal outstanding to determine interest expense in each period.
17	**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, shall be valued at the exchange rates prevailing on that date c. Foreign Exchange gains/losses are recognised in the Statement of Financial Performance.
18	**Minority Interest** This represents the interests of external parties during the year under review
19	**Statement of Cash flow** This statement shall be prepared using the direct method in accordance with the format provided in the GPFS. The Cashflow statement consists of three (3) sections: a. **Operating activities section** include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services b. **Investing activities section** are those activities relating to the

	acquisition and disposal of non-current assets c. **Financing activities section** Financing activities section comprise the change in equity and debt capital structure of the Government
20	**Cash and Cash Equivalent** a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of 6 months or less in which the Entity invests as part of its day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. b. Cash & Cash Equivalent is reported under Current Assets in the Statement of Financial Position

S/N	Accounting Policy
21	**Accounts Receivable:** **a. Receivables from exchange transaction** i. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables. **b. Receivables from non-exchange transactions** i. Receivables from non-exchange transactions comprises; fees, taxes and fines (and any penalties associated with these activities) as well as social benefit receivables that do not arise out of a contract. ii. These receivables are initially assessed at nominal amount or face value; that is, the receivable reflect the amount of tax owed, levy, fine charged or social benefit debt payable iii. These receivables are subsequently adjusted for penalties as they are charged and tested for impairment iv. Interest and penalties charged on tax receivables are presented as tax revenue in the Statement of Financial Performance
22	**Prepayments** a. Prepaid expenses are amounts paid in advance of receipt of goods or services. b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year

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	for benefits to be received in subsequent years c. Prepayments for which the benefits are to be derived in the following twelve (12) months are classified as Current Assets. Where the benefits are expected to accrue beyond the next twelve (12) months, are accounted for as a Long-Term Prepayment and classified as Non-Current Assets. d. Prepayments that are identifiable with specific future revenue or event, e.g. adverts, are expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, are recognised as an expense in such periods. e. Prepayments not exceeding e.g. N50,000.00 are expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year.

S/N	Accounting Policy
23	**Inventories** a. Inventories are valued at the lower of cost and net realisable value b. Cost is determined using the FIFO method c. Inventories held for distribution for public benefit purposes are recorded at cost, adjusted where applicable for any loss of services potential d. Inventories are reported under Current Assets in the Statement of Financial Position
24	**Loans Granted** Loans Granted are shown at estimated realisable value after providing for bad and doubtful debts and impairments
25	**Investments** **Investment in Associates** a. Investments in associates are accounted for using the equity method of accounting b. An associate is an Entity over which Entity has significant influence and that is neither a subsidiary nor a joint-venture c. Under the equity method, investments in associates are carried in the Statement of Financial Position at cost plus post acquisition changes in Entity's share of net assets of the associate d. The Statement of Financial Performance reflects the share of the results of operations of the associates e. Where there has been a change recognised directly in the equity of the associate, Entity recognises its share of any changes and discloses this, when applicable, in the statement of changes in net assets/equity f. Surpluses and deficits resulting from transactions between the

	Government and the associate are eliminated to the extent of the interest in the associate **Investment in joint ventures** a. Investments in joint ventures are accounted for using the equity method of accounting b. A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control c. Under the equity method, investments in joint ventures are carried in the Consolidated Statement of Financial Position at cost plus post acquisition charges in Entity's share of net assets of the joint venture

S/N	Accounting Policy
	d. The Statement of Financial Performance reflects the share of the results of operations of the joint venture e. Where there has been a change recognised directly in the equity of the joint venture, the Federal Government recognises its share of any changes and discloses this, when applicable, in the statement of changes in net assets/equity f. Surpluses and deficits resulting from transactions in Joint Venture are eliminated to the extent of the interest in the joint venture. **Investment in Controlled entities (subsidiaries)** a. The controlled entities are all entities (including special purpose entities) over which a Public Entity or its entities has the power to govern the financial and operating policies generally accompanying a shareholding of more than one half of the voting rights b. The existence and effect of potential voting rights that are currently exercisable or convertible are considered when assessing whether Public Entity controls another Entity c. The controlled entities are fully consolidated from the date on which control is transferred to the Public Entity. They are de-consolidated from the date that control ceases d. Inter-group transactions, balances and unrealised gains on transactions between inter-group transactions are eliminated, unrealised losses are also eliminated e. Accounting policies of controlled entities are consistent with the policies adopted by the Federal Government. **Impairment of Investments** At the year end, an objective assessment is made on investment to determine if they have impaired, if they have, the impairment is calculated

	as being the difference between the recoverable value of the investment and the carrying value and recognises the amount in the statement of financial performance
26	**Available for sale securities** a. Surplus cash applies to purchase short-term investments, the financial assets are classified at initial recognition as available-for-sale b. Available-for-sale financial assets are included in non-current assets unless Entity intends to dispose of the investment within twelve (12) months of the reporting date c. Regular purchases and sales of financial assets are recognized at fair value on the trade-date and subsequently at fair value with any resultant fair value gains or losses recognised in the Statement of Net Asset/Equity
S/N	**Accounting Policy**
	d. Realized gains and losses on sale of available-for-sale securities are recognized in the consolidated Statement of Financial Performance as 'gains and losses from available-for-sale securities e. Impairment losses and interest on available-for-sale securities is calculated using the effective interest method and is recognized in the consolidated Statement of Financial Performance as part of other income f. The fair values of quoted investments are based on current bid prices. Where financial asset is not active, any of the valuation techniques are used. These include: i. the use of recent arm's length transactions, ii. reference to other instruments that are substantially the same iii. discounted cash flow analysis iv. and option pricing models v. making maximum use of market inputs and relying as little as possible on entity-specific inputs g. Where evidence exists for available-for-sale financial assets, the cumulative loss – measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognized is recognized in the Statement of Financial Performance
27	**Property, Plant & Equipment (PPE)** a. All property, plant and equipment 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 b. Where an asset (other than land) is acquired in a non-exchange

	transaction for nil or nominal consideration the asset is initially recognised at fair value, where fair value can be reliably determined and as income in the Statement of Financial Performance (unless there are restrictions on the asset's use in which case income is deferred) c. All land held by Government is not included in the Financial Statements unless that land is to be used for development purposes.
S/N	**Accounting Policy**
	d. The following constitutes expenditure on PPE: i. Amounts incurred on the acquisition of such assets. Consumables are wholly expensed irrespective of their amounts ii. Construction Cost- including materials, labour and overheads iii. Improvements to existing PPE, which significantly enhance their useful life **Cost** The cost of an item of PPE includes: its purchase price, import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price a. PPE are stated at cost or at their professional valuation less accumulated depreciation and impairment b. The amount recorded for a PPE includes all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the Service. Accordingly, the cost of the assets, include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets **Capitalisation** a. The capitalisation threshold shall be N50,000.00 (Fifty thousand naira) b. Only amounts spent in connection with the above and whose values exceed (Fifty thousand naira) N50, 000 shall be capitalised c. All assets equal to or above this amount are recorded in the Fixed Assets Register. However in certain cases, the Federal Government aggregates individually insignificant value items such as chairs and

	tables, printers and UPS, etc. and apply the capitalisation threshold to the aggregate value d. Fixed assets whose costs are below the capitalization threshold are charged appropriately to the following accounts: office supplies – furniture, office supplies – IT equipment, office supplies – household equipment, etc. e. Where an asset's category already exists for a newly acquired asset below the capitalisation threshold, such an asset is capitalised irrespective of its cost and recorded in the fixed assets register under the appropriate category

S/N	Accounting Policy

	Depreciation The cost of PPE are 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 — 2-3% c. Plant and Machinery — 10-20% d. Motor Vehicles: — 20-33.3% e. Office Equipment: — 25-30% f. IT Equipment: — 33.3-50% g. Furniture and Fittings: — 20-25% h. Specific cultural and heritage assets Unlimited i. The full depreciation charge are applied to PPE in the months of acquisition and disposal, regardless of the day of the month the transactions was carried out ii. Fully depreciated assets that are still in use are carried in the books at a net book value of N10.00 iii. An asset's carrying amount is written down immediately to its recoverable amount or recoverable service amount if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount **Revaluation** a. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period b. Surplus arising from the revaluation are transferred to the revaluation reserve in the Financial Position under reserves and to the Statement of Changes in Net Assets/Equity c. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the revaluation reserve – if surplus exists on the same class of asset, or to the statement of financial performance as an expense **Disposal** Gains or losses on the disposal of PPE are to be included in the income statement as either an income or expense accordingly
28	**Investment Property** These are cash-generating property owned by the Government/ its entities. The cost, capitalisation, depreciation and impairment of Investment Property are same with PPE, but are reported separately in the GPFS

S/N	Accounting Policy

29	**Intangible Assets** a. 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 b. The cost of an item of intangible asset comprise: its purchase price, including non-recurring costs and any directly attributable costs of bringing the asset to its state of intended use. Any trade discounts and rebates shall be deducted in arriving at the purchase price c. Intangible assets are tested for impairment and amortised over the estimated useful life using the straight line method on an annual basis d. Classes of Intangible Assets and their estimated useful life are as follows: i. Software acquired externally — 3 years ii. Goodwill — 4 years iii. Copyrights — 4 years iv. Trademarks — 4 years v. Other Intangible assets — 4 years
30	**Deposits** a. Deposits are amounts received in advance in respect of goods or services provided b. Deposits can represent payments received early in the year for goods/services to be offered over the latter part of the year, or payments received in one year for services to be offered in subsequent years. Deposits for which the services are to be offered in the following twelve (12) months are classified as Current Liabilities Where the services are expected to span beyond the next twelve (12) months, are accounted for as a Non-Current Deposits and classified as Non-Current Liabilities
31	**Loans & Debts** a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Statement of Financial and are categorised as either short or long term b. Short-term loans and debts are those repayable within one calendar year, while long-terms loans and debts that fall due beyond one calendar year.
32	**Unremitted Deductions** a. Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include:
S/N	**Accounting Policy**

	Tax deductions and other deductions at source b. These amounts are stated at their repayment value as Current Liabilities in the Statement of Financial Position
33	**Payables** Payables are recognized initially at fair value and subsequently measured at amortised cost using the effective interest method. **Accrued Expenses** a. These are monies payable to third parties in respect of goods and services received b. Accrued Expenses for which payment is due in the next twelve (12) months are classified as Current Liabilities. Where the payments are due beyond the next twelve (12) months, it is accounted for as Non-Current Liabilities
34	**Current Portion of Borrowings** This is the portion of the long-term loan/ borrow that is due for repayment within the next twelve (12) months. This portion of the borrowings is classified under Current Liabilities in the Statement of Financial Position
35	**Public Funds** a. These are balances of Government funds at the end of the financial year b. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by Government
36	**Reserves** Reserves are classified under equity in the Statement of Financial Position and include: Statement of Financial Performance Surpluses/ (Deficit) and the Revaluation Reserve
37	**Contingent Liability** a. A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured b. Contingent liabilities shall only be disclosed in the Notes to the GPFS
38	**Leases:** **Finance leases** a. These are leases which effectively transfer to the lessee substantially all the risks and benefits incidental to ownership of the leased item
S/N	**Accounting Policy**

	b. They are capitalised at the present value of the minimum lease payment c. The leased assets and corresponding liabilities are disclosed while the leased assets are depreciated over the period of its expected benefit from their use **Operating leases** a. Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases b. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Statement of Financial Performance on a straight-line basis over the period of the lease
39	**Financial Instruments** a. These form part of the Government's everyday operations. These financial instruments include Bank Accounts, Short Term Deposits, Trade and Accounts Receivable, Trade and Accounts Payable and Term Borrowings, all of which are recognised in the Statement of Financial Position b. Revenue and expenses in relation to all financial instruments are recognised in the Statement of Financial Performance
40	**Borrowings** a. Borrowings are recognized initially at fair value, net of transaction costs incurred b. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognized in the consolidated Statement of Financial Performance over the period of the borrowings using the effective interest method c. Fees paid on the establishment of loan facilities are recognized as transaction costs of the loan. The fee is capitalized and amortized over the period of the facility to which it relates d. Borrowings falling due within twelve (12) months are classified as current liabilities while borrowings falling due more than twelve (12) months are classified as long term borrowings e. Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized and included in the cost of that asset f. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale g. All other borrowing costs are recognized as an expense in the period in which they are incurred

S/N	Accounting Policy
41	**Transfer to other government entities** Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance
42	**Service Concession Arrangement:** **Service Concession Arrangement Assets** a. Service Concession Assets are operated by third parties under the terms of Service Concession Arrangements. On classification the original service concession asset is measured at its fair value and any difference between its fair value and its book value is recognised in the Statement of Financial Performance b. Where the fair value of assets previously transferred under Service Concession Arrangements is not reliably available, Government has chosen to adopt the standard prospectively from 1 January 2016 c. If the terms of the arrangement require Government to compensate the operator for the concession asset by making payments and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the fair value of the asset portion of the payments. If however the asset and service portions of the payments are not separable, the fair value is determined using estimation techniques **Service Concession Arrangement Liabilities** a. When Government recognises a Service Concession Arrangement asset it also recognises a liability of an equal amount b. The liability is split between a financial liability and a performance obligation c. The financial liability arises from the payments due from Government under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets(s) or associated asset(s)

Ahmed Idris, FCNA
Accountant-General of the Federation

NOTE 1

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

	2016							2015				
DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	EXCHANGE GAIN DIFFERENCE	EXCESS PPT	DISTRIBUTION OF $ 150 Miill. & EXCESS BANK CHARGES RECOVERED/SOLID MINERAL	NNPC REFUND TO FG	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	custom	ADD EXCESS CRUDE	TOTAL
	₦	-	₦	-	-	₦	₦	₦	₦	-	₦	₦
January	130,586,847,236.03	5,271,177,489.70	1,854,980,419.04		14,259,000,000.00	5,828,095,806.70	157,800,100,951.47	198,988,097,963.82	3,959,549,437.96	3,769,552,361.62		206,717,199,763.40
February	121,476,686,983.30	5,087,777,340.90	1,465,471,517.91			5,828,095,806.70	133,858,031,648.81	174,968,643,589.96	3,959,549,437.96	12,385,528,718.36	65,415,421,050.92	256,729,142,797.20
March	112,019,649,687.48	5,087,777,340.90	1,491,776,126.00			5,828,095,806.70	124,427,298,961.08	165,110,400,144.98	6,686,112,077.61	7,414,072,803.32		179,210,585,025.91
April	95,367,234,209.77	5,087,777,340.90	1,236,833,661.53			5,828,095,806.70	107,519,941,018.90	128,176,540,985.32	6,686,112,077.61	3,103,265,943.01	347,438,414,572.62	485,404,333,578.56
May	88,096,918,477.35	5,087,777,340.90	1,044,769,754.35		768,977,466.31	5,828,095,806.70	100,826,538,845.61	114,948,594,446.47	6,686,112,077.61	2,997,527,381.45		124,632,233,905.53
June	98,789,448,750.19	5,087,777,340.90	1,108,068,104.98			5,828,095,806.70	110,813,390,002.77	133,074,361,985.45	6,686,112,077.61	11,131,312,347.81		150,891,786,410.87
July	174,629,364,966.46	5,087,777,340.90	36,637,931,208.36		4,187,016,191.06	5,828,095,806.70	226,370,185,513.48	194,870,526,700.16	6,686,112,077.61	8,128,497,297.61		209,685,136,075.38
August	113,871,230,276.77	5,087,777,340.90	46,904,748,113.12	21,167,265,513.03	666,010,128.43	5,828,095,806.70	193,525,127,178.95	180,802,868,238.52	5,271,177,489.70	4,894,501,694.98		190,968,547,423.20
September	128,347,993,900.18	9,115,063,778.44	36,681,693,097.34	14,768,250,000.00		5,828,095,806.70	194,741,096,582.66	149,972,052,489.73	5,271,177,489.70	3,373,773,166.12		158,617,003,145.55
October	101,686,692,543.76	9,115,063,778.44	17,963,671,461.62	26,745,810,599.91		5,828,095,806.70	161,339,334,190.43	134,063,244,811.96	5,271,177,489.70	4,543,620,822.19		143,878,043,123.85
November	79,888,625,352.38	9,115,063,778.44	16,046,802,487.47	46,038,085,468.77		5,828,095,806.70	156,916,672,893.76	171,488,356,519.96	5,271,177,489.70	9,034,940,474.17		185,794,474,483.83
December	81,013,785,464.27	9,115,063,778.44	16,792,810,447.99	27,848,700,000.00		5,828,095,806.70	140,598,455,497.40	123,161,458,672.80	5,271,177,489.70	5,055,526,049.91		133,488,162,212.41
SUB-TOTAL	**1,325,774,477,847.94**	**77,345,873,989.76**	**179,229,556,399.71**	**136,568,111,581.71**	**19,881,003,785.80**	**69,937,149,680.40**	**1,808,736,173,285.32**	**1,869,625,146,549.13**	**67,705,546,712.47**	**75,832,119,060.55**	**412,853,835,623.54**	**2,426,016,647,945.69**
T.B	-	-	-	-	-	~~0.00~~						
CHECK	**1,325,774,477,847.94**						0.00					

B. DETAILS OF 7% COST OF COLLECTIONS BY NIGERIA CUSTOMS SERVICE IN THE YEAR 2016

DETAILS/ MONTH	RECEIPT FROM FAAC	RECEIPT FROM OTHER SOURCES					TOTAL	NET RECEIPT	RECEIPT FROM OTHER SOURCES			TOTAL
	₦	₦	-	-	-	₦	₦	₦	₦	-	₦	₦
January	3,433,243,923.81	24,343,521.03					3,457,587,444.84	3,749,552,361.62	20,000,000.00			3,769,552,361.62
February	3,202,512,443.92	22,583,454.13					3,225,095,898.05	3,095,655,818.97	9,289,872,899.39			12,385,528,718.36

March	2,771,065,235.39	11,959,532.60					2,783,024,767.99	2,820,066,759.19	4,594,006,044.13			7,414,072,803.32
April	2,607,131,926.76	11,409,329.94					2,618,541,256.70	3,103,265,943.01				3,103,265,943.01
May	2,478,139,989.17	10,515,642.77					2,488,655,631.94	2,947,527,381.45	50,000,000.00			2,997,527,381.45
June	2,339,833,399.38	10,659,172.35					2,350,492,571.73	2,880,627,069.13	8,250,685,278.68			11,131,312,347.81
July	3,225,316,768.41	13,629,717.89					3,238,946,486.30	3,128,497,297.61	5,000,000,000.00			8,128,497,297.61
August	3,224,060,715.27	13,862,553.45					3,237,923,268.72	3,199,080,461.60	1,695,421,233.38			4,894,501,694.98
September	4,016,397,578.52	17,190,534.21					4,033,588,112.73	3,373,773,166.12				3,373,773,166.12
October	3,815,587,321.96	16,522,302.30					3,832,109,624.26	2,965,552,383.02	1,578,068,439.17			4,543,620,822.19
November	3,579,712,296.67	15,208,419.69					3,594,920,716.36	3,534,940,474.17	5,500,000,000.00			9,034,940,474.17
December	3,521,063,709.17	15,255,043.68					3,536,318,752.85	3,416,548,316.23	1,638,977,733.68			5,055,526,049.91
SUB-TOTAL	**38,214,065,308.43**	**183,139,224.04**				**0.00**	**38,397,204,532.47**	**38,215,087,432.12**	**37,617,031,628.43**		**0.00**	**75,832,119,060.55**

C. DETAILS OF COST OF COLLECTIONS BY DPR IN THE YEAR 2016

			2016							**2015**		
DETAILS/ MONTH	**RECEIPT FROM FAAC**	**RECEIPT FROM OTHER SOURCES**					**TOTAL**	**NET RECEIPT**				**TOTAL**
	₦	₦	-	-	-	₦	₦	₦	₦	-	₦	₦
January	~~1,544,238,100.09~~	-	-	-	-	-	1,544,238,100.09					
February	~~1,524,334,030.23~~	-	-	-	-	-	1,524,334,030.23					
March	~~1,157,138,259.03~~	-	-	-	-	-	1,157,138,259.03					
April	~~1,442,264,677.08~~	-	-	-	-	-	1,442,264,677.08					
May	~~1,197,588,736.53~~	-	-	-	-	-	1,197,588,736.53					

June	~~1,220,444,877.21~~	-	-	-	-	-	1,220,444,877.21					
July	~~1,472,541,584.50~~	-	-	-	-	-	1,472,541,584.50					
August	~~1,327,256,254.66~~	-	-	-	-	-	1,327,256,254.66					
September	~~2,627,295,691.42~~	-	-	-	-	-	2,627,295,691.42					
October	~~1,033,237,572.15~~	-	-	-	-	-	1,033,237,572.15					
November	~~1,219,298,398.21~~	-	-	-	-	-	1,219,298,398.21					
December	~~1,213,397,552.39~~	-	-	-	-	-	1,213,397,552.39					
SUB-TOTAL	**16,979,035,733.50**	**0.00**				**0.00**	**16,979,035,733.50**	**0.00**	**0.00**	**0.00**	**0**	
	TOTALS						1,864,112,413,551.29					
	TB						1,864,112,413,551.29					
	CHECK						0.00					

Total SRA is made up of 48.5% FGN Alloction, 7% Customs cost of collection & DPR collections. This does not include FIRS 4% co0st of collection.

NOTE 2

DETAILS OF FEDERAL GOVERNMENT SHARE OF VALUE ADDED TAX FROM THE FEDERATION ACCOUNTS IN THE YEAR 2016

		2016	2015
S/N	*DETAILS/ MONTH*	TOTAL	TOTAL
		₦	₦
1	January	8,342,381,368.25	9,873,804,282.39
2	February	9,370,270,358.69	8,592,925,750.86
3	March	8,706,578,906.14	7,829,685,445.43
4	April	8,633,053,893.90	9,568,914,657.27
5	May	8,770,841,374.43	10,101,548,693.80
6	June	8,751,636,682.25	7,636,769,570.92
7	July	9,058,684,437.36	8,734,944,478.97
8	August	9,003,074,517.70	10,072,622,508.69
9	September	10,209,307,471.77	8,356,514,543.36
10	October	8,637,194,734.51	7,580,027,319.29
11	November	9,357,090,645.62	8,090,521,890.06
12	December	10,157,885,221.86	8,222,756,213.05
	TOTAL	**108,997,999,612.48**	**104,661,035,354.09**
	T.B	**108,997,999,612.48**	
	CHECK	0.00	

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

The figure of FIRS cost of collection is shown as a Note to the Accounts

FIRS Cost of Collection 32,439,880,837.04

NOTE 3

	Tax Revenue	TOTALS
	N	N
FEDERAL CAPITAL TERITORY	5,824,575,171.65	5,824,575,171.65
TOTAL	**5,824,575,171.65**	**5,824,575,171.65**

TAX revenue is Payee/PIT paid by FCT, covering period of June to November, 2015.

NOTE 4

Non-Tax Revenue

			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
			120201	120202	120203	120204	120205	120206	120207	120208	120209	120213
		ADMINISTRATIVE SECTOR										
1	0111001001	STATE HOUSE - HQTRS	0.00	0.00	0.00	250,000.00	0.00	35,000.00	1,076,500.00	0.00	0.00	0.00
2	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	0.00	0.00	0.00	0.00	35,500,000.00	0.00	0.00	12,827,500.00
3	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	14,928,200.00	0.00	0.00	0.00	7,725,640.00	0.00	0.00
4	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	0.00	0.00	1,673,350.00	0.00	0.00	0.00	0.00
5	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	14,592,948.64	0.00	10,000.00	0.00	0.00	0.00	0.00
6	0116004001	NIGERIAN NAVY	14,461,538.65	0.00	0.00	180,000.00	0.00	0.00	0.00	23,025.00	0.00	0.00
7	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	0.00	0.00	0.00	0.00	1,855,234.00	7,514,113.00	0.00	0.00	0.00
8	0119009001	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	2,855,805.68	0.00	1,428,069.92	0.00	0.00	0.00	0.00
9	0119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	1,823,748.61	60,075,383.23	0.00	0.00	0.00	0.00	0.00
10	0119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	6,381,386.86	103.24	0.00	0.00	0.00	0.00	0.00
11	0119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	1,765,677.58	0.00	398.80	0.00	0.00	0.00	0.00
12	0119009022	FOREIGN MISSION: BUCHAREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	380,029,715.30	0.00	0.00
13	0119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	0.00	0.00	1,435,079.73	0.00	0.00	0.00	0.00
14	0119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	2,813,724.31	0.00	0.00	0.00	0.00	0.00	0.00
15	0119009033	FOREIGN MISSION: DAMASCUS	0.00	0.00	0.00	10,042,447.71	0.00	0.00	0.00	86,991,276.42	0.00	0.00
16	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	46,396,055.98	0.00	0.00	0.00	0.00	0.00	0.00
17	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	0.00	2,104,301.08	0.00	0.00	0.00	0.00	0.00	0.00
18	0119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	8,454,017.91	0.00	0.00	0.00	0.00	0.00	0.00

19	0119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	8,792,652.94	0.00	0.00	0.00	0.00	0.00	0.00
20	0119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	11,290,990.16	0.00	0.00	0.00	0.00	0.00	0.00
21	0119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	17,766.50	0.00	0.00	0.00	0.00	0.00	0.00
22	0119009046	FOREIGN MISSION: ISLAMABAD	0.00	0.00	0.00	2,445,700.74	0.00	0.00	0.00	0.00	0.00	0.00
23	0119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	0.00	43,143,638.91	0.00	0.00	0.00	0.00	0.00	0.00
24	0119009051	FOREIGN MISSION: KHARTOUM	0.00	0.00	0.00	19,841,875.00	0.00	0.00	0.00	0.00	0.00	0.00
25	0119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	549,019.61	0.00	0.00	0.00	0.00	0.00	0.00
26	0119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	14,065,436.62	0.00	0.00	0.00	0.00	0.00	0.00
27	0119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	0.00	6,528,108.11	0.00	0.00	0.00	0.00	0.00	0.00
28	0119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,945,360.02	0.00	0.00
29	0119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	8,319,730.24	0.00	0.00	0.00	0.00	0.00	0.00
30	0119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	1,152,097,307.50	0.00	0.00	0.00	0.00	0.00	0.00
31	0119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	1,779,842.35	0.00	0.00	0.00	0.00	0.00	0.00
32	0119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	53,593,911.62	0.00	267,441.86	3,469,934.88	0.00	0.00	0.00
33	0119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	241,614.91	0.00	0.00	0.00	0.00	0.00	0.00
34	0119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	0.00	0.00	13,553,032.43	0.00	0.00	0.00	0.00
35	0119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	1,943,910.26	0.00	11,231,139.15	0.00	0.00	0.00	0.00
36	0119009094	FOREIGN MISSION: SINGAPORE	0.00	0.00	0.00	2,444,782.61	0.00	0.00	0.00	0.00	0.00	0.00
37	0119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	976,229.51	0.00	0.00	0.00	0.00	0.00	0.00
38	0119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	1,629,605.62	0.00	0.00	0.00	0.00	0.00	0.00
39	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	0.00	0.00	5,376,470.59	0.00	0.00	0.00	0.00	0.00	0.00
40	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	0.00	0.00	10,885,272.38	0.00	0.00	0.00	2,000,000.00	0.00	0.00
41	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	150,000.00	0.00	2,234,295.00	3,123,292,252.48	0.00	0.00	0.00
42	0123005001	NEWS AGENCY OF NIGERIA	0.00	0.00	0.00	2,450,000.00	0.00	100,445.00	191,065,356.62	0.00	0.00	0.00
43	0123006001	VOICE OF NIGERIA	0.00	0.00	0.00	2,590,000.00	0.00	0.00	0.00	0.00	0.00	0.00
44	0123008001	NATIONAL BROADCASTING COMMISION	1,210,900,000.00	0.00	0.00	0.00	24,825,000.00	21,414,254.75	0.00	0.00	0.00	0.00

45	0123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	140,000.00	0.00	76,090.00	0.00	0.00	0.00	0.00
46	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	673,389,952.10	0.00	0.00	0.00	0.00	0.00	0.00
47	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	14,973,032,954.54	0.00	0.00	0.00	0.00	0.00	0.00
48	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	0.00	277,146,000.00	0.00	0.00	0.00	0.00	0.00	0.00
49	0124007001	FEDERAL FIRE SERVICE	0.00	0.00	0.00	10,701,500.00	0.00	0.00	0.00	0.00	0.00	0.00
50	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	700,000.00	0.00	0.00	0.00	1,470,000.00	1,650,213.95	0.00
51	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	159,394,626.01	0.00	0.00	2,700,000.00	19,621,100.00	0.00	0.00
52	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	1,315,510.00	0.00	33,163,389.55	0.00	0.00	0.00	0.00
53	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	708,687,159.01	0.00	0.00	380,592.00	0.00	0.00	0.00	0.00	0.00	0.00
54	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	320,000.00	0.00	0.00	0.00	3,960,000.00	0.00	0.00
55	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	0.00	19,112,657.00	0.00	0.00	0.00	0.00	0.00	0.00
56	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	275,872,501.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57		TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00	284,617,889.30	0.00	0.00	0.00	17,554,860.00	0.00	0.00
		ECONOMIC SECTOR										
58	0215001001	FEDERAL MINISTRY OF AGRICULTURE	203,510,000.00	0.00	0.00	35,185,000.00	0.00	765,436,266.21	0.00	0.00	12,114,262.17	0.00
59	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	23,097,100.00	0.00	2,454,200.00	0.00	0.00	0.00	-500,000.00
60	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00	-1,565,203.40	0.00	0.00	14,201,709.27	0.00	0.00	0.00
61	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	58,384,815.64	1,970,000.00	1,105,300.00	0.00	270,000.00	0.00	0.00
62	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	0.00	0.00	21,018,669.94	0.00	274,500.00	307,000.00	55,050.00	0.00	0.00
64	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

65	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	0.00	0.00	3,230,000.00	0.00	367,350.00	572,000.00	60,390.41	0.00	0.00
66	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	19,560,839.25	0.00	0.00	100,000.00	0.00	0.00	0.00
67	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	414,500.00	0.00	75,000.00	0.00	0.00	750,000.00	0.00
68	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	45,720,600.00	0.00	0.00	0.00	0.00	0.00	0.00
69	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	530,700.00	0.00	0.00	0.00	0.00	0.00	0.00
70	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	3,806,000.00	0.00	200,000.00	0.00	0.00	0.00	0.00
71	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	1,280,000.00	0.00	0.00	9,954,273.73	0.00	0.00	0.00
0.72	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	215,340,214.92	0.00	0.00	0.00	0.00	0.00	0.00
73	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	1,500,150.00	0.00	0.00	0.00	0.00	0.00	0.00
74	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	0.00	580,000.00	0.00	791,920.00	0.00	0.00	0.00	0.00
75		CONSOLIDATED REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00	3,361,502.96	0.00	0.00	0.00
76	022000700500	FPO AKURE	0.00	0.00	0.00	4,368,950.00	0.00	15,000.00	0.00	0.00	0.00	0.00
77	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	0.00	0.00	1,570,000.00	0.00	60,000.00	0.00	0.00	0.00	0.00
78	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	0.00	0.00	0.00	100,207,769.30	0.00	0.00	0.00	0.00
79	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,350,001.05	0.00
80	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	0.00	0.00	126,690,679.20	0.00	0.00	0.00	0.00	0.00	0.00
81	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	640,000.00	0.00	1,812,624.99	4,990,510.00	0.00	0.00	0.00
82	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	3,535,040.00	0.00	0.00	0.00	300,000.00	0.00	0.00
83	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	0.00	0.00	0.00	0.00	85,000.00	0.00	0.00	0.00	0.00
84	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	0.00	0.00	0.00	0.00	105,000.00	0.00	0.00	0.00	0.00

85	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	0.00	0.00	90,000.00	0.00	140,000.00	0.00	0.00	0.00	0.00
86	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	0.00	0.00	200,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00
87	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	4,939,721.07	0.00	0.00	0.00
88	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	0.00	0.00	141,200.00	0.00	0.00	482,288.09	0.00	0.00	0.00
89	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	0.00	0.00	0.00	0.00	0.00	2,805,168.26	0.00	0.00	0.00
90	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	0.00	0.00	120,000.00	0.00	0.00	1,090,389.80	0.00	0.00	0.00
91	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	0.00	0.00	170,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00
92	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	30,684,486.80	0.00	0.00	0.00	0.00	0.00	0.00
93	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	0.00	0.00	11,322,500.00	0.00	0.00	3,809,523.80	0.00	0.00	0.00
94	0229005001	MARITIME ACADEMY, ORON	0.00	0.00	318,072,706.00	0.00	19,921,600.00	256,900.00	210,000.00	0.00	0.00	0.00
95	0229031006	ACCIDENT INVESTIGATION BUREAU	0.00	0.00	0.00	1,020,000.00	0.00	617,095,561.00	0.00	0.00	0.00	0.00
96	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	33,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00
97	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	3,411,251.05	0.00	0.00	0.00	0.00	0.00	0.00
98	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	0.00	0.00	46,735,755.10	0.00	0.00	0.00	0.00
99	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	2,255,000.00	0.00	0.00	0.00	0.00	0.00	0.00
100	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	1,150,854,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	32,540,000.00	0.00	0.00	0.00	0.00	0.00	0.00
102	0252040001	CROSS RIVER RBDA	0.00	0.00	0.00	16,132,600.00	0.00	0.00	0.00	16,827,872.00	8,827,086.00	0.00
103	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0.00	0.00	0.00	2,683,780.00	0.00	0.00	0.00	0.00	0.00	0.00
104	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	4,285,000.00	0.00	51,027,216.75	0.00	0.00	0.00	0.00
		LAW & JUSTICES SECTOR										
105	0318002001	SUPREME COURT OF NIGERIA	0.00	0.00	3,433,763.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
106	0318003001	COURT OF APPEAL	0.00	0.00	0.00	59,452,275.40	0.00	0.00	0.00	0.00	0.00	0.00

107	0318004001	FEDERAL HIGH COURT-LAGOS	0.00	0.00	0.00	34,451,846.10	0.00	734,550.00	0.00	0.00	0.00	0.00
108	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	0.00	0.00	59,741,724.00	5,411,140.00	8,665,825.00	0.00	0.00	0.00	0.00
109	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	0.00	0.00	13,914,140.00	0.00	0.00	0.00	0.00	0.00	0.00
110	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	8,590,991.97	0.00	2,072,300.00	0.00	0.00	0.00	0.00
111	0318008001	NATIONAL INDUSTRIAL COURT	0.00	0.00	0.00	41,865,811.85	0.00	1,033,815.00	33,330.00	3,729.60	0.00	0.00
112	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	10,087,500.00	0.00	1,607,500.00	0.00	0.00	0.00	0.00
113	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	0.00	180,000.00	0.00	12,000.00	200,000.00	2,487,600.00	0.00	0.00
114	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	185,000.00	0.00	223,500.00	0.00	0.00	0.00	0.00	0.00	0.00
115	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	0.00	0.00	56,341,597.86	0.00	3,476,885.00	600,000.00	0.00	0.00	0.00
116	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	2,444,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	1,814,152.62	0.00	1,398,249.02	0.00	0.00	0.00	0.00	0.00	0.00
		SOCIAL SECTOR										
118	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	181,152,915.63	0.00	0.00	0.00	0.00	0.00	0.00
119	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	44,564,130.00	0.00	0.00	0.00	0.00	0.00	0.00
120	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	0.00	0.00	9,240,000.00	0.00	300,108.00	59,624,900.00	4,473,500.00	24,973,655.00	0.00
121	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	23,661,865.75	0.00	788,500.00	0.00	0.00	0.00	0.00
122	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	290,000.00	0.00	250,000.00	0.00	0.00	0.00	0.00
123	0517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	151,307,273.15	0.00	13,542,145,718.16	0.00	0.00	0.00	0.00
124	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	80,748,621.00	0.00	0.00	220,957,575.69	0.00	584,981.38	0.00	230,000.00	0.00	0.00
125	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	6,755.00	0.00	4,723,700.00	0.00	9,000,000.00	0.00	6,000,000.00
126	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	164,706,084.00	262,500.00	6,260,640.00	13,081,130.00	618,539.57	0.00	0.00
127	0517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	175,189,445.82	0.00	0.00	92,200.00	2,773,937.50	0.00	0.00
128	0517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	880,304,636.72	0.00	1,179,942.20	13,019,663.34	0.00	2,223,521.05	0.00
129	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	354,484,678.00	0.00	45,082,465.00	497,895.00	821,000.00	0.00	0.00
130	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	222,528,701.70	0.00	0.00	0.00	0.00	0.00	0.00

131	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	186,293,200.00	0.00	0.00	0.00	0.00	0.00	0.00
132	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	413,884,456.10	0.00	0.00	0.00	0.00	0.00	0.00
133	0517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	27,833,800.00	0.00	0.00	0.00	0.00	0.00	0.00
134	0517018020	FEDERAL POLYTECHNIC BALI	0.00	0.00	0.00	32,321,880.64	0.00	3,210,500.00	1,779,600.00	0.00	0.00	0.00
135	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	793,100.00	0.00	0.00	0.00	0.00	0.00	0.00
136	0517018022	FEDERAL POLYTECHNIC BONNY	0.00	15,000.00	0.00	602,250.00	0.00	0.00	0.00	234,000.00	0.00	0.00
137	0517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	4,975,500.00	0.00	0.00	0.00	0.00	0.00	0.00
138	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	2,387,000.00	0.00	0.00	0.00	0.00	0.00	0.00
139	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	0.00	10,832,500.00	0.00	90,200.00	27,000.00	0.00	0.00	0.00
140	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	0.00	164,689,111.70	554,000.00	5,824,451.05	893,750.00	591,800.00	0.00	0.00
141	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	0.00	79,092,700.00	0.00	600,000.00	21,416,532.00	3,360,680.00	0.00	2,200,000.00
142	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	188,552,100.00	0.00	11,500,215.00	9,865,870.00	0.00	0.00	0.00
143	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	230,261,782.79	0.00	0.00	0.00	0.00	0.00	0.00
144	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	499,517,137.75	0.00	0.00	14,391,416.00	0.00	0.00	0.00
145	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	250,985,306.74	0.00	11,337,350.00	11,593,300.00	1,394,023.37	0.00	0.00
146	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	171,177,123.20	0.00	7,415,900.00	0.00	0.00	0.00	0.00
147	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	81,931,016.10	0.00	1,822,850.00	451,000.00	0.00	0.00	0.00
148	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	0.00	181,147,520.00	0.00	0.00	0.00	0.00	0.00
149	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	174,699,822.03	0.00	0.00	2,040,580.00	1,000.00	0.00	0.00
150	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	169,638,334.07	0.00	16,883,200.00	24,504,800.00	0.00	661,350.00	0.00
151	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	116,000.00	0.00	0.00	389,704,545.73	0.00	14,095,482.10	35,675,080.26	0.00	0.00	0.00
152	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	212,577,010.07	0.00	0.00	0.00	0.00	0.00	0.00
153	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	178,490,600.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00
154	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	0.00	0.00	59,740,000.00	2,070,200.00	3,399,000.00	0.00	0.00
155	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	201,287,794.30	0.00	6,668,300.00	13,373,360.00	0.00	0.00	0.00
156	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	378,022,873.02	0.00	0.00	0.00	0.00	0.00	0.00

157	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	129,189,619.00	0.00	4,642,975.00	0.00	35,000.00	0.00	0.00
158	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	6,032,350.00	0.00	0.00	0.00	0.00	0.00	0.00
159	0517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	2,137,792,250.32	0.00	513,240,783.84	798,336,523.35	384,563,854.95	12,446,330.00	0.00
160	0517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	1,305,363,929.62	0.00	58,938,397.48	7,861,447.16	5,000,000.00	0.00	0.00
161	0517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	309,463,238.43	360,770.00	0.00	36,000.00	0.00	40,000.00	0.00
162	0517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	2,699,420,947.55	1,255,993.18	36,624,050.00	0.00	1,703,884.57	10,297,848.83	0.00
163	0517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	1,253,070,921.48	0.00	150,350,361.00	33,498,100.00	3,309,051.00	4,983,000.00	0.00
164	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	0.00	0.00	1,294,240,352.13	0.00	0.00	0.00	0.00	0.00	0.00
165	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	172,387,754.37	0.00	0.00	313,121,922.17	0.00	0.00	0.00
166	0517021014	UNIVERSITY OF PORT HARCOURT	0.00	0.00	0.00	2,220,433,658.88	0.00	104,479,500.00	254,576,410.00	0.00	0.00	0.00
167	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	1,379,470,142.57	0.00	51,130,125.60	69,529,842.43	0.00	0.00	0.00
168	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	788,477,376.00	0.00	919,500.00	40,091,850.00	44,456,780.00	0.00	0.00
169	0517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	14,430,812.00	0.00	0.00	0.00	0.00	0.00	0.00
170	0517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	0.00	2,985,699.00	0.00	1,247,331.00	0.00	682,000.00	0.00	0.00
171	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	60,000.00	0.00	254,720.00	719,460.00	0.00	111,000.00	0.00
172	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	264,049,798.34	0.00	1,322,895.00	0.00	0.00	0.00	0.00
173	0517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	99,625,094.76	0.00	988,000.00	0.00	0.00	0.00	0.00
174	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	130,487,133.00	0.00	4,602,967.85	1,021,410.00	3,875,280.00	0.00	0.00
175	0517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	0.00	0.00	52,222,639.31	0.00	250,100.00	136,000.00	0.00	0.00	0.00
176	0517026001	F.S.C. SOKOTO	0.00	0.00	0.00	41,660,500.00	0.00	0.00	0.00	0.00	0.00	0.00
177	0517026002	FGC AZARE	0.00	0.00	0.00	48,799,650.00	0.00	0.00	0.00	0.00	0.00	0.00
178	0517026004	FGC BIRIN YAURI	0.00	0.00	0.00	13,612,800.00	0.00	0.00	0.00	0.00	0.00	0.00
179	0517026005	FGC DAURA	0.00	0.00	0.00	62,337,500.00	0.00	0.00	0.00	0.00	0.00	0.00
180	0517026006	FGC GANYE	0.00	0.00	0.00	32,549,004.76	0.00	0.00	0.00	0.00	0.00	0.00
181	0517026007	FGC GARKI	0.00	0.00	0.00	91,641,630.00	0.00	0.00	0.00	0.00	0.00	0.00
182	0517026009	FGC IKET NISE	0.00	0.00	0.00	195,887,800.00	0.00	0.00	0.00	0.00	0.00	0.00
183	0517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	63,818,900.00	0.00	0.00	0.00	0.00	0.00	0.00

184	0517026011	FGC IKOM	0.00	0.00	0.00	52,908,880.00	0.00	0.00	0.00	0.00	0.00	0.00
185	0517026012	FGC IKOT EKPENE	0.00	0.00	0.00	133,404,540.00	0.00	0.00	0.00	0.00	0.00	0.00
186187	0517026013	FGC IKURIN	0.00	0.00	0.00	132,857,700.00	0.00	0.00	0.00	0.00	0.00	0.00
188	0517026014	FGC JOS	0.00	0.00	0.00	112,051,482.01	0.00	0.00	0.00	0.00	0.00	0.00
189	0517026015	FGC KADUNA	0.00	0.00	0.00	149,337,674.00	0.00	0.00	0.00	0.00	0.00	0.00
190	0517026016	FGC KANO	0.00	0.00	0.00	103,166,402.32	0.00	0.00	0.00	0.00	0.00	0.00
191	0517026018	FGC KIYAWA	0.00	0.00	0.00	70,024,000.00	0.00	0.00	0.00	0.00	0.00	0.00
192	0517026019	FGC KWALI	0.00	0.00	0.00	129,763,377.35	0.00	0.00	0.00	0.00	0.00	0.00
193	0517026020	FGC MAIDUGURI	0.00	0.00	0.00	69,524,730.00	0.00	0.00	0.00	0.00	0.00	0.00
194	0517026022	FGC MINNA	0.00	0.00	0.00	129,173,161.20	0.00	0.00	0.00	0.00	0.00	0.00
195	0517026023	FGC ODIKOLOGUNA	0.00	0.00	0.00	81,391,286.00	0.00	0.00	0.00	0.00	0.00	0.00
196	0517026025	FGC OGBOMOSHMO	0.00	0.00	0.00	110,474,349.00	0.00	0.00	0.00	0.00	0.00	0.00
197	0517026026	FGC OGOJA	0.00	0.00	0.00	85,301,730.00	0.00	0.00	0.00	0.00	0.00	0.00
198	0517026027	FGC OHAFIA	0.00	0.00	0.00	146,987,500.45	0.00	0.00	0.00	0.00	0.00	0.00
199	0517026028	FGC OKIGWE	0.00	0.00	0.00	234,687,650.00	0.00	0.00	0.00	0.00	0.00	0.00
200	0517026029	FGC OKPOSI	0.00	0.00	0.00	162,212,304.00	0.00	0.00	0.00	0.00	0.00	0.00
201	0517026030	FGC ONITSHA	0.00	0.00	0.00	192,195,550.00	0.00	0.00	0.00	0.00	0.00	0.00
202	0517026031	FGC PORT HARCOURT	0.00	0.00	0.00	136,092,278.74	0.00	0.00	0.00	0.00	0.00	0.00
203	0517026032	FGC POTISKUM	0.00	0.00	0.00	32,041,043.97	0.00	0.00	0.00	0.00	0.00	0.00
204	0517026033	FGC RUBBOCHI	0.00	0.00	0.00	103,449,650.00	0.00	0.00	0.00	0.00	0.00	0.00
205	0517026034	FGC SOKOTO	0.00	0.00	0.00	71,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
206	0517026035	FGC UGWOLAWO	0.00	0.00	0.00	27,809,200.00	0.00	0.00	0.00	0.00	0.00	0.00
207	0517026036	FGC WARRI	0.00	0.00	0.00	285,367,299.28	0.00	0.00	0.00	0.00	0.00	0.00
208	0517026037	FGC ZARIA	0.00	0.00	0.00	96,593,450.00	0.00	0.00	0.00	0.00	0.00	0.00
209	0517026038	FGC, BILLIRI	0.00	0.00	0.00	28,603,750.00	0.00	0.00	0.00	0.00	0.00	0.00
210	0517026040	FGC, IKOLE	0.00	0.00	0.00	100,591,215.00	0.00	0.00	0.00	0.00	0.00	0.00
211	0517026041	FGGC ABAJI	0.00	0.00	0.00	154,694,974.61	0.00	0.00	0.00	0.00	0.00	0.00

212	0517026042	FGGC ABULOMA	0.00	0.00	0.00	124,143,944.27	0.00	0.00	0.00	0.00	0.00	0.00
213	0517026044	FGGC ANKA	0.00	0.00	0.00	23,114,565.00	0.00	0.00	0.00	0.00	0.00	0.00
214	0517026045	FGGC BAJOGA	0.00	0.00	0.00	8,822,750.00	0.00	0.00	0.00	0.00	0.00	0.00
215	0517026046	FGGC BAKORI	0.00	0.00	0.00	83,390,800.00	0.00	70,300.00	0.00	0.00	0.00	0.00
216	0517026047	FGGC BAUCHI	0.00	0.00	0.00	75,852,179.00	0.00	0.00	0.00	0.00	0.00	0.00
217	0517026048	FGGC BENIN	0.00	0.00	0.00	160,843,221.00	0.00	0.00	0.00	0.00	0.00	0.00
218	0517026049	FGGC BIDA	0.00	0.00	0.00	62,480,619.57	0.00	0.00	0.00	0.00	0.00	0.00
129	0517026050	FGGC BWARI	0.00	0.00	0.00	186,238,079.29	0.00	0.00	0.00	0.00	0.00	0.00
220	0517026051	FGGC CALABAR	0.00	0.00	0.00	106,466,400.00	0.00	0.00	0.00	0.00	0.00	0.00
221	0517026052	FGGC EFON ALAYE	0.00	0.00	0.00	69,453,149.65	0.00	0.00	0.00	0.00	0.00	0.00
222	0517026053	FGGC EFON IMNRINGI	0.00	0.00	0.00	75,798,304.20	0.00	0.00	0.00	0.00	0.00	0.00
223	0517026054	FGGC ENUGU	0.00	0.00	0.00	213,406,560.23	0.00	135,565.00	0.00	0.00	0.00	0.00
224	0517026055	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	50,546,150.00	0.00	0.00	0.00	0.00	0.00	0.00
225	0517026056	FGGC GBOKO	0.00	0.00	0.00	107,626,700.00	0.00	0.00	0.00	0.00	0.00	0.00
226	0517026057	FGGC GUSAU	0.00	0.00	0.00	47,033,750.00	0.00	0.00	0.00	0.00	0.00	0.00
227	0517026058	FGGC GWANDU	0.00	0.00	0.00	33,496,800.00	0.00	0.00	0.00	0.00	0.00	0.00
228	0517026059	FGGC IBILLO	0.00	0.00	0.00	67,124,000.00	0.00	0.00	0.00	0.00	0.00	0.00
229	0517026060	FGGC IBUSA	0.00	0.00	0.00	168,029,972.59	0.00	0.00	0.00	0.00	0.00	0.00
230	0517026062	FGGC ILORIN	0.00	0.00	0.00	143,303,875.13	0.00	0.00	0.00	0.00	0.00	0.00
231	0517026063	FGGC IPETUMODU	0.00	0.00	0.00	80,241,226.59	0.00	0.00	0.00	0.00	0.00	0.00
232	0517026065	FGGC KABBA	0.00	0.00	0.00	99,320,360.24	0.00	0.00	0.00	0.00	0.00	0.00
233	0517026066	FGGC KAZAURE	0.00	0.00	0.00	49,447,641.15	0.00	29,839.50	0.00	0.00	0.00	0.00
234	0517026068	FGGC LANGTANG	0.00	0.00	0.00	105,560,805.00	0.00	0.00	0.00	0.00	0.00	0.00
235	0517026069	FGGC LEJJA	0.00	0.00	0.00	149,938,195.64	0.00	0.00	0.00	0.00	0.00	0.00
236	0517026070	FGGC MONGUNO	0.00	0.00	0.00	600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
237	0517026071	FGGC NEW BUSA	0.00	0.00	0.00	29,758,551.20	0.00	0.00	0.00	0.00	0.00	0.00
238	0517026073	FGGC OWERRI	0.00	0.00	0.00	213,075,175.00	0.00	0.00	0.00	0.00	0.00	0.00

239	0517026074	FGGC OYO	0.00	0.00	0.00	192,544,286.79	0.00	0.00	0.00	0.00	0.00	0.00
240	0517026075	FGGC SHAGAMU	0.00	0.00	0.00	66,009,220.05	0.00	0.00	0.00	0.00	0.00	0.00
241	0517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	19,390,650.00	0.00	0.00	0.00	0.00	0.00	0.00
242	0517026077	FGGC UMUAHIA	0.00	0.00	0.00	242,984,790.00	0.00	0.00	0.00	0.00	0.00	0.00
243	0517026078	FGGC WUKARI	0.00	0.00	0.00	35,012,950.45	0.00	0.00	0.00	0.00	0.00	0.00
244	0517026079	FGGC, YOLA	0.00	0.00	0.00	63,109,958.95	0.00	0.00	0.00	0.00	0.00	0.00
245	0517026080	FSTC AHOADA	0.00	0.00	0.00	123,798,900.00	0.00	530,000.00	0.00	0.00	0.00	0.00
246	0517026081	FSTC AWKA	0.00	0.00	0.00	154,034,050.00	0.00	0.00	0.00	0.00	0.00	0.00
247	0517026082	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	149,378,300.00	0.00	0.00	0.00	0.00	0.00	0.00
248	0517026083	FSTC MICHIKA	0.00	0.00	0.00	520,000.00	0.00	0.00	0.00	0.00	0.00	0.00
249	0517026084	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	68,556,408.90	0.00	0.00	0.00	0.00	0.00	0.00
250	0517026085	FSTC USI-EKITI	0.00	0.00	0.00	113,273,234.25	0.00	0.00	0.00	0.00	0.00	0.00
251	0517026086	FTC IKARE	0.00	0.00	0.00	58,744,401.00	0.00	0.00	0.00	0.00	0.00	0.00
252	0517026087	FTC ILESA	0.00	0.00	0.00	93,916,219.12	0.00	0.00	0.00	0.00	0.00	0.00
253	0517026088	FTC JALINGO	0.00	0.00	0.00	42,330,451.00	0.00	0.00	0.00	0.00	0.00	0.00
254	0517026089	FTC KAFANCHAN	0.00	0.00	0.00	62,872,442.35	0.00	0.00	0.00	0.00	0.00	0.00
255	0517026090	FTC LASSA	0.00	0.00	0.00	480,000.00	0.00	0.00	0.00	0.00	0.00	0.00
256	0517026091	FTC OHANSO	0.00	0.00	0.00	54,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
257	0517026092	FTC OROZO	0.00	0.00	0.00	126,472,132.50	0.00	0.00	0.00	0.00	0.00	0.00
258	0517026093	FTC OTOBI	0.00	0.00	0.00	100,072,354.00	0.00	0.00	0.00	0.00	0.00	0.00
259	0517026094	FTC OTUPKO	0.00	0.00	0.00	56,045,050.00	0.00	0.00	0.00	0.00	0.00	0.00
260	0517026095	FTC SHIRORO	0.00	0.00	0.00	113,829,559.15	0.00	0.00	0.00	0.00	0.00	0.00
261	0517026096	FTC UROMI	0.00	0.00	0.00	116,098,400.00	0.00	0.00	0.00	0.00	0.00	0.00
262	0517026097	FTC UYO	0.00	0.00	0.00	80,877,609.18	0.00	0.00	0.00	0.00	0.00	0.00
263	0517026099	FTC ZURU	0.00	0.00	0.00	12,242,247.22	0.00	0.00	0.00	0.00	0.00	0.00
264	0517026100	KING'S COLLEGE	0.00	0.00	0.00	317,680,924.00	0.00	0.00	0.00	0.00	0.00	0.00
265	0517026101	QUEEN'S COLLEGE LAGOS	0.00	0.00	0.00	350,471,592.66	0.00	0.00	0.00	0.00	0.00	0.00

266	0517026103	FSTC,DOMA	0.00	0.00	0.00	64,979,300.00	0.00	0.00	0.00	0.00	0.00	0.00
267	0517026104	FSTC DAYI	0.00	0.00	0.00	18,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00
268	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	23,396,503.15	0.00	353,700.00	0.00	0.00	0.00	0.00
269	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	441,059,489.78	0.00	520,182.00	0.00	150,000.00	0.00	0.00
270	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	0.00	0.00	108,497,152.48	0.00	0.00	0.00	0.00	0.00	0.00
271	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	0.00	197,882,319.05	0.00	14,636,100.00	6,367,312.00	0.00	0.00	0.00
272	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	66,086,205.00	0.00	1,721,325.00	0.00	0.00	0.00	0.00
273	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	7,061,500.00	0.00	630,000.00	0.00	0.00	0.00	0.00
274	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	1,862,381,143.50	0.00	580,988,501.34	1,101,448.08	2,081,500.00	0.00	0.00
275	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	125,316,947.00	3,489,820.00	251,760.00	669,142,045.92	0.00	0.00	0.00
276	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	484,500,829.76	0.00	405,573,688.36	0.00	3,988,132.41	0.00	0.00
278	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	0.00	652,308,219.13	0.00	237,111,161.57	9,098,400.00	0.00	0.00	0.00
279	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	298,532,317.80	0.00	188,447,931.87	1,307,265,359.91	0.00	48,813,380.00	0.00
280	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	617,927,392.53	0.00	126,907,139.50	1,395,185.00	409,275.00	0.00	0.00
281	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	0.00	0.00	698,041,231.03	0.00	0.00	0.00	3,011,400.00	0.00	0.00
282	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	76,941,990.00	431,084,581.00	807,000.00	0.00	0.00
283	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	466,354,362.32	0.00	498,919,690.40	230,639,680.77	0.00	0.00	0.00
284	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	953,206,387.00	0.00	0.00	0.00	0.00	0.00	0.00
285	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	0.00	0.00	0.00	0.00	0.00	729,973,963.79	19,547,391.51	0.00	0.00	0.00
286	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	7,292,400.00	0.00	28,330,153.00	38,861,118.00	0.00	0.00	0.00
287	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	5,575,650.00	0.00	0.00	0.00	0.00	20,000.00	0.00
288	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	0.00	12,127,450.00	0.00	10,534,246.15	2,172,325.00	0.00	0.00	0.00
289	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	273,943,225.69	0.00	59,585,358.80	52,698,947.81	0.00	0.00	0.00
290	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	96,240,400.76	0.00	184,535,412.50	34,556,442.50	3,141,647.00	0.00	0.00
291	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	0.00	0.00	412,995,309.08	0.00	6,700.00	26,287,650.00	0.00	31,113,776.50	0.00
292	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	561,788,812.11	0.00	0.00	0.00

293	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	-105,000.00	0.00	-609,050.00	-857,402.00	0.00	0.00	0.00
294	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	0.00	0.00	138,135,325.60	0.00	353,323,868.61	113,281,434.52	1,065,271.64	0.00	0.00
295	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	0.00	0.00	448,495,161.08	199,433,875.00	0.00	0.00	0.00
0.296	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	71,164,288.12	0.00	90,193,930.93	266,279,775.54	0.00	0.00	0.00
297	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	0.00	0.00	2,267,500.00	0.00	15,469,095.00	29,108,935.00	4,994,000.00	0.00	0.00
298	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	278,943,899.71	0.00	0.00	0.00
299	0521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	315,424,505.90	0.00	77,980,945.06	53,037,333.44	0.00	0.00	0.00
300	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	610,000.00	0.00	167,318,217.85	179,793,800.41	13,639,018.65	0.00	0.00
301	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	0.00	0.00	0.00	0.00	349,764,319.72	0.00	0.00	0.00
302	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	0.00	0.00	64,418,480.10	0.00	0.00	39,489,790.10	0.00	0.00	0.00
303	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	9,097,752.00	0.00	60,286,394.91	166,609,918.98	0.00	0.00	0.00
304	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	306,036,319.14	0.00	118,551,342.00	0.00	0.00	0.00	0.00
305	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	0.00	0.00	21,997,865.14	0.00	0.00	0.00	27,416,633.68	0.00	0.00
306	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	0.00	7,061,500.00	0.00	630,000.00	0.00	0.00	0.00	0.00
307	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	3,027,200.00	0.00	510,155.00	4,895,400.00	0.00	0.00	0.00
308	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	0.00	659,684,500.00	0.00	0.00	0.00	0.00	0.00	0.00
309	0535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	0.00	110,520.00	0.00	0.00	0.00
310	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	0.00	0.00	0.00	2,451,000.00	172,660.00	2,710,163.00	0.00	0.00	0.00
311	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00
312	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	0.00	0.00	0.00	1,286,026.46	0.00	0.00	11.00	0.00	0.00	0.00
313	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	0.00	351,789,436.09	208,726,200.00	864,499.35	0.00	0.00	0.00	0.00
314	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	121,653,000.00	781,500.00	3,537,500.00	0.00	0.00	0.00	0.00
315	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	20,691,130.00	0.00	0.00	0.00	0.00	0.00	0.00
		GRAND-TOTAL	**2,494,295,820.04**	**1,155,312,252.62**	**321,506,469.00**	**58,612,682,526.17**	**511,232,529.65**	**20,848,306,096.78**	**10,230,211,289.70**	**1,089,552,828.09**	**176,375,424.55**	**20,527,500.00**

Non Tax Revenue	These are Other operating revenue which arises from exchange transactions in the ordinary course of the Entity's activities.

NOTE 5

Investment Income

			INVESTMENT INCOME
			120211
		ADMINISTRATIVE SECTOR	
1	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	244,800.00
2	0123003001	NIGERIAN TELEVISION AUTHORITY	19,835,787.50
3	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	4,995,004,487.21
		ECONOMIC SECTOR	
4		CONSOLIDATED REVENUE FUND	153,428,012,281.12
5	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	354,950.00
		SOCIAL SECTOR	
6	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	814,350.00
7	0517018003	FEDERAL POLYTECHNIC BIDA	200,001.05
8	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	62,397,522.10
9	0517021002	UNIVERSITY OF LAGOS	165,910,208.33
10	0517021007	UNIVERSITY OF JOS	113,716.80
11	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	7,320,519.00
659	0517021033	FEDERAL UNIVERSITY LAFIA	50,624,114.33
		GRAND-TOTAL	**158,730,832,737.44**

Investment income (operating surplus and dividends) are incomes earned as soon as financial statements of GBEs are approved and operating surplus becomes payable, dividend earned are those declared and received declared.
Offshore Investment Income will be recognized on receipt of the income

Note 6

		INTEREST EARNED	
		120212	
		ADMINISTRATIVE SECTOR	
1	0112004001	NATIONAL ASSEMBLY COMMISSION	805.85
2	0112005001	LEGISLATIVE AIDES	3,052,587.01
3	0119009027	FOREIGN MISSION: CAIRO	37,526.49

4	0119009043	FOREIGN MISSION: HARARE	34,495.08
5	0119009076	FOREIGN MISSION: NEW YORK (PM)	294,686.27
6	0119009083	FOREIGN MISSION: PORT OF SPAIN	7,337.25
7	0119009093	FOREIGN MISSION: SHANGHAI	414,437.03
8	0119009094	FOREIGN MISSION: SINGAPORE	1,368.63
9	0119009104	FOREIGN MISSION: WARSAW	47.49
10	0119009112	FOREIGN MISSION BELGRADE, SERBIA	249,877.97
11	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	42,935,807.34
12	0158001001	CODE OF CONDUCT TRIBUNAL	1,196,298.84
		ECONOMIC SECTOR	
13	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	21.06
14	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	266,278,426.04
		LAW & JUSTICES SECTOR	
15	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	2,706,590.30
16	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	653.25
		SOCIAL SECTOR	
17	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	271,084.88
18	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	301,444.34
19	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	69,087.30
20	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	3,286.57
21	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	487,706.00
22	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	329,104.01
23	0517021002	UNIVERSITY OF LAGOS	1,083,727.31
24	0517021009	UNIVERSITY OF ILORIN	88,279.15
25	0517021010	UNIVERSITY OF ABUJA	21,170.52
26	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	13,949.00
		GRAND-TOTAL	**319,879,804.98**

This are Interest earned on deposit outside the TSA.

NOTE 7
AID & GRANTS

			DOMESTIC AID	FOREIGN AID	DOMESTIC GRANTS	FOREIGN GRANTS	TOTALS
			13010101	13010201	130203	130204	
		ADMINISTRATIVE SECTOR					
1.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	31,000,000.00	0.00	0.00	31,000,000.00
2.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	75,493,445.81	75,493,445.81
3.	0123005001	NEWS AGENCY OF NIGERIA	1,919,730.00	0.00	0.00	0.00	1,919,730.00
4.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	4,805,506,321.81	0.00	0.00	0.00	4,805,506,321.81
		ECONOMIC SECTOR					
5.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	107,915,715.00	12,059,747.00	119,975,462.00
6.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	97,664,268.00	0.00	97,664,268.00
7.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	0.00	1,441,022,454.20	0.00	1,441,022,454.20
8.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	2,668,459,986.52	0.00	2,668,459,986.52
9.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	4,008,460.00	4,008,460.00
10,	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	95,216,944.00	95,216,944.00
11	0229005001	MARITIME ACADEMY, ORON	0.00	1,329,493,983.47	0.00	0.00	1,329,493,983.47
12	0252040001	CROSS RIVER RBDA	0.00	0.00	3,560,794,687.00	0.00	3,560,794,687.00
		SOCIAL SECTOR					
13	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	22,193,500.00	22,193,500.00
14	0517010001	MASS LITERACY COUNCIL	648,711,875.10	0.00	0.00	0.00	648,711,875.10
15	0517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	1,218,537,563.90	0.00	1,218,537,563.90
16	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	2,883,313,759.00	0.00	2,883,313,759.00
17	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	101,661,300.00	0.00	101,661,300.00
18	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	601,231,251.20	0.00	601,231,251.20
19	0517018015	FEDERAL POLYTECHNIC DAMATURU	161,306,631.00	0.00	203,676,220.00	0.00	364,982,851.00
20	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	39,323,145.00	0.00	39,323,145.00
21	0517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	24,301,604.37	0.00	24,301,604.37
22	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	10,000,000.00	0.00	2,448,000.00	0.00	12,448,000.00
23	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	103,181,193.55	0.00	103,181,193.55
24	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	39,402,695.70	0.00	39,402,695.70
25	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	371,231,747.65	0.00	371,231,747.65
26	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	202,977,263.50	0.00	202,977,263.50
27	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	263,675,237.93	0.00	263,675,237.93
28	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	3,875,258,360.38	0.00	3,875,258,360.38
29	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	246,762,417.89	0.00	0.00	0.00	246,762,417.89
30	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	856,064,823.60	0.00	856,064,823.60
31	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	1,248,484,926.00	0.00	1,248,484,926.00
32	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	632,277,807.55	0.00	632,277,807.55
33	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	37,361,521.50	0.00	37,361,521.50
34	0517021007	UNIVERSITY OF JOS	5,178,500.00	0.00	226,637,869.32	0.00	231,816,369.32
35	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	0.00	3,032,070,764.18	0.00	3,032,070,764.18
36	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,644,573,930.53	0.00	183,009,076.63	0.00	1,827,583,007.16
37	0517021014	UNIVERSITY OF PORT HARCOURT	0.00	0.00	1,481,120,539.00	0.00	1,481,120,539.00
38	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	2,080,393,384.86	0.00	2,080,393,384.86
39	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	1,001,247,500.00	0.00	1,001,247,500.00
40	0517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	93,476,777.65	0.00	93,476,777.65
41	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	120,615,707.00	0.00	120,615,707.00
42	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	3,050,000.00	0.00	0.00	0.00	3,050,000.00
43	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	715,000.00	0.00	0.00	0.00	715,000.00
44	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	2,552,538.00	0.00	0.00	2,552,538.00
45	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	711,223.49	0.00	711,223.49

46	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	10,665,850.00	37,709,602.30	0.00	0.00	48,375,452.30
47	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	34,199,586.10	34,199,586.10
		GRAND-TOTAL	7,538,390,256.33	1,400,756,123.77	28,799,548,373.68	243,171,682.91	37,981,866,436.69

These is Aid and Grants recognized as income by the benefiting MDAs.

NOTE 8

		DEBT FORGIVENESS	FOREIGN DEBT FORGIVENESS	DOMESTIC DEBT FORGIVENESS	OTHER CAPITAL RECEIPTS TO CDF	TOTAL
			140401	140402	140201	
		ADMINISTRATIVE SECTOR				
1.	0116005001	NIGERIAN AIRFORCE	0.00	0.00	45,459,642,535.43	45,459,642,535.43
2.		TERTIARY EDUCATION TRUST FUND	0.00	0.00	129,467,819,192.00	129,467,819,192.00
		ECONOMIC SECTOR				
3.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	17,063,736.00	17,063,736.00
4	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	0.00	0.00	443,949,292.82	443,949,292.82
5	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	1,154,283,847,949.26	1,154,283,847,949.26
6		CONSOLIDATED REVENUE FUND	0.00	0.00	86,976,440,597.94	86,976,440,597.94
7	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	205,522,416.00	205,522,416.00
8	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	0.00	19,744,438.10	19,744,438.10
9	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	0.00	115,520,657.57	115,520,657.57
10	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	25,196,240,787.55	25,196,240,787.55
11	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	639,134,952.00	639,134,952.00
		SOCIAL SECTOR				
12	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	3,111,598,478.00	3,111,598,478.00
13	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	15,000,000.00	15,000,000.00
14	0517026031	FGC PORT HARCOURT	0.00	0.00	25,400,000.00	25,400,000.00
15	0517026042	FGGC ABULOMA	0.00	0.00	35,202,500.00	35,202,500.00

16	0517026057	FGGC GUSAU	0.00	0.00	80,642,597.00	80,642,597.00
17	0517026081	FSTC AWKA	0.00	0.00	27,713,216.00	27,713,216.00
18	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	98,752,391.02	98,752,391.02
		GRAND-TOTAL	**0.00**	**0.00**	**1,446,363,633,741.47**	**1,446,363,633,741.47**

NOTE 9

EXTRAORDINARY ITEMS

		OTHER CAPITAL RECEIPTS TO CDF	**EXTRAORDINARY ITEMS**	TOTAL
	ADMINISTRATIVE SECTOR	**140201**	**140701**	
0116005001	NIGERIAN AIRFORCE	45,459,642,535.43	-	45,459,642,535.43
0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	134,508,610.01	134,508,610.01
0123008001	NATIONAL BROADCASTING COMMISION	0.00	13,696,991.57	13,696,991.57
	TERTIARY EDUCATION TRUST FUND	129,467,819,192.00	-	129,467,819,192.00
	ECONOMIC SECTOR			
0215001001	FEDERAL MINISTRY OF AGRICULTURE	0.00	39,377,804.93	39,377,804.93
0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	17,063,736.00	-	17,063,736.00
0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	443,949,292.82	-	443,949,292.82
0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	1,114,761,711,028.44	-	1,114,761,711,028.44
	CONSOLIDATED REVENUE FUND	86,976,440,597.94	-	86,976,440,597.94

022000700500	FPO AKURE	0.00	1,300,383.50	1,300,383.50
0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0.00	129,430.00	129,430.00
0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	205,522,416.00	1,866,188.00	207,388,604.00
0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	19,744,438.10	-	19,744,438.10
0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	115,520,657.57	-	115,520,657.57
0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	9,414,945.65	9,414,945.65
0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	5,472,323.64	5,472,323.64
0232002001	DEPARTMENT OF PETROLEUM RESOURCES	25,196,240,787.55	90,000,000.00	25,286,240,787.55
0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	639,134,952.00	-	639,134,952.00
0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	144,398,004.78	-	144,398,004.78
	LAW & JUSTICES SECTOR			
0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	203,525.60	203,525.60
	REGIONAL SECTOR	0.00		0.00
0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	-	0.00
0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	-	0.00
0451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	-	0.00
	SOCIAL SECTOR			
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	3,772,044.81	3,772,044.81
0517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	9,732,742.95	9,732,742.95
0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	361,673.78	361,673.78
0517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	35,187,463.37	35,187,463.37
0517018003	FEDERAL POLYTECHNIC BIDA	0.00	1,563,583.73	1,563,583.73

0517018022	FEDERAL POLYTECHNIC BONNY	0.00	171,000.00	171,000.00
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	897,092.72	897,092.72
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	57,632,705.13	57,632,705.13
0517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	19,243,046.03	19,243,046.03
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	641,862.16	641,862.16
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	15,000,000.00	-	15,000,000.00
0517021008	UNIVERSITY OF CALABAR	0.00	5,827,190.00	5,827,190.00
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	124,874,212.36	124,874,212.36
0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	1,284,374.83	1,284,374.83
0517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	11,198,575.15	11,198,575.15
0517026031	FGC PORT HARCOURT	25,400,000.00	-	25,400,000.00
0517026042	FGGC ABULOMA	35,202,500.00	-	35,202,500.00
0517026054	FGGC ENUGU	0.00	9,765,403.58	9,765,403.58
0517026057	FGGC GUSAU	80,642,597.00	-	80,642,597.00
0517026081	FSTC AWKA	27,713,216.00	-	27,713,216.00
0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	98,752,391.02	-	98,752,391.02
0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	60,000,000.00	60,000,000.00
0535005001	CHAD BASIN NATIONAL PARK	0.00	339,100.00	339,100.00
	GRAND-TOTAL	**1,403,729,898,342.65**	**638,462,273.50**	**1,404,368,360,616.15**

Other Capital receipt are inflows into all other Funds; Examples are TETFUND, Rice levy. Etc. While Extra Ordinary items are Unspecified revenue.

NOTE 10

TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

			TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 21	BALANCE
		ADMINISTRATIVE SECTOR	15010101		
1	0111001001	STATE HOUSE - HQTRS	4,981,014,729.09	(4,981,014,729.09)	-
2	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	1,698,297,861.60	(1,698,297,861.60)	-
3	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	304,862,350.61	(304,862,350.61)	-
4	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	22,431,267.82	(22,431,267.82)	-
5	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	22,431,480.00	(22,431,480.00)	-
6	0111001006	STATE HOUSE MEDICAL CENTRE	22,465,122.12	(22,465,122.12)	-
7	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	22,499,896.00	(22,499,896.00)	-
8	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	62,343,387.23	(62,343,387.23)	-
9	0111006001	NIPSS, KURU	878,841,675.77	(878,841,675.77)	-
10	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	801,952,284.87	(801,952,284.87)	-
11	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	11,255,787,675.58	(11,255,787,675.58)	-
12	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	11,067,168,408.28	(11,067,168,408.28)	-
13	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	880,098,173.00	(880,098,173.00)	-

14	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	521,344,145.38	(521,344,145.38)	-
15	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	902,891,556.00	(902,891,556.00)	-
16	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	46,123,799.27	(46,123,799.27)	-
17	0112001001	NASS MANAGEMENT	9,762,913,760.67	(9,762,913,760.67)	-
18	0112002001	SENATE	31,161,488,824.88	(31,161,488,824.88)	-
19	0112003001	HOUSE OF REPRESENTATIVES	47,403,173,231.65	(47,403,173,231.65)	-
20	0112004001	NATIONAL ASSEMBLY COMMISSION	3,354,923,000.55	(3,354,923,000.55)	-
21	0112005001	LEGISLATIVE AIDES	9,668,983,512.00	(9,668,983,512.00)	-
22	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	138,009,600.00	(138,009,600.00)	-
23	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	138,009,600.00	(138,009,600.00)	-
24	0112008001	GENERAL SERVICE	9,734,177,628.68	(9,734,177,628.68)	-
25	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,425,183,361.00	(1,425,183,361.00)	-
26	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	15,495,420,223.75	(15,495,420,223.75)	-
27	0116002001	DEFENCE HEADQURTERS	594,913,787.46	(594,913,787.46)	-
28	0116003001	NIGERIAN ARMY	164,132,794,909.77	(164,132,794,909.77)	-
29	0116004001	NIGERIAN NAVY	5,013,291,338.64	(5,013,291,338.64)	-
30	0116005001	NIGERIAN AIRFORCE	57,965,997,252.91	(57,965,997,252.91)	-
31	0116006001	NIGERIANACADEMY DEFENCE(NDA)	5,464,230,792.37	(5,464,230,792.37)	-
32	0116007001	NIGERIANCOLLEGE DEFENCE	2,780,752,087.63	(2,780,752,087.63)	-

33	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	3,445,897,234.25	(3,445,897,234.25)	-
34	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	2,955,724,359.44	(2,955,724,359.44)	-
35	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	883,109,129.70	(883,109,129.70)	-
36	0116011001	DEFENCE SCHOOL INTELLIGENCE	157,799,335.52	(157,799,335.52)	-
37	0116012001	DEFENCE AGENCY INTELLIGENCE	15,383,157,989.53	(15,383,157,989.53)	-
38	0116015017	DEFENCE MISSIONS	8,983,734,455.02	(8,983,734,455.02)	-
39	0116021001	MILITARY PENSION BOARD	122,919,527,927.12	(122,919,527,927.12)	-
40	0116018001	DEFENCE SPACE AGENCY	212,945,495.97	(212,945,495.97)	-
41	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,636,844,030.90	(2,636,844,030.90)	-
42	0119002001	TECHNICAL AIDS CORPS	2,477,408,203.25	(2,477,408,203.25)	-
43	0119003001	FOREIGN SERVICE ACADEMY (FSA)	38,258,545.54	(38,258,545.54)	-
44	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	319,184,359.40	(319,184,359.40)	-
45	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	130,653,801.53	(130,653,801.53)	-
46	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	100,879,413.32	(100,879,413.32)	-
47	0119009001	FOREIGN MISSION: ABIDJAN	255,416,170.36	(255,416,170.36)	-
48	0119009002	FOREIGN MISSION: ACCRA	385,485,575.05	(385,485,575.05)	-
49	0119009003	FOREIGN MISSION: ADDIS ABABA	372,799,813.06	(372,799,813.06)	-
50	0119009004	FOREIGN MISSION: ALGIERS	286,860,350.52	(286,860,350.52)	-
51	0119009005	FOREIGN MISSION: ANKARA	303,911,844.39	(303,911,844.39)	-

52	0119009006	FOREIGN MISSION: ATHENS	220,667,454.82	(220,667,454.82)	-
53	0119009007	FOREIGN MISSION: ATLANTA	439,067,662.43	(439,067,662.43)	-
54	0119009009	FOREIGN MISSION: BAMAKO	201,706,093.25	(201,706,093.25)	-
55	0119009010	FOREIGN MISSION: BANGKOK	358,630,830.96	(358,630,830.96)	-
56	0119009011	FOREIGN MISSION: BANGUI	198,569,374.71	(198,569,374.71)	-
57	0119009012	FOREIGN MISSION: BANJUL	301,560,595.17	(301,560,595.17)	-
58	0119009013	FOREIGN MISSION: BATA	197,472,676.58	(197,472,676.58)	-
59	0119009014	FOREIGN MISSION: BEIJING	516,395,523.54	(516,395,523.54)	-
60	0119009015	FOREIGN MISSION: BEIRUT	220,142,810.00	(220,142,810.00)	-
61	0119009016	FOREIGN MISSION: BERLIN	719,916,346.20	(719,916,346.20)	-
62	0119009017	FOREIGN MISSION: BERNE	464,500,711.36	(464,500,711.36)	-
63	0119009018	FOREIGN MISSION: BISSAU	222,761,656.85	(222,761,656.85)	-
64	0119009019	FOREIGN MISSION: BRASILIA	346,306,473.86	(346,306,473.86)	-
65	0119009020	FOREIGN MISSION: BRAZAVILLE	269,869,710.72	(269,869,710.72)	-
66	0119009021	FOREIGN MISSION: BRUSSELS	551,726,314.94	(551,726,314.94)	-
67	0119009022	FOREIGN MISSION: BUCHAREST	271,849,750.84	(271,849,750.84)	-
68	0119009023	FOREIGN MISSION: BUDAPEST	346,713,647.47	(346,713,647.47)	-
69	0119009024	FOREIGN MISSION: BUEA	331,361,273.96	(331,361,273.96)	-
70	0119009025	FOREIGN MISSION: BUENOS AIRES	238,339,258.62	(238,339,258.62)	-

71	0119009026	FOREIGN MISSION: BUJUMBURA	199,744,869.47	(199,744,869.47)	-
72	0119009027	FOREIGN MISSION: CAIRO	309,746,270.33	(309,746,270.33)	-
73	0119009028	FOREIGN MISSION: CANBERRA	274,777,967.69	(274,777,967.69)	-
74	0119009029	FOREIGN MISSION: CARACAS	183,887,708.00	(183,887,708.00)	-
75	0119009030	FOREIGN MISSION: CONAKRY	220,086,095.24	(220,086,095.24)	-
76	0119009031	FOREIGN MISSION: COTONOU	207,057,225.75	(207,057,225.75)	-
77	0119009032	FOREIGN MISSION: DAKAR	260,762,680.02	(260,762,680.02)	-
78	0119009033	FOREIGN MISSION: DAMASCUS	271,491,420.72	(271,491,420.72)	-
79	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	217,432,759.89	(217,432,759.89)	-
80	0119009035	FOREIGN MISSION: DOUALA	212,120,644.42	(212,120,644.42)	-
81	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	128,681,190.60	(128,681,190.60)	-
82	0119009037	FOREIGN MISSION: DUBLIN	287,436,255.32	(287,436,255.32)	-
83	0119009038	FOREIGN MISSION: FREETOWN	90,064,597.63	(90,064,597.63)	-
84	0119009039	FOREIGN MISSION: GABORONE	168,204,965.53	(168,204,965.53)	-
85	0119009040	FOREIGN MISSION: GENEVA	553,126,820.37	(553,126,820.37)	-
86	0119009042	FOREIGN MISSION: HANOI	137,088,313.55	(137,088,313.55)	-
87	0119009043	FOREIGN MISSION: HARARE	262,799,987.31	(262,799,987.31)	-
88	0119009044	FOREIGN MISSION: HAVANA	253,908,959.76	(253,908,959.76)	-
89	0119009045	FOREIGN MISSION: HONGKONG	289,752,793.12	(289,752,793.12)	-

90	0119009046	FOREIGN MISSION: ISLAMABAD	384,388,187.74	(384,388,187.74)	-
91	0119009047	FOREIGN MISSION: JAKARTA	168,641,167.16	(168,641,167.16)	-
92	0119009048	FOREIGN MISSION: JEDDAH	411,594,610.67	(411,594,610.67)	-
93	0119009049	FOREIGN MISSION: JOHANNESBURG	408,448,792.03	(408,448,792.03)	-
94	0119009050	FOREIGN MISSION: KAMPALA	188,554,655.69	(188,554,655.69)	-
95	0119009051	FOREIGN MISSION: KHARTOUM	205,837,289.03	(205,837,289.03)	-
96	0119009052	FOREIGN MISSION: KIEV	322,800,502.14	(322,800,502.14)	-
97	0119009053	FOREIGN MISSION: KIGALI RWANDA	145,252,984.61	(145,252,984.61)	-
98	0119009054	FOREIGN MISSION: KINGSTON	205,487,196.57	(205,487,196.57)	-
99	0119009055	FOREIGN MISSION: KINSHASA	194,620,479.47	(194,620,479.47)	-
100	0119009056	FOREIGN MISSION: KUALA LUMPUR	271,122,065.86	(271,122,065.86)	-
101	0119009057	FOREIGN MISSION: KUWAIT	259,853,301.24	(259,853,301.24)	-
102	0119009058	FOREIGN MISSION: LIBREVILLE	235,286,110.74	(235,286,110.74)	-
103	0119009059	FOREIGN MISSION: LISBON	245,513,111.05	(245,513,111.05)	-
104	0119009060	FOREIGN MISSION: LOME	191,986,227.93	(191,986,227.93)	-
105	0119009061	FOREIGN MISSION: LONDON	1,281,360,278.02	(1,281,360,278.02)	-
106	0119009062	FOREIGN MISSION: LUANDA	206,348,280.65	(206,348,280.65)	-
107	0119009063	FOREIGN MISSION: LUSAKA	164,130,474.48	(164,130,474.48)	-
108	0119009064	FOREIGN MISSION: MADRID	309,930,536.81	(309,930,536.81)	-

109	0119009065	FOREIGN MISSION: MALABO	226,905,628.67	(226,905,628.67)	-
110	0119009066	FOREIGN MISSION: MANILLA	225,162,642.64	(225,162,642.64)	-
111	0119009067	FOREIGN MISSION: MAPUTO	230,226,687.43	(230,226,687.43)	-
112	0119009068	FOREIGN MISSION: MEXICO CITY	265,723,405.19	(265,723,405.19)	-
113	0119009069	FOREIGN MISSION: MNROVIA	215,220,196.31	(215,220,196.31)	-
114	0119009070	FOREIGN MISSION: MOSCOW	499,430,468.93	(499,430,468.93)	-
115	0119009071	FOREIGN MISSION: NAIROBI	255,263,269.91	(255,263,269.91)	-
116	0119009072	FOREIGN MISSION: N'DJAMENA	236,403,452.87	(236,403,452.87)	-
117	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	63,320,755.18	(63,320,755.18)	-
118	0119009074	FOREIGN MISSION: NEW DELHI	353,514,815.59	(353,514,815.59)	-
119	0119009075	FOREIGN MISSION: NEW YORK (CG)	556,388,327.84	(556,388,327.84)	-
120	0119009076	FOREIGN MISSION: NEW YORK (PM)	611,625,132.60	(611,625,132.60)	-
121	0119009077	FOREIGN MISSION: NIAMEY	245,284,862.97	(245,284,862.97)	-
122	0119009078	FOREIGN MISSION: NNJC - NIAMEY	159,626,764.93	(159,626,764.93)	-
123	0119009080	FOREIGN MISSION: OTTAWA	470,518,484.44	(470,518,484.44)	-
124	0119009081	FOREIGN MISSION: OUAGADOUGOU	198,944,659.38	(198,944,659.38)	-
125	0119009082	FOREIGN MISSION: PARIS	192,114,586.67	(192,114,586.67)	-
126	0119009083	FOREIGN MISSION: PORT OF SPAIN	180,600,067.94	(180,600,067.94)	-
127	0119009084	FOREIGN MISSION: PRETORIA	344,226,074.79	(344,226,074.79)	-

128	0119009085	FOREIGN MISSION: PYONG YANG	238,659,423.02	(238,659,423.02)	-
129	0119009086	FOREIGN MISSION: RABAT	191,645,590.61	(191,645,590.61)	-
130	0119009087	FOREIGN MISSION: RIYADH	422,959,342.30	(422,959,342.30)	-
131	0119009088	FOREIGN MISSION: ROME	535,880,022.01	(535,880,022.01)	-
132	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	172,206,391.74	(172,206,391.74)	-
133	0119009091	FOREIGN MISSION: SAO TOME	192,114,586.67	(192,114,586.67)	-
134	0119009092	FOREIGN MISSION: SEOUL	382,709,010.14	(382,709,010.14)	-
135	0119009093	FOREIGN MISSION: SHANGHAI	369,213,568.65	(369,213,568.65)	-
136	0119009094	FOREIGN MISSION: SINGAPORE	263,637,829.90	(263,637,829.90)	-
137	0119009095	FOREIGN MISSION: STOCKHOLM	311,006,237.46	(311,006,237.46)	-
138	0119009096	FOREIGN MISSION: TEHRAN	240,847,458.08	(240,847,458.08)	-
139	0119009097	FOREIGN MISSION: TEL AVIV	276,553,437.40	(276,553,437.40)	-
140	0119009098	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	29,492,135.85	(29,492,135.85)	-
141	0119009099	FOREIGN MISSION: THE HAGUE	328,133,457.40	(328,133,457.40)	-
142	0119009100	FOREIGN MISSION: TOKYO	923,583,144.27	(923,583,144.27)	-
143	0119009101	FOREIGN MISSION: TRIPOLI	203,727,860.86	(203,727,860.86)	-
144	0119009102	FOREIGN MISSION: TUNIS	235,021,004.78	(235,021,004.78)	-
145	0119009103	FOREIGN MISSION: VIENNA	447,098,297.65	(447,098,297.65)	-
146	0119009104	FOREIGN MISSION: WARSAW	134,268,593.03	(134,268,593.03)	-

147	0119009105	FOREIGN MISSION: WASHINGTON	846,836,076.33	(846,836,076.33)	-
148	0119009106	FOREIGN MISSION: WINDHOEK	245,673,183.63	(245,673,183.63)	-
149	0119009107	FOREIGN MISSION: YAOUNDE	250,050,760.00	(250,050,760.00)	-
150	0119009108	PERMANENT MISSION, ASACOF , CARACAS	74,883,145.00	(74,883,145.00)	-
151	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	187,550,492.54	(187,550,492.54)	-
152	0119009110	FOREIGN MISSIONS, ABU DHAB	305,679,214.75	(305,679,214.75)	-
153	0119009111	FOREIGN MISSION LILONGWE, MALAWI	156,600,581.09	(156,600,581.09)	-
154	0119009112	FOREIGN MISSION BELGRADE, SERBIA	207,274,915.36	(207,274,915.36)	-
155	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	181,649,866.81	(181,649,866.81)	-
156	0119009116	FOREIGN MISSION VATICAN	210,900,367.17	(210,900,367.17)	-
157	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	173,381,804.03	(173,381,804.03)	-
158	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	204,998,734.92	(204,998,734.92)	-
159	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	151,590,339.76	(151,590,339.76)	-
160	0119009120	FOREIGN MISSION DOHA, QATAR	274,627,722.95	(274,627,722.95)	-
161	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	75,391,111.75	(75,391,111.75)	-
162	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	116,480,635.26	(116,480,635.26)	-
163	0119009123	FOREIGN MISSION AMMAN, JORDAN	370,602,180.65	(370,602,180.65)	-
164	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	205,964,194.05	(205,964,194.05)	-
165	0119009125	CONSULAR MISSION MAROUA, CAMEROON	41,096,612.00	(41,096,612.00)	-

166	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	3,214,271,231.95	(3,214,271,231.95)	-
167	0123003001	NIGERIAN TELEVISION AUTHORITY	6,165,312,109.83	(6,165,312,109.83)	-
168	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	5,554,402,221.05	(5,554,402,221.05)	-
169	0123005001	NEWS AGENCY OF NIGERIA	1,233,093,002.05	(1,233,093,002.05)	-
170	0123006001	VOICE OF NIGERIA	1,983,470,292.52	(1,983,470,292.52)	-
171	0123007001	NIGERIAN FILM CORPORATION	387,952,524.78	(387,952,524.78)	-
172	0123008001	NATIONAL BROADCASTING COMMISION	12,210,165,676.66	(12,210,165,676.66)	-
173	0123009001	NIGERIA PRESS COUNCIL	230,600,896.39	(230,600,896.39)	-
174	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	658,875,217.81	(658,875,217.81)	-
175	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	140,321,405.69	(140,321,405.69)	-
176	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	539,213,825.18	(539,213,825.18)	-
177	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,737,055,137.48	(2,737,055,137.48)	-
178	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,102,544,995.53	(1,102,544,995.53)	-
179	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	266,703,877.88	(266,703,877.88)	-
180	0123011006	NATIONAL TROUPE OF NIGERIA	213,237,346.50	(213,237,346.50)	-
181	0123011007	NATIONAL THEATRE	1,245,306,364.11	(1,245,306,364.11)	-
182	0123011008	NATIONAL GALLERY OF ART	66,435,355.84	(66,435,355.84)	-
183	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	993,533,092.33	(993,533,092.33)	-
184	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	858,873,119.70	(858,873,119.70)	-

185	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	70,264,670.78	(70,264,670.78)	-
186	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	103,721,055.72	(103,721,055.72)	-
187	0123011017	NATIONAL ORIENTATION AGENCY	5,644,055,751.88	(5,644,055,751.88)	-
188	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	1,844,150,735.05	(1,844,150,735.05)	-
189	0124002001	NIGERIAN PRISON SERVICE	40,203,929,316.70	(40,203,929,316.70)	-
190	0124003001	NIGERIA IMMIGRATION SERVICE	35,102,940,711.37	(35,102,940,711.37)	-
191	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	55,100,703,870.20	(55,100,703,870.20)	-
192	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	96,024,053.92	(96,024,053.92)	-
193	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	112,778,879.23	(112,778,879.23)	-
194	0124007001	FEDERAL FIRE SERVICE	1,694,271,466.53	(1,694,271,466.53)	-
195	0124009001	POLICE PENSION BOARD	46,891,303.45	(46,891,303.45)	-
196	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	862,033,108.29	(862,033,108.29)	-
197	0124012001	POLICE FORMATION & COMMAND HQTRS	237,621,571,514.59	(237,621,571,514.59)	-
198	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	3,537,902,850.53	(3,537,902,850.53)	-
199	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	180,691,104.88	(180,691,104.88)	-
200	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	710,046,009.12	(710,046,009.12)	-
201	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	23,872,379.66	(23,872,379.66)	-
202	0125005002	FEDERAL TRAINING CENTRE,ENUGU	16,289,115.62	(16,289,115.62)	-
203	0125005003	FEDERAL TRAINING CENTRE,ILORIN	16,289,115.62	(16,289,115.62)	-

204	0125005004	FEDERAL TRAINING CENTRE,KADUNA	16,289,115.62	(16,289,115.62)	-
205	0125005005	FEDERAL TRAINING CENTRE,LAGOS	16,289,115.62	(16,289,115.62)	-
206	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	16,289,115.62	(16,289,115.62)	-
207	0125005007	FEDERAL TRAINING CENTRE,CALABAR	16,289,115.62	(16,289,115.62)	-
208	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	260,241,647.95	(260,241,647.95)	-
209	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	242,737,595.25	(242,737,595.25)	-
210	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	282,360,126.51	(282,360,126.51)	-
211	0140001001	AUDITOR GENERAL FOR THE FEDERATION	2,264,314,731.39	(2,264,314,731.39)	-
212	0145001001	PUBLIC COMPLAINTS COMMISSION	3,113,392,029.75	(3,113,392,029.75)	-
213	0147001001	FEDERAL CIVIL SERVICE COMMISSION	1,051,682,644.37	(1,051,682,644.37)	-
214	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	22,960,373,402.27	(22,960,373,402.27)	-
215	0149001001	FEDERAL CHARACTER COMMISSION	1,932,132,586.59	(1,932,132,586.59)	-
216	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,267,245,719.87	(1,267,245,719.87)	-
217	0156003001	NIGERIA COMMUNICATION SATELLITE	2,242,860,251.06	(2,242,860,251.06)	-
218	0156006001	NIPOST	5,454,800,434.71	(5,454,800,434.71)	-
219	0157001001	NATIONAL SECURITY ADVISER	380,558,932.30	(380,558,932.30)	-
220	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	24,667,910,785.74	(24,667,910,785.74)	-
221	0157003001	NATIONAL INTELLIGENT AGENCY	24,557,710,031.65	(24,557,710,031.65)	-
222	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	2,721,956,248.54	(2,721,956,248.54)	-

223	0158001001	CODE OF CONDUCT TRIBUNAL	462,536,095.02	(462,536,095.02)	-
224	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	825,177,758.33	(825,177,758.33)	-
225	0160001001	POLICE SERVICE COMMISSION HQTRS	888,386,024.52	(888,386,024.52)	-
226	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	5,995,523,534.11	(5,995,523,534.11)	-
227	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	835,325,142.40	(835,325,142.40)	-
228	0161003001	NATIONAL COMMISSION FOR REFUGEES	246,615,122.74	(246,615,122.74)	-
229	0161004001	LAGOS LIAISON OFFICE	20,206,328.44	(20,206,328.44)	-
230	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	4,282,859,185.47	(4,282,859,185.47)	-
231	0161006001	NATIONAL MERIT AWARD	56,072,120.04	(56,072,120.04)	-
232	0161007001	FEDERAL ROAD SAFETY COMMISSION	22,823,667,068.51	(22,823,667,068.51)	-
233	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	5,824,110.71	(5,824,110.71)	-
234	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	391,547,626.02	(391,547,626.02)	-
235	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	646,755,938.42	(646,755,938.42)	-
236	0161013001	NATIONAL PENSION COMMISSION	72,209,963.90	(72,209,963.90)	-
237	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	546,595,536.59	(546,595,536.59)	-
238	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	974,492,193.05	(974,492,193.05)	-
239	0161016001	NATIONAL LOTTERY TRUST FUND	267,914,463.81	(267,914,463.81)	-
240	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	419,640,113.33	(419,640,113.33)	-
241	0161018001	SERVICOM	1,781,552.26	(1,781,552.26)	-

242	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	50,686,535.41	(50,686,535.41)	-
243	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	318,724,112.64	(318,724,112.64)	-
244	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	349,765,619.33	(349,765,619.33)	-
245	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	-	-
246		TERTIARY EDUCATION TRUST FUND	5,050,000,000.00	(5,050,000,000.00)	-
		ECONOMIC SECTOR	-	-	-
247	0215001001	FEDERAL MINISTRY OF AGRICULTURE	6,457,874,329.49	(6,457,874,329.49)	-
248	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	246,618,108.71	(246,618,108.71)	-
249	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	359,051,230.18	(359,051,230.18)	-
250	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	328,929,437.54	(328,929,437.54)	-
251	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	775,035,344.87	(775,035,344.87)	-
252	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,641,119,539.23	(1,641,119,539.23)	-
253	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,388,320,204.67	(1,388,320,204.67)	-
254	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,155,599,862.87	(1,155,599,862.87)	-
255	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	856,135,117.64	(856,135,117.64)	-
256	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	661,766,969.59	(661,766,969.59)	-
257	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	956,830,521.77	(956,830,521.77)	-
258	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	694,810,388.46	(694,810,388.46)	-

259	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	741,897,774.49	(741,897,774.49)	-
260	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	755,597,968.16	(755,597,968.16)	-
261	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	473,509,476.42	(473,509,476.42)	-
262	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	743,384,092.57	(743,384,092.57)	-
263	0215019001	VETERINARY COUNCIL OF NIGERIA	86,197,507.63	(86,197,507.63)	-
264	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	95,231,770.91	(95,231,770.91)	-
265	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	291,177,038.00	(291,177,038.00)	-
266	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	526,028,112.41	(526,028,112.41)	-
267	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	827,797,174.63	(827,797,174.63)	-
268	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	227,795,258.96	(227,795,258.96)	-
269	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	324,084,833.37	(324,084,833.37)	-
270	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	386,801,914.66	(386,801,914.66)	-
271	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	135,715,545.00	(135,715,545.00)	-
272	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	451,542,770.75	(451,542,770.75)	-
273	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	86,994,440.92	(86,994,440.92)	-
274	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	88,957,557.30	(88,957,557.30)	-
275	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	146,115,374.64	(146,115,374.64)	-
276	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	229,503,380.70	(229,503,380.70)	-

277	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	226,088,244.23	(226,088,244.23)	-
278	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	313,480,070.29	(313,480,070.29)	-
279	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	5,014,321.56	(5,014,321.56)	-
280	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	174,143,374.15	(174,143,374.15)	-
281	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	641,835,187.10	(641,835,187.10)	-
282	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	680,336,543.97	(680,336,543.97)	-
283	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	42,650,195.00	(42,650,195.00)	-
284	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	399,367,289.48	(399,367,289.48)	-
285	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	65,826,645.66	(65,826,645.66)	-
286	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	288,358,479.59	(288,358,479.59)	-
287	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	678,790,546.38	(678,790,546.38)	-
288	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	2,416,755,047.10	(2,416,755,047.10)	-
289	0220002001	DEBT MANAGEMENT OFFICE	479,529,724.01	(479,529,724.01)	-
290	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	406,310,341.87	(406,310,341.87)	-
291	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	19,466,650,577.62	(19,466,650,577.62)	-
292		CONSOLIDATED REVENUE FUND	895,173,492,247.88	(895,173,492,247.88)	-
293	022000700200	FPO ABAKALIKI	942,000.00	(942,000.00)	-
294	022000700300	FPO ABEOKUTA	1,633,540.51	(1,633,540.51)	-
295	022000700400	FPO ADO-EKITI	1,483,824.15	(1,483,824.15)	-

296	022000700500	FPO AKURE	1,801,436.12	(1,801,436.12)	-
297	022000700600	FPO ASABA	1,052,152.54	(1,052,152.54)	-
298	022000700700	FPO AWKA	404,916.00	(404,916.00)	-
299	022000700800	FPO BAUCHI	1,964,254.44	(1,964,254.44)	-
300	022000700900	FPO BENIN	1,693,584.65	(1,693,584.65)	-
301	022000701000	FPO BIRNI-KEBI	2,274,586.52	(2,274,586.52)	-
302	022000701100	FPO CALABAR	2,372,916.75	(2,372,916.75)	-
303	022000701200	FPO DAMATURU	1,484,250.00	(1,484,250.00)	-
304	022000701300	FPO DUTSE	1,724,637.81	(1,724,637.81)	-
305	022000701400	FPO ENUGU	2,164,729.70	(2,164,729.70)	-
306	022000701500	FPO GOMBE	1,841,950.50	(1,841,950.50)	-
307	022000701600	FPO GUSUA	1,644,770.31	(1,644,770.31)	-
308	022000701700	FPO IBADAN	2,160,000.00	(2,160,000.00)	-
309	022000701800	FPO ILORIN	1,481,116.07	(1,481,116.07)	-
310	022000701900	FPO JALINGO	2,123,105.88	(2,123,105.88)	-
311	022000702000	FPO JOS	1,484,000.00	(1,484,000.00)	-
312	022000702100	FPO KADUNA	1,484,637.50	(1,484,637.50)	-
313	022000702200	FPO KANO	1,484,600.00	(1,484,600.00)	-
314	022000702300	FPO KATSINA	209,365.65	(209,365.65)	-

315	022000702400	FPO LAFIA	1,484,637.81	(1,484,637.81)	-
316	022000702500	FPO LAGOS I	1,484,637.81	(1,484,637.81)	-
317	022000702600	FPO LAGOS II	1,484,637.81	(1,484,637.81)	-
318	022000702700	FPO LOKOJA	1,501,043.69	(1,501,043.69)	-
319	022000702800	FPO MAIDUGURI	2,160,000.00	(2,160,000.00)	-
320	022000702900	FPO MAKURDI	1,484,600.00	(1,484,600.00)	-
321	022000703000	FPO MINNA	1,484,000.00	(1,484,000.00)	-
322	022000703100	FPO OSOGBO	1,483,966.12	(1,483,966.12)	-
323	022000703200	FPO OWERRI	1,485,954.22	(1,485,954.22)	-
324	022000703300	FPO PORT-HARCOURT	2,160,000.00	(2,160,000.00)	-
325	022000703400	FPO SOKOTO	1,484,637.81	(1,484,637.81)	-
326	022000703500	FPO UMUAHIA	2,246,375.60	(2,246,375.60)	-
327	022000703600	FPO UYO	2,061,029.32	(2,061,029.32)	-
328	022000703700	FPO YENOGOA	1,484,637.81	(1,484,637.81)	-
329	022000703800	FPO YOLA	3,010,658.74	(3,010,658.74)	-
330	022000703900	SUB-TREASURER OF THE FEDERATION	1,484,637.81	(1,484,637.81)	-
331	0220007040	FEDERAL TREASURY ACADEMY OROZO	2,226,956.71	(2,226,956.71)	-
332	0220007041	ZONAL OFFICE ENUGU	1,705,525.61	(1,705,525.61)	-
333	0220007042	ZONAL OFFICE IBADAN	998,259.10	(998,259.10)	-

334	0220007043	ZONAL OFFICE JOS	1,484,637.81	(1,484,637.81)	-
335	0220007044	ZONAL OFFICE KADUNA	1,484,637.81	(1,484,637.81)	-
336	0220007045	ZONAL OFFICE MAIDUGURI	809,274.00	(809,274.00)	-
337	0220007046	ZONAL OFFICE PORTHARCOURT	1,277,595.92	(1,277,595.92)	-
338	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	107,980,860,413.47	(107,980,860,413.47)	-
339	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	1,685,771,629.29	(1,685,771,629.29)	-
340	0222002001	STANDARD ORGANIZATION OF NIGERIA	1,725,800,251.81	(1,725,800,251.81)	-
341	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	222,196,823.85	(222,196,823.85)	-
342	0222004001	NATIONAL AUTOMOTIVE COUNCIL	115,839,015.51	(115,839,015.51)	-
343	0222005001	INDUSTRIAL TRAINING FUND	957,588,936.58	(957,588,936.58)	-
344	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	683,184,728.02	(683,184,728.02)	-
345	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	67,024,656.28	(67,024,656.28)	-
346	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	618,728,109.33	(618,728,109.33)	-
347	0222009001	CONSUMER PROTECTION COUNCIL	570,228,177.98	(570,228,177.98)	-
348	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	52,708,212.21	(52,708,212.21)	-
349	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	177,635,033.95	(177,635,033.95)	-
350	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	472,049,848.85	(472,049,848.85)	-
351	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	46,935,487.61	(46,935,487.61)	-
352	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	114,431,508.84	(114,431,508.84)	-

353	0222016001	NIGERIA TRADE OFFICE, TAIWAN	49,940,463.10	(49,940,463.10)	-
354	0222017001	NIGERIA TRADE OFFICE, CHINA	5,132,836.40	(5,132,836.40)	-
355	0222027001	SMEDAN - H/QTRS	462,980,154.24	(462,980,154.24)	-
356	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	612,147,713.66	(612,147,713.66)	-
357	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	235,829,653.08	(235,829,653.08)	-
358	0227002001	INDUSTRIAL ARBITRATION PANEL	489,763,470.89	(489,763,470.89)	-
359	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	338,336,181.31	(338,336,181.31)	-
360	0227004001	NATIONAL PRODUCTIVITY CENTRE	607,279,815.91	(607,279,815.91)	-
361	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	3,610,060,321.51	(3,610,060,321.51)	-
362	0227006001	GENEVA LABOUR DESK OFFICE	65,315,222.71	(65,315,222.71)	-
363	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	659,008,801.12	(659,008,801.12)	-
364	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	870,031,479.37	(870,031,479.37)	-
365	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	558,162,563.95	(558,162,563.95)	-
366	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	208,803,162.07	(208,803,162.07)	-
367	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,858,181,570.22	(1,858,181,570.22)	-
368	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	188,786,961.16	(188,786,961.16)	-
369	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	120,957,209.33	(120,957,209.33)	-
370	0228006001	COOPERATIVE INFORMATION NETWORK	335,747,868.05	(335,747,868.05)	-
371	0228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,147,166,117.17	(1,147,166,117.17)	-

372	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	168,659,985.93	(168,659,985.93)	-
373	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	104,736,400.99	(104,736,400.99)	-
374	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	151,406,252.66	(151,406,252.66)	-
375	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	141,172,096.98	(141,172,096.98)	-
376	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	286,087,252.64	(286,087,252.64)	-
377	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	114,627,396.17	(114,627,396.17)	-
378	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	157,763,813.50	(157,763,813.50)	-
379	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	102,769,617.94	(102,769,617.94)	-
380	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	79,970,472.94	(79,970,472.94)	-
381	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	43,695,206.41	(43,695,206.41)	-
382	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	31,984,435.67	(31,984,435.67)	-
383	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	52,866,454.52	(52,866,454.52)	-
384	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	45,727,525.97	(45,727,525.97)	-
385	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	35,125,416.87	(35,125,416.87)	-
386	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	46,006,494.58	(46,006,494.58)	-
387	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	42,755,888.47	(42,755,888.47)	-
388	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	38,250,195.49	(38,250,195.49)	-
389	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	48,340,834.78	(48,340,834.78)	-

390	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	28,133,880.81	(28,133,880.81)	-
391	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	49,489,254.29	(49,489,254.29)	-
392	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	26,567,352.99	(26,567,352.99)	-
393	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	54,641,927.46	(54,641,927.46)	-
394	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	45,511,371.24	(45,511,371.24)	-
395	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	-	-	-
396	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	-	-	-
397	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	220,536,735.71	(220,536,735.71)	-
398	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	91,237,809.47	(91,237,809.47)	-
399	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	47,111,736.03	(47,111,736.03)	-
400	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	64,516,304.03	(64,516,304.03)	-
401	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	49,212,906.92	(49,212,906.92)	-
402	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	35,516,050.16	(35,516,050.16)	-
403	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	73,709,140.65	(73,709,140.65)	-
404	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	43,073,752.20	(43,073,752.20)	-
405	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	36,219,876.22	(36,219,876.22)	-
406	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	47,562,868.47	(47,562,868.47)	-
407	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	35,983,526.05	(35,983,526.05)	-
408	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	33,425,170.14	(33,425,170.14)	-

409	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	35,896,091.04	(35,896,091.04)	-
410	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	37,077,041.55	(37,077,041.55)	-
411	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	54,726,653.64	(54,726,653.64)	-
412	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	59,925,842.51	(59,925,842.51)	-
413	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	48,954,767.24	(48,954,767.24)	-
414	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	32,173,037.37	(32,173,037.37)	-
415	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	68,706,839.77	(68,706,839.77)	-
416	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	29,949,326.26	(29,949,326.26)	-
417	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	49,836,766.80	(49,836,766.80)	-
418	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	34,793,229.47	(34,793,229.47)	-
419	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	199,181,452.44	(199,181,452.44)	-
420	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	230,933,582.54	(230,933,582.54)	-
421	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	330,458,999.83	(330,458,999.83)	-
422	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	73,523,061.62	(73,523,061.62)	-
423	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	209,991,520.42	(209,991,520.42)	-
424	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	459,131,781.19	(459,131,781.19)	-
425	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	891,421,196.64	(891,421,196.64)	-
426	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	878,619,221.20	(878,619,221.20)	-

427	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	414,186,673.11	(414,186,673.11)	-
428	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	348,589,786.50	(348,589,786.50)	-
429	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	539,102,788.51	(539,102,788.51)	-
430	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	637,949,087.63	(637,949,087.63)	-
431	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	265,306,650.90	(265,306,650.90)	-
432	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	568,699,636.86	(568,699,636.86)	-
433	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	52,197,146.85	(52,197,146.85)	-
434	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,098,766,254.62	(1,098,766,254.62)	-
435	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	603,924,898.26	(603,924,898.26)	-
436	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	140,898,163.82	(140,898,163.82)	-
437	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	380,517,966.18	(380,517,966.18)	-
438	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	560,276,941.13	(560,276,941.13)	-
439	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	45,187,456.32	(45,187,456.32)	-
440	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	40,417,672.53	(40,417,672.53)	-
441	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	41,526,233.53	(41,526,233.53)	-
442	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	5,649,916.45	(5,649,916.45)	-
443	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	169,738,736.70	(169,738,736.70)	-
444	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	365,381,177.33	(365,381,177.33)	-
445	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	867,247,496.34	(867,247,496.34)	-

446	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	268,987,296.20	(268,987,296.20)	-
447	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	57,472,947.99	(57,472,947.99)	-
448	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	28,002,323.28	(28,002,323.28)	-
449	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	48,633,093.45	(48,633,093.45)	-
450	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	332,403,034.03	(332,403,034.03)	-
451	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	144,883,264.00	(144,883,264.00)	-
452	0228066001	SOKOTO ENERGY RESEARCH	11,888,032.12	(11,888,032.12)	-
453	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	12,454,867.99	(12,454,867.99)	-
454	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE, UNIVERSITY OF LAGOS.	14,096,669.38	(14,096,669.38)	-
455	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	15,821,404.11	(15,821,404.11)	-
456	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	13,932,613.97	(13,932,613.97)	-
457	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	47,747,674.04	(47,747,674.04)	-
458	0228073001	ENERGY COMMISSION OF NIGERIA	1,352,998,231.03	(1,352,998,231.03)	-
459	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	18,449,147.77	(18,449,147.77)	-
460	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	44,186,439.18	(44,186,439.18)	-
461	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	47,613,375.12	(47,613,375.12)	-
462	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,219,673,528.52	(1,219,673,528.52)	-
463	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	7,685,122.15	(7,685,122.15)	-

464	0229003001	NIGERIAN RAILWAY CORPORATION	3,570,567,020.40	(3,570,567,020.40)	-
465	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	522,142,003.96	(522,142,003.96)	-
466	0229005001	MARITIME ACADEMY, ORON	1,087,381,196.88	(1,087,381,196.88)	-
467	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	247,742,807.40	(247,742,807.40)	-
468	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	-	-	-
469	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,446,120,732.28	(1,446,120,732.28)	-
470	0229031004	NIGERIAN METEOROLOGICAL AGENCY	2,525,468,841.27	(2,525,468,841.27)	-
471	0229031005	FEDERAL AIRPORT AUTHORITY OF NIGERIA	41,958,854.20	(41,958,854.20)	-
472	0229031006	ACCIDENT INVESTIGATION BUREAU	172,957,144.32	(172,957,144.32)	-
473	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	-	-	-
474	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	5,387,904,730.58	(5,387,904,730.58)	-
475	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	634,188,822.01	(634,188,822.01)	-
476	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,068,430,548.78	(1,068,430,548.78)	-
477	0231010001	NATIONAL POWER TRAINING INSTITUTE	675,024,996.21	(675,024,996.21)	-
478	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	165,235,402.38	(165,235,402.38)	-
479	0231020001	TRANSMISSION COMPANY OF NIGERIA	-	-	-
480	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	36,030,257.40	(36,030,257.40)	-
481	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	826,416,370.65	(826,416,370.65)	-
482	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	355,923,569.53	(355,923,569.53)	-

483	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	1,157,923,052.73	(1,157,923,052.73)	-
484	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	189,010,827.29	(189,010,827.29)	-
485	0231089006	SURVEY COUNCIL OF NIGERIA	74,080,074.49	(74,080,074.49)	-
486	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	3,678,115,783.34	(3,678,115,783.34)	-
487	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	769,754,537.86	(769,754,537.86)	-
488	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	30,956,016,358.20	(30,956,016,358.20)	-
489	0232003001	PETROLEUM TRAINING INSTITUTE	9,886,557,487.43	(9,886,557,487.43)	-
490	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	2,408,004,853.55	(2,408,004,853.55)	-
491	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	6,704,527,210.68	(6,704,527,210.68)	-
492	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	1,072,807,441.14	(1,072,807,441.14)	-
493	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	908,203,522.88	(908,203,522.88)	-
494	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	38,252,844.88	(38,252,844.88)	-
495	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	971,213,991.20	(971,213,991.20)	-
496	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	473,604,653.22	(473,604,653.22)	-
497	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	351,081,687.04	(351,081,687.04)	-
498	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	325,826,530.58	(325,826,530.58)	-
499	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,100,752,721.60	(1,100,752,721.60)	-
500	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	235,677,209.18	(235,677,209.18)	-
501	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	183,152,826.84	(183,152,826.84)	-

502	0233011001	AJAOKUTA STEEL COMPANY LIMITED	3,718,379,875.71	(3,718,379,875.71)	-
503	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	79,274,861.45	(79,274,861.45)	-
504	0238001001	BUDGET AND NATIONAL PLANNING	852,246,180.85	(852,246,180.85)	-
505	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	563,026,053.05	(563,026,053.05)	-
506	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	873,685,848.60	(873,685,848.60)	-
507	0238004001	NATIONAL BUREAU OF STATISTICS	895,675,691.89	(895,675,691.89)	-
508	0238005001	BUDGET OFFICE OF THE FEDERATION	1,630,036,075.57	(1,630,036,075.57)	-
509	0238005002	SERVICE WIDE VOTE	732,141,555,463.74	(732,141,555,463.74)	-
510	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	538,567,281.44	(538,567,281.44)	-
511	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,758,833,886.23	(1,758,833,886.23)	-
512	0250001001	FISCAL RESPONSILIBITY COMMISSION	277,992,628.85	(277,992,628.85)	-
513	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,446,885,594.43	(1,446,885,594.43)	-
514	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	193,590,635.29	(193,590,635.29)	-
515	0252037001	ANAMBRA/ IMO RBDA	343,882,720.44	(343,882,720.44)	-
516	0252038001	BENIN/ OWENA RBDA	42,104,617.58	(42,104,617.58)	-
517	0252039001	CHAD BASIN RBDA	306,283,431.18	(306,283,431.18)	-
518	0252040001	CROSS RIVER RBDA	303,369,290.07	(303,369,290.07)	-
519	0252041001	HADEJIA-JAMAÄ»ARE RBDA	305,013,397.58	(305,013,397.58)	-
520	0252042001	LOWER BENUE RBDA	283,959,824.03	(283,959,824.03)	-

521	0252043001	LOWER NIGER RBDA	400,349,041.47	(400,349,041.47)	-
522	0252044001	NIGER DELTA RBDA	424,828,999.35	(424,828,999.35)	-
523	0252045001	OGUN/ OSUN RBDA	316,404,770.29	(316,404,770.29)	-
524	0252046001	SOKOTO RIMA RBDA	358,005,438.20	(358,005,438.20)	-
525	0252047001	UPPER BENUE RBDA	266,675,271.88	(266,675,271.88)	-
526	0252048001	UPPER NIGER RBDA	277,952,495.57	(277,952,495.57)	-
527	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	330,490,759.24	(330,490,759.24)	-
528	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	148,364,137.47	(148,364,137.47)	-
529	0252051001	GURARA WATER MANAGEMENT AUTHORITY	37,982,284,005.78	(37,982,284,005.78)	-
530		NIGERIA CUSTOMS SERVICE	-	-	-
		LAW & JUSTICES SECTOR	-	-	-
531	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	13,437,353,465.06	(13,437,353,465.06)	-
532	0318002001	SUPREME COURT OF NIGERIA	4,276,241,474.54	(4,276,241,474.54)	-
533	0318003001	COURT OF APPEAL	7,425,902,341.54	(7,425,902,341.54)	-
534	0318004001	FEDERAL HIGH COURT-LAGOS	7,818,482,118.06	(7,818,482,118.06)	-
535	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	4,918,256,731.85	(4,918,256,731.85)	-
536	0318006001	SHARIA COURT OF APPEAL-ABUJA	1,564,764,239.96	(1,564,764,239.96)	-
537	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	2,770,832,374.60	(2,770,832,374.60)	-
538	0318008001	NATIONAL INDUSTRIAL COURT	3,250,280,939.60	(3,250,280,939.60)	-

539	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	1,658,109,092.09	(1,658,109,092.09)	-
540	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	1,180,000,000.00	(1,180,000,000.00)	-
541	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	1,521,888,232.95	(1,521,888,232.95)	-
542	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	3,533,688,973.03	(3,533,688,973.03)	-
543	0326002001	NIGERIAN LAW REFORM COMMISSION	326,394,351.51	(326,394,351.51)	-
544	0326003001	LEGAL AID COUNCIL	146,782,273.50	(146,782,273.50)	-
545	0326004001	COUNCIL OF LEGAL EDUCATION	968,663,821.21	(968,663,821.21)	-
546	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	815,395,671.75	(815,395,671.75)	-
547	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	2,931,642,940.52	(2,931,642,940.52)	-
548	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	6,990,012,432.45	(6,990,012,432.45)	-
549	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	496,776,512.77	(496,776,512.77)	-
550	0326010001	NIGERIAN COPYRIGHT COMMISSION	496,776,512.77	(496,776,512.77)	-
551	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,365,159,163.18	(1,365,159,163.18)	-
552	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	3,829,651,310.70	(3,829,651,310.70)	-
553	0344001001	CODE OF CONDUCT BUREAU	1,437,255,597.56	(1,437,255,597.56)	-
		REGIONAL SECTOR	-	-	-
554	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-	-	-
555	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	1,398,866,582.52	(1,398,866,582.52)	-
556	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	-	-	-

		SOCIAL SECTOR	-	-	-
557			160,962,947.39	(160,962,947.39)	-
558	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	867,528,609.87	(867,528,609.87)	-
559	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	4,511,090,404.98	(4,511,090,404.98)	-
560	0513021002	NIGERIA FOOTBALL FEDERATION	863,991,252.67	(863,991,252.67)	-
561	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	335,137,080.23	(335,137,080.23)	-
562	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	794,332,874.33	(794,332,874.33)	-
563	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	4,723,896,917.86	(4,723,896,917.86)	-
564	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,417,182,100.55	(3,417,182,100.55)	-
565	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	91,958,241,470.60	(91,958,241,470.60)	-
566	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	558,809,204.32	(558,809,204.32)	-
567	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	1,998,272,494.41	(1,998,272,494.41)	-
568	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,714,691,798.76	(2,714,691,798.76)	-
569	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	387,638,412.86	(387,638,412.86)	-
570	0517008001	NATIONAL LIBRARY OF NIGERIA	1,033,652,562.32	(1,033,652,562.32)	-
571	0517009001	NATIONAL EXAMINATIONS COUNCIL	4,685,943,496.88	(4,685,943,496.88)	-
572	0517010001	MASS LITERACY COUNCIL	703,415,363.71	(703,415,363.71)	-
573	0517011001	NOMADIC EDUCATION COMMISSION	325,844,699.86	(325,844,699.86)	-
574	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	767,916,239.84	(767,916,239.84)	-

575	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	945,358,426.80	(945,358,426.80)	-
576	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	820,965,834.64	(820,965,834.64)	-
577	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	129,099,800.16	(129,099,800.16)	-
578	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	954,017,123.61	(954,017,123.61)	-
579	0517017001	NATIONAL TEACHERS INSTITUTE	1,199,255,971.82	(1,199,255,971.82)	-
580	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,891,543,916.21	(2,891,543,916.21)	-
581	0517018002	FEDERAL POLYTECHNIC BAUCHI	2,749,809,866.49	(2,749,809,866.49)	-
582	0517018003	FEDERAL POLYTECHNIC BIDA	3,033,352,599.84	(3,033,352,599.84)	-
583	0517018004	FEDERAL POLYTECHNIC IDAH	2,474,160,574.00	(2,474,160,574.00)	-
584	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	3,455,468,950.23	(3,455,468,950.23)	-
585	0517018006	FEDERAL POLYTECHNIC MUBI	2,877,083,653.15	(2,877,083,653.15)	-
586	0517018007	FEDERAL POLYTECHNIC NASARAWA	1,873,430,218.20	(1,873,430,218.20)	-
587	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,005,712,217.16	(3,005,712,217.16)	-
588	0517018009	FEDERAL POLYTECHNIC KADUNA	5,887,442,731.98	(5,887,442,731.98)	-
589	0517018010	FEDERAL POLYTECHNIC OFFA	2,192,682,489.50	(2,192,682,489.50)	-
590	0517018011	FEDERAL POLYTECHNIC EDE	1,692,878,632.66	(1,692,878,632.66)	-
591	0517018012	FEDERAL POLYTECHNIC AUCHI	3,207,949,497.13	(3,207,949,497.13)	-
592	0517018013	FEDERAL POLYTECHNIC NEKEDE	2,207,017,023.77	(2,207,017,023.77)	-
593	0517018014	FEDERAL POLYTECHNIC OKO	3,745,971,884.19	(3,745,971,884.19)	-

594	0517018015	FEDERAL POLYTECHNIC DAMATURU	971,355,564.57	(971,355,564.57)	-
595	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	662,427,027.45	(662,427,027.45)	-
596	0517018017	FEDERAL POLYTECHNIC GWANDU	2,094,520,951.31	(2,094,520,951.31)	-
597	0517018018	FEDERAL POLYTECHNIC ILARO	1,562,923,741.53	(1,562,923,741.53)	-
598	0517018019	YABA COLLEGE OF TECHNOLOGY	3,708,547,260.95	(3,708,547,260.95)	-
599	0517018020	FEDERAL POLYTECHNIC BALI	762,725,850.45	(762,725,850.45)	-
600	0517018021	FEDERAL POLYTECHNIC EKOWE	797,457,780.71	(797,457,780.71)	-
601	0517018022	FEDERAL POLYTECHNIC BONNY	271,738,180.13	(271,738,180.13)	-
602	0517018023	FEDERAL POLYTECHNIC UKANA	182,859,650.01	(182,859,650.01)	-
603	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	206,315,062.41	(206,315,062.41)	-
604	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	339,813,670.97	(339,813,670.97)	-
605	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,415,324,972.44	(1,415,324,972.44)	-
606	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,184,606,395.26	(1,184,606,395.26)	-
607	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,533,435,255.47	(1,533,435,255.47)	-
608	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,232,816,500.54	(1,232,816,500.54)	-
609	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,669,669,746.77	(1,669,669,746.77)	-
610	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	822,828,630.19	(822,828,630.19)	-
611	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	2,126,082,390.83	(2,126,082,390.83)	-
612	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,580,383,821.71	(1,580,383,821.71)	-

613	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,481,554,695.73	(1,481,554,695.73)	-
614	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	1,535,285,135.63	(1,535,285,135.63)	-
615	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	3,407,702,707.32	(3,407,702,707.32)	-
616	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,677,600,013.85	(1,677,600,013.85)	-
617	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,267,938,290.19	(2,267,938,290.19)	-
618	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,836,088,002.76	(1,836,088,002.76)	-
619	0517019015	F EDUCATION PANKSHIN	1,526,836,674.79	(1,526,836,674.79)	-
620	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,344,286,099.99	(1,344,286,099.99)	-
621	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,801,565,801.19	(1,801,565,801.19)	-
622	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,340,543,159.65	(1,340,543,159.65)	-
623	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	3,299,225,079.83	(3,299,225,079.83)	-
624	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	2,763,817,085.00	(2,763,817,085.00)	-
625	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	345,127,088.64	(345,127,088.64)	-
626	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	9,671,749,455.23	(9,671,749,455.23)	-
627	0517021001	UNIVERSITY OF IBADAN	8,621,081,397.50	(8,621,081,397.50)	-
628	0517021002	UNIVERSITY OF LAGOS	9,314,662,427.06	(9,314,662,427.06)	-
629	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	9,704,321,493.12	(9,704,321,493.12)	-
630	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	11,306,038,800.58	(11,306,038,800.58)	-
631	0517021005	OBAFEMI AWOLOWO UNIVERSITY	8,142,219,918.44	(8,142,219,918.44)	-

632	0517021006	UNIVERSITY OF BENIN	9,998,764,810.58	(9,998,764,810.58)	-
633	0517021007	UNIVERSITY OF JOS	6,151,137,729.48	(6,151,137,729.48)	-
634	0517021008	UNIVERSITY OF CALABAR	8,597,956,625.76	(8,597,956,625.76)	-
635	0517021009	UNIVERSITY OF ILORIN	8,102,306,263.81	(8,102,306,263.81)	-
636	0517021010	UNIVERSITY OF ABUJA	2,933,256,383.00	(2,933,256,383.00)	-
637	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,089,476,528.75	(4,089,476,528.75)	-
638	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	4,417,981,520.70	(4,417,981,520.70)	-
639	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	4,592,713,180.84	(4,592,713,180.84)	-
640	0517021014	UNIVERSITY OF PORT HARCOURT	7,889,408,288.00	(7,889,408,288.00)	-
641	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,831,832,536.68	(3,831,832,536.68)	-
642	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	5,136,941,103.29	(5,136,941,103.29)	-
643	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,666,699,464.08	(3,666,699,464.08)	-
644	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	3,533,658,465.50	(3,533,658,465.50)	-
645	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	2,709,271,470.00	(2,709,271,470.00)	-
646	0517021020	UNIVERSITY OF UYO	6,426,879,801.71	(6,426,879,801.71)	-
647	0517021021	UNIVERSITY OF MAIDUGURI	5,414,052,072.39	(5,414,052,072.39)	-
648	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	5,871,838,597.59	(5,871,838,597.59)	-
649	0517021023	BAYERO UNIVERSITY, KANO	6,016,284,844.34	(6,016,284,844.34)	-
650	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	5,446,019,735.58	(5,446,019,735.58)	-

651	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	529,553,361.72	(529,553,361.72)	-
652	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	437,583,909.56	(437,583,909.56)	-
653	0517021027	ARABIC LANGUAGE VILLAGE BORNO	309,314,391.38	(309,314,391.38)	-
654	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	431,621,838.98	(431,621,838.98)	-
655	0517021029	FEDERAL UNIVERSITY OYE-EKITI	1,729,744,064.23	(1,729,744,064.23)	-
656	0517021030	FEDERAL UNIVERSITY OTUOKE	1,725,173,275.47	(1,725,173,275.47)	-
657	0517021031	FEDERAL UNIVERSITY DUTSE	2,294,127,792.99	(2,294,127,792.99)	-
658	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	1,744,889,547.45	(1,744,889,547.45)	-
659	0517021033	FEDERAL UNIVERSITY LAFIA	1,454,384,115.33	(1,454,384,115.33)	-
660	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,626,582,686.82	(1,626,582,686.82)	-
661	0517021035	FEDERAL UNIVERSITY KASHERE	1,849,673,342.14	(1,849,673,342.14)	-
662	0517021036	FEDERAL UNIVERSITY LOKOJA	1,505,520,929.73	(1,505,520,929.73)	-
663	0517021037	FEDERAL UNIVERSITY WUKARI	2,299,368,079.15	(2,299,368,079.15)	-
664	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,146,943,316.31	(1,146,943,316.31)	-
665	0517021039	FEDERAL UNIVERSITYOF GASHUA	1,719,380,263.06	(1,719,380,263.06)	-
666	0517021040	FEDERAL UNIVERSITYOF GUSAU	1,042,122,352.81	(1,042,122,352.81)	-
667	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	814,482,177.57	(814,482,177.57)	-
668	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,122,453,365.26	(1,122,453,365.26)	-
669	0517024001	NATIONAL OPEN UNIVERSITY	2,714,918,955.23	(2,714,918,955.23)	-

670	0517026001	F.S.C. SOKOTO	191,576,384.35	(191,576,384.35)	-
671	0517026002	FGC AZARE	201,847,009.44	(201,847,009.44)	-
672	0517026003	FGC BUNI-YADI	133,132,432.56	(133,132,432.56)	-
673	0517026004	FGC BIRIN YAURI	132,896,981.99	(132,896,981.99)	-
674	0517026005	FGC DAURA	153,838,808.78	(153,838,808.78)	-
675	0517026006	FGC GANYE	169,974,016.08	(169,974,016.08)	-
676	0517026007	FGC GARKI	683,582,457.43	(683,582,457.43)	-
677	0517026008	FGC IJANIKIN	482,842,499.67	(482,842,499.67)	-
678	0517026009	FGC IKET NISE	219,083,572.09	(219,083,572.09)	-
679	0517026010	FGC IKET VANDAKYA	193,799,440.10	(193,799,440.10)	-
680	0517026011	FGC IKOM	189,587,543.89	(189,587,543.89)	-
681	0517026012	FGC IKOT EKPENE	202,247,856.46	(202,247,856.46)	-
682	0517026013	FGC IKURIN	368,127,323.58	(368,127,323.58)	-
683	0517026014	FGC JOS	393,253,041.65	(393,253,041.65)	-
684	0517026015	FGC KADUNA	384,195,882.18	(384,195,882.18)	-
685	0517026016	FGC KANO	341,592,881.08	(341,592,881.08)	-
686	0517026017	FGC KEFFI	302,974,086.10	(302,974,086.10)	-
687	0517026018	FGC KIYAWA	83,111,400.53	(83,111,400.53)	-
688	0517026019	FGC KWALI	464,608,428.39	(464,608,428.39)	-

689	0517026020	FGC MAIDUGURI	274,539,100.81	(274,539,100.81)	-
690	0517026021	FGC MINJIBIR	194,350,699.19	(194,350,699.19)	-
691	0517026022	FGC MINNA	438,394,021.00	(438,394,021.00)	-
692	0517026023	FGC ODIKOLOGUNA	155,081,467.08	(155,081,467.08)	-
693	0517026024	FGC ODOGBOLU	323,895,000.58	(323,895,000.58)	-
694	0517026025	FGC OGBOMOSHMO	308,529,734.93	(308,529,734.93)	-
695	0517026026	FGC OGOJA	171,267,098.06	(171,267,098.06)	-
696	0517026027	FGC OHAFIA	179,010,858.07	(179,010,858.07)	-
697	0517026028	FGC OKIGWE	322,553,442.48	(322,553,442.48)	-
698	0517026029	FGC OKPOSI	192,171,063.74	(192,171,063.74)	-
699	0517026030	FGC ONITSHA	293,016,000.82	(293,016,000.82)	-
700	0517026031	FGC PORT HARCOURT	384,856,989.02	(384,856,989.02)	-
701	0517026032	FGC POTISKUM	114,056,778.37	(114,056,778.37)	-
702	0517026033	FGC RUBBOCHI	204,347,383.44	(204,347,383.44)	-
703	0517026034	FGC SOKOTO	288,341,480.32	(288,341,480.32)	-
704	0517026035	FGC UGWOLAWO	200,331,233.57	(200,331,233.57)	-
705	0517026036	FGC WARRI	323,691,853.81	(323,691,853.81)	-
706	0517026037	FGC ZARIA	205,234,533.67	(205,234,533.67)	-
707	0517026038	FGC, BILLIRI	178,890,249.61	(178,890,249.61)	-

708	0517026039	FGC, IDO-ANI	211,809,218.36	(211,809,218.36)	-
709	0517026040	FGC, IKOLE	195,520,671.12	(195,520,671.12)	-
710	0517026041	FGGC ABAJI	254,190,050.66	(254,190,050.66)	-
711	0517026042	FGGC ABULOMA	305,316,951.24	(305,316,951.24)	-
712	0517026043	FGGC AKURE	211,809,218.36	(211,809,218.36)	-
713	0517026044	FGGC ANKA	80,223,361.93	(80,223,361.93)	-
714	0517026045	FGGC BAJOGA	148,053,830.66	(148,053,830.66)	-
715	0517026046	FGGC BAKORI	161,640,392.11	(161,640,392.11)	-
716	0517026047	FGGC BAUCHI	241,598,675.82	(241,598,675.82)	-
717	0517026048	FGGC BENIN	308,829,645.63	(308,829,645.63)	-
718	0517026049	FGGC BIDA	223,048,785.97	(223,048,785.97)	-
719	0517026050	FGGC BWARI	494,115,491.05	(494,115,491.05)	-
720	0517026051	FGGC CALABAR	312,694,981.68	(312,694,981.68)	-
721	0517026052	FGGC EFON ALAYE	180,119,522.68	(180,119,522.68)	-
722	0517026053	FGGC EFON IMNRINGI	235,021,965.15	(235,021,965.15)	-
723	0517026054	FGGC ENUGU	520,035,258.34	(520,035,258.34)	-
724	0517026055	FGGC EZZAMGBO ABAKALIKI	195,359,051.27	(195,359,051.27)	-
725	0517026056	FGGC GBOKO	249,314,377.94	(249,314,377.94)	-
726	0517026057	FGGC GUSAU	160,896,877.27	(160,896,877.27)	-

727	0517026058	FGGC GWANDU	161,994,870.10	(161,994,870.10)	-
728	0517026059	FGGC IBILLO	208,913,409.55	(208,913,409.55)	-
729	0517026060	FGGC IBUSA	268,172,582.89	(268,172,582.89)	-
730	0517026061	FGGC IKOT-OBIO-ITONG	229,064,192.58	(229,064,192.58)	-
731	0517026062	FGGC ILORIN	328,175,680.29	(328,175,680.29)	-
732	0517026063	FGGC IPETUMODU	610,910,537.15	(610,910,537.15)	-
733	0517026064	FGGC JALINGO	205,907,077.51	(205,907,077.51)	-
734	0517026065	FGGC KABBA	193,218,491.59	(193,218,491.59)	-
735	0517026066	FGGC KAZAURE	186,996,974.39	(186,996,974.39)	-
736	0517026067	FGGC KEANA	160,556,880.45	(160,556,880.45)	-
737	0517026068	FGGC LANGTANG	236,137,952.02	(236,137,952.02)	-
738	0517026069	FGGC LEJJA	229,891,861.18	(229,891,861.18)	-
739	0517026070	FGGC MONGUNO	144,308,478.71	(144,308,478.71)	-
740	0517026071	FGGC NEW BUSA	191,678,919.02	(191,678,919.02)	-
741	0517026072	FGGC OMU-ARAN	178,878,926.11	(178,878,926.11)	-
742	0517026073	FGGC OWERRI	417,231,664.78	(417,231,664.78)	-
743	0517026074	FGGC OYO	350,361,327.91	(350,361,327.91)	-
744	0517026075	FGGC SHAGAMU	370,947,239.12	(370,947,239.12)	-
745	0517026076	FGGC GUMI TAMBAWAL	142,470,754.90	(142,470,754.90)	-

746	0517026077	FGGC UMUAHIA	274,289,895.52	(274,289,895.52)	-
747	0517026078	FGGC WUKARI	242,863,359.12	(242,863,359.12)	-
748	0517026079	FGGC, YOLA	262,721,346.65	(262,721,346.65)	-
749	0517026080	FSTC AHOADA	170,804,651.01	(170,804,651.01)	-
750	0517026081	FSTC AWKA	282,594,485.51	(282,594,485.51)	-
751	0517026082	FSTC JUBU-IMUSHIN	239,660,775.63	(239,660,775.63)	-
752	0517026083	FSTC MICHIKA	80,957,162.10	(80,957,162.10)	-
753	0517026084	FSTC TUNGBO - YENAGOA	156,862,539.06	(156,862,539.06)	-
754	0517026085	FSTC USI-EKITI	156,596,770.96	(156,596,770.96)	-
755	0517026086	FTC IKARE	201,584,364.75	(201,584,364.75)	-
756	0517026087	FTC ILESA	301,337,252.67	(301,337,252.67)	-
757	0517026088	FTC JALINGO	220,538,335.72	(220,538,335.72)	-
758	0517026089	FTC KAFANCHAN	145,647,865.31	(145,647,865.31)	-
759	0517026090	FTC LASSA	126,337,887.24	(126,337,887.24)	-
760	0517026091	FTC OHANSO	176,739,991.42	(176,739,991.42)	-
761	0517026092	FTC OROZO	513,509,033.98	(513,509,033.98)	-
762	0517026093	FTC OTOBI	192,632,138.93	(192,632,138.93)	-
763	0517026094	FTC OTUPKO	212,313,818.77	(212,313,818.77)	-
764	0517026095	FTC SHIRORO	245,659,643.77	(245,659,643.77)	-

765	0517026096	FTC UROMI	211,568,983.53	(211,568,983.53)	-
766	0517026097	FTC UYO	215,127,251.20	(215,127,251.20)	-
767	0517026098	FTC YABA	571,553,542.77	(571,553,542.77)	-
768	0517026099	FTC ZURU	209,496,503.94	(209,496,503.94)	-
769	0517026100	KING'S COLLEGE	473,220,845.30	(473,220,845.30)	-
770	0517026101	QUEEN'S COLLEGE LAGOS	584,698,664.63	(584,698,664.63)	-
771	0517026102	SULEJA ACADEMY	383,631,780.59	(383,631,780.59)	-
772	0517026103	FSTC,DOMA	109,242,176.92	(109,242,176.92)	-
773	0517026104	FSTC DAYI	53,681,376.54	(53,681,376.54)	-
774	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	178,092,559.03	(178,092,559.03)	-
775	0517028001	UNESCO PARIS	110,669,256.06	(110,669,256.06)	-
776	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	851,842,640.30	(851,842,640.30)	-
777	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	4,012,215,077.53	(4,012,215,077.53)	-
778	0521002001	NATIONAL HEALTH INSURANCE SCHEME	-	-	-
779	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,924,464,873.26	(1,924,464,873.26)	-
780	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	73,494,161.20	(73,494,161.20)	-
781	0521006001	RADIOGRAPHERS REGISTRATION BOARD	180,765,999.72	(180,765,999.72)	-
782	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	86,163,094.73	(86,163,094.73)	-
783	0521008001	HEALTH RECORDS REGISTRATION BOARD	101,034,699.69	(101,034,699.69)	-

784	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	154,550,362.59	(154,550,362.59)	-
785	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	206,730,460.48	(206,730,460.48)	-
786	0521011001	NURSING AND MIDWIFERY COUNCIL	215,441,449.26	(215,441,449.26)	-
787	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	467,506,679.50	(467,506,679.50)	-
788	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	157,104,421.26	(157,104,421.26)	-
789	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	3,949,475,323.59	(3,949,475,323.59)	-
790	0521015001	MEDICAL REHABILITATION THERAPY BOARD	158,095,933.82	(158,095,933.82)	-
791	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	334,986,399.87	(334,986,399.87)	-
792	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	24,897,714.16	(24,897,714.16)	-
793	0521018001	NURSE TUTOR TRAINING - ENUGU	14,993,922.94	(14,993,922.94)	-
794	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	80,504,413.90	(80,504,413.90)	-
795	0521020001	NURSE TUTOR TRAINNING KADUNA	33,023,415.85	(33,023,415.85)	-
796	0521021001	NURSE TUTOR TRAINNING IBADAN	15,879,142.46	(15,879,142.46)	-
797	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	184,175,808.75	(184,175,808.75)	-
798	0521023001	NHETC, LAGOS	1,150,505.11	(1,150,505.11)	-
799	0521023002	NHETC, MAIDUGURI	1,260,255.71	(1,260,255.71)	-
800	0521023003	NHETC, ZARIA	1,150,505.11	(1,150,505.11)	-
801	0521023004	NHETC, ENUGU	1,041,105.55	(1,041,105.55)	-
802	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	20,543,784.69	(20,543,784.69)	-

803	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	1,705,023.54	(1,705,023.54)	-
804	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	22,299,104.80	(22,299,104.80)	-
805	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	11,287,969,902.60	(11,287,969,902.60)	-
806	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	5,480,200,700.68	(5,480,200,700.68)	-
807	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	6,148,759,246.86	(6,148,759,246.86)	-
808	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	9,872,170,546.51	(9,872,170,546.51)	-
809	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	6,705,988,342.04	(6,705,988,342.04)	-
810	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	7,094,236,491.60	(7,094,236,491.60)	-
811	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	5,545,738,187.95	(5,545,738,187.95)	-
812	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	6,260,527,186.44	(6,260,527,186.44)	-
813	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	6,278,019,247.02	(6,278,019,247.02)	-
814	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	7,955,570,595.00	(7,955,570,595.00)	-
815	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	5,023,710,247.37	(5,023,710,247.37)	-
816	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	5,452,054,878.01	(5,452,054,878.01)	-
817	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,339,207,045.32	(4,339,207,045.32)	-
818	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	5,743,604,731.61	(5,743,604,731.61)	-
819	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	4,595,464,688.00	(4,595,464,688.00)	-
820	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,806,054,134.12	(2,806,054,134.12)	-
821	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	4,810,344,307.85	(4,810,344,307.85)	-

822	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	3,657,502,027.65	(3,657,502,027.65)	-
823	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	957,727,461.32	(957,727,461.32)	-
824	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,219,142,016.70	(1,219,142,016.70)	-
825	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	603,989,002.11	(603,989,002.11)	-
826	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,835,553,219.98	(1,835,553,219.98)	-
827	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	979,501,064.25	(979,501,064.25)	-
828	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	922,670,715.88	(922,670,715.88)	-
829	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,381,911,637.94	(2,381,911,637.94)	-
830	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,616,394,557.96	(1,616,394,557.96)	-
831	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	182,245,946.95	(182,245,946.95)	-
832	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,048,064,969.77	(1,048,064,969.77)	-
833	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,626,498,634.33	(2,626,498,634.33)	-
834	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,386,664,699.89	(1,386,664,699.89)	-
835	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,398,390,489.53	(2,398,390,489.53)	-
836	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	332,857,090.60	(332,857,090.60)	-
837	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	3,427,576,107.92	(3,427,576,107.92)	-
838	0521027018	FEDERAL MEDICAL CENTRE, OWO	3,316,577,371.35	(3,316,577,371.35)	-
839	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	3,036,173,377.56	(3,036,173,377.56)	-
840	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	3,931,401,179.39	(3,931,401,179.39)	-

841	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	4,694,055,564.91	(4,694,055,564.91)	-
842	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,316,852,737.58	(2,316,852,737.58)	-
843	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	3,434,599,625.30	(3,434,599,625.30)	-
844	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,318,004,935.84	(1,318,004,935.84)	-
845	0521027025	FEDERAL MEDICAL CENTRE, ASABA	3,107,769,537.76	(3,107,769,537.76)	-
846	0521027026	FEDERAL MEDICAL CENTRE, BIDA	2,101,399,223.29	(2,101,399,223.29)	-
847	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	2,067,298,324.04	(2,067,298,324.04)	-
848	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,794,677,351.90	(1,794,677,351.90)	-
849	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	2,928,470,400.76	(2,928,470,400.76)	-
850	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	5,019,234,463.76	(5,019,234,463.76)	-
851	0521027031	FEDERAL MEDICAL CENTRE, KOGI	2,862,466,812.83	(2,862,466,812.83)	-
852	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,391,919,323.26	(2,391,919,323.26)	-
853	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,900,580,462.74	(1,900,580,462.74)	-
854	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	2,575,193,288.59	(2,575,193,288.59)	-
855	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,312,483,374.86	(1,312,483,374.86)	-
856	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	5,741,244,317.33	(5,741,244,317.33)	-
857	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	4,406,064,908.52	(4,406,064,908.52)	-
858	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,187,059,415.11	(2,187,059,415.11)	-
859	0521027039	NATIONAL EYE CENTRE KADUNA	1,105,798,738.87	(1,105,798,738.87)	-

860	0521027040	NATIONAL EAR CARE CENTRE KADUNA	738,096,189.96	(738,096,189.96)	-
861	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	94,712,798.42	(94,712,798.42)	-
862	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	498,828,380.70	(498,828,380.70)	-
863	0521027043	ONCHO BAUCHI	1,060,577.37	(1,060,577.37)	-
864	0521027044	ONCHO ENUGU	1,060,577.37	(1,060,577.37)	-
865	0521027045	ONCHO IBADAN	1,060,577.37	(1,060,577.37)	-
866	0521027046	ONCHO KADUNA	1,060,577.37	(1,060,577.37)	-
867	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	2,727,485.67	(2,727,485.67)	-
868	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	1,483,995.61	(1,483,995.61)	-
869	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	1,411,462.06	(1,411,462.06)	-
870	0521029001	PHS, ABUJA	1,152,423.53	(1,152,423.53)	-
871	0521029002	PHS, YOLA	1,152,423.53	(1,152,423.53)	-
872	0521029003	PHS, JALINGO	1,152,423.53	(1,152,423.53)	-
873	0521029004	PHS, MAIDUGURI	1,152,423.53	(1,152,423.53)	-
874	0521029005	PHS, DAMATURU	1,152,423.53	(1,152,423.53)	-
875	0521029006	PHS, KANO	7,151,260.00	(7,151,260.00)	-
876	0521029007	PHS, KASTINA	1,152,423.53	(1,152,423.53)	-
877	0521029008	PHS, DUTSE	1,152,423.53	(1,152,423.53)	-
878	0521029009	PHS, ILORIN	1,152,423.53	(1,152,423.53)	-

879	0521029010	PHS, SOKOTO	1,152,423.53	(1,152,423.53)	-
880	0521029011	PHS, IBADAN	1,152,423.53	(1,152,423.53)	-
881	0521029012	PHS, ABEOKUTA	1,152,423.53	(1,152,423.53)	-
882	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	1,152,423.53	(1,152,423.53)	-
883	0521029014	PHS, CALABAR	1,152,423.53	(1,152,423.53)	-
884	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,152,423.53	(1,152,423.53)	-
885	0521029016	PHS, WARRI	1,152,423.53	(1,152,423.53)	-
886	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	784,520.00	(784,520.00)	-
887	0521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	784,520.00	(784,520.00)	-
888	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	22,299,104.80	(22,299,104.80)	-
889	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	935,822.18	(935,822.18)	-
890	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	935,822.18	(935,822.18)	-
891	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	520,995,431.04	(520,995,431.04)	-
892	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	651,029,649.28	(651,029,649.28)	-
893	0521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	189,597,135.60	(189,597,135.60)	-
894	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	275,812,897.38	(275,812,897.38)	-
895	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	154,013,099.20	(154,013,099.20)	-
896	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	10,935,775.96	(10,935,775.96)	-
897	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	107,989,326.49	(107,989,326.49)	-

898	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	9,514,308.19	(9,514,308.19)	-
899	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	81,159,962.25	(81,159,962.25)	-
900	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	-	-	-
901	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	161,656,929.54	(161,656,929.54)	-
902	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	422,347,341.54	(422,347,341.54)	-
903	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	479,062,252.64	(479,062,252.64)	-
904	0521049001	NATIONAL HOSPITAL	6,100,266,013.98	(6,100,266,013.98)	-
905	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,110,141,392.39	(2,110,141,392.39)	-
906	0535002001	NATIONAL PARK HEADQUARTERS	215,912,141.57	(215,912,141.57)	-
907	0535003001	KAINJI NATIONAL PARK	452,177,616.04	(452,177,616.04)	-
908	0535004001	OYO NATIONAL PARK	334,613,371.83	(334,613,371.83)	-
909	0535005001	CHAD BASIN NATIONAL PARK	257,585,791.36	(257,585,791.36)	-
910	0535006001	GASHAKA GUMTI NATIONAL PARK	358,655,953.00	(358,655,953.00)	-
911	0535007001	CROSS RIVER NATIONAL PARK	450,877,376.12	(450,877,376.12)	-
912	0535008001	KAMUKU NATIONAL PARK	196,293,691.76	(196,293,691.76)	-
913	0535009001	OKUMU NATIONAL PARK	178,754,533.64	(178,754,533.64)	-
914	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	393,250,482.80	(393,250,482.80)	-
915	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	677,022,740.30	(677,022,740.30)	-
916	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	564,260,166.26	(564,260,166.26)	-

917	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,403,863,792.06	(1,403,863,792.06)	-
918	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	394,138,470.97	(394,138,470.97)	-
919	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,293,839,468.53	(1,293,839,468.53)	-
920	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	3,060,911,858.46	(3,060,911,858.46)	-
921	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	24,370,705.00	(24,370,705.00)	-
922	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	45,223,369.19	(45,223,369.19)	-
923	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	34,817,649.65	(34,817,649.65)	-
924	0543001001	NATIONAL POPULATION COMMISSION	5,313,817,844.81	(5,313,817,844.81)	-
900	0543001001	NATIONAL POPULATION COMMISSION	-		
		GRAND-TOTAL	**3,849,868,159,154.38**	**(3,849,868,159,154.38)**	**-**

All transfer from CRF including SWV are treated as Recurrent. They are equally reported as such. Where this occurs their inclusion will be reported as Supplementary Budget. NOTE: The sum in this Note has been transferred to Note 21.

NOTE 11

Salaries & Wages

			SALARIES AND WAGES	ALLOWANCES	SOCIAL CONTRIBUTIONS	TOTALS	BUDGET	VARIANCE
			210101	210201	210202			
		ADMINISTRATIVE SECTOR						
1	0111001001	STATE HOUSE - HQTRS	1,227,173,219.60	-	0	1,227,173,219.60	1,577,102,311.00	349,929,091.40
2	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	-	-	0	-	-	-
3	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	-	-	0	-	-	-
4	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	-	0	-	-	-
5	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	-	0	-	-	-
6	0111001006	STATE HOUSE MEDICAL CENTRE	-	-	0	-	-	-
7	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	-	-	0	-	-	-
8	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	-	-	0	-	-	-
9	0111006001	NIPSS, KURU	415,315,096.65	-	0	415,315,096.65	530,671,642.00	115,356,545.35
10	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	-	-	0	-	854,513,030.00	854,513,030.00
11	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-	354,549,471.20	0	354,549,471.20	699,865,585.00	345,316,113.80
12	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	6,344,517,605.50	6,344,517,605.50	1269659088	13,958,694,298.74	7,651,871,401.00	(6,306,822,897.74)
13	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	309,877,081.93	-	0	309,877,081.93	358,322,747.00	48,445,665.07
14	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	521,344,145.38	-	0	521,344,145.38	626,401,372.00	105,057,226.62
15	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	-	-	0	-	872,358,399.00	872,358,399.00

16	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	-	0	-	-	-
17	0112001001	NASS MANAGEMENT	4,838,226,134.00	819,377,808.00	0	5,657,603,942.00	6,379,231,149.00	721,627,207.00
18	0112002001	SENATE	1,905,050,517.00	-	0	1,905,050,517.00	1,856,510,517.00	(48,540,000.00)
19	0112003001	HOUSE OF REPRESENTATIVES	4,804,920,153.50	-	0	4,804,920,153.50	4,923,743,127.00	118,822,973.50
20	0112004001	NATIONAL ASSEMBLY COMMISSION	698,431,793.76	10,864,270.73	0	709,296,064.49	810,586,571.00	101,290,506.51
21	0112005001	LEGISLATIVE AIDES	8,252,508,420.69	1,152,477,678.00	0	9,404,986,098.69	9,404,178,910.00	(807,188.69)
22	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	-	-	0	-	-	-
23	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	-	-	0	-	-	-
24	0112008001	GENERAL SERVICE	300,455,157.00	81,677,908.07	0	382,133,065.07	-	(382,133,065.07)
25	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	307,690,266.01	-	0	307,690,266.01	394,856,940.34	87,166,674.33
26	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	-	-	0	-	17,848,244,462.00	17,848,244,462.00
27	0116002001	DEFENCE HEADQURTERS	-	406,475,898.62	0	406,475,898.62	443,428,253.00	36,952,354.38
28	0116003001	NIGERIAN ARMY	52,008,169,046.50	66,318,524,611.04	0	118,326,693,657.54	119,308,876,076.00	982,182,418.46
29	0116004001	NIGERIAN NAVY	2,562,316,828.23	2,009,151,957.00	0	4,571,468,785.23	56,467,817,170.10	51,896,348,384.87
30	0116005001	NIGERIAN AIRFORCE	53,002,983,030.68	-	0	53,002,983,030.68	58,274,960,146.00	5,271,977,115.32
31	0116006001	NIGERIANACADEMY DEFENCE(NDA)	3,466,302,592.59	1,342,129,973.00	0	4,808,432,565.59	5,420,531,901.00	612,099,335.41
32	0116007001	NIGERIANCOLLEGE DEFENCE	2,482,681,924.83	-	0	2,482,681,924.83	2,722,273,850.00	239,591,925.17
33	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	-	1,245,096,866.52	0	1,245,096,866.52	1,622,334,085.00	377,237,218.48
34	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	-	2,569,903,355.50	0	2,569,903,355.50	2,569,903,386.00	30.50
35	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	853,027,137.84	-	0	853,027,137.84	992,715,871.00	139,688,733.16
36	0116011001	DEFENCE SCHOOL INTELLIGENCE	-	-	0	-	-	-
37	0116012001	DEFENCE AGENCY INTELLIGENCE	6,674,660,876.39	-	0	6,674,660,876.39	6,875,651,242.00	200,990,365.61
38	0116015017	DEFENCE MISSIONS	2,475,102,527.78	4,709,558,860.85	0	7,184,661,388.63	5,775,415,084.00	(1,409,246,304.63)
39	0116021001	MILITARY PENSION BOARD	-	2,088,000.00	0	2,088,000.00	-	(2,088,000.00)
40	0116018001	DEFENCE SPACE AGENCY	74,999,999.97	-	0	74,999,999.97	100,000,000.00	25,000,000.03
41	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	1,967,890.00	-	0	1,967,890.00	3,593,775,750.00	3,591,807,860.00
42	0119002001	TECHNICAL AIDS CORPS	-	2,388,780,981.69	0	2,388,780,981.69	2,978,537,178.00	589,756,196.31
43	0119003001	FOREIGN SERVICE ACADEMY (FSA)			0			

			-	-		-	-	-
44	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	282,611,215.66	-	0	282,611,215.66	337,312,113.00	54,700,897.34
45	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	101,274,890.99	-	0	101,274,890.99	123,172,168.00	21,897,277.01
46	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	250,143,744.07	-	0	250,143,744.07	254,321,494.10	4,177,750.03
47	0119009001	FOREIGN MISSION: ABIDJAN	32,519,910.55	66,770,718.42	0	99,290,628.97	112,923,568.68	13,632,939.71
48	0119009002	FOREIGN MISSION: ACCRA	130,104,146.25	-	0	130,104,146.25	130,104,147.00	0.75
49	0119009003	FOREIGN MISSION: ADDIS ABABA	191,303,237.50	-	0	191,303,237.50	191,303,238.00	0.50
50	0119009004	FOREIGN MISSION: ALGIERS	104,704,264.75	-	0	104,704,264.75	104,704,265.00	0.25
51	0119009005	FOREIGN MISSION: ANKARA	155,087,486.25	-	0	155,087,486.25	155,087,487.00	0.75
52	0119009006	FOREIGN MISSION: ATHENS	146,953,686.25	-	0	146,953,686.25	146,953,687.00	0.75
53	0119009007	FOREIGN MISSION: ATLANTA	201,989,618.25	-	0	201,989,618.25	201,989,619.00	0.75
54	0119009009	FOREIGN MISSION: BAMAKO	13,016,470.07	42,262,396.50	0	55,278,866.57	106,892,354.55	51,613,487.98
55	0119009010	FOREIGN MISSION: BANGKOK	99,899,663.88	-	0	99,899,663.88	198,138,793.03	98,239,129.15
56	0119009011	FOREIGN MISSION: BANGUI	92,355,656.00	-	0	92,355,656.00	92,355,656.00	-
57	0119009012	FOREIGN MISSION: BANJUL	17,711,693.52	53,473,412.73	0	71,185,106.25	101,844,516.91	30,659,410.66
58	0119009013	FOREIGN MISSION: BATA	78,001,512.00	-	0	78,001,512.00	78,001,512.00	-
59	0119009014	FOREIGN MISSION: BEIJING	286,528,568.75	-	0	286,528,568.75	286,528,569.00	0.25
60	0119009015	FOREIGN MISSION: BEIRUT	108,370,128.00	-	0	108,370,128.00	108,370,128.00	-
61	0119009016	FOREIGN MISSION: BERLIN	345,829,362.25	-	0	345,829,362.25	345,829,363.00	0.75
62	0119009017	FOREIGN MISSION: BERNE	216,758,053.50	-	0	216,758,053.50	216,758,054.00	0.50
63	0119009018	FOREIGN MISSION: BISSAU	80,132,542.25	-	0	80,132,542.25	80,132,543.00	0.75
64	0119009019	FOREIGN MISSION: BRASILIA	118,864,974.25	-	0	118,864,974.25	118,864,975.00	0.75
65	0119009020	FOREIGN MISSION: BRAZAVILLE	88,165,793.50	-	0	88,165,793.50	88,165,794.00	0.50
66	0119009021	FOREIGN MISSION: BRUSSELS	279,239,261.50	-	0	279,239,261.50	279,239,262.00	0.50
67	0119009022	FOREIGN MISSION: BUCHAREST	51,857,401.96	9,458,619.61	0	61,316,021.57	203,423,437.59	142,107,416.02
68	0119009023	FOREIGN MISSION: BUDAPEST	131,285,394.25	-	0	131,285,394.25	131,285,395.00	0.75
69	0119009024	FOREIGN MISSION: BUEA	122,058,528.00	-	0	122,058,528.00	122,058,528.00	-
70	0119009025	FOREIGN MISSION: BUENOS AIRES	115,319,988.75	-	0	115,319,988.75	115,319,989.00	0.25

71	0119009026	FOREIGN MISSION: BUJUMBURA	105,830,888.75	-	0	105,830,888.75	105,830,889.00	0.25
72	0119009027	FOREIGN MISSION: CAIRO	27,173,152.46	33,839,237.70	0	61,012,390.16	109,793,582.92	48,781,192.76
73	0119009028	FOREIGN MISSION: CANBERRA	120,235,522.25	-	0	120,235,522.25	120,235,523.00	0.75
74	0119009029	FOREIGN MISSION: CARACAS	10,350,532.95	63,085,147.25	0	73,435,680.20	163,547,190.00	90,111,509.80
75	0119009030	FOREIGN MISSION: CONAKRY	97,923,573.73	-	0	97,923,573.73	122,162,522.00	24,238,948.27
76	0119009031	FOREIGN MISSION: COTONOU	104,187,861.75	-	0	104,187,861.75	102,869,364.00	(1,318,497.75)
77	0119009032	FOREIGN MISSION: DAKAR	24,607,234.26	106,976,302.13	0	131,583,536.39	121,681,722.29	(9,901,814.10)
78	0119009033	FOREIGN MISSION: DAMASCUS	16,672,745.41	46,536,925.49	0	63,209,670.90	136,055,453.24	72,845,782.34
79	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	9,391,645.71	42,088,408.63	0	51,480,054.34	152,189,563.79	100,709,509.45
80	0119009035	FOREIGN MISSION: DOUALA	104,070,300.75	-	0	104,070,300.75	104,072,301.00	2,000.25
81	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	65,608,577.01	30,461,390.20	0	96,069,967.21	97,488,531.32	1,418,564.11
82	0119009037	FOREIGN MISSION: DUBLIN	58,495,321.28	84,791,994.03	0	143,287,315.32	168,386,432.37	25,099,117.06
83	0119009038	FOREIGN MISSION: FREETOWN	8,807,492.64	16,156,470.59	0	24,963,963.23	96,153,315.00	71,189,351.77
84	0119009039	FOREIGN MISSION: GABORONE	23,393,114.66	28,255,907.78	0	51,649,022.44	84,661,943.00	33,012,920.56
85	0119009040	FOREIGN MISSION: GENEVA	93,708,019.61	90,629,729.41	971239.22	185,308,988.24	297,312,020.00	112,003,031.76
86	0119009042	FOREIGN MISSION: HANOI	23,826,631.40	59,617,807.84	773837.51	84,218,276.75	109,496,484.88	25,278,208.13
87	0119009043	FOREIGN MISSION: HARARE	48,326,806.56	33,995,254.10	0	82,322,060.66	132,345,788.05	50,023,727.39
88	0119009044	FOREIGN MISSION: HAVANA	131,121,150.25	-	0	131,121,150.25	131,121,151.00	0.75
89	0119009045	FOREIGN MISSION: HONGKONG	44,249,950.35	39,504,209.80	465012.69	84,219,172.84	137,061,674.95	52,842,502.11
90	0119009046	FOREIGN MISSION: ISLAMABAD	-	-	0	-	110,289,792.22	110,289,792.22
91	0119009047	FOREIGN MISSION: JAKARTA	20,858,390.61	54,083,374.51	0	74,941,765.12	121,118,452.67	46,176,687.55
92	0119009048	FOREIGN MISSION: JEDDAH	71,346,021.65	66,714,076.47	0	138,060,098.12	181,831,971.00	43,771,872.88
93	0119009049	FOREIGN MISSION: JOHANNESBURG	160,732,733.50	-	0	160,732,733.50	160,732,734.00	0.50
94	0119009050	FOREIGN MISSION: KAMPALA	105,751,748.00	-	0	105,751,748.00	105,751,748.00	-
95	0119009051	FOREIGN MISSION: KHARTOUM	27,833,229.88	52,051,847.82	0	79,885,077.70	111,918,414.50	32,033,336.80
96	0119009052	FOREIGN MISSION: KIEV	36,216,535.29	44,996,676.47	0	81,213,211.76	108,605,549.88	27,392,338.12
97	0119009053	FOREIGN MISSION: KIGALI RWANDA	99,488,337.50	-	0	99,488,337.50	99,488,338.00	0.50
98	0119009054	FOREIGN MISSION: KINGSTON			0			

			100,251,418.32	-		100,251,418.32	105,235,779.00	4,984,360.68
99	0119009055	FOREIGN MISSION: KINSHASA	41,493,837.57	61,847,920.18	0	103,341,757.75	117,035,201.99	13,693,444.24
100	0119009056	FOREIGN MISSION: KUALA LUMPUR	33,025,846.49	52,669,572.81	0	85,695,419.30	138,002,518.43	52,307,099.13
101	0119009057	FOREIGN MISSION: KUWAIT	107,901,318.25	-	0	107,901,318.25	107,901,319.00	0.75
102	0119009058	FOREIGN MISSION: LIBREVILLE	5,630,892.31	52,613,715.38	0	58,244,607.69	139,771,376.01	81,526,768.31
103	0119009059	FOREIGN MISSION: LISBON	131,966,836.00	-	0	131,966,836.00	131,966,836.00	-
104	0119009060	FOREIGN MISSION: LOME	96,686,877.50	-	0	96,686,877.50	96,686,878.00	0.50
105	0119009061	FOREIGN MISSION: LONDON	616,581,348.80	-	0	616,581,348.80	616,581,349.00	0.20
106	0119009062	FOREIGN MISSION: LUANDA	92,199,881.50	-	0	92,199,881.50	92,199,882.00	0.50
107	0119009063	FOREIGN MISSION: LUSAKA	85,044,944.75	-	0	85,044,944.75	85,044,945.00	0.25
108	0119009064	FOREIGN MISSION: MADRID	131,219,161.79	83,900,051.16	5635553.488	220,754,766.44	235,018,451.07	14,263,684.63
109	0119009065	FOREIGN MISSION: MALABO	108,887,354.25	-	0	108,887,354.25	108,887,355.00	0.75
110	0119009066	FOREIGN MISSION: MANILLA	108,887,354.25	-	0	108,887,354.25	130,082,517.00	21,195,162.75
111	0119009067	FOREIGN MISSION: MAPUTO	127,711,048.75	-	0	127,711,048.75	127,711,049.00	0.25
112	0119009068	FOREIGN MISSION: MEXICO CITY	127,592,626.25	-	0	127,592,626.25	127,592,627.00	0.75
113	0119009069	FOREIGN MISSION: MNROVIA	99,456,932.75	-	0	99,456,932.75	99,456,933.00	0.25
114	0119009070	FOREIGN MISSION: MOSCOW	188,659,057.50	-	0	188,659,057.50	188,659,058.00	0.50
115	0119009071	FOREIGN MISSION: NAIROBI	119,488,058.25	-	0	119,488,058.25	119,488,059.00	0.75
116	0119009072	FOREIGN MISSION: N'DJAMENA	115,762,948.00	-	0	115,762,948.00	115,762,948.00	-
117	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	40,690,340.00	-	0	40,690,340.00	40,690,340.00	-
118	0119009074	FOREIGN MISSION: NEW DELHI	153,969,616.00	-	0	153,969,616.00	153,969,616.00	-
119	0119009075	FOREIGN MISSION: NEW YORK (CG)	304,692,177.50	-	0	304,692,177.50	304,698,178.00	6,000.50
120	0119009076	FOREIGN MISSION: NEW YORK (PM)	149,626,031.79	377,810,013.73	0	527,436,045.52	1,002,504,768.25	475,068,722.73
121	0119009077	FOREIGN MISSION: NIAMEY	22,580,041.20	42,892,615.57	0	65,472,656.77	134,501,111.71	69,028,454.94
122	0119009078	FOREIGN MISSION: NNJC - NIAMEY	8,450,279.49	71,977,179.01	0	80,427,458.50	97,089,078.00	16,661,619.50
123	0119009080	FOREIGN MISSION: OTTAWA	264,125,849.50	-	0	264,125,849.50	264,125,850.00	0.50
124	0119009081	FOREIGN MISSION: OUAGADOUGOU	111,889,804.00	-	0	111,889,804.00	111,889,804.00	-
125	0119009082	FOREIGN MISSION: PARIS	191,694,594.07	100,150,910.65	0	291,845,504.72	224,856,319.51	(66,989,185.21)

126	0119009083	FOREIGN MISSION: PORT OF SPAIN	28,904,924.53	43,116,088.24	0	72,021,012.77	102,438,607.47	30,417,594.70
127	0119009084	FOREIGN MISSION: PRETORIA	164,986,452.75	-	0	164,986,452.75	164,986,453.00	0.25
128	0119009085	FOREIGN MISSION: PYONG YANG	8,807,082.31	51,059,952.94	0	59,867,035.25	116,441,694.00	56,574,658.75
129	0119009086	FOREIGN MISSION: RABAT	88,397,278.25	-	0	88,397,278.25	88,397,279.00	0.75
130	0119009087	FOREIGN MISSION: RIYADH	173,025,541.50	-	0	173,025,541.50	173,025,542.00	0.50
131	0119009088	FOREIGN MISSION: ROME	66,839,859.18	50,841,677.68	0	117,681,536.86	276,273,178.00	158,591,641.14
132	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	112,105,864.00	-	0	112,105,864.00	112,105,864.00	-
133	0119009091	FOREIGN MISSION: SAO TOME	21,007,996.08	49,566,254.90	1244384.314	71,818,635.29	97,495,447.73	25,676,812.43
134	0119009092	FOREIGN MISSION: SEOUL	200,078,908.75	-	0	200,078,908.75	200,078,909.00	0.25
135	0119009093	FOREIGN MISSION: SHANGHAI	34,357,722.12	62,371,621.57	0	96,729,343.68	204,674,674.82	107,945,331.14
136	0119009094	FOREIGN MISSION: SINGAPORE	57,894,492.75	-	0	57,894,492.75	146,188,925.78	88,294,433.03
137	0119009095	FOREIGN MISSION: STOCKHOLM	198,118,496.00	-	0	198,118,496.00	198,118,496.00	-
138	0119009096	FOREIGN MISSION: TEHRAN	30,321,566.16	54,844,965.10	0	85,166,531.26	112,147,068.85	26,980,537.59
139	0119009097	FOREIGN MISSION: TEL AVIV	58,165,621.57	59,033,333.33	0	117,198,954.90	143,685,977.00	26,487,022.10
140	0119009098	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	143,685,976.75	-	0	143,685,976.75	-	(143,685,976.75)
141	0119009099	FOREIGN MISSION: THE HAGUE	160,773,024.00	-	0	160,773,024.00	160,773,024.00	-
142	0119009100	FOREIGN MISSION: TOKYO	289,891,333.50	-	0	289,891,333.50	289,891,334.00	0.50
143	0119009101	FOREIGN MISSION: TRIPOLI	114,714,605.50	-	0	114,714,605.50	114,714,606.00	0.50
144	0119009102	FOREIGN MISSION: TUNIS	106,409,869.50	-	0	106,409,869.50	106,409,870.00	0.50
145	0119009103	FOREIGN MISSION: VIENNA	253,912,476.00	-	0	253,912,476.00	253,912,476.00	-
146	0119009104	FOREIGN MISSION: WARSAW	24,328,344.30	48,179,976.56	12777616.63	85,285,937.49	120,869,488.69	35,583,551.20
147	0119009105	FOREIGN MISSION: WASHINGTON	549,688,980.00	-	0	549,688,980.00	549,688,980.00	-
148	0119009106	FOREIGN MISSION: WINDHOEK	160,307,133.50	-	0	160,307,133.50	160,307,134.00	0.50
149	0119009107	FOREIGN MISSION: YAOUNDE	144,577,149.50	-	0	144,577,149.50	144,577,150.00	0.50
150	0119009108	PERMANENT MISSION, ASACOF , CARACAS	54,542,626.50	-	0	54,542,626.50	-	(54,542,626.50)
151	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	109,643,336.00	-	0	109,643,336.00	109,643,336.00	-
152	0119009110	FOREIGN MISSIONS, ABU DHAB	129,761,100.75	-	0	129,761,100.75	129,761,101.00	0.25
153	0119009111	FOREIGN MISSION LILONGWE, MALAWI			0			

			123,931,836.75	-		123,931,836.75	123,931,837.00	0.25
154	0119009112	FOREIGN MISSION BELGRADE, SERBIA	25,492,747.06	41,333,239.22	0	66,825,986.27	131,842,331.18	65,016,344.90
155	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	128,424,717.50	-	0	128,424,717.50	128,424,718.00	0.50
156	0119009116	FOREIGN MISSION VATICAN	149,245,128.75	-	0	149,245,128.75	149,245,129.00	0.25
157	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	112,832,901.50	-	0	112,832,901.50	112,832,902.00	0.50
158	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	152,859,544.75	-	0	152,859,544.75	152,859,545.00	0.25
159	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	94,872,304.75	-	0	94,872,304.75	94,872,305.00	0.25
160	0119009120	FOREIGN MISSION DOHA, QATAR	27,629,177.38	12,120,378.43	0	39,749,555.81	119,223,908.00	79,474,352.19
161	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	60,581,455.00	-	0	60,581,455.00	-	(60,581,455.00)
162	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	85,620,979.00	-	0	85,620,979.00	85,620,979.00	-
163	0119009123	FOREIGN MISSION AMMAN, JORDAN	215,642,790.25	-	0	215,642,790.25	215,642,791.00	0.75
164	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	148,731,833.50	-	0	148,731,833.50	148,731,834.00	0.50
165	0119009125	CONSULAR MISSION MAROUA, CAMEROON	35,946,148.50	-	0	35,946,148.50	-	(35,946,148.50)
166	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	2,750,153,242.72	-	0	2,750,153,242.72	3,220,664,156.71	470,510,913.99
167	0123003001	NIGERIAN TELEVISION AUTHORITY	5,977,670,582.09	-	24266490.32	6,001,937,072.41	7,146,977,195.64	1,145,040,123.23
168	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	5,434,712,777.36	-	0	5,434,712,777.36	6,574,694,973.00	1,139,982,195.64
169	0123005001	NEWS AGENCY OF NIGERIA	1,120,197,025.98	-	0	1,120,197,025.98	1,239,083,910.49	118,886,884.51
170	0123006001	VOICE OF NIGERIA	1,589,343,048.40	-	0	1,589,343,048.40	1,505,794,524.00	(83,548,524.40)
171	0123007001	NIGERIAN FILM CORPORATION	336,711,871.74	-	0	336,711,871.74	383,440,777.00	46,728,905.26
172	0123008001	NATIONAL BROADCASTING COMMISION	619,587,155.94	483,487,543.06	0	1,103,074,699.00	867,078,486.43	(235,996,212.58)
173	0123009001	NIGERIA PRESS COUNCIL	170,597,165.76	-	0	170,597,165.76	154,292,281.00	(16,304,884.76)
174	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	555,024,397.08	11,520,360.16	0	566,544,757.24	664,688,613.00	98,143,855.76
175	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	131,030,357.32	-	0	131,030,357.32	169,886,285.00	38,855,927.68
176	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	382,037,213.90	12,368,500.00	0	394,405,713.90	489,035,493.00	94,629,779.10
177	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,587,503,303.16	48,500,200.00	0	2,636,003,503.16	3,025,997,304.00	389,993,800.84
178	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,090,081,363.58	-	0	1,090,081,363.58	1,282,056,359.00	191,974,995.42
179	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	215,310,943.61	-	0	215,310,943.61	247,699,617.00	32,388,673.39
180	0123011006	NATIONAL TROUPE OF NIGERIA	161,056,416.47	3,650,000.00	0	164,706,416.47	186,127,669.00	21,421,252.53

181	0123011007	NATIONAL THEATRE	1,092,707,808.93	25,433,092.53	0	1,118,140,901.46	337,116,368.00	(781,024,533.46)
182	0123011008	NATIONAL GALLERY OF ART	58,830,207.70	-	0	58,830,207.70	1,306,195,066.00	1,247,364,858.30
183	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	895,648,527.34	8,865,240.00	0	904,513,767.34	72,821,113.00	(831,692,654.34)
184	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	840,434,120.23	6,235,000.00	0	846,669,120.23	1,115,531,023.00	268,861,902.77
185	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	69,546,754.96	-	0	69,546,754.96	993,292,308.00	923,745,553.04
186	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES-JOS	-	-	0	-	88,988,105.00	88,988,105.00
187	0123011017	NATIONAL ORIENTATION AGENCY	5,274,481,077.14	-	0	5,274,481,077.14	5,005,246,013.00	(269,235,064.14)
188	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	877,972,637.63	-	0	877,972,637.63	3,880,195,495.63	3,002,222,858.00
189	0124002001	NIGERIAN PRISON SERVICE	27,199,559,810.09	-	0	27,199,559,810.09	34,989,659,548.00	7,790,099,737.91
190	0124003001	NIGERIA IMMIGRATION SERVICE	25,849,351,240.52	6,611,568,417.25	0	32,460,919,657.77	39,893,556,070.36	7,432,636,412.59
191	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	54,251,158,760.19	-	0	54,251,158,760.19	58,120,445,029.00	3,869,286,268.81
192	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	-	-	0	-	125,587,204.00	125,587,204.00
193	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	-	-	0	-	134,091,994.00	134,091,994.00
194	0124007001	FEDERAL FIRE SERVICE	1,541,493,894.76	-	0	1,541,493,894.76	2,189,440,825.00	647,946,930.24
195	0124009001	POLICE PENSION BOARD	-	-	0	-	-	-
196	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	786,320,716.62	-	0	786,320,716.62	945,551,355.00	159,230,638.38
197	0124012001	POLICE FORMATION & COMMAND HQTRS	-	-	0	-	283,561,209,130.00	283,561,209,130.00
198	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	3,004,911,189.06	-	0	3,004,911,189.06	2,753,707,069.19	(251,204,119.88)
199	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	-	-	0	-	184,674,656.00	184,674,656.00
200	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	637,569,178.59	1,350,000.00	0	638,919,178.59	840,281,133.00	201,361,954.41
201	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	-	-	0	-	-	-
202	0125005002	FEDERAL TRAINING CENTRE,ENUGU	-	-	0	-	64,367,189.00	64,367,189.00
203	0125005003	FEDERAL TRAINING CENTRE,ILORIN	-	-	0	-	55,392,301.00	55,392,301.00
204	0125005004	FEDERAL TRAINING CENTRE,KADUNA	-	-	0	-	52,990,128.00	52,990,128.00
205	0125005005	FEDERAL TRAINING CENTRE,LAGOS	-	-	0	-	79,782,452.00	79,782,452.00
206	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	-	-	0	-	32,853,104.00	32,853,104.00
207	0125005007	FEDERAL TRAINING CENTRE,CALABAR	-	-	0	-	29,162,841.00	29,162,841.00
208	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.			0			

			-	-		-	295,523,483.80	295,523,483.80
209	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	65,784,909.53	-	0	65,784,909.53	122,969,265.00	57,184,355.47
210	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	-	-	0	-	317,385,114.00	317,385,114.00
211	0140001001	AUDITOR GENERAL FOR THE FEDERATION	-	-	0	-	1,891,353,914.00	1,891,353,914.00
212	0145001001	PUBLIC COMPLAINTS COMMISSION	2,799,400,025.43	-	0	2,799,400,025.43	-	(2,799,400,025.43)
213	0147001001	FEDERAL CIVIL SERVICE COMMISSION	558,557,574.77	-	0	558,557,574.77	619,694,978.00	61,137,403.23
214	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	15,952,102,343.74	-	0	15,952,102,343.74	20,965,608,009.87	5,013,505,666.13
215	0149001001	FEDERAL CHARACTER COMMISSION	1,806,227,335.86	-	0	1,806,227,335.86	1,817,032,961.00	10,805,625.14
216	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	-	-	0	-	812,959,907.30	812,959,907.30
217	0156003001	NIGERIA COMMUNICATION SATELLITE	-	-	0	-	2,310,489,133.00	2,310,489,133.00
218	0156006001	NIPOST	5,454,800,434.71	-	0	5,454,800,434.71	6,694,205,844.00	1,239,405,409.29
219	0157001001	NATIONAL SECURITY ADVISER	232,181,741.32	-	0	232,181,741.32	282,383,198.00	50,201,456.68
220	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	23,134,765,711.74	-	0	23,134,765,711.74	24,290,982,269.00	1,156,216,557.26
221	0157003001	NATIONAL INTELLIGENT AGENCY	23,731,337,521.00	-	0	23,731,337,521.00	23,731,337,521.00	-
222	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	31,257,962.88	861,210,019.00	0	892,467,981.88	37,595,182.00	(854,872,799.88)
223	0158001001	CODE OF CONDUCT TRIBUNAL	403,920,008.99	-	0	403,920,008.99	319,272,906.00	(84,647,102.99)
224	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	549,470,366.27	-	0	549,470,366.27	662,481,163.00	113,010,796.73
225	0160001001	POLICE SERVICE COMMISSION HQTRS	381,114,552.86	12,564,100.00	0	393,678,652.86	465,597,370.00	71,918,717.14
226	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	3,304,369,429.36	-	0	3,304,369,429.36	3,331,646,505.00	27,277,075.64
227	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	774,790,267.95	15,260,150.00	0	790,050,417.95	1,147,356,446.00	357,306,028.05
228	0161003001	NATIONAL COMMISSION FOR REFUGEES	178,337,253.86	6,235,140.00	0	184,572,393.86	224,886,149.00	40,313,755.14
229	0161004001	LAGOS LIAISON OFFICE	-	-	0	-	-	-
230	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	3,991,626,796.00	25,631,042.00	0	4,017,257,838.00	4,854,681,244.00	837,423,406.00
231	0161006001	NATIONAL MERIT AWARD	24,741,508.55	-	0	24,741,508.55	32,082,455.00	7,340,946.45
232	0161007001	FEDERAL ROAD SAFETY COMMISSION	22,318,651,558.47	12,365,481.00	0	22,331,017,039.47	27,661,933,141.00	5,330,916,101.53
233	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	-	-	0	-	-	-
234	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	-	0	-	220,129,623.00	220,129,623.00
235	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	580,391,230.07	-	0	580,391,230.07	689,380,508.00	108,989,277.93

236	0161013001	NATIONAL PENSION COMMISSION	-	-	0	-	-	-
237	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	146,470,570.23	28,124,652.00	0	174,595,222.23	173,949,255.00	(645,967.23)
238	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	162,309,016.66	18,083,080.32	0	180,392,096.98	1,588,899,895.64	1,408,507,798.66
239	0161016001	NATIONAL LOTTERY TRUST FUND	-	-	0	-	157,603,442.00	157,603,442.00
240	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	6,398,483.49	0	6,398,483.49	1,467,706,424.41	1,461,307,940.92
241	0161018001	SERVICOM	-	-	0	-	-	-
242	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	-	5,009,565.41	0	5,009,565.41	-	(5,009,565.41)
243	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	-	-	0	-	305,108,562.00	305,108,562.00
244	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	-	-	0	-	181,000,154.00	181,000,154.00
245	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	-	0	-	-	-
246		TERTIARY EDUCATION TRUST FUND	2,784,860,750.60	276,178,511.94	298634998.3	3,359,674,260.80	90,651,824.79	(3,269,022,436.01)
		ECONOMIC SECTOR	-			-	-	-
247	0215001001	FEDERAL MINISTRY OF AGRICULTURE	-	-	0	-	6,487,344,180.51	6,487,344,180.51
248	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	201,172,861.00	3,889,768.35	21376924	226,439,553.35	228,270,495.00	1,830,941.65
249	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	299,815,465.67	-	27747476.64	327,562,942.31	285,207,710.76	(42,355,231.55)
250	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	303,893,524.08	-	0	303,893,524.08	385,816,046.00	81,922,521.92
251	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	739,656,374.75	-	0	739,656,374.75	869,746,771.00	130,090,396.25
252	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,558,456,189.87	-	0	1,558,456,189.87	1,859,835,820.00	301,379,630.13
253	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,340,032,460.94	-	0	1,340,032,460.94	1,704,405,955.00	364,373,494.06
254	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,120,107,629.41	-	0	1,120,107,629.41	1,375,149,376.00	255,041,746.59
255	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	834,735,196.02	-	0	834,735,196.02	1,015,121,444.00	180,386,247.98
256	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	638,770,190.97	-	0	638,770,190.97	764,675,997.00	125,905,806.03
257	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	936,156,928.34	-	0	936,156,928.34	1,136,391,727.00	200,234,798.66
258	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	674,614,935.87	-	0	674,614,935.87	807,850,343.00	133,235,407.13
259	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	726,257,797.03	-	0	726,257,797.03	882,786,159.00	156,528,361.97
260	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	732,297,891.33	-	0	732,297,891.33	887,321,122.00	155,023,230.67
261	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	444,236,251.86	-	0	444,236,251.86	545,516,134.00	101,279,882.14

262	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	713,406,877.74	-	0	713,406,877.74	866,955,674.00	153,548,796.26
263	0215019001	VETERINARY COUNCIL OF NIGERIA	70,459,844.74	-	0	70,459,844.74	85,996,605.00	15,536,760.26
264	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	79,512,850.48	-	0	79,512,850.48	772,643,128.69	693,130,278.21
265	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	271,020,651.63	-	0	271,020,651.63	328,880,631.00	57,859,979.37
266	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	498,602,807.69	-	0	498,602,807.69	472,014,932.98	(26,587,874.71)
267	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	813,316,705.74	-	0	813,316,705.74	960,291,836.00	146,975,130.26
268	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	213,393,962.43	-	0	213,393,962.43	259,797,276.00	46,403,313.57
269	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	437,364,611.83	-	0	437,364,611.83	378,938,962.12	(58,425,649.71)
270	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	310,331,144.65	31,096,554.00	25129109.64	366,556,808.29	362,176,205.38	(4,380,602.91)
271	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	156,085,646.01	-	17523504.15	173,609,150.16	156,457,496.00	(17,151,654.16)
272	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	411,917,916.60	-	0	411,917,916.60	406,538,116.00	(5,379,800.60)
273	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	79,349,782.13	-	0	79,349,782.13	94,564,156.00	15,214,373.87
274	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	81,312,898.51	-	0	81,312,898.51	91,689,618.00	10,376,719.49
275	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	124,329,494.54	-	14142100.4	138,471,594.94	114,371,165.00	(24,100,429.94)
276	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	209,919,271.72	-	0	209,919,271.72	283,825,765.00	73,906,493.28
277	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	214,099,351.87	15,600,935.00	15600935	245,301,221.87	170,909,493.40	(74,391,728.47)
278	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	293,483,154.83	-	0	293,483,154.83	371,589,547.00	78,106,392.17
279	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	-	-	0	-	-	-
280	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	138,172,771.55	-	0	138,172,771.55	160,216,277.00	22,043,505.45
281	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	611,339,944.38	-	39415376.06	650,755,320.44	563,122,597.12	(87,632,723.32)
282	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	654,878,156.97	-	0	654,878,156.97	795,955,738.00	141,077,581.03
283	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	-	-	0	-	64,602,064.48	64,602,064.48
284	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	350,490,748.24	-	0	350,490,748.24	414,021,525.00	63,530,776.76
285	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	40,051,176.00	-	0	40,051,176.00	40,051,178.00	2.00
286	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	271,030,831.16	-	0	271,030,831.16	337,313,712.00	66,282,880.84
287	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	642,204,169.80	-	0	642,204,169.80	761,076,507.00	118,872,337.20
288	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	-	-	0	-	1,164,772,013.00	1,164,772,013.00

289	0220002001	DEBT MANAGEMENT OFFICE	402,575,562.83	-	0	402,575,562.83	414,029,369.00	11,453,806.17
290	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	310,120,732.96	-	0	310,120,732.96	362,890,539.00	52,769,806.04
291	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	2,832,708,020.23	-	0	2,832,708,020.23	3,015,645,730.00	182,937,709.77
292		CONSOLIDATED REVENUE FUND	-	-	0	-	1,008,450.89	1,008,450.89
293	022000700200	FPO ABAKALIKI	-	-	0	-	-	-
294	022000700300	FPO ABEOKUTA	-	-	0	-	-	-
295	022000700400	FPO ADO-EKITI	-	-	0	-	-	-
296	022000700500	FPO AKURE	-	-	0	-	1,315,185.00	1,315,185.00
297	022000700600	FPO ASABA	-	-	0	-	-	-
298	022000700700	FPO AWKA	-	-	0	-	-	-
299	022000700800	FPO BAUCHI	-	-	0	-	-	-
300	022000700900	FPO BENIN	-	-	0	-	-	-
301	022000701000	FPO BIRNI-KEBI	-	-	0	-	-	-
302	022000701100	FPO CALABAR	-	-	0	-	-	-
303	022000701200	FPO DAMATURU	-	-	0	-	-	-
304	022000701300	FPO DUTSE	-	-	0	-	-	-
305	022000701400	FPO ENUGU	-	-	0	-	-	-
306	022000701500	FPO GOMBE	-	-	0	-	-	-
307	022000701600	FPO GUSUA	-	-	0	-	-	-
308	022000701700	FPO IBADAN	-	-	0	-	-	-
309	022000701800	FPO ILORIN	-	-	0	-	-	-
310	022000701900	FPO JALINGO	-	-	0	-	-	-
311	022000702000	FPO JOS	-	-	0	-	-	-
312	022000702100	FPO KADUNA	-	-	0	-	-	-
313	022000702200	FPO KANO	-	-	0	-	-	-
314	022000702300	FPO KATSINA	-	-	0	-	-	-
315	022000702400	FPO LAFIA	-	-	0	-	-	-
316	022000702500	FPO LAGOS I			0			

			-	-		-	-	-
317	022000702600	FPO LAGOS II	-	-	0	-	-	-
318	022000702700	FPO LOKOJA	-	-	0	-	-	-
319	022000702800	FPO MAIDUGURI	-	-	0	-	-	-
320	022000702900	FPO MAKURDI	-	-	0	-	-	-
321	022000703000	FPO MINNA	-	-	0	-	-	-
322	022000703100	FPO OSOGBO	-	-	0	-	-	-
323	022000703200	FPO OWERRI	-	-	0	-	-	-
324	022000703300	FPO PORT-HARCOURT	-	-	0	-	-	-
325	022000703400	FPO SOKOTO	-	-	0	-	-	-
326	022000703500	FPO UMUAHIA	-	-	0	-	-	-
327	022000703600	FPO UYO	-	-	0	-	-	-
328	022000703700	FPO YENOGOA	-	-	0	-	-	-
329	022000703800	FPO YOLA	-	-	0	-	-	-
330	022000703900	SUB-TREASURER OF THE FEDERATION	-	-	0	-	-	-
331	0220007040	FEDERAL TREASURY ACADEMY OROZO	-	-	0	-	-	-
332	0220007041	ZONAL OFFICE ENUGU	-	-	0	-	-	-
333	0220007042	ZONAL OFFICE IBADAN	-	-	0	-	-	-
334	0220007043	ZONAL OFFICE JOS	-	-	0	-	-	-
335	0220007044	ZONAL OFFICE KADUNA	-	-	0	-	-	-
336	0220007045	ZONAL OFFICE MAIDUGURI	-	-	0	-	-	-
337	0220007046	ZONAL OFFICE PORTHARCOURT	-	-	0	-	-	-
338	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	-	-	0	-	1,637,319,701.00	1,637,319,701.00
339	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	1,685,771,629.29	12,752,999.13	0	1,698,524,628.42	1,711,061,039.00	12,536,410.58
340	0222002001	STANDARD ORGANIZATION OF NIGERIA	1,596,109,584.36	-	0	1,596,109,584.36	1,872,623,527.00	276,513,942.64
341	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	248,884,948.98	-	0	248,884,948.98	542,620,347.26	293,735,398.28
342	0222004001	NATIONAL AUTOMOTIVE COUNCIL	113,948,897.03	-	0	113,948,897.03	143,905,636.00	29,956,738.97
343	0222005001	INDUSTRIAL TRAINING FUND	937,008,848.01	-	0	937,008,848.01	937,008,848.00	(0.01)

344	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	694,634,161.89	-	0	694,634,161.89	1,522,405,326.75	827,771,164.86
345	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	62,459,429.97	-	0	62,459,429.97	75,964,171.00	13,504,741.03
346	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	491,132,656.96	-	0	491,132,656.96	596,805,808.00	105,673,151.04
347	0222009001	CONSUMER PROTECTION COUNCIL	-	-	0	-	461,959,004.00	461,959,004.00
348	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	38,309,819.71	-	0	38,309,819.71	65,502,344.32	27,192,524.61
349	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	142,524,388.00	-	0	142,524,388.00	142,524,388.00	-
350	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	407,937,498.02	-	0	407,937,498.02	496,140,200.00	88,202,701.98
351	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	36,839,061.83	-	0	36,839,061.83	43,168,272.00	6,329,210.17
352	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	84,545,419.33	-	0	84,545,419.33	108,981,812.00	24,436,392.67
353	0222016001	NIGERIA TRADE OFFICE, TAIWAN	43,727,284.00	-	0	43,727,284.00	43,727,284.00	-
354	0222017001	NIGERIA TRADE OFFICE, CHINA	-	-	0	-	40,884,675.00	40,884,675.00
355	0222027001	SMEDAN - H/QTRS	322,854,175.20	-	0	322,854,175.20	568,435,561.00	245,581,385.80
356	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	545,841,759.00	-	0	545,841,759.00	663,861,599.00	118,019,840.00
357	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	112,260,714.58	-	0	112,260,714.58	1,565,824,601.76	1,453,563,887.18
358	0227002001	INDUSTRIAL ARBITRATION PANEL	374,963,717.97	-	0	374,963,717.97	412,219,469.00	37,255,751.03
359	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	289,342,811.82	-	0	289,342,811.82	358,109,886.00	68,767,074.18
360	0227004001	NATIONAL PRODUCTIVITY CENTRE	567,525,904.71	-	0	567,525,904.71	701,102,258.00	133,576,353.29
361	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	2,181,049,819.83	1,308,999,999.96	0	3,490,049,819.79	3,998,485,414.00	508,435,594.21
362	0227006001	GENEVA LABOUR DESK OFFICE	-	-	0	-	-	-
363	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	637,510,289.84	-	0	637,510,289.84	680,056,159.00	42,545,869.16
364	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	695,620,929.77	-	67743154.32	763,364,084.09	627,499,743.00	(135,864,341.09)
365	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	400,157,910.53	56,602,898.69	56541035.2	513,301,844.42	405,634,941.50	(107,666,902.92)
366	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	-	-	0	-	199,045,854.00	199,045,854.00
367	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,770,700,867.63	-	0	1,770,700,867.63	1,441,928,678.00	(328,772,189.63)
368	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	170,891,857.16	-	0	170,891,857.16	141,602,008.00	(29,289,849.16)
369	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	103,060,950.79	-	0	103,060,950.79	119,162,458.00	16,101,507.21
370	0228006001	COOPERATIVE INFORMATION NETWORK	326,355,344.51	-	0	326,355,344.51	411,328,827.00	84,973,482.49

371	0228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,083,328,928.94	-	0	1,083,328,928.94	1,344,751,982.00	261,423,053.06
372	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	158,151,250.85	-	0	158,151,250.85	192,538,137.00	34,386,886.15
373	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	101,274,945.99	-	0	101,274,945.99	128,681,730.00	27,406,784.01
374	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	-	-	0	-	170,769,049.00	170,769,049.00
375	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	87,939,554.12	-	0	87,939,554.12	107,656,578.00	19,717,023.88
376	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	270,000,382.64	-	0	270,000,382.64	271,505,596.00	1,505,213.36
377	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	100,436,114.32	70,000.00	0	100,506,114.32	114,436,581.00	13,930,466.68
378	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	125,191,018.00	-	15648877	140,839,895.00	140,839,895.00	-
379	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	101,532,419.00	-	0	101,532,419.00	123,485,381.00	21,952,962.00
380	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	78,733,274.00	-	0	78,733,274.00	95,756,691.00	17,023,417.00
381	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	38,935,512.00	-	0	38,935,512.00	47,354,000.00	8,418,488.00
382	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	28,186,444.00	-	0	28,186,444.00	37,397,248.00	9,210,804.00
383	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	47,838,529.52	-	0	47,838,529.52	47,838,545.00	15.48
384	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	40,746,450.06	-	0	40,746,450.06	49,556,493.00	8,810,042.94
385	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	31,299,225.98	-	0	31,299,225.98	38,066,626.00	6,767,400.02
386	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	40,995,030.92	-	0	40,995,030.92	49,858,825.00	8,863,794.08
387	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	38,098,510.92	-	0	38,098,510.92	46,336,033.00	8,237,522.08
388	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	34,756,694.65	-	0	34,756,694.65	34,756,696.00	1.35
389	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	43,075,090.98	-	0	43,075,090.98	52,388,630.00	9,313,539.02
390	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	25,069,272.00	-	0	25,069,272.00	30,489,656.00	5,420,384.00
391	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	44,098,415.02	-	0	44,098,415.02	53,633,207.00	9,534,791.98
392	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	23,673,386.02	-	0	23,673,386.02	28,791,957.00	5,118,570.98
393	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	49,651,320.02	-	0	49,651,320.02	49,651,325.00	4.98
394	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	40,553,839.98	-	0	40,553,839.98	49,322,245.00	8,768,405.02
395	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	-	-	0	-	-	-
396	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	-	-	0	-	-	-

397	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	173,682,193.40	-	0	173,682,193.40	207,621,927.00	33,939,733.60
398	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	82,374,821.24	-	0	82,374,821.24	99,549,051.00	17,174,229.76
399	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	40,067,111.03	-	0	40,067,111.03	44,633,049.00	4,565,937.97
400	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	57,292,967.43	-	0	57,292,967.43	63,158,000.00	5,865,032.57
401	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	42,026,448.63	-	0	42,026,448.63	52,981,690.00	10,955,241.37
402	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	30,119,816.00	-	0	30,119,816.00	38,425,075.00	8,305,259.00
403	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	57,486,041.69	-	10298099.97	67,784,141.66	62,499,664.00	(5,284,477.66)
404	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	32,466,390.03	-	0	32,466,390.03	35,813,077.00	3,346,686.97
405	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	30,760,134.82	-	0	30,760,134.82	36,955,865.00	6,195,730.18
406	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	43,022,490.54	-	0	43,022,490.54	53,299,936.00	10,277,445.46
407	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	30,354,223.51	-	0	30,354,223.51	36,136,140.00	5,781,916.49
408	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	27,818,761.46	-	0	27,818,761.46	34,902,189.00	7,083,427.54
409	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	29,647,166.74	-	0	29,647,166.74	36,455,925.00	6,808,758.26
410	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	31,968,514.70	-	0	31,968,514.70	38,353,668.00	6,385,153.30
411	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	49,418,166.64	-	0	49,418,166.64	43,610,086.00	(5,808,080.64)
412	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	54,385,582.51	-	0	54,385,582.51	59,930,308.00	5,544,725.49
413	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	42,801,899.29	-	0	42,801,899.29	54,168,670.00	11,366,770.71
414	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	31,519,859.45	-	0	31,519,859.45	29,200,837.00	(2,319,022.45)
415	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	59,601,401.83	-	0	59,601,401.83	73,532,491.00	13,931,089.17
416	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	24,162,042.83	-	0	24,162,042.83	33,161,371.00	8,999,328.17
417	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	43,835,908.80	-	0	43,835,908.80	44,581,322.00	745,413.20
418	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	24,290,652.15	-	0	24,290,652.15	29,203,431.00	4,912,778.85
419	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	184,565,200.69	-	0	184,565,200.69	222,983,437.00	38,418,236.31
420	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	208,348,168.01	-	0	208,348,168.01	260,594,714.00	52,246,545.99
421	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	289,183,835.67	-	0	289,183,835.67	365,181,107.00	75,997,271.33
422	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	55,854,307.99	-	0	55,854,307.99	67,930,921.00	12,076,613.01
423	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	187,891,378.05	-	0	187,891,378.05	239,577,125.00	51,685,746.95

424	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	459,118,520.21	-	0	459,118,520.21	436,609,937.00	(22,508,583.21)
425	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	854,240,351.07	-	0	854,240,351.07	704,826,628.00	(149,413,723.07)
426	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	842,487,075.15	-	0	842,487,075.15	757,114,503.00	(85,372,572.15)
427	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	394,288,640.47	-	0	394,288,640.47	469,061,445.00	74,772,804.53
428	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	328,755,488.70	-	0	328,755,488.70	392,696,007.00	63,940,518.30
429	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	481,389,955.33	-	0	481,389,955.33	591,000,332.00	109,610,376.67
430	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	582,627,063.86	-	0	582,627,063.86	717,714,958.00	135,087,894.14
431	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	233,079,592.47	-	0	233,079,592.47	271,684,291.00	38,604,698.53
432	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	526,164,867.33	-	0	526,164,867.33	673,593,187.00	147,428,319.67
433	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	-	7,200.00	0	7,200.00	1,083,765,342.32	1,083,758,142.32
434	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	990,555,242.23	-	0	990,555,242.23	1,234,010,507.00	243,455,264.77
435	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	519,695,804.28	-	0	519,695,804.28	662,443,403.00	142,747,598.72
436	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	120,336,603.68	-	0	120,336,603.68	155,282,627.00	34,946,023.32
437	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	309,761,275.08	-	31278586.21	341,039,861.29	294,331,183.43	(46,708,677.86)
438	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	529,142,465.99	-	0	529,142,465.99	643,551,654.00	114,409,188.01
439	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	43,927,138.00	-	0	43,927,138.00	53,424,903.00	9,497,765.00
440	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	39,033,269.00	-	0	39,033,269.00	47,472,895.00	8,439,626.00
441	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	40,141,830.00	-	0	40,141,830.00	48,821,144.00	8,679,314.00
442	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	4,265,512.92	-	0	4,265,512.92	62,253,505.00	57,987,992.08
443	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	140,687,033.32	-	0	140,687,033.32	176,237,022.00	35,549,988.68
444	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	209,359,078.29	-	0	209,359,078.29	211,252,718.00	1,893,639.71
445	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	841,618,341.61	-	0	841,618,341.61	978,371,959.00	136,753,617.39
446	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	238,744,689.19	-	0	238,744,689.19	298,073,815.00	59,329,125.81
447	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	43,421,147.88	-	6398423.11	49,819,570.99	43,242,773.00	(6,576,797.99)
448	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	20,955,978.32	-	0	20,955,978.32	26,824,282.00	5,868,303.68
449	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	41,670,372.00	-	0	41,670,372.00	52,488,629.00	10,818,257.00
450	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	296,043,287.00	-	29446707.36	325,489,994.36	341,731,526.48	16,241,532.12

451	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	120,656,548.06	-	9265380.26	129,921,928.32	123,098,976.94	(6,822,951.38)
452	0228066001	SOKOTO ENERGY RESEARCH	-	-	0	-	-	-
453	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	-	-	0	-	-	-
454	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	-	-	0	-	-	-
455	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	-	-	0	-	-	-
456	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	-	-	0	-	-	-
457	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	40,306,435.96	-	0	40,306,435.96	44,743,652.00	4,437,216.04
458	0228073001	ENERGY COMMISSION OF NIGERIA	1,251,096,493.65	-	0	1,251,096,493.65	1,528,853,765.24	277,757,271.59
459	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	-	-	0	-	-	-
460	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	36,565,676.44	-	0	36,565,676.44	46,331,460.00	9,765,783.56
461	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	33,545,213.14	-	2514683.03	36,059,896.17	38,346,321.00	2,286,424.83
462	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	-	-	0	-	1,370,856,009.00	1,370,856,009.00
463	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	578,306.97	-	0	578,306.97	627,791,501.14	627,213,194.17
464	0229003001	NIGERIAN RAILWAY CORPORATION	3,500,039,094.02	-	0	3,500,039,094.02	4,253,528,989.00	753,489,894.98
465	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	505,554,177.45	-	0	505,554,177.45	626,730,060.00	121,175,882.55
466	0229005001	MARITIME ACADEMY, ORON	-	334,267,165.29	0	334,267,165.29	1,282,004,369.84	947,737,204.55
467	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	235,248,438.31	-	0	235,248,438.31	277,237,904.00	41,989,465.69
468	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	-	-	0	-	-	-
469	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,285,258,246.95	-	0	1,285,258,246.95	1,566,676,743.00	281,418,496.05
470	0229031004	NIGERIAN METEOROLOGICAL AGENCY	2,440,043,065.16	-	0	2,440,043,065.16	2,875,770,753.00	435,727,687.84
471	0229031005	FEDERAL AIRPORT AUTHORITY OF NIGERIA	-	-	0	-	-	-
472	0229031006	ACCIDENT INVESTIGATION BUREAU	304,830,524.99	600,000.00	0	305,430,524.99	304,444,597.30	(985,927.69)
473	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	-	-	0	-	-	-
474	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	4,208,136,429.08	-	0	4,208,136,429.08	9,913,340,647.00	5,705,204,217.92
475	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	573,158,644.45	-	0	573,158,644.45	700,554,316.00	127,395,671.55
476	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	918,461,970.03	-	0	918,461,970.03	1,056,399,693.00	137,937,722.97
477	0231010001	NATIONAL POWER TRAINING INSTITUTE			0			

			578,713,268.38	-		578,713,268.38	768,621,649.00	189,908,380.62
478	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	129,205,144.98	-	0	129,205,144.98	157,141,391.00	27,936,246.02
479	0231020001	TRANSMISSION COMPANY OF NIGERIA	129,205,144.98	-	0	129,205,144.98	-	(129,205,144.98)
480	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	-	-	0	-	-	-
481	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	732,988,022.60	-	0	732,988,022.60	868,911,310.32	135,923,287.72
482	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	-	-	0	-	447,457,827.00	447,457,827.00
483	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	1,111,734,026.34	-	0	1,111,734,026.34	1,384,147,526.00	272,413,499.66
484	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	-	-	0	-	166,658,889.00	166,658,889.00
485	0231089006	SURVEY COUNCIL OF NIGERIA	-	-	0	-	60,789,345.00	60,789,345.00
486	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	3,678,115,783.34	-	0	3,678,115,783.34	-	(3,678,115,783.34)
487	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	645,990,795.25	-	0	645,990,795.25	725,976,113.00	79,985,317.75
488	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	17,546,713,350.73	20,082,101,811.47	0	37,628,815,162.20	30,583,827,511.53	(7,044,987,650.67)
489	0232003001	PETROLEUM TRAINING INSTITUTE	9,814,193,243.98	-	0	9,814,193,243.98	10,582,780,419.00	768,587,175.02
490	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	2,327,077,554.98	-	0	2,327,077,554.98	2,808,825,548.00	481,747,993.02
491	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	3,738,913,458.79	2,938,744,149.37	0	6,677,657,608.16	7,280,835,056.00	603,177,447.84
492	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	1,018,372,254.00	-	0	1,018,372,254.00	1,202,378,110.00	184,005,856.00
493	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	668,380,386.61	-	0	668,380,386.61	830,356,325.00	161,975,938.39
494	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	24,281,757.71	-	0	24,281,757.71	31,980,605.00	7,698,847.29
495	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	835,646,738.63	-	0	835,646,738.63	995,342,923.00	159,696,184.37
496	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	438,084,352.94	-	0	438,084,352.94	425,872,925.00	(12,211,427.94)
497	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	320,398,081.49	-	0	320,398,081.49	390,567,062.00	70,168,980.51
498	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	270,233,683.81	-	0	270,233,683.81	330,300,243.00	60,066,559.19
499	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,062,824,505.87	-	0	1,062,824,505.87	1,401,122,359.00	338,297,853.13
500	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	189,695,777.01	-	0	189,695,777.01	224,224,593.00	34,528,815.99
501	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	-	-	0	-	62,826,348.00	62,826,348.00
502	0233011001	AJAOKUTA STEEL COMPANY LIMITED	3,682,982,471.64	-	0	3,682,982,471.64	3,553,811,738.00	(129,170,733.64)
503	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	33,422,852.92	-	0	33,422,852.92	66,847,550.00	33,424,697.08
504	0238001001	BUDGET AND NATIONAL PLANNING			0			

			344,974,709.19	-		344,974,709.19	439,513,527.00	94,538,817.81
505	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	520,906,066.50	-	0	520,906,066.50	618,655,958.00	97,749,891.50
506	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	-	-	0	-	766,125,050.00	766,125,050.00
507	0238004001	NATIONAL BUREAU OF STATISTICS	765,260,537.53	-	0	765,260,537.53	3,722,479,313.00	2,957,218,775.47
508	0238005001	BUDGET OFFICE OF THE FEDERATION	698,500,826.77	-	0	698,500,826.77	726,459,029.00	27,958,202.23
509	0238005002	SERVICE WIDE VOTE	288,828,371,050.24	1,543,500,000.00	1.38225E+11	428,596,541,053.74	122,088,058,437.00	(306,508,482,616.74)
510	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	470,651,376.39	-	0	470,651,376.39	531,838,139.00	61,186,762.61
511	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,509,841,371.11	-	0	1,509,841,371.11	1,699,522,425.00	189,681,053.89
512	0250001001	FISCAL RESPONSILIBITY COMMISSION	115,184,021.89	-	0	115,184,021.89	138,430,752.00	23,246,730.11
513	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,250,825,606.12	-	0	1,250,825,606.12	1,276,874,688.00	26,049,081.88
514	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	175,199,749.52	15,113,740.75	0	190,313,490.27	201,669,054.00	11,355,563.73
515	0252037001	ANAMBRA/ IMO RBDA	316,144,147.49	-	0	316,144,147.49	383,532,543.00	67,388,395.51
516	0252038001	BENIN/ OWENA RBDA	20,300,484.88	-	0	20,300,484.88	301,729,810.00	281,429,325.12
517	0252039001	CHAD BASIN RBDA	280,937,299.89	-	0	280,937,299.89	369,997,029.00	89,059,729.11
518	0252040001	CROSS RIVER RBDA	323,203,454.88	-	0	323,203,454.88	1,406,782,801.50	1,083,579,346.62
519	0252041001	HADEJIA-JAMAÄ»ARE RBDA	276,050,945.95	-	0	276,050,945.95	335,596,689.00	59,545,743.05
520	0252042001	LOWER BENUE RBDA	264,557,791.69	-	0	264,557,791.69	328,382,410.00	63,824,618.31
521	0252043001	LOWER NIGER RBDA	373,898,085.03	-	0	373,898,085.03	456,313,683.00	82,415,597.97
522	0252044001	NIGER DELTA RBDA	393,879,811.37	-	0	393,879,811.37	460,714,055.00	66,834,243.63
523	0252045001	OGUN/ OSUN RBDA	284,721,833.99	-	0	284,721,833.99	344,444,067.00	59,722,233.01
524	0252046001	SOKOTO RIMA RBDA	324,708,698.44	-	0	324,708,698.44	404,169,256.00	79,460,557.56
525	0252047001	UPPER BENUE RBDA	246,515,902.05	-	0	246,515,902.05	304,725,034.00	58,209,131.95
526	0252048001	UPPER NIGER RBDA	259,498,863.52	-	0	259,498,863.52	337,466,118.00	77,967,254.48
527	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	161,971,651.90	-	0	161,971,651.90	362,518,916.00	200,547,264.10
528	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	-	-	0	-	135,282,216.00	135,282,216.00
529	0252051001	GURARA WATER MANAGEMENT AUTHORITY	-	-	0	-	13,939,247.00	13,939,247.00
530		**NIGERIA CUSTOMS SERVICE**	-	-	0	-	44,886,816,878.00	44,886,816,878.00
		LAW & JUSTICES SECTOR	-			-	-	-

531	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	7,226,255,943.22	-	0	7,226,255,943.22	667,211,593.39	(6,559,044,349.83)
532	0318002001	SUPREME COURT OF NIGERIA	1,421,962,388.96	-	0	1,421,962,388.96	1,554,968,804.18	133,006,415.22
533	0318003001	COURT OF APPEAL	2,777,826,560.41	588,871,044.15	0	3,366,697,604.56	3,653,835,682.62	287,138,078.06
534	0318004001	FEDERAL HIGH COURT-LAGOS	3,214,788,479.58	1,771,411.74	70506222.54	3,287,066,113.86	4,209,469,828.72	922,403,714.86
535	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	-	-	0	-	2,778,354,048.62	2,778,354,048.62
536	0318006001	SHARIA COURT OF APPEAL-ABUJA	867,006,170.44	-	0	867,006,170.44	1,110,022,435.28	243,016,264.84
537	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	-	-	0	-	1,791,800,000.00	1,791,800,000.00
538	0318008001	NATIONAL INDUSTRIAL COURT	1,419,344,370.13	186,092,859.77	9752267.67	1,615,189,497.57	1,940,935,784.34	325,746,286.77
539	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	-	-	0	-	677,061,375.52	677,061,375.52
540	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	487,601,964.97	3,170,000.00	80627375.54	571,399,340.51	572,497,193.65	1,097,853.14
541	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	354,055,638.02	8,644,410.31	0	362,700,048.33	400,544,228.99	37,844,180.66
542	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	-	-	0	-	1,774,899,410.00	1,774,899,410.00
543	0326002001	NIGERIAN LAW REFORM COMMISSION	280,791,198.42	-	0	280,791,198.42	285,646,404.00	4,855,205.58
544	0326003001	LEGAL AID COUNCIL	3,437,286.32	-	0	3,437,286.32	746,413,434.00	742,976,147.68
545	0326004001	COUNCIL OF LEGAL EDUCATION	-	-	0	-	1,130,119,496.00	1,130,119,496.00
546	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	-	-	0	-	618,796,001.00	618,796,001.00
547	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	828,110,120.65	-	0	828,110,120.65	848,020,969.49	19,910,848.84
548	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	6,735,047,826.73	-	0	6,735,047,826.73	42,847,214.00	(6,692,200,612.73)
549	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	378,188,185.68	-	0	378,188,185.68	8,038,782,067.00	7,660,593,881.32
550	0326010001	NIGERIAN COPYRIGHT COMMISSION	-	-	0	-	453,050,346.00	453,050,346.00
551	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,137,514,749.23	-	0	1,137,514,749.23	1,335,446,207.49	197,931,458.26
552	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	3,173,285,108.40	-	0	3,173,285,108.40	3,717,103,350.00	543,818,241.60
553	0344001001	CODE OF CONDUCT BUREAU	1,095,131,135.95			1,095,131,135.95	1,581,899,060.00	
		REGIONAL SECTOR	-	-	0	-	-	-
554	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-	-	0	-	-	-
555	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	-	-	0	-	1,242,850,524.00	1,242,850,524.00
556	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	-	-	0	-	-	-
		SOCIAL SECTOR			0			

			-	-		-	-	-
557	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	-	-	0	-	1,737,899,833.00	1,737,899,833.00
558	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	843,062,100.54	-	0	843,062,100.54	886,223,147.69	43,161,047.15
559	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	4,017,421,574.00	-	0	4,017,421,574.00	57,064,987,306.00	53,047,565,732.00
560	0513021002	NIGERIA FOOTBALL FEDERATION	74,497,441.21	-	0	74,497,441.21	99,378,746.00	24,881,304.79
561	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	289,324,418.00	-	0	289,324,418.00	325,558,480.00	36,234,062.00
562	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	571,749,695.37	-	0	571,749,695.37	697,494,199.00	125,744,503.63
563	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-	-	0	-	180,188,825.00	180,188,825.00
564	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,037,874,482.45	-	0	3,037,874,482.45	3,531,233,243.73	493,358,761.28
565	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	-	-	0	-	1,246,453,250.00	1,246,453,250.00
566	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	537,123,651.02	-	0	537,123,651.02	597,119,349.00	59,995,697.98
567	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	-	-	0	-	2,476,653,264.00	2,476,653,264.00
568	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,697,066,063.10	-	0	2,697,066,063.10	3,279,697,789.00	582,631,725.90
569	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	351,310,601.92	-	0	351,310,601.92	446,169,924.00	94,859,322.08
570	0517008001	NATIONAL LIBRARY OF NIGERIA	900,652,821.44	-	0	900,652,821.44	1,136,067,218.00	235,414,396.56
571	0517009001	NATIONAL EXAMINATIONS COUNCIL	4,616,842,767.94	2,999,580.00	0	4,619,842,347.94	8,938,374,483.39	4,318,532,135.45
572	0517010001	MASS LITERACY COUNCIL	668,472,761.78	-	0	668,472,761.78	996,569,011.53	328,096,249.75
573	0517011001	NOMADIC EDUCATION COMMISSION	271,105,030.19	-	0	271,105,030.19	327,325,101.00	56,220,070.81
574	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	651,254,823.92	-	0	651,254,823.92	791,533,456.00	140,278,632.08
575	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	892,124,996.87	-	0	892,124,996.87	1,066,747,477.00	174,622,480.13
576	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	-	21,790,582.23	0	21,790,582.23	747,124,832.42	725,334,250.19
577	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	117,328,137.69	-	-	117,328,137.69	154,385,631.00	37,057,493.31
578	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	887,610,685.65	9,235,435.00	-	896,846,120.65	568,023,826.50	(328,822,294.15)
579	0517017001	NATIONAL TEACHERS INSTITUTE	1,133,985,450.01	-	-	1,133,985,450.01	1,338,694,223.00	204,708,772.99
580	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,603,367,686.00	-	-	2,603,367,686.00	2,946,045,026.07	342,677,340.07
581	0517018002	FEDERAL POLYTECHNIC BAUCHI	2,069,861,225.11	-	-	2,069,861,225.11	2,463,172,260.00	393,311,034.89
582	0517018003	FEDERAL POLYTECHNIC BIDA	2,550,450,731.34	320,000.00	-	2,550,770,731.34	3,474,644,175.16	923,873,443.82
583	0517018004	FEDERAL POLYTECHNIC IDAH	-	-	-	-	2,257,153,501.00	2,257,153,501.00

584	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,094,078,751.00	24,591,020.00	-	2,118,669,771.00	3,492,563,269.10	1,373,893,498.10
585	0517018006	FEDERAL POLYTECHNIC MUBI	2,810,117,319.94	-	-	2,810,117,319.94	3,444,586,643.00	634,469,323.06
586	0517018007	FEDERAL POLYTECHNIC NASARAWA	1,707,436,350.78	6,637,864.00	-	1,714,074,214.78	2,369,360,185.00	655,285,970.22
587	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	2,939,193,704.96	-	-	2,939,193,704.96	3,572,144,244.00	632,950,539.04
588	0517018009	FEDERAL POLYTECHNIC KADUNA	5,731,047,941.04	-	-	5,731,047,941.04	6,958,262,343.00	1,227,214,401.96
589	0517018010	FEDERAL POLYTECHNIC OFFA	2,254,885,626.29	160,000.00	-	2,255,045,626.29	3,025,819,365.19	770,773,738.90
590	0517018011	FEDERAL POLYTECHNIC EDE	1,643,658,094.06	-	-	1,643,658,094.06	1,986,959,027.00	343,300,932.94
591	0517018012	FEDERAL POLYTECHNIC AUCHI	3,113,282,877.94	-	-	3,113,282,877.94	3,785,226,457.00	671,943,579.06
592	0517018013	FEDERAL POLYTECHNIC NEKEDE	2,137,782,844.70	-	-	2,137,782,844.70	3,080,735,708.00	942,952,863.30
593	0517018014	FEDERAL POLYTECHNIC OKO	3,655,538,391.94	-	-	3,655,538,391.94	4,555,274,688.00	899,736,296.06
594	0517018015	FEDERAL POLYTECHNIC DAMATURU	794,804,653.00	-	143,193,617.88	937,998,270.88	1,035,943,461.30	97,945,190.42
595	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	600,433,648.77	1,056,508.10	-	601,490,156.87	723,740,310.00	122,250,153.13
596	0517018017	FEDERAL POLYTECHNIC GWANDU	2,029,762,393.08	-	-	2,029,762,393.08	2,529,347,054.00	499,584,660.92
597	0517018018	FEDERAL POLYTECHNIC ILARO	1,511,730,266.96	-	-	1,511,730,266.96	1,833,888,426.00	322,158,159.04
598	0517018019	YABA COLLEGE OF TECHNOLOGY	3,571,568,391.12	-	-	3,571,568,391.12	4,325,473,178.00	753,904,786.88
599	0517018020	FEDERAL POLYTECHNIC BALI	418,048,653.37	22,092,248.13	-	440,140,901.50	445,542,491.19	5,401,589.69
600	0517018021	FEDERAL POLYTECHNIC EKOWE	700,623,270.00	-	-	700,623,270.00	867,809,058.50	167,185,788.50
601	0517018022	FEDERAL POLYTECHNIC BONNY	169,190,702.05	-	-	169,190,702.05	178,524,866.00	9,334,163.95
602	0517018023	FEDERAL POLYTECHNIC UKANA	195,126,225.67	-	19,807,720.92	214,933,946.59	187,052,622.31	(27,881,324.28)
603	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	121,179,707.96	-	31,692,353.88	152,872,061.84	178,985,591.00	26,113,529.16
604	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	148,816,085.58	468,000.00	39,899,800.00	189,183,885.58	794,519,310.00	605,335,424.42
605	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,536,632,261.78	-	-	1,536,632,261.78	1,677,898,730.89	141,266,469.11
606	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,315,390,850.38	4,746,113.37	-	1,320,136,963.75	1,777,345,404.36	457,208,440.61
607	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,637,043,124.01	49,342,500.00	-	1,686,385,624.01	1,824,726,325.50	138,340,701.49
608	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,252,837,814.40	8,007,247.23	-	1,260,845,061.63	1,419,275,815.55	158,430,753.92
609	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	909,322,329.51	-	-	909,322,329.51	1,604,128,671.13	694,806,341.62
610	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	-	-	-	-	936,664,976.00	936,664,976.00
611	0517019007	FEDERAL COLLEGE OF EDUCATION KANO						

			1,671,165,088.82	1,814,206.85	-	1,672,979,295.67	2,044,601,363.03	371,622,067.36
612	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	947,748,888.20	-	-	947,748,888.20	1,391,803,692.26	444,054,804.06
613	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,255,542,722.00	59,185,424.00	121,866,317.66	1,436,594,463.66	1,509,499,389.88	72,904,926.22
614	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	1,144,410,352.50	23,025,497.43	-	1,167,435,849.93	1,813,358,275.38	645,922,425.45
615	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	1,533,875,509.68	-	-	1,533,875,509.68	2,970,444,262.72	1,436,568,753.04
616	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,517,541,324.79	300,317,589.31	-	1,817,858,914.10	2,042,468,860.22	224,609,946.12
617	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,160,581,971.30	-	-	2,160,581,971.30	2,218,230,095.43	57,648,124.13
618	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,779,397,520.27	-	534,233.11	1,779,931,753.38	1,871,683,369.39	91,751,616.01
619	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,470,380,617.12	-	-	1,470,380,617.12	2,099,069,331.08	628,688,713.96
620	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	984,632,287.94	-	-	984,632,287.94	1,216,749,368.00	232,117,080.06
621	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,604,884,412.01	67,241,905.88	-	1,672,126,317.89	2,201,454,325.09	529,328,007.20
622	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,313,709,241.04	-	-	1,313,709,241.04	1,593,581,847.00	279,872,605.96
623	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	3,246,146,828.88	-	-	3,246,146,828.88	4,131,349,917.17	885,203,088.29
624	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,061,920,340.00	-	-	1,061,920,340.00	1,249,737,094.65	187,816,754.65
625	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	315,016,994.70	1,836,906.27	-	316,853,900.97	3,964,491,866.00	3,647,637,965.03
626	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	9,388,157,944.06	-	-	9,388,157,944.06	1,530,713,745.00	(7,857,444,199.06)
627	0517021001	UNIVERSITY OF IBADAN	8,491,845,854.00	-	-	8,491,845,854.00	12,080,651,952.00	3,588,806,098.00
628	0517021002	UNIVERSITY OF LAGOS	10,159,516,328.82	326,000.00	-	10,159,842,328.82	11,247,033,570.74	1,087,191,241.92
629	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	9,582,302,316.10	-	-	9,582,302,316.10	11,559,865,355.00	1,977,563,038.90
630	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	11,181,616,645.90	-	-	11,181,616,645.90	13,301,477,358.00	2,119,860,712.10
631	0517021005	OBAFEMI AWOLOWO UNIVERSITY	8,053,419,396.92	-	-	8,053,419,396.92	9,779,784,845.00	1,726,365,448.08
632	0517021006	UNIVERSITY OF BENIN	9,911,090,547.94	-	-	9,911,090,547.94	11,930,703,708.00	2,019,613,160.06
633	0517021007	UNIVERSITY OF JOS	6,077,478,757.85	45,805,813.73	-	6,123,284,571.58	7,826,016,673.07	1,702,732,101.49
634	0517021008	UNIVERSITY OF CALABAR	8,499,349,136.10	-	-	8,499,349,136.10	10,110,967,102.53	1,611,617,966.43
635	0517021009	UNIVERSITY OF ILORIN	7,891,546,854.64	15,051,575.00	873,149,000.04	8,779,747,429.68	8,820,085,733.24	40,338,303.56
636	0517021010	UNIVERSITY OF ABUJA	3,978,661,208.00	569,555,875.00	-	4,548,217,083.00	4,848,002,082.04	299,784,999.04
637	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,010,606,131.98	-	-	4,010,606,131.98	4,783,480,090.00	772,873,958.02
638	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	2,640,877,333.45	-	-	2,640,877,333.45	6,526,623,394.89	3,885,746,061.44

639	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	5,390,306,811.36	-	-	5,390,306,811.36	5,130,836,773.11	(259,470,038.25)
640	0517021014	UNIVERSITY OF PORT HARCOURT	8,910,749,602.72	16,100,000.00	-	8,926,849,602.72	10,711,705,150.36	1,784,855,547.64
641	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,805,081,735.26	-	-	3,805,081,735.26	5,535,545,360.64	1,730,463,625.38
642	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	5,015,434,443.08	-	-	5,015,434,443.08	6,099,852,704.00	1,084,418,260.92
643	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,568,490,988.88	-	-	3,568,490,988.88	4,336,312,531.00	767,821,542.12
644	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	3,458,197,215.00	-	-	3,458,197,215.00	4,186,754,504.00	728,557,289.00
645	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,042,503,663.00	206,380,448.00	-	3,248,884,111.00	3,250,088,355.80	1,204,244.80
646	0517021020	UNIVERSITY OF UYO	6,356,317,693.04	-	-	6,356,317,693.04	7,680,643,256.00	1,324,325,562.96
647	0517021021	UNIVERSITY OF MAIDUGURI	5,356,703,676.99	-	-	5,356,703,676.99	10,303,745,975.60	4,947,042,298.61
648	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	5,811,519,099.98	-	-	5,811,519,099.98	7,068,063,774.00	1,256,544,674.02
649	0517021023	BAYERO UNIVERSITY, KANO	5,911,732,267.08	-	-	5,911,732,267.08	7,080,150,323.00	1,168,418,055.92
650	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	5,376,894,575.04	-	-	5,376,894,575.04	6,303,720,242.00	926,825,666.96
651	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	478,880,113.22	13,565,226.63	-	492,445,339.85	522,585,833.00	30,140,493.15
652	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	393,443,883.90	-	-	393,443,883.90	476,324,476.00	82,880,592.10
653	0517021027	ARABIC LANGUAGE VILLAGE BORNO	282,611,674.77	-	-	282,611,674.77	309,666,756.00	27,055,081.23
654	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	409,264,832.98	-	-	409,264,832.98	481,900,865.00	72,636,032.02
655	0517021029	FEDERAL UNIVERSITY OYE-EKITI	1,658,899,432.02	-	-	1,658,899,432.02	2,014,487,806.00	355,588,373.98
656	0517021030	FEDERAL UNIVERSITY OTUOKE	1,658,899,432.02	-	-	1,658,899,432.02	2,014,487,806.00	355,588,373.98
657	0517021031	FEDERAL UNIVERSITY DUTSE	1,718,713,738.61	12,484,139.00	-	1,731,197,877.61	2,394,473,864.00	663,275,986.39
658	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	1,674,881,299.04	-	-	1,674,881,299.04	2,037,017,800.00	362,136,500.96
659	0517021033	FEDERAL UNIVERSITY LAFIA	1,398,738,003.61	-	-	1,398,738,003.61	1,493,411,490.72	94,673,487.11
660	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,565,511,484.78	22,609,460.53	0	1,588,120,945.31	1,940,088,795.36	351,967,850.05
661	0517021035	FEDERAL UNIVERSITY KASHERE	1,778,834,798.10	-	0	1,778,834,798.10	2,163,447,731.00	384,612,932.90
662	0517021036	FEDERAL UNIVERSITY LOKOJA	1,435,075,582.92	-	0	1,435,075,582.92	1,745,362,200.00	310,286,617.08
663	0517021037	FEDERAL UNIVERSITY WUKARI	2,209,292,253.00	-	0	2,209,292,253.00	2,668,867,699.00	459,575,446.00
664	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,028,337,831.08	-	0	1,028,337,831.08	1,233,383,181.00	205,045,349.92
665	0517021039	FEDERAL UNIVERSITYOF GASHUA	603,063,916.21	16,818,055.37	0	619,881,971.58	881,758,757.79	261,876,786.21
666	0517021040	FEDERAL UNIVERSITYOF GUSAU			0			

			939,377,457.98	-		939,377,457.98	1,137,837,299.00	198,459,841.02
667	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	-	-	0	-	895,501,351.00	895,501,351.00
668	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,046,902,158.96	-	0	1,046,902,158.96	1,270,861,218.00	223,959,059.04
669	0517024001	NATIONAL OPEN UNIVERSITY	2,396,454,883.92	-	0	2,396,454,883.92	2,914,607,290.00	518,152,406.08
670	0517026001	F.S.C. SOKOTO	111,808,211.77	3,796,000.00	0	115,604,211.77	141,657,826.00	26,053,614.23
671	0517026002	FGC AZARE	129,961,120.99	-	0	129,961,120.99	140,019,024.00	10,057,903.01
672	0517026003	FGC BUNI-YADI	70,417,673.72	-	0	70,417,673.72	65,618,421.00	(4,799,252.72)
673	0517026004	FGC BIRIN YAURI	73,724,637.28	-	0	73,724,637.28	79,068,211.00	5,343,573.72
674	0517026005	FGC DAURA	153,838,808.78	-	0	153,838,808.78	187,569,709.00	33,730,900.22
675	0517026006	FGC GANYE	111,322,768.93	1,469,000.00	0	112,791,768.93	130,688,457.43	17,896,688.50
676	0517026007	FGC GARKI	406,432,672.98	4,200,000.00	0	410,632,672.98	345,434,544.00	(65,198,128.98)
677	0517026008	FGC IJANIKIN	386,140,803.15	-	0	386,140,803.15	420,929,821.00	34,789,017.85
678	0517026009	FGC IKET NISE	169,641,055.32	8,333,000.00	0	177,974,055.32	232,381,560.00	54,407,504.68
679	0517026010	FGC IKET VANDAKYA	126,857,664.10	-	0	126,857,664.10	137,988,824.00	11,131,159.90
680	0517026011	FGC IKOM	146,957,396.22	2,712,450.00	0	149,669,846.22	147,646,377.00	(2,023,469.22)
681	0517026012	FGC IKOT EKPENE	202,247,856.46	9,050,000.00	0	211,297,856.46	256,360,312.00	45,062,455.54
682	0517026013	FGC IKURIN	245,971,240.73	10,014,492.50	0	255,985,733.23	252,210,379.00	(3,775,354.23)
683	0517026014	FGC JOS	325,625,239.96	-	0	325,625,239.96	355,441,772.60	29,816,532.64
684	0517026015	FGC KADUNA	358,531,782.18	22,265,500.00	0	380,797,282.18	405,479,247.20	24,681,965.02
685	0517026016	FGC KANO	256,271,169.20	6,183,000.00	0	262,454,169.20	246,570,712.70	(15,883,456.50)
686	0517026017	FGC KEFFI	238,029,141.73	-	0	238,029,141.73	265,579,363.00	27,550,221.27
687	0517026018	FGC KIYAWA	82,812,905.53	-	0	82,812,905.53	106,818,199.00	24,005,293.47
688	0517026019	FGC KWALI	350,253,630.12	-	0	350,253,630.12	353,620,656.21	3,367,026.08
689	0517026020	FGC MAIDUGURI	196,718,502.81	15,232,500.00	0	211,951,002.81	180,104,756.00	(31,846,246.81)
690	0517026021	FGC MINJIBIR	126,566,321.19	-	0	126,566,321.19	113,675,282.00	(12,891,039.19)
691	0517026022	FGC MINNA	346,416,834.47	-	0	346,416,834.47	349,866,086.36	3,449,251.89
692	0517026023	FGC ODIKOLOGUNA	75,644,004.93	6,825,000.00	0	82,469,004.93	94,028,406.80	11,559,401.87
693	0517026024	FGC ODOGBOLU	260,973,698.77	-	0	260,973,698.77	253,195,501.00	(7,778,197.77)

694	0517026025	FGC OGBOMOSHMO	251,937,188.90	9,712,100.00	0	261,649,288.90	307,513,099.70	45,863,810.80
695	0517026026	FGC OGOJA	115,179,748.24	11,469,000.00	0	126,648,748.24	148,973,148.00	22,324,399.76
696	0517026027	FGC OHAFIA	107,283,262.31	-	0	107,283,262.31	150,107,664.14	42,824,401.83
697	0517026028	FGC OKIGWE	203,887,665.92	-	0	203,887,665.92	287,187,223.00	83,299,557.08
698	0517026029	FGC OKPOSI	114,044,325.86	-	0	114,044,325.86	160,018,728.20	45,974,402.34
699	0517026030	FGC ONITSHA	217,753,347.49	-	0	217,753,347.49	277,599,380.00	59,846,032.51
700	0517026031	FGC PORT HARCOURT	304,323,576.81	-	0	304,323,576.81	335,801,831.62	31,478,254.81
701	0517026032	FGC POTISKUM	114,056,778.37	-	-	114,056,778.37	110,847,725.19	(3,209,053.18)
702	0517026033	FGC RUBBOCHI	120,152,092.88	-	4,225,000.00	124,377,092.88	124,632,835.00	255,742.12
703	0517026034	FGC SOKOTO	183,152,095.28	-	-	183,152,095.28	181,933,739.00	(1,218,356.28)
704	0517026035	FGC UGWOLAWO	138,579,517.85	-	-	138,579,517.85	131,800,628.00	(6,778,889.85)
705	0517026036	FGC WARRI	263,147,037.72	6,020,000.00	-	269,167,037.72	331,662,439.78	62,495,402.06
706	0517026037	FGC ZARIA	187,090,919.23	-	-	187,090,919.23	203,674,795.00	16,583,875.77
707	0517026038	FGC, BILLIRI	113,313,573.17	-	-	113,313,573.17	128,733,963.00	15,420,389.83
708	0517026039	FGC, IDO-ANI	156,039,635.61	-	-	156,039,635.61	35,540,839.00	(120,498,796.61)
709	0517026040	FGC, IKOLE	141,877,716.37	-	-	141,877,716.37	167,777,704.50	25,899,988.13
710	0517026041	FGGC ABAJI	162,509,553.07	12,520,300.00	4,933,700.00	179,963,553.07	192,293,706.38	12,330,153.31
711	0517026042	FGGC ABULOMA	231,162,833.07	-	-	231,162,833.07	191,638,611.28	(39,524,221.79)
712	0517026043	FGGC AKURE	156,039,635.61	-	0	156,039,635.61	270,890,016.00	114,850,380.39
713	0517026044	FGGC ANKA	64,629,513.81	-	0	64,629,513.81	75,525,500.50	10,895,986.69
714	0517026045	FGGC BAJOGA	93,608,552.57	3,867,000.00	0	97,475,552.57	109,015,590.00	11,540,037.43
715	0517026046	FGGC BAKORI	161,640,392.11	-	0	161,640,392.11	179,433,758.00	17,793,365.89
716	0517026047	FGGC BAUCHI	170,673,296.76	-	0	170,673,296.76	187,139,710.70	16,466,413.94
717	0517026048	FGGC BENIN	236,885,272.19	3,382,000.00	0	240,267,272.19	311,513,865.30	71,246,593.11
718	0517026049	FGGC BIDA	117,620,043.82	3,390,000.00	0	121,010,043.82	150,473,568.87	29,463,525.05
719	0517026050	FGGC BWARI	375,550,857.39	4,507,660.00	0	380,058,517.39	419,454,753.79	39,396,236.40
720	0517026051	FGGC CALABAR	244,364,380.82	6,600,000.00	0	250,964,380.82	247,353,914.00	(3,610,466.82)
721	0517026052	FGGC EFON ALAYE			0			

			135,375,437.93	-		135,375,437.93	162,096,054.90	26,720,616.97
722	0517026053	FGGC EFON IMNRINGI	105,257,692.37	1,364,500.00	0	106,622,192.37	130,451,646.26	23,829,453.89
723	0517026054	FGGC ENUGU	407,041,253.80	-	0	407,041,253.80	455,960,727.57	48,919,473.77
724	0517026055	FGGC EZZAMGBO ABAKALIKI	126,783,629.55	-	0	126,783,629.55	124,062,410.00	(2,721,219.55)
725	0517026056	FGGC GBOKO	183,586,252.21	-	0	183,586,252.21	212,520,367.00	28,934,114.79
726	0517026057	FGGC GUSAU	146,817,897.53	-	0	146,817,897.53	126,633,393.00	(20,184,504.53)
727	0517026058	FGGC GWANDU	82,295,982.10	-	0	82,295,982.10	110,231,569.00	27,935,586.90
728	0517026059	FGGC IBILLO	153,293,701.97	5,685,000.00	0	158,978,701.97	178,786,619.00	19,807,917.03
729	0517026060	FGGC IBUSA	204,966,569.84	-	0	204,966,569.84	264,473,961.78	59,507,391.94
730	0517026061	FGGC IKOT-OBIO-ITONG	165,328,179.82	-	0	165,328,179.82	164,168,608.00	(1,159,571.82)
731	0517026062	FGGC ILORIN	257,814,809.29	-	0	257,814,809.29	281,856,238.54	24,041,429.25
732	0517026063	FGGC IPETUMODU	192,153,011.01	4,210,500.00	0	196,363,511.01	211,227,270.98	14,863,759.97
733	0517026064	FGGC JALINGO	131,799,281.16	-	0	131,799,281.16	120,272,053.00	(11,527,228.16)
734	0517026065	FGGC KABBA	132,935,802.21	3,699,620.00	0	136,635,422.21	159,927,510.07	23,292,087.86
735	0517026066	FGGC KAZAURE	120,047,004.49	-	0	120,047,004.49	139,400,957.20	19,353,952.71
736	0517026067	FGGC KEANA	98,577,113.45	-	0	98,577,113.45	100,390,745.00	1,813,631.55
737	0517026068	FGGC LANGTANG	159,022,545.52	4,808,450.00	0	163,830,995.52	186,210,297.50	22,379,301.98
738	0517026069	FGGC LEJJA	137,155,255.86	-	0	137,155,255.86	188,376,283.69	51,221,027.83
739	0517026070	FGGC MONGUNO	77,634,890.71	280,000.00	0	77,914,890.71	66,028,071.00	(11,886,819.71)
740	0517026071	FGGC NEW BUSA	113,208,580.02	-	0	113,208,580.02	141,042,373.36	27,833,793.34
741	0517026072	FGGC OMU-ARAN	114,056,778.37	-	0	114,056,778.37	127,433,390.00	13,376,611.63
742	0517026073	FGGC OWERRI	302,363,072.94	2,178,000.00	0	304,541,072.94	385,808,530.50	81,267,457.56
743	0517026074	FGGC OYO	277,364,618.09	-	0	277,364,618.09	294,705,447.04	17,340,828.95
744	0517026075	FGGC SHAGAMU	283,089,927.63	15,232,500.00	0	298,322,427.63	304,305,891.02	5,983,463.38
745	0517026076	FGGC GUMI TAMBAWAL	68,654,219.39	-	0	68,654,219.39	74,716,689.00	6,062,469.61
746	0517026077	FGGC UMUAHIA	197,929,163.13	-	0	197,929,163.13	272,944,584.00	75,015,420.87
747	0517026078	FGGC WUKARI	158,241,264.38	2,940,000.00	0	161,181,264.38	170,978,375.14	9,797,110.75
748	0517026079	FGGC, YOLA	158,258,099.46	-	0	158,258,099.46	185,182,518.69	26,924,419.23

749	0517026080	FSTC AHOADA	107,711,518.27	-	0	107,711,518.27	159,180,465.00	51,468,946.73
750	0517026081	FSTC AWKA	205,888,218.31	3,504,000.00	0	209,392,218.31	233,400,915.00	24,008,696.69
751	0517026082	FSTC JUBU-IMUSHIN	178,784,200.55	-	0	178,784,200.55	263,228,018.00	84,443,817.45
752	0517026083	FSTC MICHIKA	60,862,108.74	-	0	60,862,108.74	151,736,376.00	90,874,267.26
753	0517026084	FSTC TUNGBO - YENAGOA	80,196,077.11	6,255,000.00	0	86,451,077.11	100,045,114.67	13,594,037.56
754	0517026085	FSTC USI-EKITI	103,643,350.73	-	0	103,643,350.73	142,963,261.28	39,319,910.55
755	0517026086	FTC IKARE	146,061,947.12	1,509,000.00	0	147,570,947.12	171,835,238.30	24,264,291.18
756	0517026087	FTC ILESA	217,853,192.72	5,565,526.18	0	223,418,718.90	251,204,171.74	27,785,452.84
757	0517026088	FTC JALINGO	131,537,528.86	-	0	131,537,528.86	154,684,352.30	23,146,823.44
758	0517026089	FTC KAFANCHAN	145,647,865.31	-	0	145,647,865.31	172,829,064.71	27,181,199.40
759	0517026090	FTC LASSA	63,898,978.24	-	0	63,898,978.24	75,170,418.00	11,271,439.76
760	0517026091	FTC OHANSO	123,654,772.38	-	0	123,654,772.38	158,100,979.00	34,446,206.62
761	0517026092	FTC OROZO	377,753,268.16	-	0	377,753,268.16	447,815,423.75	70,062,155.59
762	0517026093	FTC OTOBI	122,143,261.05	-	0	122,143,261.05	159,627,723.20	37,484,462.15
763	0517026094	FTC OTUPKO	151,477,145.27	-	0	151,477,145.27	168,393,891.00	16,916,745.73
764	0517026095	FTC SHIRORO	146,561,635.94	1,965,000.00	0	148,526,635.94	159,603,918.75	11,077,282.81
765	0517026096	FTC UROMI	145,617,352.06	-	0	145,617,352.06	166,440,391.00	20,823,038.94
766	0517026097	FTC UYO	215,127,251.20	5,186,744.18	0	220,313,995.38	243,764,739.75	23,450,744.37
767	0517026098	FTC YABA	486,934,246.65	-	0	486,934,246.65	477,591,427.00	(9,342,819.65)
768	0517026099	FTC ZURU	116,039,312.47	678,360.00	0	116,717,672.47	124,482,575.17	7,764,902.70
769	0517026100	KING'S COLLEGE	358,753,313.86	-	0	358,753,313.86	132,869,632.20	(225,883,681.66)
770	0517026101	QUEEN'S COLLEGE LAGOS	477,786,529.04	4,965,000.00	0	482,751,529.04	554,359,708.80	71,608,179.76
771	0517026102	SULEJA ACADEMY	238,960,295.10	-	0	238,960,295.10	221,248,386.00	(17,711,909.10)
772	0517026103	FSTC,DOMA	64,060,488.58	4,782,800.00	0	68,843,288.58	100,385,076.00	31,541,787.42
773	0517026104	FSTC DAYI	53,681,376.54	-	0	53,681,376.54	53,321,814.00	(359,562.54)
774	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	161,577,963.98	-	0	161,577,963.98	173,946,408.95	12,368,444.97
775	0517028001	UNESCO PARIS	7,588,832.00	-	0	7,588,832.00	7,588,832.00	-
776	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION			0			

			715,431,900.85	1,226,831.68		716,658,732.53	1,041,393,409.53	324,734,677.00
777	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	3,738,752,128.72	-	0	3,738,752,128.72	4,685,718,570.00	946,966,441.28
778	0521002001	NATIONAL HEALTH INSURANCE SCHEME	-	-	0	-	-	-
779	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,772,492,167.16	645,929,877.00	0	2,418,422,044.16	1,879,162,616.74	(539,259,427.42)
780	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	72,360,260.07	-	0	72,360,260.07	91,384,747.00	19,024,486.93
781	0521006001	RADIOGRAPHERS REGISTRATION BOARD	178,047,199.40	-	0	178,047,199.40	204,605,566.00	26,558,366.60
782	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	85,178,626.20	-	0	85,178,626.20	104,887,080.00	19,708,453.80
783	0521008001	HEALTH RECORDS REGISTRATION BOARD	99,973,719.78	-	0	99,973,719.78	116,589,713.00	16,615,993.22
784	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	153,579,562.59	-	0	153,579,562.59	249,387,232.32	95,807,669.73
785	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	208,394,478.09	-	0	208,394,478.09	88,782,739.00	(119,611,739.09)
786	0521011001	NURSING AND MIDWIFERY COUNCIL	213,446,306.19	-	0	213,446,306.19	262,776,904.00	49,330,597.81
787	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	461,621,137.58	-	0	461,621,137.58	569,829,434.00	108,208,296.42
788	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	150,066,897.95	-	0	150,066,897.95	183,968,632.00	33,901,734.05
789	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	3,944,266,689.52	-	0	3,944,266,689.52	4,707,949,794.00	763,683,104.48
790	0521015001	MEDICAL REHABILITATION THERAPY BOARD	136,846,703.84	-	0	136,846,703.84	143,998,637.00	7,151,933.16
791	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	303,003,607.77	-	0	303,003,607.77	352,983,216.00	49,979,608.23
792	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	18,780,443.10	-	0	18,780,443.10	22,474,444.00	3,694,000.90
793	0521018001	NURSE TUTOR TRAINING - ENUGU	13,857,296.79	-	0	13,857,296.79	16,059,374.00	2,202,077.21
794	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	79,393,830.00	-	0	79,393,830.00	92,191,268.00	12,797,438.00
795	0521020001	NURSE TUTOR TRAINNING KADUNA	31,805,733.00	-	0	31,805,733.00	38,211,602.00	6,405,869.00
796	0521021001	NURSE TUTOR TRAINNING IBADAN	14,742,515.90	-	0	14,742,515.90	18,345,204.00	3,602,688.10
797	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	172,732,837.20	-	0	172,732,837.20	216,229,504.00	43,496,666.80
798	0521023001	NHETC, LAGOS	-	-	0	-	-	-
799	0521023002	NHETC, MAIDUGURI	-	-	0	-	-	-
800	0521023003	NHETC, ZARIA	-	-	0	-	-	-
801	0521023004	NHETC, ENUGU	-	-	0	-	-	-
802	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	-	-	0	-	18,910,548.00	18,910,548.00
803	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	-	-	0	-	-	-

804	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	21,151,354.80	-	0	21,151,354.80	24,887,415.00	3,736,060.20
805	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	11,135,162,116.32	109,054,293.09	0	11,244,216,409.41	9,570,759,883.88	(1,673,456,525.53)
806	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	4,588,317,709.02	1,680,240,812.58	0	6,268,558,521.60	6,121,914,118.88	(146,644,402.72)
807	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	3,266,403,516.98	2,817,428,453.00	0	6,083,831,969.98	6,398,107,883.16	314,275,913.18
808	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	9,824,533,364.68	7,075,169.29	0	9,831,608,533.97	8,689,798,838.21	(1,141,809,695.76)
809	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	4,190,800,918.06	2,477,717,896.14	0	6,668,518,814.20	6,398,396,960.87	(270,121,853.33)
810	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	7,023,557,803.79	-	0	7,023,557,803.79	7,569,849,825.00	546,292,021.21
811	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	5,503,772,780.21	-	0	5,503,772,780.21	6,053,559,085.00	549,786,304.79
812	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	3,739,277,762.34	2,354,245,471.82	0	6,093,523,234.16	5,865,230,448.61	(228,292,785.55)
813	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	5,877,652,171.63	6,119,690.04	0	5,883,771,861.67	6,348,496,434.31	464,724,572.64
814	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	5,948,467,719.00	1,791,018,493.00	0	7,739,486,212.00	6,273,487,255.30	(1,465,998,956.70)
815	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,966,141,230.64	-	0	4,966,141,230.64	5,840,337,184.00	874,195,953.36
816	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	5,383,628,175.77	-	0	5,383,628,175.77	6,021,089,164.00	637,460,988.23
817	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,283,054,467.42	-	0	4,283,054,467.42	4,874,951,314.00	591,896,846.58
818	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	5,909,818,070.47	-	169964785.4	6,079,782,855.89	5,824,437,779.05	(255,345,076.84)
819	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	4,246,634,974.07	-	0	4,246,634,974.07	4,709,850,437.00	463,215,462.93
820	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	-	-	0	-	3,099,690,964.00	3,099,690,964.00
821	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	4,779,236,124.88	27,399,874.38	0	4,806,635,999.26	3,704,310,485.59	(1,102,325,513.67)
822	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	3,626,257,619.64	-	0	3,626,257,619.64	3,970,974,734.00	344,717,114.36
823	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	939,890,084.95	-	0	939,890,084.95	1,066,433,694.00	126,543,609.05
824	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,183,735,585.68	131,000.00	0	1,183,866,585.68	1,417,320,293.30	233,453,707.62
825	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	576,256,539.21	-	0	576,256,539.21	794,662,738.00	218,406,198.79
826	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,327,224,289.51	383,096,676.59	87437565.86	1,797,758,531.96	1,762,653,768.35	(35,104,763.61)
827	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	959,420,333.93	-	0	959,420,333.93	1,243,399,989.69	283,979,655.76
828	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	892,882,602.88	-	0	892,882,602.88	969,555,135.00	76,672,532.12
829	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,352,971,005.63	-	0	2,352,971,005.63	2,600,347,921.00	247,376,915.37
830	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,574,331,094.48	-	0	1,574,331,094.48	1,664,851,483.83	90,520,389.35
831	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND			0			

		ALTERNATIVE MEDICINE, NIGERIA	176,059,559.00	-		176,059,559.00	252,090,670.00	76,031,111.00
832	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,014,989,498.49	-	0	1,014,989,498.49	1,184,008,093.00	169,018,594.51
833	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,595,873,504.80	-	0	2,595,873,504.80	2,725,110,115.00	129,236,610.20
834	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,358,739,561.39	-	0	1,358,739,561.39	1,554,339,165.00	195,599,603.61
835	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,866,789,311.86	689,470,738.76	0	2,556,260,050.62	1,943,934,320.67	(612,325,729.95)
836	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	275,922,341.00	-	0	275,922,341.00	326,341,729.00	50,419,388.00
837	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	3,398,928,614.69	-	0	3,398,928,614.69	3,776,489,314.00	377,560,699.31
838	0521027018	FEDERAL MEDICAL CENTRE, OWO	3,280,933,648.89	-	0	3,280,933,648.89	3,595,858,324.00	314,924,675.11
839	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	3,017,306,591.57	-	0	3,017,306,591.57	3,342,092,560.00	324,785,968.43
840	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	3,910,074,214.44	-	0	3,910,074,214.44	4,289,244,075.00	379,169,860.56
841	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	3,952,693,980.22	478,800,756.03	302183853.7	4,733,678,589.91	4,047,163,529.03	(686,515,060.88)
842	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,127,806,758.58	165,763,594.00	0	2,293,570,352.58	2,011,955,510.40	(281,614,842.18)
843	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	3,388,735,269.82	506,213.35	0	3,389,241,483.17	3,080,368,427.11	(308,873,056.06)
844	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,295,330,399.77	-	0	1,295,330,399.77	1,650,815,016.00	355,484,616.23
845	0521027025	FEDERAL MEDICAL CENTRE, ASABA	3,209,277,952.16	-	0	3,209,277,952.16	2,770,486,259.82	(438,791,692.34)
846	0521027026	FEDERAL MEDICAL CENTRE, BIDA	2,077,996,332.01	-	0	2,077,996,332.01	2,382,155,390.00	304,159,057.99
847	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,733,141,959.27	311,567,122.72	0	2,044,709,081.99	2,065,971,799.38	21,262,717.39
848	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,773,463,399.96	-	0	1,773,463,399.96	1,992,200,011.00	218,736,611.04
849	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	2,847,837,545.46	-	0	2,847,837,545.46	8,568,385,516.00	5,720,547,970.54
850	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	4,875,893,790.76	-	0	4,875,893,790.76	4,054,233,570.91	(821,660,219.85)
851	0521027031	FEDERAL MEDICAL CENTRE, KOGI	2,073,242,729.20	-	34373311.72	2,107,616,040.92	2,322,508,418.32	214,892,377.40
852	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,630,023,964.55	559,323,930.33	94961248.09	2,284,309,142.97	1,993,800,470.12	(290,508,672.85)
853	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,868,498,666.33	-	0	1,868,498,666.33	2,140,786,723.00	272,288,056.67
854	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,526,251,345.51	447,346,760.67	124683939.5	2,098,282,045.65	2,255,106,556.92	156,824,511.27
855	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,291,796,761.10	-	0	1,291,796,761.10	1,366,162,836.06	74,366,074.96
856	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	5,706,115,238.64	-	0	5,706,115,238.64	6,257,318,276.00	551,203,037.36
857	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	4,178,908,552.03	15,866,082.73	0	4,194,774,634.76	2,464,092,119.77	(1,730,682,514.99)
858	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,401,121,481.02	679,063,897.16	143939167.4	2,224,124,545.62	2,430,713,035.34	206,588,489.72

859	0521027039	NATIONAL EYE CENTRE KADUNA	1,083,510,827.38	-	0	1,083,510,827.38	1,215,565,743.00	132,054,915.62
860	0521027040	NATIONAL EAR CARE CENTRE KADUNA	717,230,620.32	-	0	717,230,620.32	1,003,456,362.00	286,225,741.68
861	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	85,887,218.07	-	0	85,887,218.07	99,205,482.00	13,318,263.93
862	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	395,058,810.83	-	0	395,058,810.83	356,569,588.65	(38,489,222.18)
863	0521027043	ONCHO BAUCHI	-	-	0	-	-	-
864	0521027044	ONCHO ENUGU	-	-	0	-	-	-
865	0521027045	ONCHO IBADAN	-	-	0	-	-	-
866	0521027046	ONCHO KADUNA	-	-	0	-	-	-
867	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	-	-	0	-	-	-
868	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	-	-	0	-	-	-
869	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	-	-	0	-	-	-
870	0521029001	PHS, ABUJA	-	-	0	-	-	-
871	0521029002	PHS, YOLA	-	-	0	-	-	-
872	0521029003	PHS, JALINGO	-	-	0	-	-	-
873	0521029004	PHS, MAIDUGURI	-	-	0	-	-	-
874	0521029005	PHS, DAMATURU	-	-	0	-	-	-
875	0521029006	PHS, KANO	-	-	0	-	-	-
876	0521029007	PHS, KASTINA	-	-	0	-	-	-
877	0521029008	PHS, DUTSE	-	-	0	-	-	-
878	0521029009	PHS, ILORIN	-	-	0	-	-	-
879	0521029010	PHS, SOKOTO	-	-	0	-	-	-
880	0521029011	PHS, IBADAN	-	-	0	-	-	-
881	0521029012	PHS, ABEOKUTA	-	-	0	-	-	-
882	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	-	-	0	-	-	-
883	0521029014	PHS, CALABAR	-	-	0	-	-	-
884	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	-	-	0	-	-	-
885	0521029016	PHS, WARRI	-	-	0	-	-	-
886	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS			0			

			-	-		-	-	-
887	0521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	195,000.00	-	0	195,000.00	-	(195,000.00)
888	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	21,151,354.80	-	0	21,151,354.80	2,307,450.00	(18,843,904.80)
889	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	-	-	0	-	-	-
890	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	-	-	0	-	-	-
891	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	495,023,758.17	-	0	495,023,758.17	590,441,322.00	95,417,563.83
892	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	626,774,888.87	-	0	626,774,888.87	726,311,410.00	99,536,521.13
893	0521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	-	-	0	-	114,632,101.00	114,632,101.00
894	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	262,604,718.60	-	0	262,604,718.60	322,953,354.00	60,348,635.40
895	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	148,617,941.72	-	0	148,617,941.72	186,798,330.00	38,180,388.28
896	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	-	-	0	-	-	-
897	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	-	-	0	-	89,858,577.00	89,858,577.00
898	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	-	-	0	-	-	-
899	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	73,544,454.84	-	0	73,544,454.84	96,256,394.00	22,711,939.16
900	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	-	-	0	-	-	-
901	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	70,205,442.50	25,568,600.40	0	95,774,042.90	413,135,955.50	317,361,912.60
902	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	396,637,761.04	-	0	396,637,761.04	454,468,433.00	57,830,671.96
903	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	453,621,654.00	-	0	453,621,654.00	534,239,710.00	80,618,056.00
904	0521049001	NATIONAL HOSPITAL	5,986,519,177.04	-	0	5,986,519,177.04	6,588,056,768.00	601,537,590.96
905	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	-	-	0	-	2,257,180,789.00	2,257,180,789.00
906	0535002001	NATIONAL PARK HEADQUARTERS	180,901,258.94	-	0	180,901,258.94	230,518,408.00	49,617,149.06
907	0535003001	KAINJI NATIONAL PARK	413,733,284.87	-	0	413,733,284.87	511,052,459.00	97,319,174.13
908	0535004001	OYO NATIONAL PARK	294,296,441.02	-	0	294,296,441.02	357,718,367.00	63,421,925.98
909	0535005001	CHAD BASIN NATIONAL PARK	225,399,424.01	-	0	225,399,424.01	301,965,509.00	76,566,084.99
910	0535006001	GASHAKA GUMTI NATIONAL PARK	315,943,826.00	-	0	315,943,826.00	372,651,344.90	56,707,518.90
911	0535007001	CROSS RIVER NATIONAL PARK	410,723,874.45	-	0	410,723,874.45	515,459,052.00	104,735,177.55
912	0535008001	KAMUKU NATIONAL PARK	165,906,313.67	-	0	165,906,313.67	224,671,079.00	58,764,765.33
913	0535009001	OKUMU NATIONAL PARK	153,249,120.14	-	0	153,249,120.14	196,297,958.00	43,048,837.86

914	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	353,167,422.90	-	0	353,167,422.90	385,097,148.00	31,929,725.10
915	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	616,124,725.00	-	0	616,124,725.00	769,906,688.00	153,781,963.00
916	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	-	-	0	-	501,780,126.24	501,780,126.24
917	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,250,024,829.00	-	0	1,250,024,829.00	1,493,533,805.00	243,508,976.00
918	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	364,149,556.55	-	0	364,149,556.55	455,967,108.00	91,817,551.45
919	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,188,275,746.60	-	0	1,188,275,746.60	1,487,251,855.00	298,976,108.40
920	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,699,524,502.47	-	0	2,699,524,502.47	3,124,485,034.63	424,960,532.16
921	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	49,127.32	-	0	49,127.32	270,768,030.00	270,718,902.68
922	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	-	-	0	-	-	-
923	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	-	1,062,546.70	0	1,062,546.70	14,512,635.69	13,450,088.99
924	0543001001	NATIONAL POPULATION COMMISSION	5,085,937,142.79	34,108,090.00	0	5,120,045,232.79	4,613,171,080.83	(506,874,151.96)
		GRAND-TOTAL	**1,376,532,667,341.18**	**145,208,247,241.18**	**142,586,900,076.92**	**1,664,327,814,659.28**	1,996,423,672,477.97	331,609,089,894.63

Personnel cost is recognise as soon as payroll is computed at month end irrespective of when payment is made.

NOTE 12

		Social Benefits	SOCIAL BENEFITS	BUDGET	VARIANCE
		ADMINISTRATIVE SECTOR	**210301**		
1.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	705,178.08		
2.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	2,467,873.65		
3.	0112001001	NASS MANAGEMENT	3,138,000.00		
4.	0112008001	GENERAL SERVICE	3,275,000.00		
5.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	20,221,842.64		

6.	0116015017	DEFENCE MISSIONS	1,550,996.33		
7.	0116021001	MILITARY PENSION BOARD	89,136,394,167.14		
8.	0119009046	FOREIGN MISSION: ISLAMABAD	1,312,802.11		
9.	0123008001	NATIONAL BROADCASTING COMMISION	1,050,000.00		
10	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	945,902,476.39		
		ECONOMOMIC SECTOR			
11.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	13,935,224.00		
12.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	111,459,627,310.18		
13.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	14,500,353,550.61		
14.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	40,670,909.60		
15.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	46,206,112.17		
16.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	21,372,581.75		
17.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	14,378,275.72		
18.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	8,182,575.68		
19.	0229005001	MARITIME ACADEMY, ORON	2,655,000.00		
20	0229031006	ACCIDENT INVESTIGATION BUREAU	28,508,857.36		
21.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	9,297,983,233.11		
22.	0238005002	SERVICE WIDE VOTE	33,246,046,879.15		
23.	0252040001	CROSS RIVER RBDA	64,000.00		
		LAW & JUSTICES SECTOR			
24.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	1,685,350,672.62		
25.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	800,000.00		
26.		**SOCIAL SECTOR**			
27.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	36,131,869.30		
28.	0517009001	NATIONAL EXAMINATIONS COUNCIL	21,268,670.99		

29.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	50,000.00		
30.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	8,050,484.00		
331.	0517018010	FEDERAL POLYTECHNIC OFFA	1,086,000.00		
32.	0517018015	FEDERAL POLYTECHNIC DAMATURU	270,000.00		
33.	0517018020	FEDERAL POLYTECHNIC BALI	2,571,100.00		
34.	0517018022	FEDERAL POLYTECHNIC BONNY	14,134,632.96		
35.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,283,966.00		
36.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,866,177.82		
37.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	78.11		
38.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	750,000.00		
39.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	103,302,697.77		
40.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	13,194,955.00		
41.	0517021007	UNIVERSITY OF JOS	17,893,194.24		
42.	0517021009	UNIVERSITY OF ILORIN	41,465,955.48		
43.	0517021014	UNIVERSITY OF PORT HARCOURT	33,798,446.55		
44.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,220,230.00		
45.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	9,878,084.00		
46.	0517021031	FEDERAL UNIVERSITY DUTSE	5,057,070.56		
47.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	967,709.00		
48.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	305,923,513.10		
49.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	165,000.00		
50.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	3,146,695.12		
51.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	4,717,593.03		
52.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	1,914,800.00		
53.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL			

			1,287,271,238.00		
54.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	500,000.00		
55.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	7,900,000.24		
56.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	1,007,478.00		
57.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,837,467.73		
58.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,321,280.00		
59.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	739,000.00		
		GRAND-TOTAL	**262,380,807,035.99**		

The contributions are recognized as employee benefit expense when they are due.
The Employer's contribution is recognized as soon as payroll is computed at month end irrespective of when payment is made.

NOTE 13

		OVERHEAD COST	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
		220201 - 220208, 220210 & 230501	**220201**	**220202**	**220203**	**220204**	**220205**	**220206**	**220207**	**220208**	**220210**	**230501**	220201 - 220208, 220210 & 230501
		220201 - 220208, 220210 & 230501	**220201**	**220202**	**220203**	**220204**	**220205**	**220206**	**220207**	**220208**	**220210**	**230501**	220201 - 220208, 220210 & 230501
1	0111001001	STATE HOUSE - HQTRS	81,756,862.03	62,720,645.28	166,274,043.80	194,595,109.17	11,190,600.00	2,800,002.00	1,498,000.00	70,538,613.90	2,773,906,388.90	0.00	3,365,280,265.08
2	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	1,272,154,564.05	0.00	103,207,932.58	0.00	0.00	0.00	21,000,942.52	0.00	310,234,893.71	0.00	1,706,598,332.86
3	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	53,088,109.37	127,515,373.86	69,758,922.82	18,750,750.68	0.00	12,660,428.57	7,152,151.72	25,137,421.06	54,494,993.64	0.00	368,558,151.72
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	17,708,267.82	0.00	17,708,267.82
5	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,890,000.00	0.00	

		THE PRESIDENT											19,890,000.00
6	0111001006	STATE HOUSE MEDICAL CENTRE	0.00	0.00	0.00	0.00	0.00	59,885,322.48	0.00	0.00	16,832,010.00	0.00	76,717,332.48
7	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,499,896.00	0.00	22,499,896.00
8	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	36,826,028.94	0.00	9,427,200.00	4,533,973.00	879,000.00	1,644,424.00	7,116,818.00	2,943,000.00	17,049,641.08	0.00	80,420,085.02
9	0111006001	NIPSS, KURU	329,179,318.17	12,187,482.95	76,342,687.00	11,462,150.00	0.00	6,321,410.00	1,523,250.00	26,510,281.00	0.00	0.00	463,526,579.12
10	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
11	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	1,042,791,589.39	25,165,632.62	8,366,865,055.54	14,468,744.00	70,331,813.80	407,424,978.79	26,263,000.00	48,907,107.93	693,481,034.18	0.00	10,695,698,956.25
12	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	550,393,799.56	89,534,339.47	52,991,984.85	142,572,920.35	11,296,767.75	159,202,466.76	43,752,615.43	168,732,296.17	1,210,898,634.27	0.00	2,429,375,824.61
13	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	54,426,885.94	47,501,391.97	32,359,283.22	31,737,934.95	165,687,870.83	14,698,515.98	94,795,667.88	12,973,692.88	116,039,847.42	0.00	570,221,091.07
14	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
15	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	25,400,719.00	4,118,835.00	2,541,565.00	10,615,210.00	7,539,900.00	33,441,679.00	670,000.00	61,466.00	4,016,490.00	10,786,300.00	99,192,164.00
16	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	9,801,530.00	14,845,100.00	5,477,501.15	3,255,470.00	5,033,200.00	1,721,000.00	0.00	4,604,500.00	1,385,498.12	0.00	46,123,799.27
17	0112001001	NASS MANAGEMENT	422,686,557.90	295,267,204.00	791,195,762.00	319,583,379.00	288,926,306.00	165,386,016.11	265,299,505.00	239,093,950.00	327,404,220.49	0.00	3,114,842,900.50
18	0112002001	SENATE	3,986,176,769.00	706,325,403.00	2,102,963,129.00	1,742,841,468.00	809,338,991.00	771,006,091.00	1,775,828,998.00	841,497,339.00	11,729,063,978.00	0.00	24,465,042,166.00
19	0112003001	HOUSE OF REPRESENTATIVES	23,013,885,594.16	2,900,000.00	5,209,525,539.34	1,691,728,790.85	0.00	122,756,664.50	139,806,138.23	13,609,993.00	8,786,795,174.80	0.00	38,981,007,894.88
20	0112004001	NATIONAL ASSEMBLY COMMISSION	117,218,117.23	27,709,834.22	11,574,544.41	54,755,964.98	461,966,669.18	114,182,385.25	10,678,950.00	74,401,376.08	139,099,940.24	0.00	1,011,587,781.59
21	0112005001	LEGISLATIVE AIDES	212,467,189.01	0.00	40,736,110.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	253,203,300.00
22	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	31,344,175.00	0.00	34,653,952.00	8,885,393.00	0.00	0.00	11,389,482.00	0.00	51,254,748.00	0.00	137,527,750.00
23	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	31,344,175.00	0.00	34,653,952.00	8,885,393.00	0.00	0.00	11,389,482.00	0.00	51,254,748.00	0.00	137,527,750.00
24	0112008001	GENERAL SERVICE	663,639,935.28	12,076,440.00	167,865,545.50	1,408,768,312.38	615,316,466.00	1,015,878,119.34	40,900,000.00	1,318,912,685.94	1,780,791,868.67	49,000,000.00	7,073,149,373.11
25	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	17,811,070.00	7,034,820.00	37,413,812.15	12,850,383.60	741,571,663.34	106,168,649.97	48,189,920.00	24,610,402.75	68,698,220.89	30,966,235.00	1,095,315,177.70
26	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	175,928,441.67	30,653,680.72	44,336,457.91	38,653,550.00	12,974,830.00	298,546,006.56	6,461,600.00	29,691,070.00	421,936,920.62	0.00	1,059,182,557.48
27	0116002001	DEFENCE HEADQURTERS	74,419,627.00	14,038,896.00	13,900,150.00	44,493,809.12	115,000.00	735,000.00	2,928,000.00	16,502,500.00	21,304,906.72	0.00	188,437,888.84
28	0116003001	NIGERIAN ARMY	1,122,285,709.86	382,275,470.88	1,722,849,888.04	1,046,400,851.74	554,451,808.50	28,736,170,764.47	162,982,175.00	18,825,000.00	1,288,237,044.60	0.00	35,034,478,713.09
29	0116004001	NIGERIAN NAVY	0.00	400,000.00	0.00	179,224,635.52	0.00	225,621,361.50	0.00	35,949,069.00	0.00	0.00	441,195,066.02
30	0116005001	NIGERIAN AIRFORCE	1,185,926,451.62	59,915,000.00	701,810,381.57	749,998,840.50	934,265,842.86	7,970,502,712.75	300,000.00	764,939,896.70	11,063,756,137.80	4,772,506,193.56	28,203,921,457.36
31	0116006001	NIGERIANACADEMY DEFENCE(NDA)	36,882,525.50	65,000,000.00	198,754,227.95	18,647,577.11	13,636,714.98	16,764,000.00	20,041,032.29	85,168,565.06	180,519,318.46	-2,000,000.00	633,413,961.35
32	0116007001	NIGERIANCOLLEGE DEFENCE	98,070,162.80	54,890,365.00	31,807,913.00	6,458,972.00	3,000,000.00	20,459,258.00	1,546,214.00	40,000,000.00	41,837,278.00	0.00	298,070,162.80
33	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	1,936,940,112.97	4,331,372.78	75,599,413.00	12,768,133.50	6,312,875.00	4,434,182.10	473,833.50	6,752,777.00	21,503,374.00	0.00	2,069,116,073.85
34	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	38,872,346.31	49,678,502.20	41,651,926.47	190,049,626.05	26,034,135.96	135,373.25	15,404,859.27	14,317,630.43	9,676,604.00	0.00	385,821,003.94
35	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	5,081,991.86	5,000,000.00	3,500,000.00	5,500,000.00	3,000,000.00	2,500,000.00	1,000,000.00	3,000,000.00	0.00	1,500,000.00	30,081,991.86
36	0116011001	DEFENCE SCHOOL INTELLIGENCE	87,799,335.52	15,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00	5,000,000.00	0.00	0.00	15,000,000.00	10,000,000.00	

													157,799,335.52
37	0116012001	DEFENCE AGENCY INTELLIGENCE	85,061,956.60	95,727,665.37	16,762,550.00	94,927,506.26	102,279,545.80	691,339,180.40	500,000.00	45,632,400.00	23,286,210.99	0.00	1,155,517,015.42
38	0116015017	DEFENCE MISSIONS	436,291,173.70	274,823,401.86	190,903,068.27	286,737,152.54	35,666,202.06	219,883,978.15	10,994,534.50	69,141,442.90	210,268,633.50	0.00	1,734,709,587.48
39	0116021001	MILITARY PENSION BOARD	1,596,250.00	1,465,250.00	30,259,812.00	13,010,501.64	0.00	3,102,000.00	8,680,238.97	0.00	265,000.00	0.00	58,379,052.61
40	0116018001	DEFENCE SPACE AGENCY	7,945,496.00	45,000,000.00	23,000,000.00	22,000,000.00	5,000,000.00	25,000,000.00	10,000,000.00	0.00	0.00	0.00	137,945,496.00
41	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	1,619,758,098.23	106,534,038.70	861,615,941.53	134,059,610.63	19,869,200.00	159,761,935.78	8,000,000.00	23,855,600.00	299,865,087.46	0.00	3,233,319,512.33
42	0119002001	TECHNICAL AIDS CORPS	949,400.24	8,618,209.09	18,730,369.76	30,087,494.26	0.00	20,080,210.46	0.00	6,520,996.00	3,640,541.75	0.00	88,627,221.56
43	0119003001	FOREIGN SERVICE ACADEMY (FSA)	15,236,920.00	3,658,145.00	4,256,396.00	10,490,029.00	0.00	4,617,055.54	0.00	0.00	0.00	0.00	38,258,545.54
44	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	16,325,104.00	14,929,433.74	2,569,150.00	2,275,720.00	0.00	473,736.00	0.00	0.00	0.00	0.00	36,573,143.74
45	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	15,368,120.00	5,206,264.54	3,960,297.00	1,265,387.00	0.00	1,035,692.00	0.00	2,543,150.00	0.00	0.00	29,378,910.54
46	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	20,672,371.87	8,300,680.62	6,452,038.46	7,317,326.67	0.00	21,562,169.73	1,300,000.00	5,754,681.00	20,402,809.68	0.00	91,762,078.03
47	0119009001	FOREIGN MISSION: ABIDJAN	29,874,817.54	25,132,347.80	2,247,824.46	22,138,904.30	0.00	4,227,459.06	0.00	2,667,670.80	9,470,355.92	0.00	95,759,379.87
48	0119009002	FOREIGN MISSION: ACCRA	34,000,000.00	32,500,000.00	54,843,488.80	35,512,350.00	0.00	25,125,360.00	0.00	37,750,230.00	35,650,000.00	0.00	255,381,428.80
49	0119009003	FOREIGN MISSION: ADDIS ABABA	20,225,879.56	24,000,000.00	45,988,525.00	28,000,000.00	0.00	20,158,320.00	0.00	24,123,851.00	19,000,000.00	0.00	181,496,575.56
50	0119009004	FOREIGN MISSION: ALGIERS	26,000,000.00	32,000,000.00	52,324,000.00	28,000,000.00	0.00	0.00	0.00	24,522,000.00	19,310,085.77	0.00	182,156,085.77
51	0119009005	FOREIGN MISSION: ANKARA	66,970,961.16	17,859,922.98	26,787,384.46	0.00	0.00	0.00	0.00	0.00	37,206,089.54	0.00	148,824,358.14
52	0119009006	FOREIGN MISSION: ATHENS	14,000,000.00	5,000,000.00	36,001,192.00	18,712,576.57	0.00	0.00	0.00	0.00	0.00	0.00	73,713,768.57
53	0119009007	FOREIGN MISSION: ATLANTA	32,458,950.00	14,520,000.00	76,606,965.18	38,450,000.00	0.00	15,989,250.00	0.00	28,900,000.00	30,152,879.00	0.00	237,078,044.18
54	0119009009	FOREIGN MISSION: BAMAKO	19,649,113.99	6,127,769.45	658,260.82	8,477,962.45	0.00	15,590,389.33	197,784.81	2,311,092.51	6,640,449.49	0.00	59,652,822.84
55	0119009010	FOREIGN MISSION: BANGKOK	52,746,245.67	11,512,717.52	3,720,206.76	16,734,767.58	0.00	49,129,257.90	1,094,890.51	2,454,983.58	44,311,301.08	0.00	181,704,370.59
56	0119009011	FOREIGN MISSION: BANGUI	47,796,173.42	12,745,646.25	19,118,469.36	0.00	0.00	0.00	0.00	0.00	26,553,429.68	0.00	106,213,718.71
57	0119009012	FOREIGN MISSION: BANJUL	23,379,090.55	7,196,565.21	3,934,081.71	20,478,849.49	208,001.00	22,462,757.92	0.00	6,525,973.98	46,737,744.82	0.00	130,923,064.68
58	0119009013	FOREIGN MISSION: BATA	17,500,000.00	14,380,000.00	30,590,414.58	19,800,500.00	0.00	9,400,000.00	0.00	14,800,250.00	13,000,000.00	0.00	119,471,164.58
59	0119009014	FOREIGN MISSION: BEIJING	25,273,909.58	19,850,000.00	71,180,000.00	28,400,000.00	0.00	24,863,045.21	0.00	32,000,000.00	28,300,000.00	0.00	229,866,954.79
60	0119009015	FOREIGN MISSION: BEIRUT	13,750,000.00	12,500,000.00	30,322,182.00	17,900,500.00	0.00	12,800,000.00	0.00	9,000,000.00	15,500,000.00	0.00	111,772,682.00
61	0119009016	FOREIGN MISSION: BERLIN	48,000,000.00	28,900,850.00	106,550,593.95	52,000,740.00	0.00	42,294,800.00	0.00	52,800,000.00	43,540,000.00	0.00	374,086,983.95
62	0119009017	FOREIGN MISSION: BERNE	25,450,000.00	26,400,000.00	61,592,307.86	48,500,000.00	0.00	28,600,150.00	0.00	33,500,000.00	23,700,200.00	0.00	247,742,657.86
63	0119009018	FOREIGN MISSION: BISSAU	15,080,000.00	15,000,000.00	43,549,114.60	18,000,000.00	0.00	12,500,000.00	0.00	18,000,000.00	20,500,000.00	0.00	142,629,114.60
64	0119009019	FOREIGN MISSION: BRASILIA	26,000,000.00	24,500,000.00	58,840,000.00	43,500,000.00	0.00	20,500,849.61	0.00	28,000,500.00	26,100,150.00	0.00	227,441,499.61
65	0119009020	FOREIGN MISSION: BRAZAVILLE	23,650,000.00	18,000,000.00	66,890,677.22	24,640,000.00	0.00	15,523,000.00	0.00	18,000,240.00	15,000,000.00	0.00	181,703,917.22
66	0119009021	FOREIGN MISSION: BRUSSELS	30,600,000.00	25,600,000.00	81,374,953.44	42,512,000.00	0.00	23,740,000.00	0.00	38,560,000.00	30,100,100.00	0.00	272,487,053.44
67	0119009022	FOREIGN MISSION: BUCHAREST	10,890,915.03	73,498,538.61	5,179,755.55	69,072,035.89	0.00	48,603,921.57	0.00	28,812,964.71	161,782,901.96	0.00	397,841,033.33
68	0119009023	FOREIGN MISSION: BUDAPEST	29,500,000.00	15,400,000.00	42,928,253.22	39,850,000.00	0.00	19,800,000.00	0.00	39,500,000.00	28,450,000.00	0.00	

													215,428,253.22
69	0119009024	FOREIGN MISSION: BUEA	32,500,000.00	22,850,000.00	56,852,745.96	23,890,000.00	0.00	15,000,000.00	0.00	30,200,000.00	28,010,000.00	0.00	209,302,745.96
70	0119009025	FOREIGN MISSION: BUENOS AIRES	16,200,000.00	13,650,000.00	34,619,269.87	15,650,000.00	0.00	12,000,000.00	0.00	16,000,000.00	14,900,000.00	0.00	123,019,269.87
71	0119009026	FOREIGN MISSION: BUJUMBURA	12,300,000.00	11,764,000.00	19,849,980.72	9,000,000.00	0.00	4,000,000.00	0.00	17,000,000.00	20,000,000.00	0.00	93,913,980.72
72	0119009027	FOREIGN MISSION: CAIRO	28,986,487.78	12,038,999.40	6,300,916.35	10,407,838.49	0.00	6,448,632.85	0.00	2,311,879.27	26,118,584.95	0.00	92,613,339.09
73	0119009028	FOREIGN MISSION: CANBERRA	69,544,100.45	18,545,093.45	27,817,640.18	0.00	0.00	0.00	0.00	0.00	38,635,611.36	0.00	154,542,445.44
74	0119009029	FOREIGN MISSION: CARACAS	475,326,782.49	35,845,512.76	49,571,632.84	236,832,069.15	0.00	84,618,221.71	59,624,430.81	3,665,261.52	431,502,093.66	0.00	1,376,986,004.94
75	0119009030	FOREIGN MISSION: CONAKRY	14,000,000.00	9,000,000.00	30,402,521.51	18,000,000.00	0.00	12,500,000.00	0.00	18,650,000.00	19,610,000.00	0.00	122,162,521.51
76	0119009031	FOREIGN MISSION: COTONOU	14,000,000.00	9,500,000.00	25,969,364.00	13,700,000.00	0.00	11,200,000.00	0.00	11,000,000.00	17,500,000.00	0.00	102,869,364.00
77	0119009032	FOREIGN MISSION: DAKAR	86,956,014.82	16,409,320.25	2,999,610.19	9,843,307.39	0.00	7,057,468.85	392,758.25	879,896.07	17,492,298.69	0.00	142,030,674.51
78	0119009033	FOREIGN MISSION: DAMASCUS	6,359,700.10	11,488,732.10	1,712,574.73	4,848,320.75	0.00	26,217,583.80	9,803.92	486,401.01	30,018,392.86	0.00	81,141,509.27
79	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	26,140,209.29	23,445,913.78	5,823,695.80	128,657,134.62	0.00	11,605,658.10	0.00	2,972,936.08	15,651,550.81	0.00	214,297,098.48
80	0119009035	FOREIGN MISSION: DOUALA	17,500,000.00	12,900,000.00	26,650,343.67	10,500,000.00	0.00	5,000,000.00	0.00	18,500,000.00	17,000,000.00	0.00	108,050,343.67
81	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	26,279,341.87	1,581,815.31	512,795.70	1,899,354.82	0.00	38,099,784.95	4,301.08	110,907.36	3,276,120.97	0.00	71,764,422.06
82	0119009037	FOREIGN MISSION: DUBLIN	17,848,228.84	1,874,128.73	760,869.57	11,346,477.92	0.00	26,521,951.22	863,043.50	3,450,107.36	5,769,751.22	0.00	68,434,558.37
83	0119009038	FOREIGN MISSION: FREETOWN	26,515,644.39	10,127,987.40	809,182.56	15,508,837.60	0.00	3,655,096.72	196,078.43	305,434.23	9,366,835.10	0.00	66,485,096.43
84	0119009039	FOREIGN MISSION: GABORONE	26,336,302.67	7,293,380.24	1,187,937.13	15,461,877.55	426,632.01	2,294,249.02	0.00	2,921,101.05	14,797,146.41	0.00	70,718,626.08
85	0119009040	FOREIGN MISSION: GENEVA	72,011,572.55	17,527,454.90	1,304,831.37	18,834,154.90	0.00	54,623,225.49	0.00	2,251,786.27	32,245,088.24	0.00	198,798,113.72
86	0119009042	FOREIGN MISSION: HANOI	1,014,752.32	4,408,556.51	378,158.28	1,700,610.53	0.00	19,817,855.36	787,037.48	678,768.03	22,546,894.50	0.00	51,332,633.01
87	0119009043	FOREIGN MISSION: HARARE	19,364,362.30	13,677,378.69	1,470,252.46	4,118,826.23	0.00	8,286,811.48	0.00	5,013,913.11	24,324,601.64	0.00	76,256,145.91
88	0119009044	FOREIGN MISSION: HAVANA	14,500,000.00	16,500,000.00	30,370,809.51	15,057,000.00	0.00	11,890,000.00	0.00	18,070,000.00	16,400,000.00	0.00	122,787,809.51
89	0119009045	FOREIGN MISSION: HONGKONG	22,956,017.39	9,384,499.75	1,562,285.57	8,648,710.21	0.00	74,925,296.34	4,192.87	2,874,433.21	12,283,637.86	0.00	132,639,073.20
90	0119009046	FOREIGN MISSION: ISLAMABAD	24,268,211.69	7,519,952.05	335,677.75	4,310,565.86	0.00	11,090,619.89	0.00	1,601,838.24	17,673,954.87	0.00	66,800,820.34
91	0119009047	FOREIGN MISSION: JAKARTA	51,861,070.91	15,343,206.89	4,657,032.75	14,278,026.88	0.00	67,849,367.00	0.00	1,167,494.29	42,790,113.81	0.00	197,946,312.53
92	0119009048	FOREIGN MISSION: JEDDAH	43,628,309.14	5,029,059.31	656,406.93	8,829,790.91	0.00	2,136,796.54	0.00	3,448,181.82	24,176,980.09	0.00	87,905,524.74
93	0119009049	FOREIGN MISSION: JOHANNESBURG	42,500,000.00	12,000,000.00	68,816,058.53	40,700,000.00	0.00	25,000,000.00	0.00	38,250,000.00	20,450,000.00	0.00	247,716,058.53
94	0119009050	FOREIGN MISSION: KAMPALA	37,261,308.46	9,936,348.92	14,904,523.39	0.00	0.00	0.00	0.00	0.00	20,700,726.92	0.00	82,802,907.69
95	0119009051	FOREIGN MISSION: KHARTOUM	10,274,722.16	6,697,474.32	1,508,902.96	6,484,443.51	0.00	758,390.41	17,123.29	635,736.30	12,205,053.60	1,776,018.73	40,357,865.28
96	0119009052	FOREIGN MISSION: KIEV	20,531,245.10	9,027,791.21	774,569.52	8,051,888.65	0.00	48,217,565.74	0.00	5,035,979.42	25,765,543.25	0.00	117,404,582.89
97	0119009053	FOREIGN MISSION: KIGALI RWANDA	5,000,000.00	5,764,647.11	10,000,000.00	4,500,000.00	0.00	2,000,000.00	0.00	8,500,000.00	10,000,000.00	0.00	45,764,647.11
98	0119009054	FOREIGN MISSION: KINGSTON	15,325,000.00	9,500,000.00	25,620,778.25	18,650,000.00	0.00	4,000,000.00	0.00	17,400,000.00	14,740,000.00	0.00	105,235,778.25
99	0119009055	FOREIGN MISSION: KINSHASA	43,031,215.62	9,111,516.82	0.00	3,924,098.67	0.00	0.00	9,677,419.35	196,078.43	1,696,039.22	0.00	67,636,368.12
100	0119009056	FOREIGN MISSION: KUALA LUMPUR	9,856,392.55	11,213,205.41	1,111,432.43	3,357,307.03	0.00	48,175,615.14	0.00	1,870,063.78	16,199,425.12	0.00	

													91,783,441.46
101	0119009057	FOREIGN MISSION: KUWAIT	68,378,392.35	18,234,237.96	27,351,356.93	0.00	0.00	0.00	0.00	0.00	37,987,995.75	0.00	151,951,982.99
102	0119009058	FOREIGN MISSION: LIBREVILLE	209,918.34	2,242,386.15	0.00	0.00	0.00	6,217,601.54	0.00	0.00	24,871,109.23	0.00	33,541,015.26
103	0119009059	FOREIGN MISSION: LISBON	51,095,823.77	13,625,553.01	20,438,329.51	0.00	0.00	0.00	0.00	0.00	28,386,568.76	0.00	113,546,275.05
104	0119009060	FOREIGN MISSION: LOME	42,884,707.70	11,435,922.05	17,153,883.07	0.00	0.00	0.00	0.00	0.00	23,824,837.61	0.00	95,299,350.43
105	0119009061	FOREIGN MISSION: LONDON	299,150,518.15	79,773,471.51	119,660,207.25	0.00	0.00	0.00	0.00	0.00	166,194,732.31	0.00	664,778,929.22
106	0119009062	FOREIGN MISSION: LUANDA	51,366,779.62	13,697,807.90	20,546,711.84	0.00	0.00	0.00	0.00	0.00	28,537,099.79	0.00	114,148,399.15
107	0119009063	FOREIGN MISSION: LUSAKA	35,588,488.38	9,490,263.57	14,235,395.35	0.00	0.00	0.00	0.00	0.00	19,771,382.43	0.00	79,085,529.73
108	0119009064	FOREIGN MISSION: MADRID	43,897,620.53	18,132,948.84	578,251.16	42,651,800.99	0.00	17,784,344.87	637,360.47	0.00	38,495,914.86	0.00	162,178,241.72
109	0119009065	FOREIGN MISSION: MALABO	53,108,223.49	14,162,192.93	21,243,289.39	0.00	0.00	0.00	0.00	0.00	29,504,568.61	0.00	118,018,274.42
110	0119009066	FOREIGN MISSION: MANILLA	52,323,879.78	13,953,034.61	20,929,551.90	0.00	0.00	0.00	0.00	0.00	29,068,822.10	0.00	116,275,288.39
111	0119009067	FOREIGN MISSION: MAPUTO	46,132,037.41	12,301,876.64	18,452,814.96	0.00	0.00	0.00	0.00	0.00	25,628,909.67	0.00	102,515,638.68
112	0119009068	FOREIGN MISSION: MEXICO CITY	62,158,850.52	16,575,693.47	24,863,540.21	0.00	0.00	0.00	0.00	0.00	34,532,694.74	0.00	138,130,778.94
113	0119009069	FOREIGN MISSION: MNROVIA	52,093,468.60	13,891,591.63	20,837,387.44	0.00	0.00	0.00	0.00	0.00	28,940,815.89	0.00	115,763,263.56
114	0119009070	FOREIGN MISSION: MOSCOW	139,847,135.15	37,292,569.37	55,938,854.05	0.00	0.00	0.00	0.00	0.00	77,692,852.86	0.00	310,771,411.43
115	0119009071	FOREIGN MISSION: NAIROBI	61,098,845.25	16,293,025.40	24,439,538.09	0.00	0.00	0.00	0.00	0.00	33,943,802.92	0.00	135,775,211.66
116	0119009072	FOREIGN MISSION: N'DJAMENA	54,288,227.19	14,476,860.58	21,715,290.88	0.00	0.00	0.00	0.00	0.00	30,160,126.22	0.00	120,640,504.87
117	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	10,183,686.83	2,715,649.82	4,073,474.73	0.00	0.00	0.00	0.00	0.00	5,657,603.80	0.00	22,630,415.18
118	0119009074	FOREIGN MISSION: NEW DELHI	89,795,339.82	23,945,423.95	35,918,135.92	0.00	0.00	0.00	0.00	0.00	49,886,299.90	0.00	199,545,199.59
119	0119009075	FOREIGN MISSION: NEW YORK (CG)	113,260,567.65	30,208,818.04	45,304,227.06	0.00	0.00	0.00	0.00	0.00	62,922,537.59	0.00	251,696,150.34
120	0119009076	FOREIGN MISSION: NEW YORK (PM)	113,912,245.38	51,644,232.66	6,762,722.53	56,662,421.50	0.00	242,515,985.12	98,039.22	9,826,457.92	115,239,337.42	0.00	596,661,441.75
121	0119009077	FOREIGN MISSION: NIAMEY	9,675,543.28	4,572,790.60	1,644,270.14	4,591,256.90	0.00	9,525,739.19	65,427.90	3,756,205.08	18,036,310.86	0.00	51,867,543.95
122	0119009078	FOREIGN MISSION: NNJC - NIAMEY	14,087,480.19	4,507,670.22	261,985.85	3,760,500.39	0.00	1,373,820.01	96,774.19	1,310,594.79	10,587,077.51	0.00	35,985,903.15
123	0119009080	FOREIGN MISSION: OTTAWA	92,876,685.72	24,767,116.19	37,150,674.30	0.00	0.00	0.00	0.00	0.00	51,598,158.73	0.00	206,392,634.94
124	0119009081	FOREIGN MISSION: OUAGADOUGOU	39,174,684.92	10,446,582.65	15,669,873.97	0.00	0.00	0.00	0.00	0.00	21,763,713.84	0.00	87,054,855.38
125	0119009082	FOREIGN MISSION: PARIS	85,315,446.50	27,021,286.04	7,767,248.84	44,047,488.04	0.00	47,248,238.55	930,232.56	10,279,132.56	33,319,653.48	0.00	255,928,726.57
126	0119009083	FOREIGN MISSION: PORT OF SPAIN	18,403,467.42	5,202,394.41	399,340.07	18,019,471.81	0.00	28,265,116.77	0.00	874,006.21	20,576,511.31	0.00	91,740,308.00
127	0119009084	FOREIGN MISSION: PRETORIA	80,657,829.92	21,508,754.65	32,263,131.96	0.00	0.00	0.00	0.00	0.00	44,809,905.51	0.00	179,239,622.04
128	0119009085	FOREIGN MISSION: PYONG YANG	40,220,236.35	7,281,461.36	1,798,691.58	1,067,475.18	0.00	29,261,483.41	579,071.26	380,421.81	5,881,524.68	0.00	86,470,365.63
129	0119009086	FOREIGN MISSION: RABAT	46,461,740.56	12,389,797.48	18,584,696.23	0.00	0.00	0.00	0.00	0.00	25,812,078.09	0.00	103,248,312.36
130	0119009087	FOREIGN MISSION: RIYADH	112,470,210.36	29,992,056.10	44,988,084.14	0.00	0.00	0.00	0.00	0.00	62,483,450.20	0.00	249,933,800.80
131	0119009088	FOREIGN MISSION: ROME	18,522,492.67	2,487,493.88	10,707,346.94	10,156,116.33	0.00	10,677,057.15	22,088,775.51	265,306.12	13,226,734.69	19,782,442.55	107,913,765.84
132	0119009089	FOREIGN MISSION: SAN-FRANCISCO	27,045,237.48	7,212,063.33	10,818,094.99	0.00	0.00	0.00	0.00	0.00	15,025,131.94	0.00	

		(CONSULATE)											60,100,527.74
133	0119009091	FOREIGN MISSION: SAO TOME	23,498,548.82	9,209,276.58	1,193,516.08	3,806,947.63	22,137.61	7,298,029.63	0.00	2,358,755.92	6,869,468.46	0.00	54,256,680.72
134	0119009092	FOREIGN MISSION: SEOUL	82,183,545.63	21,915,612.17	32,873,418.24	0.00	0.00	0.00	0.00	0.00	45,657,525.35	0.00	182,630,101.39
135	0119009093	FOREIGN MISSION: SHANGHAI	35,438,678.05	17,437,608.26	5,104,152.26	6,574,685.56	0.00	115,356,416.03	0.00	7,051,282.05	37,120,423.40	0.00	224,083,245.61
136	0119009094	FOREIGN MISSION: SINGAPORE	10,092,026.94	10,444,027.54	4,830,392.75	41,036,517.39	0.00	68,415,097.10	0.00	1,290,900.00	16,954,665.22	0.00	153,063,626.94
137	0119009095	FOREIGN MISSION: STOCKHOLM	50,799,483.66	13,546,528.97	20,319,793.47	0.00	0.00	0.00	0.00	0.00	28,221,935.36	0.00	112,887,741.46
138	0119009096	FOREIGN MISSION: TEHRAN	18,959,197.25	5,101,113.20	633,054.70	553,262.92	0.00	19,180,327.87	0.00	203,363.08	18,895,208.01	0.00	63,525,527.02
139	0119009097	FOREIGN MISSION: TEL AVIV	38,405,735.82	15,831,718.38	641,783.08	11,153,598.13	0.00	30,547,866.55	0.00	2,730,796.52	9,512,991.92	0.00	108,824,490.40
140	0119009098	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	13,271,461.13	3,539,056.30	5,308,584.46	0.00	0.00	0.00	0.00	0.00	7,373,033.96	0.00	29,492,135.85
141	0119009099	FOREIGN MISSION: THE HAGUE	75,312,195.03	20,083,252.01	30,124,878.01	0.00	0.00	0.00	0.00	0.00	41,840,108.35	0.00	167,360,433.40
142	0119009100	FOREIGN MISSION: TOKYO	285,161,314.85	76,043,017.29	114,064,525.94	0.00	0.00	0.00	0.00	0.00	158,422,952.69	0.00	633,691,810.77
143	0119009101	FOREIGN MISSION: TRIPOLI	40,055,964.91	10,681,590.64	16,022,385.97	0.00	0.00	0.00	0.00	0.00	22,253,313.84	0.00	89,013,255.36
144	0119009102	FOREIGN MISSION: TUNIS	57,875,010.87	15,433,336.23	23,150,004.36	0.00	0.00	0.00	0.00	0.00	32,152,783.82	0.00	128,611,135.28
145	0119009103	FOREIGN MISSION: VIENNA	86,933,619.74	23,182,298.60	34,773,447.90	0.00	0.00	0.00	0.00	0.00	48,296,455.41	0.00	193,185,821.65
146	0119009104	FOREIGN MISSION: WARSAW	14,733,824.43	5,548,208.63	2,424,122.72	13,830,994.77	0.00	27,315,245.85	1,668,006.95	4,436,730.75	26,669,565.08	0.00	96,626,699.18
147	0119009105	FOREIGN MISSION: WASHINGTON	133,716,193.35	35,657,651.56	53,486,477.34	0.00	0.00	0.00	0.00	0.00	74,286,774.08	0.00	297,147,096.33
148	0119009106	FOREIGN MISSION: WINDHOEK	38,414,722.56	10,243,926.02	15,365,889.02	0.00	0.00	0.00	0.00	0.00	21,341,512.53	0.00	85,366,050.13
149	0119009107	FOREIGN MISSION: YAOUNDE	47,463,124.72	12,656,833.26	18,985,249.90	0.00	0.00	0.00	0.00	0.00	26,368,402.62	0.00	105,473,610.50
150	0119009108	PERMANENT MISSION, ASACOF , CARACAS	9,153,233.33	2,440,862.22	3,661,293.32	0.00	0.00	0.00	0.00	0.00	5,085,129.63	0.00	20,340,518.50
151	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	35,058,220.44	9,348,858.78	14,023,288.19	0.00	0.00	0.00	0.00	0.00	19,476,789.13	0.00	77,907,156.54
152	0119009110	FOREIGN MISSIONS, ABU DHAB	79,163,151.30	21,110,173.68	31,665,260.52	0.00	0.00	0.00	0.00	0.00	43,979,528.50	0.00	175,918,114.00
153	0119009111	FOREIGN MISSION LILONGWE, MALAWI	14,700,934.95	3,920,249.32	5,880,373.98	0.00	0.00	0.00	0.00	0.00	8,167,186.09	0.00	32,668,744.34
154	0119009112	FOREIGN MISSION BELGRADE, SERBIA	29,597,020.57	5,352,808.21	1,016,942.09	2,815,546.57	0.00	55,154,312.26	5,255.76	2,106,344.34	11,280,131.21	0.00	107,328,361.02
155	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	24,851,317.19	4,627,017.92	9,940,526.87	0.00	0.00	0.00	0.00	0.00	13,806,287.33	0.00	53,225,149.31
156	0119009116	FOREIGN MISSION VATICAN	27,744,857.29	7,398,628.61	11,097,942.92	0.00	0.00	0.00	0.00	0.00	15,413,809.60	0.00	61,655,238.42
157	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	27,449,506.14	6,869,868.30	10,979,802.46	0.00	0.00	0.00	0.00	0.00	15,249,725.63	0.00	60,548,902.53
158	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	23,462,635.58	6,256,702.82	9,385,054.23	0.00	0.00	0.00	0.00	0.00	13,034,797.54	0.00	52,139,190.17
159	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	25,523,115.76	6,806,164.20	10,209,246.30	0.00	0.00	0.00	0.00	0.00	14,179,508.75	0.00	56,718,035.01
160	0119009120	FOREIGN MISSION DOHA, QATAR	13,509,668.04	8,810,515.90	1,936,554.89	11,718,754.35	0.00	42,429,541.03	0.00	50,541,401.04	33,484,727.99	0.00	162,431,163.25
161	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	6,664,345.54	1,777,158.81	2,665,738.21	0.00	0.00	0.00	0.00	0.00	3,702,414.19	0.00	14,809,656.75
162	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	13,886,845.32	3,703,158.75	5,554,738.13	0.00	0.00	0.00	0.00	0.00	7,714,914.06	0.00	30,859,656.26
163	0119009123	FOREIGN MISSION AMMAN, JORDAN	69,731,725.68	18,595,126.85	27,892,690.27	0.00	0.00	0.00	0.00	0.00	38,739,847.60	0.00	154,959,390.40

164	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	25,754,562.25	6,867,883.27	10,301,824.89	0.00	0.00	0.00	0.00	0.00	14,308,090.14	0.00	57,232,360.55
165	0119009125	CONSULAR MISSION MAROUA, CAMEROON	2,317,708.58	618,055.62	927,083.42	0.00	0.00	0.00	0.00	0.00	1,287,615.88	0.00	5,150,463.50
166	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	101,705,189.71	29,099,750.14	20,622,870.38	91,132,110.83	5,954,813.45	38,153,789.00	9,125,724.00	18,782,475.00	147,774,641.72	0.00	462,351,364.23
167	0123003001	NIGERIAN TELEVISION AUTHORITY	391,384,217.81	533,632,676.05	96,845,362.12	371,191,927.59	101,646,789.82	187,963,194.36	26,829,750.23	415,214,128.07	1,020,321,946.38	0.00	3,145,029,992.43
168	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	12,635,210.00	74,049,855.00	12,365,590.00	9,406,465.00	0.00	2,668,663.69	5,362,120.00	3,201,540.00	0.00	0.00	119,689,443.69
169	0123005001	NEWS AGENCY OF NIGERIA	94,184,132.29	84,529,719.96	6,126,347.72	34,846,616.22	400,000.00	28,385,260.30	2,750,000.00	18,745,971.04	12,028,645.00	0.00	281,996,692.53
170	0123006001	VOICE OF NIGERIA	87,036,560.54	56,058,111.32	56,921,814.87	61,319,573.12	5,382,800.00	25,871,291.99	2,389,160.00	137,791,864.24	10,808,799.76	0.00	443,579,975.84
171	0123007001	NIGERIAN FILM CORPORATION	2,356,540.00	24,838,223.04	1,256,350.00	15,477,860.00	0.00	3,659,140.00	0.00	3,652,540.00	0.00	0.00	51,240,653.04
172	0123008001	NATIONAL BROADCASTING COMMISION	767,272,033.82	14,863,370.22	9,416,295.00	69,689,307.36	250,155,454.96	74,727,821.09	259,315,988.89	40,700,170.95	88,199,253.23	0.00	1,574,339,695.52
173	0123009001	NIGERIA PRESS COUNCIL	5,821,090.00	10,952,080.00	8,340,721.47	5,499,876.55	2,475,049.04	29,473,485.67	4,095,094.74	4,928,600.00	9,991,010.41	0.00	81,577,007.88
174	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	23,906,000.00	20,919,000.00	2,500,000.00	10,181,000.00	0.00	3,600,000.57	0.00	12,005,000.00	19,219,460.00	0.00	92,330,460.57
175	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	1,685,000.00	5,105,798.37	2,500,250.00	0.00	0.00	0.00	0.00	0.00	0.00	9,291,048.37
176	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	69,552,410.00	13,685,500.00	32,569,100.00	29,001,101.28	0.00	0.00	0.00	0.00	0.00	0.00	144,808,111.28
177	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	28,776,900.32	31,220,776.00	19,236,258.00	21,817,700.00	0.00	0.00	0.00	0.00	0.00	0.00	101,051,634.32
178	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	8,251,000.00	1,460,000.00	931,991.95	0.00	0.00	1,820,640.00	0.00	0.00	0.00	0.00	12,463,631.95
179	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	18,563,500.00	8,265,400.00	15,200,513.16	9,363,521.11	0.00	0.00	0.00	0.00	0.00	0.00	51,392,934.27
180	0123011006	NATIONAL TROUPE OF NIGERIA	23,200,000.00	15,330,930.03	6,000,000.00	0.00	0.00	4,000,000.00	0.00	0.00	0.00	0.00	48,530,930.03
181	0123011007	NATIONAL THEATRE	50,866,185.06	18,500,360.00	12,965,000.00	26,500,555.00	0.00	18,333,362.59	0.00	0.00	0.00	0.00	127,165,462.65
182	0123011008	NATIONAL GALLERY OF ART	1,002,000.00	3,600,000.00	1,560,000.00	0.00	0.00	1,443,148.14	0.00	0.00	0.00	0.00	7,605,148.14
183	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	31,211,000.00	12,184,200.00	15,200,000.00	16,251,000.00	0.00	8,125,360.00	0.00	6,047,764.99	0.00	0.00	89,019,324.99
184	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	4,528,000.27	0.00	2,150,840.00	1,856,000.00	0.00	1,720,500.00	0.00	1,948,659.20	0.00	0.00	12,203,999.47
185	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	150,250.00	300,000.00	131,240.82	87,650.00	0.00	19,515.00	0.00	29,260.00	0.00	0.00	717,915.82
186	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
187	0123011017	NATIONAL ORIENTATION AGENCY	45,862,725.00	8,479,564.54	29,196,750.00	13,926,400.00	2,835,000.00	32,522,004.93	11,862,090.98	14,143,505.00	81,038,159.92	0.00	239,866,200.37
188	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	64,890,030.22	9,378,072.88	34,686,928.00	21,470,427.50	4,090,400.00	18,362,822.90	3,753,050.00	25,556,625.00	22,500,320.00	1,340,194,422.63	1,544,883,099.13
189	0124002001	NIGERIAN PRISON SERVICE	81,084,240.51	40,747,480.49	12,317,486,101.26	184,884,135.39	18,552,698.90	36,584,291.60	3,083,375.00	71,963,382.67	76,633,689.20	0.00	12,831,019,395.02
190	0124003001	NIGERIA IMMIGRATION SERVICE	723,263,697.62	238,967,211.96	7,168,817,211.31	1,990,302,391.20	147,626,496.83	174,819,742.77	11,204,074.62	141,630,306.60	147,531,181.04	0.00	10,744,162,313.95
191	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	332,155,794.86	21,960,912.59	98,857,164.43	66,475,109.89	26,053,800.00	103,104,069.86	18,805,532.99	55,161,586.92	64,971,138.47	0.00	787,545,110.01
192	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
193	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	-
194	0124007001	FEDERAL FIRE SERVICE	33,058,699.38	4,552,337.07	26,536,645.73	28,251,092.59	4,323,809.50	3,000,000.00	863,200.00	21,259,587.12	20,932,200.38	0.00	142,777,571.77

195	0124009001	POLICE PENSION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
196	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	6,496,180.00	12,337,640.00	42,871,590.67	14,006,981.00	0.00	0.00	0.00	0.00	0.00	0.00	75,712,391.67
197	0124012001	POLICE FORMATION & COMMAND HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
198	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	84,196,497.00	49,463,591.16	25,709,996.23	108,912,687.22	127,328,507.40	24,272,582.11	26,407,400.00	10,945,743.65	64,496,525.93	0.00	521,733,530.70
199	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	6,731,995.19	171,200.00	3,429,825.00	1,878,512.89	0.00	0.00	0.00	990,000.00	2,477,365.33	0.00	15,678,898.41
200	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	33,732,830.53	25,610,000.00	0.00	0.00	5,236,000.00	0.00	6,548,000.00	0.00	0.00	71,126,830.53
201	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	13,213,596.00	6,340,229.66	659,430.00	3,659,124.00	0.00	0.00	0.00	0.00	0.00	0.00	23,872,379.66
202	0125005002	FEDERAL TRAINING CENTRE,ENUGU	2,365,000.00	8,562,000.62	2,563,050.00	0.00	0.00	1,526,000.00	1,245,759.00	0.00	0.00	27,306.00	16,289,115.62
203	0125005003	FEDERAL TRAINING CENTRE,ILORIN	3,289,115.62	3,000,000.00	5,000,000.00	3,200,000.00	1,800,000.00	0.00	0.00	0.00	0.00	0.00	16,289,115.62
204	0125005004	FEDERAL TRAINING CENTRE,KADUNA	2,601,540.00	9,525,210.62	2,500,523.00	1,661,842.00	0.00	0.00	0.00	0.00	0.00	0.00	16,289,115.62
205	0125005005	FEDERAL TRAINING CENTRE,LAGOS	1,250,000.00	8,502,120.16	3,650,120.00	2,501,450.00	0.00	0.00	0.00	385,425.46	0.00	0.00	16,289,115.62
206	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	2,580,120.00	8,365,000.00	3,650,100.00	793,995.62	0.00	899,900.00	0.00	0.00	0.00	0.00	16,289,115.62
207	0125005007	FEDERAL TRAINING CENTRE,CALABAR	1,320,110.00	9,912,500.00	3,773,995.62	1,282,510.00	0.00	0.00	0.00	0.00	0.00	0.00	16,289,115.62
208	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	22,277,330.74	11,449,039.49	10,003,970.00	4,365,800.00	9,940,170.00	15,094,759.25	0.00	213,954.00	50,287,548.30	0.00	123,632,571.78
209	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	53,413,584.76	454,445.72	12,362,882.83	13,010,858.46	42,251,397.14	2,423,080.00	5,076,450.00	485,000.00	47,483,488.63	12,923,065.36	189,884,252.90
210	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	-
211	0140001001	AUDITOR GENERAL FOR THE FEDERATION	129,788,015.77	18,287,715.25	80,489,485.50	15,062,596.37	4,703,000.00	20,343,060.00	116,006,000.00	15,641,275.72	25,487,269.54	0.00	425,808,418.15
212	0145001001	PUBLIC COMPLAINTS COMMISSION	266,362,188.28	5,487,021.04	2,164,280.00	1,176,355.00	0.00	1,600,000.00	0.00	2,804,760.00	3,491,700.00	0.00	283,086,304.32
213	0147001001	FEDERAL CIVIL SERVICE COMMISSION	116,333,211.06	22,917,486.02	26,416,194.77	43,863,310.74	10,095,757.47	40,587,446.12	6,892,698.85	11,798,038.80	114,772,815.12	0.00	393,676,958.95
214	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	1,726,124,786.18	141,769,810.07	4,091,311,010.81	304,390,826.08	19,164,823.00	255,939,701.66	1,809,808,517.68	136,510,720.00	13,436,097,912.72	0.00	21,921,118,108.20
215	0149001001	FEDERAL CHARACTER COMMISSION	36,017,607.00	22,769,809.64	18,586,085.50	11,729,024.82	19,152,146.00	19,389,980.00	2,695,780.00	5,801,687.00	33,617,859.24	0.00	169,759,979.20
216	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	33,148,024.15	8,388,495.75	4,382,609.00	4,745,960.00	0.00	16,209,472.00	1,296,700.00	17,312,900.00	21,178,323.55	2,802,101,929.41	2,908,764,413.86
217	0156003001	NIGERIA COMMUNICATION SATELLITE	22,564,180.00	5,210,900.00	2,100,210.00	5,194,000.00	0.00	2,500,200.00	0.00	3,604,000.00	0.00	5,208,632.21	46,382,122.21
218	0156006001	NIPOST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
219	0157001001	NATIONAL SECURITY ADVISER	58,162,000.00	20,486,490.98	14,580,200.00	13,410,300.00	0.00	24,105,200.00	5,361,000.00	12,272,000.00	0.00	0.00	148,377,190.98
220	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	821,041,304.00	283,343,549.00	283,794,345.00	99,267,751.00	45,698,125.00	0.00	0.00	0.00	0.00	0.00	1,533,145,074.00
221	0157003001	NATIONAL INTELLIGENT AGENCY	655,721,685.00	112,560,125.65	56,235,100.00	275,600.00	1,580,000.00	0.00	0.00	0.00	0.00	0.00	826,372,510.65
222	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	275,566,849.00	12,025,123.66	12,598,132.00	1,529,298,162.00	0.00	0.00	0.00	0.00	0.00	0.00	1,829,488,266.66
223	0158001001	CODE OF CONDUCT TRIBUNAL	31,685,532.00	9,168,771.79	22,433,988.98	37,308,178.00	11,788,950.00	23,572,565.75	4,153,500.50	4,065,950.00	10,788,448.00	0.00	154,965,885.02
224	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,564,120.00	4,551,660.05	1,066,717.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,182,497.78
225	0160001001	POLICE SERVICE COMMISSION HQTRS	172,296,122.66	31,510,581.00	21,654,250.00	73,885,700.00	65,100,250.00	0.00	0.00	71,515,248.00	58,745,220.00	0.00	494,707,371.66
226	0161001001	SECRETARY TO THE GOVERNMENT OF THE	441,131,636.88	67,970,187.95	99,123,646.00	144,369,165.12	28,587,585.00	318,820,482.26	601,647,032.97	66,496,149.90	374,044,049.03	2,318,000.00	

		FEDERATION HQTRS											2,144,507,935.11
227	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	6,592,321.00	8,523,600.35	21,561,230.00	4,561,210.00	4,036,363.10	0.00	0.00	0.00	0.00	0.00	45,274,724.45
228	0161003001	NATIONAL COMMISSION FOR REFUGEES	7,652,000.00	5,612,310.00	3,555,831.32	6,412,325.00	0.00	1,256,350.00	0.00	9,105,339.00	0.00	0.00	33,594,155.32
229	0161004001	LAGOS LIAISON OFFICE	3,654,012.00	3,654,012.00	4,375,945.00	4,170,030.00	2,698,209.44	1,654,120.00	0.00	0.00	0.00	0.00	20,206,328.44
230	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	17,308,740.00	27,058,241.47	100,166,482.00	121,067,884.00	0.00	0.00	0.00	0.00	0.00	0.00	265,601,347.47
231	0161006001	NATIONAL MERIT AWARD	8,962,145.00	12,876,001.49	6,982,100.00	0.00	0.00	2,510,365.00	0.00	0.00	0.00	0.00	31,330,611.49
232	0161007001	FEDERAL ROAD SAFETY COMMISSION	41,647,720.00	39,032,507.00	198,862,764.00	92,905,072.00	18,965,452.00	0.00	0.00	101,236,514.04	0.00	0.00	492,650,029.04
233	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	1,327,710.71	2,351,400.00	2,145,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,824,110.71
234	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	57,507,951.90	10,112,954.80	17,395,120.00	4,208,370.00	12,000,000.00	4,050,734.34	2,391,500.00	11,993,925.34	32,755,185.56	0.00	152,415,741.94
235	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	25,365,140.00	12,569,841.00	15,230,010.00	9,336,450.00	3,564,100.00	0.00	299,167.35	0.00	0.00	0.00	66,364,708.35
236	0161013001	NATIONAL PENSION COMMISSION	15,602,314.00	11,746,676.90	24,485,470.00	12,908,055.00	5,324,120.00	2,143,328.00	0.00	0.00	0.00	0.00	72,209,963.90
237	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	301,539,810.00	25,557,001.36	31,196,470.00	10,085,575.00	0.00	3,621,458.00	0.00	0.00	0.00	0.00	372,000,314.36
238	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	2,581,596,844.63	8,854,471.10	21,015,441.98	12,426,623.60	5,457,448.74	17,169,832.26	5,835,078.99	15,362,020.28	58,493,285.70	3,320,000.00	2,729,531,047.28
239	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
240	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	62,829,362.46	10,582,247.05	34,809,907.93	12,732,566.00	42,890,500.00	18,642,258.00	12,168,600.00	10,278,700.00	60,996,879.18	99,130,512.00	365,061,532.62
241	0161018001	SERVICOM	0.00	0.00	1,781,552.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,781,552.26
242	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	15,632,100.00	0.00	18,690,870.00	0.00	0.00	0.00	11,354,000.00	0.00	0.00	0.00	45,676,970.00
243	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
244	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	26,384,476.00	6,469,883.87	7,363,900.00	9,350,600.00	13,877,400.00	33,776,037.45	9,754,400.00	3,616,150.00	65,293,048.59	31,404,375.00	207,290,270.91
245	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
246		TERTIARY EDUCATION TRUST FUND	94,480,151.25	58,915,179.68	27,804,732.56	83,246,550.12	331,805,710.40	97,624,709.98	115,089,230.00	28,875,728.01	498,816,694.45	0.00	1,336,658,686.45
		ECONOMIC SECTOR						0.00	0.00				
247	0215001001	FEDERAL MINISTRY OF AGRICULTURE	22,494,657.34	5,137,128.63	12,864,950.00	3,930,020.00	899,250.00	6,975,567.60	1,894,800.00	2,122,000.00	21,742,239.55	8,650.00	78,069,263.12
248	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	8,340,084.97	2,674,200.00	4,036,368.00	4,909,295.00	807,616.07	3,572,798.28	0.00	861,000.00	3,291,694.00	0.00	28,493,056.32
249	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	27,747,476.64	12,914,720.67	2,145,920.00	9,506,090.00	0.00	8,031,250.00	197,750.00	6,966,157.50	9,730,025.34	181,773,687.24	259,013,077.39
250	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	5,035,913.46	5,000,000.00	1,000,000.00	3,000,000.00	1,000,000.00	5,000,000.00	3,500,000.00	1,500,000.00	0.00	0.00	25,035,913.46
251	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	5,378,970.12	7,000,000.00	3,500,000.00	5,000,000.00	1,500,000.00	3,000,000.00	0.00	0.00	10,000,000.00	430,588,833.02	465,967,803.14
252	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	24,000,000.00	10,100,000.00	11,600,000.00	19,963,349.36	0.00	2,000,000.00	0.00	5,300,000.00	9,700,000.00	246,358,269.00	329,021,618.36
253	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	7,487,000.00	2,500,000.00	8,250,000.00	21,300,743.73	0.00	3,700,000.00	0.00	0.00	5,050,000.00	5,187,354.00	53,475,097.73
254	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	8,700,000.00	6,800,000.00	5,800,100.00	9,292,000.00	0.00	2,100,133.46	0.00	2,800,000.00	0.00	105,768,095.00	141,260,328.46
255	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	4,400,000.00	1,800,000.00	3,499,921.62	5,000,000.00	1,700,000.00	1,800,000.00	0.00	900,000.00	2,300,000.00	61,109,545.00	82,509,466.62
256	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH	4,700,000.00	1,600,000.00	3,896,000.62	6,580,778.00	0.00	1,900,000.00	0.00	1,700,000.00	2,620,000.00	83,564,000.00	

		INSTITUTE- ZARIA											106,560,778.62
257	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	4,400,000.00	1,800,000.00	3,499,921.43	4,273,672.00	1,700,000.00	1,800,000.00	0.00	900,000.00	2,300,000.00	85,955,991.00	106,629,584.43
258	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	4,000,000.00	3,795,000.00	3,300,000.00	4,400,452.59	0.00	700,000.00	0.00	1,500,000.00	2,500,000.00	90,470,424.00	110,665,876.59
259	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	4,000,000.00	3,839,977.46	3,300,000.00	2,700,000.00	0.00	700,000.00	0.00	0.00	1,100,000.00	236,269,841.00	251,909,818.46
260	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	4,700,000.00	1,600,000.00	3,200,076.83	6,500,000.00	0.00	1,900,000.00	0.00	1,700,000.00	3,700,000.00	11,229,002.00	34,529,078.83
261	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	4,400,000.00	1,800,000.00	5,400,000.00	5,000,000.00	1,773,000.56	1,800,000.00	0.00	1,900,224.00	7,200,000.00	232,311,236.00	261,584,460.56
262	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	4,400,000.00	1,800,000.00	5,400,000.00	5,000,000.00	1,977,000.83	1,800,000.00	0.00	1,900,214.00	7,700,000.00	65,009,940.00	94,987,154.83
263	0215019001	VETERINARY COUNCIL OF NIGERIA	4,000,000.00	3,937,662.89	3,300,000.00	2,700,000.00	0.00	700,000.00	0.00	0.00	1,100,000.00	299,850.00	16,037,512.89
264	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	25,365,775.00	5,807,374.42	936,300.00	13,608,028.70	0.00	8,913,894.96	4,857,000.00	500,000.00	477,571,046.00	0.00	537,559,419.08
265	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	6,156,386.37	3,000,000.00	2,000,000.00	2,000,000.00	3,000,000.00	2,500,000.00	0.00	500,000.00	1,000,000.00	121,541,502.00	141,697,888.37
266	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	15,280,572.98	8,976,128.64	7,000,685.00	5,256,850.00	880,000.00	290,000.00	0.00	1,677,630.00	10,041,257.40	0.00	49,403,124.02
267	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,480,468.89	3,000,000.00	2,000,000.00	2,000,000.00	3,000,000.00	2,500,000.00	0.00	500,000.00	0.00	413,386,879.00	427,867,347.89
268	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	1,401,296.53	3,000,000.00	2,000,000.00	2,000,000.00	3,000,000.00	2,500,000.00	0.00	500,000.00	0.00	45,919,190.00	60,320,486.53
269	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	7,378,700.00	1,870,023.64	29,827,811.10	3,676,995.00	2,341,700.00	13,148,617.06	659,617.00	533,200.00	8,077,930.03	0.00	67,514,593.83
270	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	11,464,248.38	4,341,492.50	25,575,953.29	4,673,418.52	4,470,638.18	7,120,308.04	665,500.00	2,452,565.00	13,614,734.68	0.00	74,378,858.59
271	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	8,654,419.65	622,700.00	4,887,937.00	1,765,850.00	0.00	5,572,599.94	3,811,919.43	1,988,750.00	1,525,131.00	0.00	28,829,307.02
272	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	10,384,057.20	8,235,870.00	12,186,648.81	6,047,183.33	0.00	10,421,392.77	3,008,333.31	361,700.00	20,596,516.03	0.00	71,241,701.45
273	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	2,644,658.79	2,000,000.00	1,000,000.00	500,000.00	500,000.00	250,000.00	0.00	250,000.00	500,000.00	17,308,621.00	24,953,279.79
274	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	2,644,658.79	2,000,000.00	1,000,000.00	500,000.00	500,000.00	250,000.00	0.00	250,000.00	500,000.00	391,173,240.00	398,817,898.79
275	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	1,963,900.00	1,345,801.00	1,744,000.00	1,376,000.00	0.00	1,094,078.70	0.00	120,000.00	0.00	0.00	7,643,779.70
276	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	9,584,108.98	2,500,000.00	1,000,000.00	1,500,000.00	1,000,000.00	1,500,000.00	0.00	500,000.00	2,000,000.00	17,687,410.00	37,271,518.98
277	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	5,534,642.36	450,000.00	20,903,805.00	1,445,250.00	298,000.00	4,328,000.00	675,000.00	26,210,356.00	17,739,000.00	0.00	77,584,053.36
278	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	4,996,915.46	5,000,000.00	4,000,000.00	1,000,000.00	1,000,000.00	1,500,000.00	0.00	1,000,000.00	1,500,000.00	288,287,476.00	308,284,391.46
279	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	750,000.00	500,000.00	1,250,000.00	250,000.00	750,000.00	250,000.00	0.00	250,000.00	1,014,321.56	70,725,693.00	75,740,014.56
280	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	5,970,602.60	5,000,000.00	4,500,000.00	6,500,000.00	4,000,000.00	2,500,000.00	0.00	2,500,000.00	5,000,000.00	58,735,611.00	94,706,213.60
281	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	12,003,039.65	633,861.27	91,100.00	5,514,285.05	868,210.00	16,534,224.00	6,723,870.38	6,266,869.00	600,670.00	0.00	49,236,129.35
282	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	5,458,387.00	3,000,000.00	2,000,000.00	7,000,000.00	3,000,000.00	1,500,000.00	0.00	1,500,000.00	2,000,000.00	219,169,457.00	244,627,844.00
283	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	77,548,060.20	5,607,572.80	24,962,006.04	10,485,760.00	5,099,812.50	37,842,300.00	0.00	3,430,000.00	19,680,398.09	0.00	184,655,909.63
284	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	8,876,541.24	5,000,000.00	7,000,000.00	11,000,000.00	6,500,000.00	3,500,000.00	0.00	3,000,000.00	4,000,000.00	87,107,907.00	135,984,448.24
285	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	5,775,469.66	3,000,000.00	2,000,000.00	3,000,000.00	3,000,000.00	2,000,000.00	0.00	3,000,000.00	4,000,000.00	0.00	25,775,469.66
286	0215056001	LAKE CHAD RESEARCH INSTITUTE	2,327,648.43	3,000,000.00	2,000,000.00	3,500,000.00	3,000,000.00	1,500,000.00	0.00	0.00	2,000,000.00	195,961,298.00	

		MAIDUGURI											213,288,946.43
287	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	6,586,376.58	8,000,000.00	3,500,000.00	6,500,000.00	2,000,000.00	2,500,000.00	0.00	1,500,000.00	6,000,000.00	458,394,964.00	494,981,340.58
288	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	285,064,641.77	85,086,141.01	145,188,799.79	156,500,135.60	153,099,835.35	60,020,670.71	85,044,172.20	54,199,900.00	187,546,562.83	43,002,233.87	1,254,753,093.13
289	0220002001	DEBT MANAGEMENT OFFICE	23,899,567.86	3,623,470.00	5,736,847.23	15,243,591.45	5,683,182.31	16,266,105.57	2,116,183.20	2,721,959.20	16,276,525.24	0.00	91,567,432.06
290	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	24,736,324.80	3,798,673.57	7,636,587.50	4,872,862.50	2,790,600.00	11,729,375.77	3,079,535.99	7,693,000.00	13,421,976.92	0.00	79,758,937.05
291	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	114,062,561.28	57,242,135.00	45,517,721.50	20,446,792.23	23,712,860.00	103,148,258.58	996,900.00	9,545,630.62	98,243,723.99	0.00	472,916,583.20
292		CONSOLIDATED REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
293	022000700200	FPO ABAKALIKI	78,000.00	67,000.00	202,000.00	354,000.00	0.00	120,000.00	0.00	39,000.00	82,000.00	0.00	942,000.00
294	022000700300	FPO ABEOKUTA	83,157.75	131,702.75	282,450.00	482,902.75	0.00	142,500.00	0.00	273,000.00	237,442.25	0.00	1,633,155.50
295	022000700400	FPO ADO-EKITI	120,652.75	190,000.00	187,200.00	403,550.00	0.00	183,000.00	0.00	284,600.00	115,397.25	0.00	1,484,400.00
296	022000700500	FPO AKURE	180,300.25	188,175.71	232,353.70	419,052.88	0.00	271,109.26	0.00	260,176.45	65,291.75	0.00	1,616,460.00
297	022000700600	FPO ASABA	1,027,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,027,000.00
298	022000700700	FPO AWKA	73,299.00	17,617.00	0.00	30,000.00	0.00	284,000.00	0.00	0.00	0.00	0.00	404,916.00
299	022000700800	FPO BAUCHI	619,233.58	0.00	310,955.70	560,800.00	0.00	348,204.30	0.00	30,267.86	90,593.00	0.00	1,960,054.44
300	022000700900	FPO BENIN	166,916.02	124,873.03	249,533.77	439,412.89	0.00	191,109.26	0.00	449,739.68	72,000.00	0.00	1,693,584.65
301	022000701000	FPO BIRNI-KEBI	362,768.22	209,250.00	166,769.15	626,757.33	0.00	282,571.95	0.00	326,774.49	149,746.30	0.00	2,124,637.44
302	022000701100	FPO CALABAR	1,084,286.75	81,000.00	334,800.00	356,500.00	0.00	270,000.00	0.00	183,500.00	62,830.00	0.00	2,372,916.75
303	022000701200	FPO DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
304	022000701300	FPO DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
305	022000701400	FPO ENUGU	132,912.16	375,807.90	483,142.97	470,804.51	26,838.00	297,241.24	0.00	119,876.49	258,106.43	0.00	2,164,729.70
306	022000701500	FPO GOMBE	75,316.88	203,450.00	190,400.00	379,000.00	0.00	535,500.00	0.00	337,547.27	120,736.35	0.00	1,841,950.50
307	022000701600	FPO GUSUA	98,651.72	206,500.00	206,600.00	552,000.00	0.00	190,460.66	0.00	254,000.00	126,425.43	0.00	1,634,637.81
308	022000701700	FPO IBADAN	387,508.92	201,250.00	210,600.00	672,591.00	0.00	202,500.00	0.00	324,000.00	161,550.08	0.00	2,160,000.00
309	022000701800	FPO ILORIN	100,467.04	171,921.00	195,159.00	412,872.00	0.00	187,671.00	0.00	300,240.00	112,786.03	0.00	1,481,116.07
310	022000701900	FPO JALINGO	289,978.61	232,688.19	370,671.06	568,973.89	0.00	332,271.85	0.00	231,954.98	96,567.30	0.00	2,123,105.88
311	022000702000	FPO JOS	144,000.00	205,000.00	90,000.00	429,000.00	0.00	240,000.00	0.00	319,000.00	57,000.00	0.00	1,484,000.00
312	022000702100	FPO KADUNA	144,552.75	153,750.00	237,307.25	417,000.00	0.00	173,230.00	0.00	244,000.00	114,797.50	0.00	1,484,637.50
313	022000702200	FPO KANO	144,000.00	145,500.00	217,500.00	346,100.00	0.00	270,000.00	0.00	321,300.00	40,200.00	0.00	1,484,600.00
314	022000702300	FPO KATSINA	53,770.13	20,381.19	27,304.28	59,283.31	0.00	31,109.26	0.00	17,517.48	0.00	0.00	209,365.65
315	022000702400	FPO LAFIA	120,527.25	225,010.00	203,250.00	384,000.00	0.00	132,000.00	0.00	242,000.00	177,791.75	0.00	1,484,579.00
316	022000702500	FPO LAGOS I	144,000.00	170,000.00	220,635.00	334,000.00	0.00	268,000.00	0.00	308,000.00	40,000.00	0.00	1,484,635.00
317	022000702600	FPO LAGOS II	97,792.00	218,650.00	248,411.81	332,000.00	0.00	115,000.00	0.00	431,704.00	41,080.00	0.00	1,484,637.81
318	022000702700	FPO LOKOJA	100,519.69	187,631.00	195,159.00	412,872.00	0.00	187,671.00	0.00	300,240.01	116,951.00	0.00	

													1,501,043.70
319	022000702800	FPO MAIDUGURI	1,023,363.00	126,637.00	129,000.00	385,000.00	0.00	456,000.00	0.00	40,000.00	0.00	0.00	2,160,000.00
320	022000702900	FPO MAKURDI	144,400.00	207,900.00	131,500.00	346,800.00	0.00	270,000.00	0.00	345,000.00	39,000.00	0.00	1,484,600.00
321	022000703000	FPO MINNA	133,000.00	201,500.00	260,500.00	352,000.00	0.00	248,000.00	0.00	198,000.00	91,000.00	0.00	1,484,000.00
322	022000703100	FPO OSOGBO	168,788.19	153,450.00	101,550.00	566,397.00	0.00	188,000.00	0.00	245,750.00	60,030.93	0.00	1,483,966.12
323	022000703200	FPO OWERRI	134,558.16	209,600.00	190,700.00	399,500.00	0.00	154,500.00	0.00	273,000.00	122,094.56	0.00	1,483,952.72
324	022000703300	FPO PORT-HARCOURT	445,470.25	396,608.60	296,272.56	20,613.01	0.00	485,907.00	0.00	354,425.07	160,703.51	0.00	2,160,000.00
325	022000703400	FPO SOKOTO	123,891.36	208,944.12	189,401.80	328,762.36	0.00	193,944.04	0.00	310,310.45	129,383.68	0.00	1,484,637.81
326	022000703500	FPO UMUAHIA	288,518.30	239,380.44	237,879.57	587,188.88	0.00	509,282.45	0.00	306,874.18	77,251.78	0.00	2,246,375.60
327	022000703600	FPO UYO	60,263.25	123,700.00	123,000.00	260,500.00	0.00	135,000.00	0.00	180,000.00	59,735.25	0.00	942,198.50
328	022000703700	FPO YENOGOA	801,694.29	127,193.40	78,829.28	199,740.65	0.00	177,327.78	0.00	99,852.41	0.00	0.00	1,484,637.81
329	022000703800	FPO YOLA	775,846.05	504,671.45	258,756.22	755,608.24	0.00	194,000.00	0.00	452,000.00	67,390.00	0.00	3,008,271.96
330	022000703900	SUB-TREASURER OF THE FEDERATION	73,000.00	184,333.06	201,500.00	332,500.00	0.00	213,000.00	0.00	443,304.75	37,000.00	0.00	1,484,637.81
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	-
332	0220007041	ZONAL OFFICE ENUGU	1,705,525.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,705,525.61
333	0220007042	ZONAL OFFICE IBADAN	998,259.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	998,259.10
334	0220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
335	0220007044	ZONAL OFFICE KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
336	0220007045	ZONAL OFFICE MAIDUGURI	809,274.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	809,274.00
337	0220007046	ZONAL OFFICE PORTHARCOURT	1,277,595.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,277,595.92
338	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	13,457,154.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,366,000.00	0.00	59,823,154.12
339	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	70,292,014.00	7,187,140.38	42,661,116.60	8,201,304.10	165,672,469.44	19,530,623.81	713,382,886.67	8,873,904.99	25,181,584.98	0.00	1,060,983,044.97
340	0222002001	STANDARD ORGANIZATION OF NIGERIA	40,204,106.91	10,375,253.40	16,859,786.77	7,781,440.05	5,187,626.70	2,593,813.34	0.00	14,265,973.42	32,422,666.86	0.00	129,690,667.45
341	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	404,367,417.10	43,894,522.19	50,139,658.59	39,984,692.48	251,033,015.76	2,295,000.00	67,607,702.83	226,447,176.12	180,140,817.38	0.00	1,265,910,002.45
342	0222004001	NATIONAL AUTOMOTIVE COUNCIL	585,936.73	151,209.48	45,715.40	113,407.11	75,604.74	37,801.38	0.00	207,913.03	672,530.61	0.00	1,890,118.48
343	0222005001	INDUSTRIAL TRAINING FUND	6,379,827.46	1,646,407.09	2,675,411.51	1,234,805.31	823,203.54	411,601.77	0.00	2,263,809.74	5,145,022.15	0.00	20,580,088.57
344	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	1,020,894,923.27	51,444,342.51	182,286,485.00	66,115,800.26	58,507,652.88	128,252,910.73	36,515,532.00	48,959,521.71	512,269,950.02	0.00	2,105,247,118.38
345	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	1,415,220.15	365,218.10	593,479.42	273,913.58	182,609.05	91,304.54	0.00	502,174.89	1,141,306.58	0.00	4,565,226.31
346	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	39,554,590.23	10,207,636.19	16,587,408.81	7,655,727.14	5,103,818.09	2,551,909.05	0.00	14,035,499.76	31,898,863.10	0.00	127,595,452.37
347	0222009001	CONSUMER PROTECTION COUNCIL	18,583,534.82	3,986,052.99	7,798,733.20	2,896,760.52	3,202,000.00	17,115,240.00	97,000.00	6,761,270.00	18,130,140.38	0.00	78,570,731.91
348	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	7,379,800.00	19,000.00	961,707.50	333,000.00	0.00	0.00	1,172,000.00	379,931.00	2,807,839.00	0.00	13,053,277.50
349	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	-

350	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	19,874,828.76	5,128,988.07	8,334,605.61	3,846,741.05	2,564,494.03	1,282,247.02	0.00	7,052,358.59	16,028,087.70	0.00	64,112,350.83
351	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	3,129,891.99	807,714.06	1,312,535.35	605,785.55	403,857.03	201,928.52	0.00	1,110,606.84	2,524,106.44	0.00	10,096,425.78
352	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	9,264,687.75	2,390,887.16	3,885,191.64	1,793,165.37	1,195,443.58	597,721.77	0.00	3,287,469.85	7,471,522.39	0.00	29,886,089.51
353	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	-
354	0222017001	NIGERIA TRADE OFFICE, CHINA	1,591,179.29	410,626.91	667,268.73	307,970.18	205,313.46	102,656.73	0.00	564,612.00	1,283,209.10	0.00	5,132,836.40
355	0222027001	SMEDAN - H/QTRS	43,439,053.51	11,210,078.32	18,216,377.28	8,407,558.74	5,605,039.16	2,802,519.58	0.00	15,413,857.69	35,031,494.76	0.00	140,125,979.04
356	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	20,554,845.94	5,304,476.37	8,619,774.11	3,978,357.28	2,652,238.19	1,326,119.09	0.00	7,293,655.01	16,576,488.67	0.00	66,305,954.66
357	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	100,000.00	13,894,325.00	37,320,951.21	26,537,000.00	43,549,608.00	14,105,120.00	84,833,664.91	38,591,979.00	0.00	258,932,648.12
358	0227002001	INDUSTRIAL ARBITRATION PANEL	3,699,720.88	3,182,802.83	26,687,880.00	3,988,635.65	1,938,522.45	26,097,455.00	1,514,510.81	2,310,451.80	2,116,330.10	0.00	71,536,309.52
359	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	15,187,944.54	3,919,469.56	6,369,138.03	2,939,602.17	1,959,734.78	979,867.41	0.00	5,389,270.64	12,248,342.36	0.00	48,993,369.49
360	0227004001	NATIONAL PRODUCTIVITY CENTRE	12,323,712.47	3,180,312.90	5,168,008.46	2,385,234.67	1,590,156.45	795,078.22	0.00	4,372,930.23	9,938,477.80	0.00	39,753,911.20
361	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	37,203,255.53	9,600,840.14	15,601,365.22	7,200,630.10	4,800,420.07	2,400,210.04	0.00	13,201,155.19	30,002,625.43	0.00	120,010,501.72
362	0227006001	GENEVA LABOUR DESK OFFICE	20,247,719.04	5,225,217.82	8,490,978.95	3,918,913.36	2,612,608.91	1,306,304.45	0.00	7,184,674.50	16,328,805.68	0.00	65,315,222.71
363	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	291,800.00	0.00	3,099,884.00	2,928,760.00	7,427,050.05	1,600,000.67	1,251,010.00	1,387,410.45	3,235,218.00	0.00	21,221,133.17
364	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	17,767,654.02	4,251,342.00	2,801,214.76	10,008,658.57	5,127,806.00	14,810,565.00	4,000,000.00	4,433,262.00	10,863,501.50	0.00	74,064,003.85
365	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	3,070,300.00	1,706,000.00	1,199,900.00	9,784,174.42	483,250.00	13,511,668.83	1,845,500.00	11,789,000.00	11,290,538.78	16,347,000.00	71,027,332.03
366	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
367	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	10,370,100.00	21,014,573.51	1,325,700.00	11,613,005.12	44,000.00	21,792,027.00	1,780,000.00	7,177,750.00	10,993,182.77	0.00	86,110,338.40
368	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	2,913,900.00	336,700.00	649,400.00	661,100.00	818,800.00	5,807,000.00	2,678,314.00	1,326,490.00	1,724,800.00	3,504,200.00	20,420,704.00
369	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	5,547,840.15	1,431,700.68	2,326,513.61	1,073,775.51	715,850.34	357,925.17	0.00	1,968,588.44	4,474,064.64	0.00	17,896,258.54
370	0228006001	COOPERATIVE INFORMATION NETWORK	2,911,682.30	751,401.88	1,221,028.06	563,551.41	375,700.94	187,850.67	0.00	1,033,177.59	2,348,130.69	0.00	9,392,523.54
371	0228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	19,789,528.35	5,106,975.06	8,298,834.47	3,830,231.29	2,553,487.53	1,276,743.76	0.00	7,022,090.71	15,959,297.06	0.00	63,837,188.23
372	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	3,378,400.00	324,000.00	4,195,100.00	544,900.00	825,000.00	940,000.00	0.00	661,680.00	210,000.00	0.00	11,079,080.00
373	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	1,758,475.00	535,100.00	2,140,400.00	273,400.00	300,000.00	1,200,800.00	0.00	285,000.00	0.00	0.00	6,493,175.00
374	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
375	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	3,934,800.00	40,943,792.86	4,195,600.00	906,050.00	569,000.00	1,723,000.00	0.00	661,500.00	298,000.00	0.00	53,231,742.86
376	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	4,468,500.00	1,624,000.00	3,157,640.00	2,585,030.00	75,000.00	226,480.00	0.00	1,172,500.00	1,317,720.00	0.00	14,626,870.00
377	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	3,640,400.00	725,877.85	2,959,865.44	662,000.00	1,169,011.60	1,608,500.00	747,000.00	548,703.00	1,847,033.75	0.00	13,908,391.64
378	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	3,922,490.70	1,305,522.00	5,459,265.80	952,425.90	998,884.80	3,019,590.90	0.00	925,758.90	339,979.50	0.00	16,923,918.50
379	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	520,000.00	250,000.00	210,000.00	0.00	0.00	0.00	0.00	20,000.00	237,198.94	0.00	1,237,198.94
380	0228008011	BIORESOURCE DEVELOPMENT CENTRE	250,000.00	200,000.00	537,198.94	0.00	0.00	0.00	0.00	0.00	250,000.00	0.00	

		KANO, KANO STATE											1,237,198.94
381	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	1,632,590.00	1,122,361.41	635,243.00	1,369,500.00	0.00	0.00	0.00	0.00	0.00	0.00	4,759,694.41
382	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	1,439,720.00	0.00	1,498,861.67	859,410.00	0.00	0.00	0.00	0.00	3,797,991.67
383	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	1,234,100.00	402,000.00	958,400.00	0.00	0.00	396,000.00	0.00	232,525.00	1,123,100.00	0.00	4,346,125.00
384	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	1,367,880.91	899,365.00	569,230.00	1,362,000.00	782,600.00	0.00	0.00	0.00	0.00	4,981,075.91
385	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	1,865,230.00	595,760.89	1,365,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,826,190.89
386	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	2,563,810.00	1,693,023.66	754,630.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,011,463.66
387	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	1,863,200.00	1,091,297.55	723,650.00	39,250.00	0.00	854,360.00	0.00	85,620.00	0.00	0.00	4,657,377.55
388	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	968,978.00	136,050.00	1,100,972.84	36,050.00	184,800.00	360,750.00	0.00	120,150.00	585,750.00	0.00	3,493,500.84
389	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	1,560,000.00	250,000.00	2,600,000.00	0.00	0.00	600,000.00	0.00	255,743.80	0.00	0.00	5,265,743.80
390	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	1,000,000.00	500,000.00	900,000.00	0.00	0.00	600,000.00	0.00	64,608.81	0.00	0.00	3,064,608.81
391	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	1,850,000.00	750,000.00	950,000.00	0.00	0.00	1,040,000.00	0.00	800,839.27	0.00	0.00	5,390,839.27
392	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	850,000.00	100,000.00	760,000.00	390,000.00	0.00	500,000.00	0.00	293,966.97	0.00	0.00	2,893,966.97
393	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	1,690,607.44	500,000.00	1,800,000.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00	4,990,607.44
394	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	957,531.26	1,000,000.00	500,000.00	800,000.00	200,000.00	500,000.00	0.00	800,000.00	200,000.00	0.00	4,957,531.26
395	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	-
396	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	-
397	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	14,524,908.11	3,748,363.38	6,091,090.50	2,811,272.54	1,874,181.69	937,090.86	0.00	5,153,999.65	11,713,635.58	0.00	46,854,542.31
398	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	2,747,526.35	709,039.06	1,152,188.47	531,779.29	354,519.53	177,259.76	0.00	974,928.71	2,215,747.06	0.00	8,862,988.23
399	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	3,326,355.00	854,700.00	198,350.00	713,820.00	525,640.00	642,050.00	147,000.00	214,200.00	392,510.00	0.00	7,014,625.00
400	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	1,886,490.00	847,286.60	182,260.00	540,750.00	0.00	1,946,750.00	0.00	770,000.00	1,049,800.00	0.00	7,223,336.60
401	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	2,227,802.07	574,916.66	934,239.58	431,187.50	287,458.33	143,729.17	0.00	790,510.41	1,796,614.57	0.00	7,186,458.29
402	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	1,672,832.59	431,698.73	701,510.44	323,774.05	215,849.37	107,924.69	0.00	593,585.76	1,349,058.53	0.00	5,396,234.16
403	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	592,194.99	388,816.00	256,450.00	1,207,155.00	0.00	2,050,000.00	0.00	294,470.00	570,000.00	0.00	5,359,085.99
404	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	2,537,290.00	310,529.00	0.00	331,800.00	0.00	998,400.00	0.00	375,000.00	675,050.00	0.00	5,228,069.00
405	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	1,692,519.84	436,779.31	709,766.38	327,584.48	218,389.66	109,194.83	0.00	600,571.55	1,364,935.35	0.00	5,459,741.40
406	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	1,407,517.16	363,230.23	590,766.38	272,422.68	181,615.12	90,290.30	0.00	499,441.57	1,135,094.49	0.00	4,540,377.93
407	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	1,785,083.79	450,344.20	731,809.33	337,758.15	225,172.10	112,586.05	0.00	619,223.28	1,367,325.64	0.00	5,629,302.54
408	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	1,737,986.70	448,512.69	728,833.13	336,384.52	224,256.35	112,128.17	0.00	616,704.95	1,401,602.17	0.00	5,606,408.68
409	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	2,842,360.00	1,150,560.00	301,760.00	434,840.00	719,184.00	68,400.00	129,200.00	50,000.00	0.00	0.00	5,696,304.00

410	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	1,583,643.32	408,682.15	664,108.49	306,511.61	204,341.07	102,170.54	0.00	561,937.95	1,277,131.72	0.00	5,108,526.85
411	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	2,397,820.00	619,500.00	299,800.00	533,000.00	287,500.00	497,500.00	207,000.00	122,700.00	343,667.00	0.00	5,308,487.00
412	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	1,847,920.00	364,000.00	23,800.00	348,750.00	0.00	2,093,790.00	0.00	400,000.00	462,000.00	0.00	5,540,260.00
413	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	1,907,389.06	492,229.44	799,872.83	369,172.08	246,114.72	123,057.36	0.00	676,815.47	1,538,216.99	0.00	6,152,867.95
414	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	2,101,760.00	377,928.00	244,581.00	431,283.00	346,256.00	379,983.00	321,085.00	122,575.00	1,360,335.00	0.00	5,685,786.00
415	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	2,822,685.76	728,435.04	1,183,706.93	546,326.28	364,217.52	182,108.75	0.00	1,001,598.17	2,276,359.49	0.00	9,105,437.94
416	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
417	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	2,578,181.00	682,379.00	150,000.00	732,977.00	70,000.00	526,464.00	0.00	76,904.00	1,183,953.00	0.00	6,000,858.00
418	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	3,423,203.00	486,500.00	423,500.00	461,000.00	927,860.00	572,000.00	40,000.00	190,000.00	1,078,700.00	0.00	7,602,763.00
419	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	6,890,443.75	2,431,986.00	876,343.00	987,623.00	0.00	0.00	0.00	3,429,856.00	0.00	0.00	14,616,251.75
420	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	8,451,773.00	4,537,523.00	1,630,251.53	7,965,867.00	0.00	0.00	0.00	0.00	0.00	0.00	22,585,414.53
421	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	11,286,497.00	4,545,563.00	6,534,376.00	7,752,467.00	0.00	0.00	0.00	11,156,261.16	0.00	0.00	41,275,164.16
422	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	3,425,676.00	3,436,657.00	2,547,663.00	4,802,433.00	0.00	2,353,567.00	0.00	1,102,757.63	0.00	0.00	17,668,753.63
423	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	7,780,265.00	4,625,736.00	1,234,547.00	5,562,341.00	0.00	2,897,253.37	0.00	0.00	0.00	0.00	22,100,142.37
424	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	3,139,010.00	60,500.00	371,260.00	4,185,940.00	0.00	1,098,765.25	0.00	990,000.00	3,353,402.50	102,320,680.00	115,519,557.75
425	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	26,568,962.45	10,407,314.28	2,673,929.39	13,104,339.23	2,454,733.34	6,466,626.20	30,538,845.63	1,080,250.00	7,270,151.50	0.00	100,565,152.02
426	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	15,125,929.00	581,342.00	1,766,074.00	3,859,115.00	872,484.00	7,016,842.05	1,250,000.00	4,657,600.00	1,002,760.00	0.00	36,132,146.05
427	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	7,988,927.00	2,133,448.00	2,315,656.00	4,691,100.00	0.00	0.00	0.00	2,768,901.64	0.00	0.00	19,898,032.64
428	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	6,602,444.00	2,751,962.80	3,546,567.00	3,645,667.00	0.00	3,287,657.00	0.00	0.00	0.00	0.00	19,834,297.80
429	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	17,527,970.00	9,372,511.18	5,763,565.00	17,514,432.00	0.00	0.00	0.00	7,534,355.00	0.00	0.00	57,712,833.18
430	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	14,109,180.00	7,565,645.00	4,639,859.77	13,493,221.00	0.00	6,857,565.00	0.00	8,656,553.00	0.00	0.00	55,322,023.77
431	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	11,113,019.00	6,864,784.00	3,435,345.00	10,813,910.43	0.00	0.00	0.00	0.00	0.00	0.00	32,227,058.43
432	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	12,132,231.00	6,545,565.00	4,534,655.00	12,473,106.53	0.00	3,425,656.00	0.00	3,423,556.00	0.00	0.00	42,534,769.53
433	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	11,481,685.20	1,242,146.59	30,694,441.51	72,661,064.50	9,490,000.00	10,023,671.00	3,679,400.00	562,821.00	38,428,472.41	41,869,985.60	220,133,687.81
434	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	31,616,174.00	13,757,657.00	9,968,881.00	22,960,010.39	0.00	6,535,345.00	0.00	23,372,945.00	0.00	0.00	108,211,012.39
435	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	23,231,231.00	5,434,363.00	4,764,746.00	22,934,503.98	0.00	12,193,118.00	0.00	15,671,132.00	0.00	0.00	84,229,093.98
436	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	6,360,632.00	3,536,357.00	1,263,637.00	6,999,930.00	0.00	2,401,004.14	0.00	0.00	0.00	0.00	20,561,560.14
437	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	4,487,943.63	1,060,606.47	393,805.27	1,321,759.42	4,414,549.07	1,376,972.77	165,463.12	1,404,984.75	3,479,438.64	0.00	18,105,523.14
438	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	10,150,130.00	3,836,353.00	2,554,647.00	6,164,413.14	0.00	2,435,677.00	0.00	5,993,255.00	0.00	0.00	31,134,475.14
439	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	420,106.10	420,106.10	420,106.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,260,318.32

440	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	461,467.85	461,467.84	461,467.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,384,403.53
441	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	765,984.56	342,686.44	275,732.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,384,403.53
442	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	453,676.76	453,635.00	353,435.66	123,656.11	0.00	0.00	0.00	0.00	0.00	0.00	1,384,403.53
443	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	8,072,998.00	2,635,366.00	3,764,646.00	6,159,612.00	0.00	8,419,081.38	0.00	0.00	0.00	0.00	29,051,703.38
444	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	540,310.00	584,080.00	0.00	0.00	400,530.00	4,530,703.32	0.00	162,000.00	76,200.00	0.00	6,293,823.32
445	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	8,878,169.00	3,536,353.00	2,435,345.00	5,881,802.00	0.00	0.00	0.00	4,897,485.73	0.00	0.00	25,629,154.73
446	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	10,292,933.00	5,645,678.00	3,546,464.00	7,211,886.01	0.00	3,545,646.00	0.00	0.00	0.00	0.00	30,242,607.01
447	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	3,240,920.00	404,400.00	80,800.00	251,000.00	0.00	920,173.50	0.00	294,470.00	161,373.50	0.00	5,353,137.00
448	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	2,300,000.00	858,000.00	560,000.00	910,000.00	0.00	2,000,000.00	0.00	418,344.96	0.00	0.00	7,046,344.96
449	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	1,500,000.00	500,000.00	1,850,000.00	905,000.00	0.00	1,850,000.00	0.00	357,721.45	0.00	0.00	6,962,721.45
450	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	7,194,987.19	800,093.19	314,610.00	329,760.00	200,000.00	4,388,028.96	2,924,464.25	1,078,232.00	5,146,115.00	0.00	22,376,290.59
451	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	9,590,221.35	716,400.00	651,955.00	2,097,900.00	445,760.00	1,457,000.00	175,000.00	1,365,125.00	2,051,600.00	0.00	18,550,961.35
452	0228066001	SOKOTO ENERGY RESEARCH	3,911,242.12	4,262,425.00	123,344.00	3,591,021.00	0.00	0.00	0.00	0.00	0.00	0.00	11,888,032.12
453	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	3,635,367.00	2,526,256.00	1,425,245.00	4,689,118.00	0.00	0.00	0.00	178,881.99	0.00	0.00	12,454,867.99
454	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	4,546,647.00	1,556,356.00	1,435,345.00	2,553,663.00	0.00	2,536,353.05	0.00	1,468,305.33	0.00	0.00	14,096,669.38
455	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	8,003,143.00	2,565,676.00	1,635,636.00	3,616,949.11	0.00	0.00	0.00	0.00	0.00	0.00	15,821,404.11
456	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
457	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	3,175,209.00	957,950.00	296,495.00	949,944.00	519,055.00	683,100.00	104,000.00	234,300.00	521,185.08	0.00	7,441,238.08
458	0228073001	ENERGY COMMISSION OF NIGERIA	28,043,003.00	11,588,454.86	33,776,485.25	16,827,452.80	13,293,950.00	20,216,171.60	4,875,960.00	11,543,500.00	29,319,239.28	0.00	169,484,216.79
459	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
460	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	3,426,565.00	2,937,136.26	0.00	1,257,061.48	0.00	0.00	0.00	0.00	0.00	0.00	7,620,762.74
461	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	1,048,200.00	276,500.00	369,500.00	778,700.00	64,000.00	1,190,000.00	133,500.00	866,000.00	1,724,266.00	0.00	6,450,666.00
462	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
463	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	3,842,800.00	0.00	270,970.97	4,558,568.00	0.00	0.00	0.00	0.00	1,247,592.00	39,810,355.00	49,730,285.97
464	0229003001	NIGERIAN RAILWAY CORPORATION	16,322,544.00	6,378,356.00	5,464,546.00	18,387,554.00	6,578,567.00	14,561,611.38	0.00	0.00	2,834,748.00	0.00	70,527,926.38
465	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	3,432,678.51	3,534,656.00	2,784,748.00	4,301,109.00	0.00	2,534,635.00	0.00	0.00	0.00	0.00	16,587,826.51
466	0229005001	MARITIME ACADEMY, ORON	295,241,175.00	29,576,029.64	665,784,449.46	440,571,707.01	7,593,300.00	229,712,428.93	17,195,000.00	158,474,215.18	219,668,926.16	0.00	2,063,817,231.38
467	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	3,646,476.00	3,535,353.00	874,747.00	3,589,123.00	0.00	848,670.09	0.00	0.00	0.00	0.00	12,494,369.09

468	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
469	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	69,085,104.00	11,586,343.33	13,124,132.00	18,900,112.00	5,746,474.00	20,100,211.00	0.00	22,320,109.00	0.00	0.00	160,862,485.33
470	0229031004	NIGERIAN METEOROLOGICAL AGENCY	16,101,002.00	9,736,377.00	4,757,578.00	16,293,041.00	3,534,535.00	12,602,279.11	0.00	16,272,724.00	6,128,240.00	0.00	85,425,776.11
471	0229031005	FEDERAL AIRPORT AUTHORITY OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
472	0229031006	ACCIDENT INVESTIGATION BUREAU	130,211,006.50	13,860,517.83	13,987,505.30	12,074,843.74	33,602,665.00	24,856,971.47	5,566,900.00	10,824,109.71	39,047,716.78	0.00	284,032,236.33
473	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	-
474	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	93,263,722.15	29,755,520.29	30,384,083.34	25,967,665.59	31,390,550.00	34,607,433.15	17,285,478.00	21,431,152.81	13,883,233.00	0.00	297,968,838.33
475	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	17,006,821.37	3,202,151.05	4,831,293.00	2,174,729.90	5,178,200.00	17,005,760.89	4,749,823.65	3,674,740.00	10,770,635.98	0.00	68,594,155.84
476	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	22,181,198.75	7,554,444.00	21,636,363.00	34,009,907.00	12,563,536.00	23,780,011.00	0.00	28,243,119.00	0.00	0.00	149,968,578.75
477	0231010001	NATIONAL POWER TRAINING INSTITUTE	49,362,795.83	5,746,477.85	769,730.00	20,524,593.45	172,000.00	2,821,000.00	125,000.00	4,893,032.21	11,897,098.49	0.00	96,311,727.83
478	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	8,403,180.40	4,543,536.00	3,467,876.00	3,801,332.00	4,566,447.00	3,245,565.00	0.00	8,002,321.00	0.00	0.00	36,030,257.40
479	0231020001	TRANSMISSION COMPANY OF NIGERIA	8,403,180.40	4,543,536.00	3,467,876.00	3,801,332.00	4,566,447.00	3,245,565.00	0.00	8,002,321.00	0.00	0.00	36,030,257.40
480	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	-
481	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	20,334,798.17	2,703,513.61	5,609,281.88	7,046,474.90	8,072,462.21	4,199,959.48	15,197,801.85	8,707,425.00	21,536,630.95	0.00	93,408,348.05
482	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	3,567,567.00	3,656,766.00	3,465,767.00	7,329,433.00	0.00	0.00	0.00	653,414.03	0.00	0.00	18,672,947.03
483	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	10,193,512.00	5,234,465.00	3,566,868.00	7,769,955.00	2,462,392.39	9,059,373.00	0.00	7,902,461.00	0.00	0.00	46,189,026.39
484	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
485	0231089006	SURVEY COUNCIL OF NIGERIA	2,563,463.00	1,435,356.00	1,423,535.00	4,183,839.00	0.00	0.00	0.00	550,865.18	0.00	0.00	10,157,058.18
486	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	-
487	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	58,450,589.70	6,526,950.00	39,167,649.00	12,120,255.65	21,757,550.00	12,285,835.54	5,513,816.00	8,442,500.00	67,667,335.00	262,092,657.04	494,025,137.93
488	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	1,546,859,552.08	141,299,618.85	196,698,364.56	857,956,927.62	1,238,973,475.22	403,448,149.66	329,718,929.85	159,758,737.85	904,253,510.76	0.00	5,778,967,266.45
489	0232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
490	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	13,840,623.00	9,747,474.00	4,647,478.00	21,177,979.00	4,656,376.00	11,470,165.57	0.00	13,493,459.00	1,893,744.00	0.00	80,927,298.57
491	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	466,759.00	4,247,277.59	1,871,077.00	846,300.00	0.00	6,072,768.00	558,559,606.80	6,901,500.00	288,447.50	0.00	579,253,735.89
492	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
493	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	41,313,242.00	39,787,578.00	9,878,877.00	69,183,534.27	15,646,767.00	34,131,314.00	0.00	29,881,824.00	0.00	0.00	239,823,136.27
494	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	2,664,644.00	1,453,637.00	1,535,376.00	5,181,108.00	0.00	2,566,738.00	0.00	569,584.17	0.00	0.00	13,971,087.17
495	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	30,642,222.00	11,457,657.00	9,857,578.00	20,636,128.28	11,764,747.00	18,612,701.86	0.00	30,618,155.00	1,978,063.43	0.00	135,567,252.57
496	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	10,376,939.72	3,978,581.63	2,129,761.00	4,565,857.31	1,241,500.00	8,615,000.00	1,169,000.00	2,978,551.00	1,730,580.00	86,136,296.00	122,922,066.66
497	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	10,213,944.00	6,854,858.00	1,746,477.00	6,182,113.00	0.00	5,686,213.55	0.00	0.00	0.00	0.00	30,683,605.55
498	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	16,772,838.77	6,747,647.00	4,535,363.00	9,718,899.00	4,535,361.00	8,292,842.00	0.00	4,989,896.00	0.00	0.00	55,592,846.77

499	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	12,248,993.00	3,423,424.00	1,324,234.00	8,205,885.00	0.00	6,193,903.00	0.00	6,531,776.73	0.00	0.00	37,928,215.73
500	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	11,305,055.00	7,876,366.00	3,746,474.00	10,475,004.00	0.00	4,922,177.17	0.00	7,656,356.00	0.00	0.00	45,981,432.17
501	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
502	0233011001	AJAOKUTA STEEL COMPANY LIMITED	2,767,600.00	2,328,100.00	2,421,040.00	1,496,600.00	2,757,640.00	12,704,956.57	1,900,000.00	4,749,951.50	4,271,516.00	0.00	35,397,404.07
503	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	11,335,149.00	4,657,576.00	3,647,476.00	12,313,138.00	0.00	7,675,738.53	0.00	6,222,931.00	0.00	0.00	45,852,008.53
504	0238001001	BUDGET AND NATIONAL PLANNING	136,262,906.00	48,476,830.66	45,281,279.00	87,193,384.00	16,736,474.00	83,493,951.00	0.00	77,292,102.00	12,534,545.00	0.00	507,271,471.66
505	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	11,644,048.00	7,647,646.00	2,645,760.00	8,205,223.00	0.00	8,192,942.00	0.00	3,784,367.55	0.00	0.00	42,119,986.55
506	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	11,434,350.00	17,897,858.00	2,648,478.00	16,808,439.89	3,647,474.00	10,520,505.00	0.00	7,292,225.00	0.00	0.00	70,249,329.89
507	0238004001	NATIONAL BUREAU OF STATISTICS	70,164,595.00	29,593,619.09	6,915,320.00	15,347,350.92	0.00	48,060,165.91	1,530,000.00	20,049,800.00	48,984,662.78	0.00	240,645,513.70
508	0238005001	BUDGET OFFICE OF THE FEDERATION	75,439,883.66	84,551,212.33	43,761,002.67	22,615,208.66	28,968,594.71	14,989,947.90	51,555,548.12	75,737,428.84	198,409,138.52	0.00	596,027,965.41
509	0238005002	SERVICE WIDE VOTE	0.00	35,730,000,000.00	0.00	0.00	250,000,000.00	134,728,768,593.17	11,730,567,770.77	0.00	39,779,814,851.43	0.00	222,219,151,215.37
510	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	14,434,153.00	11,747,477.00	7,527,808.05	11,190,031.00	4,353,557.00	9,381,840.00	0.00	9,281,039.00	0.00	0.00	67,915,905.05
511	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	100,841,243.51	9,379,345.64	22,087,045.26	22,783,018.77	2,114,600.00	39,164,988.70	8,206,000.00	19,788,905.50	24,627,367.74	0.00	248,992,515.12
512	0250001001	FISCAL RESPONSILIBITY COMMISSION	24,625,840.00	5,068,984.47	19,143,831.86	12,035,125.00	4,190,000.00	38,508,500.00	4,119,600.00	9,489,593.17	45,627,132.46	0.00	162,808,606.96
513	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	75,025,913.28	6,897,282.15	18,206,690.00	15,252,855.00	5,943,680.00	15,066,688.00	177,000.00	26,342,773.28	31,675,832.82	0.00	194,588,714.53
514	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	7,829,800.00	100,000.00	2,074,700.00	1,108,000.00	0.00	1,212,500.00	0.00	310,000.00	60,000.00	0.00	12,695,000.00
515	0252037001	ANAMBRA/ IMO RBDA	9,102,292.00	2,746,476.00	1,361,558.95	3,647,674.00	0.00	4,547,645.00	0.00	6,332,927.00	0.00	0.00	27,738,572.95
516	0252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
517	0252039001	CHAD BASIN RBDA	9,825,888.00	5,768,683.00	264,646.00	8,520,421.11	0.00	0.00	0.00	966,493.18	0.00	0.00	25,346,131.29
518	0252040001	CROSS RIVER RBDA	3,397,519.00	7,305,382.00	1,046,136.00	2,429,925.00	146,210.00	6,364,775.00	6,050,000.00	567,940.00	63,617,760.00	0.00	90,925,647.00
519	0252041001	HADEJIA-JAMAÃ»ARE RBDA	11,135,221.00	3,546,467.00	2,564,764.00	9,069,535.63	0.00	2,646,464.00	0.00	0.00	0.00	0.00	28,962,451.63
520	0252042001	LOWER BENUE RBDA	4,353,453.00	3,536,356.00	276,346.00	8,194,938.00	0.00	2,536,346.00	0.00	504,593.34	0.00	0.00	19,402,032.34
521	0252043001	LOWER NIGER RBDA	6,535,359.00	5,656,467.00	764,065.44	2,564,764.00	0.00	4,746,474.00	0.00	6,183,827.00	0.00	0.00	26,450,956.44
522	0252044001	NIGER DELTA RBDA	5,634,564.00	6,143,689.98	4,262,562.00	6,736,373.00	0.00	2,536,363.00	0.00	5,635,636.00	0.00	0.00	30,949,187.98
523	0252045001	OGUN/ OSUN RBDA	12,474,011.00	4,563,636.00	2,636,344.00	4,170,170.30	0.00	2,536,364.00	0.00	5,302,411.00	0.00	0.00	31,682,936.30
524	0252046001	SOKOTO RIMA RBDA	12,293,208.00	7,565,857.00	1,434,456.00	5,993,040.00	0.00	4,325,332.00	0.00	1,684,846.76	0.00	0.00	33,296,739.76
525	0252047001	UPPER BENUE RBDA	3,525,626.00	3,725,267.00	1,536,535.00	2,525,262.00	0.00	5,009,042.83	0.00	3,837,637.00	0.00	0.00	20,159,369.83
526	0252048001	UPPER NIGER RBDA	4,563,523.00	3,653,533.00	1,453,454.00	5,611,152.05	0.00	0.00	0.00	3,171,970.00	0.00	0.00	18,453,632.05
527	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	35,002,882.00	14,525,063.39	117,959,645.50	10,947,395.59	1,110,132.00	11,258,709.04	370,000.00	157,000.00	5,965,558.47	286,014,664.35	483,311,050.34
528	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
529	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-

530		NIGERIA CUSTOMS SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
		LAW & JUSTICES SECTOR											
531	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	1,454,513,277.54	76,549,699.45	433,670,844.69	474,910,975.74	105,125,237.50	133,216,701.61	333,838,491.41	333,093,578.75	1,229,657,877.99	0.00	4,574,576,684.68
532	0318002001	SUPREME COURT OF NIGERIA	479,996,492.43	225,916,145.00	514,921,838.41	242,171,280.00	170,000,000.00	170,000,000.00	58,787,052.04	239,988,832.87	650,146,986.45	0.00	2,751,928,627.20
533	0318003001	COURT OF APPEAL	953,964,676.60	324,333,855.54	651,176,226.89	456,941,257.49	95,371,334.33	432,595,715.49	6,464,630.59	303,105,204.10	517,077,804.02	0.00	3,741,030,705.05
534	0318004001	FEDERAL HIGH COURT-LAGOS	955,374,922.72	304,606,830.06	542,419,702.20	566,525,793.85	138,296,287.99	600,313,639.68	27,457,325.00	367,284,287.55	309,675,518.12	0.00	3,811,954,307.17
535	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
536	0318006001	SHARIA COURT OF APPEAL-ABUJA	60,945,596.77	38,023,403.16	75,750,248.47	63,674,070.22	45,905,750.00	106,511,399.98	15,000,000.00	92,531,386.92	150,449,420.94	0.00	648,791,276.46
537	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
538	0318008001	NATIONAL INDUSTRIAL COURT	195,000,000.00	242,000,000.00	190,000,000.00	140,000,000.00	40,000,000.00	275,000,000.00	35,000,000.00	170,283,780.00	245,663,719.60	0.00	1,532,947,499.60
539	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
540	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	70,000,000.00	13,952,028.38	180,900,000.00	86,740,777.97	0.00	29,560,000.00	9,000,000.00	56,000,000.00	106,352,000.00	0.00	552,504,806.35
541	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	194,268,975.00	13,722,312.50	82,118,064.12	345,626,552.10	87,752,368.00	73,380,228.00	22,431,605.00	22,725,116.41	269,629,021.19	0.00	1,111,654,242.32
542	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
543	0326002001	NIGERIAN LAW REFORM COMMISSION	4,525,268.00	7,398,226.00	3,832,850.00	2,972,995.00	0.00	7,033,670.25	8,813,800.00	3,494,674.00	14,762,315.09	8,725,000.00	61,558,798.34
544	0326003001	LEGAL AID COUNCIL	85,427,815.89	4,664,494.14	6,757,737.50	13,249,664.75	3,015,000.00	3,810,094.50	2,463,500.00	0.00	16,703,177.00	0.00	136,091,483.78
545	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
546	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
547	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	107,544,366.18	33,194,910.44	25,388,554.00	4,480,001.75	91,335,021.95	38,754,195.00	2,100,000.00	10,978,000.00	30,399,019.31	0.00	344,174,068.63
548	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	200,000,000.00	24,964,605.72	0.00	30,000,000.00	0.00	0.00	0.00	0.00	254,964,605.72
549	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	10,000,000.00	0.00	8,588,327.09	0.00	0.00	100,000,000.00	0.00	0.00	0.00	118,588,327.09
550	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
551	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	60,017,620.29	8,557,085.60	27,475,221.50	12,526,813.50	3,772,500.00	28,389,854.14	5,033,435.99	7,808,000.00	28,071,958.26	0.00	181,652,489.28
552	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	349,939,837.55	38,516,902.44	44,755,057.55	69,137,848.27	0.00	142,132,459.00	26,639,496.00	42,001,180.00	163,881,033.69	0.00	877,003,814.50
553	0344001001	CODE OF CONDUCT BUREAU	72,064,323.05	8,551,867.50	37,479,400.00	40,993,870.00	9,634,880.00	48,296,118.57	3,706,250.00	14,964,001.26	64,203,907.45	0.00	299,894,617.83
								0.00	0.00		0.00	0.00	
		REGIONAL SECTOR						0.00	0.00		0.00	0.00	
554	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
555	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
556	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	-
		SOCIAL SECTOR											
557	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

		DEVELOPMENT - HQTRS											-
558	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	8,998,700.00	1,260,297.00	122,558,800.50	17,726,220.00	493,600.00	0.00	0.00	0.00	16,120,915.13	0.00	167,158,532.63
559	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	163,102,143.36	0.00	270,726,305.00	59,511,207.00	0.00	0.00	0.00	0.00	329,175.62	0.00	493,668,830.98
560	0513021002	NIGERIA FOOTBALL FEDERATION	0.00	500,000,000.00	89,493,811.46	0.00	0.00	200,000,000.00	0.00	0.00	0.00	0.00	789,493,811.46
561	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	16,564,935.00	4,476,850.00	8,075,257.00	14,839,998.00	8,120,000.00	14,636,995.00	4,841,390.00	0.00	20,934,056.00	0.00	92,489,481.00
562	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	10,583,178.96	100,000,000.00	102,000,000.00	0.00	5,000,000.00	0.00	5,000,000.00	0.00	0.00	222,583,178.96
563	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
564	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	89,238,079.92	23,192,156.59	29,847,280.50	73,443,914.29	32,460,852.00	23,955,467.00	4,767,963.00	23,204,532.05	79,197,372.75	0.00	379,307,618.10
565	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	-
566	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	3,526,463.08	10,500,533.30	2,200,000.00	0.00	5,458,556.78	0.00	0.00	0.00	0.00	21,685,553.16
567	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	-
568	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	2,000,000.00	5,625,735.66	10,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	17,625,735.66
569	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	2,302,689.77	11,000,500.00	5,500,400.00	0.00	0.00	7,523,600.32	0.00	10,000,620.85	0.00	36,327,810.94
570	0517008001	NATIONAL LIBRARY OF NIGERIA	0.00	5,650,450.00	11,849,290.70	29,500,000.00	0.00	50,000,000.00	18,000,000.00	18,000,000.00	0.00	0.00	132,999,740.70
571	0517009001	NATIONAL EXAMINATIONS COUNCIL	118,534,310.55	4,385,479.80	5,836,425,926.97	63,916,195.27	0.00	148,475,726.30	36,114,195.00	7,891,930.00	6,944,074,880.78	0.00	13,159,818,644.67
572	0517010001	MASS LITERACY COUNCIL	9,459,925.00	1,915,380.00	4,138,770.00	5,265,774.00	607,440.00	8,360,000.00	1,891,000.00	1,452,095.00	1,224,026.00	0.00	34,314,410.00
573	0517011001	NOMADIC EDUCATION COMMISSION	20,580,000.00	2,500,000.00	6,800,000.00	3,400,000.00	6,500,000.00	14,000,000.00	0.00	959,669.67	0.00	0.00	54,739,669.67
574	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	20,000,000.00	50,661,415.92	25,000,000.00	0.00	21,000,000.00	0.00	0.00	0.00	0.00	116,661,415.92
575	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	10,000,000.00	30,000,000.00	0.00	0.00	0.00	5,233,429.93	0.00	8,000,000.00	0.00	53,233,429.93
576	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	74,275,950.50	8,436,786.69	64,178,524.22	35,038,833.02	16,542,700.00	7,517,787.48	752,390.00	10,005,992.00	25,422,296.42	0.00	242,171,260.33
577	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	5,000,000.00	771,662.47	6,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	11,771,662.47
578	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	39,354,964.00	9,217,577.33	12,542,940.72	25,098,608.54	23,333,672.71	2,830,593.68	7,360,000.00	0.00	58,919,817.49	0.00	178,658,174.47
579	0517017001	NATIONAL TEACHERS INSTITUTE	0.00	10,000,000.00	55,270,521.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,270,521.81
580	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	6,992,161.00	5,124,232.90	28,422,641.07	17,889,188.19	957,571.00	40,360,460.71	63,200.00	5,498,767.50	22,460,825.81	191,250.00	127,960,298.18
581	0517018002	FEDERAL POLYTECHNIC BAUCHI	19,314,046.89	16,421,807.52	43,291,875.83	13,791,565.20	21,134,798.67	88,780,186.94	18,832,748.55	18,111,286.00	41,132,718.56	131,164,258.89	411,975,293.05
582	0517018003	FEDERAL POLYTECHNIC BIDA	111,326,108.50	15,355,146.48	151,512,113.07	98,983,578.43	10,209,985.00	52,974,891.53	10,651,300.00	64,054,642.51	272,927,877.20	0.00	787,995,642.72
583	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
584	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	62,029,356.00	8,087,376.00	121,740,032.00	18,081,710.00	3,170,000.00	142,312,399.00	33,145,676.00	48,391,163.00	81,628,034.00	0.00	518,585,746.00
585	0517018006	FEDERAL POLYTECHNIC MUBI	6,966,333.21	15,000,000.00	10,000,000.00	15,000,000.00	0.00	0.00	0.00	18,000,000.00	2,000,000.00	0.00	66,966,333.21
586	0517018007	FEDERAL POLYTECHNIC NASARAWA	21,231,943.22	30,399,203.07	51,994,755.12	24,102,262.04	4,690,214.11	78,000,000.00	4,500,000.00	38,668,583.32	22,764,833.34	0.00	276,351,794.22
587	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	18,518,000.00	12,800,512.20	14,500,000.00	5,600,000.00	0.00	5,000,000.00	0.00	10,100,000.00	0.00	0.00	66,518,512.20
588	0517018009	FEDERAL POLYTECHNIC KADUNA	56,394,790.94	18,000,000.00	15,000,000.00	7,000,000.00	25,690,000.00	31,897,522.36	0.00	0.00	0.00	2,412,477.64	

													156,394,790.94
589	0517018010	FEDERAL POLYTECHNIC OFFA	68,141,853.00	12,398,323.17	51,194,651.14	19,405,252.10	100,933,515.47	33,168,576.30	4,444,000.00	24,196,828.00	180,352,283.65	0.00	494,235,282.83
590	0517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,220,538.25	0.00	49,220,538.25
591	0517018012	FEDERAL POLYTECHNIC AUCHI	0.00	6,106,619.19	55,000,000.00	33,560,000.00	0.00	0.00	0.00	0.00	0.00	0.00	94,666,619.19
592	0517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	21,233,679.07	18,500,000.00	24,500,000.00	0.00	5,000,500.00	0.00	0.00	0.00	0.00	69,234,179.07
593	0517018014	FEDERAL POLYTECHNIC OKO	0.00	18,500,000.00	43,500,000.00	25,000,000.00	0.00	3,433,492.25	0.00	0.00	0.00	0.00	90,433,492.25
594	0517018015	FEDERAL POLYTECHNIC DAMATURU	24,778,645.15	1,412,711.90	19,008,432.77	6,293,843.00	21,370,238.00	20,969,964.00	2,160,386.00	13,665,650.00	34,988,609.70	5,688,702.00	150,337,182.52
595	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	8,090,850.00	2,361,046.78	6,144,720.00	3,989,990.00	2,162,500.00	18,358,400.00	3,153,423.80	3,652,900.00	11,037,040.00	0.00	58,950,870.58
596	0517018017	FEDERAL POLYTECHNIC GWANDU	0.00	25,000,000.00	14,258,758.69	12,258,456.00	0.00	13,241,343.54	0.00	0.00	0.00	0.00	64,758,558.23
597	0517018018	FEDERAL POLYTECHNIC ILARO	0.00	15,000,000.00	30,748,938.57	9,652,500.00	0.00	8,388,362.89	0.00	0.00	0.00	0.00	63,789,801.46
598	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	15,000,000.00	85,569,852.00	8,698,456.00	0.00	18,000,000.00	0.00	5,000,000.00	4,710,561.83	0.00	136,978,869.83
599	0517018020	FEDERAL POLYTECHNIC BALI	23,518,407.00	4,432,222.00	19,468,485.00	12,917,696.50	123,412,554.41	478,300.00	3,983,750.00	14,419,400.00	29,466,317.47	0.00	232,097,132.38
600	0517018021	FEDERAL POLYTECHNIC EKOWE	10,378,500.00	2,545,200.00	24,392,004.98	14,899,559.01	60,589,516.50	0.00	0.00	3,844,650.00	39,379,116.72	0.00	156,028,547.21
601	0517018022	FEDERAL POLYTECHNIC BONNY	29,978,866.00	6,728,240.00	7,944,838.75	1,383,620.00	343,000.00	20,177,747.04	7,133,000.00	4,014,500.00	6,390,530.00	0.00	84,094,341.79
602	0517018023	FEDERAL POLYTECHNIC UKANA	1,492,000.00	770,508.00	582,600.00	2,269,625.00	0.00	0.00	0.00	0.00	23,096,552.00	0.00	28,211,285.00
603	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	1,202,785.00	1,055,152.77	3,202,662.47	4,666,655.12	0.00	4,130,200.00	0.00	3,608,801.00	11,742,055.54	0.00	29,608,311.90
604	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	9,390,970.00	3,803,684.00	9,144,272.94	13,359,647.68	857,750.00	3,010,000.00	350,000.00	3,180,380.00	50,561,018.35	0.00	93,657,722.97
605	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	27,209,183.10	33,931,234.49	53,747,291.20	23,808,087.89	60,059,298.83	52,208,786.80	21,605,080.20	12,788,937.28	66,022,907.65	10,825,742.40	362,206,549.84
606	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	10,049,150.00	11,066,622.38	18,801,923.79	7,707,252.24	73,448,325.00	3,181,000.00	10,822,251.88	16,287,500.00	39,920,799.69	14,564,550.00	205,849,374.98
607	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	13,136,600.00	34,571,857.68	15,637,689.00	34,134,250.00	3,268,150.00	11,983,450.00	6,725,200.00	1,623,835.00	14,068,660.00	0.00	135,149,691.68
608	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	43,948,362.00	3,785,408.89	60,746,822.93	69,330,913.87	28,338,011.99	5,326,500.00	4,972,050.00	29,833,879.30	67,657,590.87	0.00	313,939,539.85
609	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	47,144,781.00	33,943,890.17	43,518,412.72	38,633,608.00	2,764,340.00	1,009,800.00	5,821,274.30	22,826,205.56	66,043,468.92	59,380,893.15	321,086,673.82
610	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
611	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	42,746,756.60	36,706,979.43	53,471,043.15	13,021,558.00	123,736,157.35	18,683,535.71	4,179,200.00	4,606,621.00	149,403,634.27	596,111.40	447,151,596.91
612	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	62,709,521.00	23,585,775.29	138,404,126.81	62,578,034.95	1,186,636.00	67,688,180.00	13,056,859.94	7,227,971.00	8,279,300.00	17,941,750.32	402,658,155.31
613	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	17,983,647.00	15,058,057.86	41,149,138.30	14,915,901.12	60,566,711.50	36,736,000.00	5,898,500.00	9,084,745.00	5,912,964.25	17,011,100.00	224,316,765.03
614	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	31,276,870.00	2,177,831.88	90,360,312.21	12,108,362.50	66,823,687.00	34,863,020.00	2,055,000.00	15,590,250.00	39,132,985.00	0.00	294,388,318.59
615	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	14,396,300.00	10,901,192.45	25,407,800.75	34,192,905.58	949,000.00	8,305,420.00	30,164,412.01	14,434,880.00	52,741,482.00	36,041,000.00	227,534,392.79
616	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	123,297,017.00	722,800.00	23,014,761.20	5,051,415.96	0.00	80,418,000.00	51,189,259.65	6,144,500.00	40,758,500.00	0.00	330,596,253.81
617	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	15,119,252.10	49,011,545.09	119,330,844.66	48,740,515.78	9,055,043.00	63,495,860.70	10,560,870.19	42,531,654.66	207,904,717.38	0.00	565,750,303.56
618	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	131,563,787.75	9,473,122.68	69,232,046.14	19,153,875.70	0.00	62,058,488.31	9,611,623.93	5,062,285.00	47,405,070.82	0.00	353,560,300.33
619	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	67,364,891.00	41,299,782.78	78,875,717.41	13,939,390.86	13,309,951.09	6,848,010.21	0.00	7,925,360.37	52,608,955.99	0.00	282,172,059.71

620	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	7,725,690.55	12,646,388.16	42,752,448.64	4,710,723.00	25,422,480.00	1,057,000.00	0.00	11,302,400.00	32,310,749.71	0.00	137,927,880.06
621	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	55,726,377.38	20,347,697.00	131,484,310.99	168,488,413.00	91,190,449.17	19,464,735.70	1,905,274.26	28,004,459.10	57,069,846.86	0.00	573,681,563.46
622	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	6,833,918.61	10,000,000.00	4,236,598.00	5,763,402.00	0.00	0.00	0.00	0.00	0.00	0.00	26,833,918.61
623	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	364,653,876.57	31,165,683.55	168,510,192.16	72,118,229.32	4,174,080.00	73,840,082.06	0.00	39,823,488.00	89,952,412.50	0.00	844,238,044.16
624	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	2,169,555.00	12,056,481.00	4,302,949.00	4,230,642.00	755,401.00	2,582,566.00	1,416,236.00	3,465,572.00	28,570,494.00	0.00	59,549,896.00
625	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	281,000.00	404,740.88	25,900.00	67,700.00	36,471,604.00	0.00	0.00	0.00	8,180,000.00	9,690,000.00	55,120,944.88
626	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	125,469,872.00	63,987,214.00	45,000,000.00	34,000,000.00	0.00	15,000,000.00	0.00	0.00	0.00	134,425.17	283,591,511.17
627	0517021001	UNIVERSITY OF IBADAN	89,647,897.00	18,964,365.00	15,000,000.00	1,458,931.00	0.00	3,000,000.00	0.00	0.00	0.00	1,164,350.50	129,235,543.50
628	0517021002	UNIVERSITY OF LAGOS	149,398,874.04	787,673,887.28	187,566,072.30	1,414,897,540.26	315,628,205.68	226,732,047.94	63,668,210.59	48,722,566.89	1,424,635,965.24	62,203,540.75	4,681,126,910.97
629	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	61,009,588.51	12,201,917.71	24,403,835.40	0.00	0.00	0.00	0.00	0.00	24,403,835.40	0.00	122,019,177.02
630	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	62,211,077.34	12,442,215.47	24,884,430.94	0.00	0.00	0.00	0.00	0.00	24,884,430.93	0.00	124,422,154.68
631	0517021005	OBAFEMI AWOLOWO UNIVERSITY	44,400,260.76	8,880,052.16	17,760,104.30	0.00	0.00	0.00	0.00	0.00	17,760,104.30	0.00	88,800,521.52
632	0517021006	UNIVERSITY OF BENIN	43,837,131.32	8,767,426.26	17,534,852.53	0.00	0.00	0.00	0.00	0.00	17,534,852.53	0.00	87,674,262.64
633	0517021007	UNIVERSITY OF JOS	100,139,782.79	55,320,744.82	74,587,087.48	92,930,307.78	176,296,002.40	34,115,801.83	32,845,432.00	17,817,931.78	251,515,476.68	557,330.31	836,125,897.87
634	0517021008	UNIVERSITY OF CALABAR	45,860,728.92	38,926,200.49	36,479,611.14	4,428,913.17	2,438,970.00	1,646,075.50	0.00	22,228,163.17	13,703,430.21	0.00	165,712,092.60
635	0517021009	UNIVERSITY OF ILORIN	107,238,542.08	273,110,822.15	147,038,515.99	173,459,990.89	249,868,716.24	54,735,349.96	21,450,000.00	26,401,401.46	520,250,921.66	704,451,910.21	2,278,006,170.64
636	0517021010	UNIVERSITY OF ABUJA	272,701,921.00	142,183,847.00	365,710,425.00	585,367,278.00	0.00	45,323,035.00	33,691,286.00	237,152,500.00	961,559,526.00	10,401,939.00	2,654,091,757.00
637	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	39,435,198.39	7,887,039.68	15,774,079.35	0.00	0.00	0.00	0.00	0.00	15,774,079.35	0.00	78,870,396.77
638	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	63,691,953.57	90,676,111.93	120,333,856.02	172,939,689.66	98,797,855.23	86,335,713.12	9,455,220.00	32,586,296.10	240,119,580.50	24,281,870.00	939,218,146.13
639	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	251,391,722.16	136,842,009.60	534,347,248.28	94,462,476.75	1,213,000.00	201,711,816.00	12,986,000.00	26,459,494.49	118,091,503.51	0.00	1,377,505,270.79
640	0517021014	UNIVERSITY OF PORT HARCOURT	70,049,380.63	535,728,406.80	219,534,241.14	320,451,574.94	110,940,023.00	537,489,997.89	34,763,000.00	175,689,432.72	403,784,317.06	9,437,162.00	2,417,867,536.18
641	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	51,860,086.28	112,753,781.69	106,422,151.48	116,565,534.32	25,822,381.50	61,161,591.18	5,236,820.00	37,261,200.00	247,226,263.54	0.00	764,309,809.99
642	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	60,753,330.11	12,150,666.01	24,301,332.04	0.00	0.00	0.00	0.00	0.00	24,301,332.05	0.00	121,506,660.21
643	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	49,104,237.60	9,820,847.52	19,641,695.04	0.00	0.00	0.00	0.00	0.00	19,641,695.04	0.00	98,208,475.20
644	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	37,730,625.25	7,546,125.05	15,092,251.10	0.00	0.00	0.00	0.00	0.00	15,092,250.10	0.00	75,461,251.50
645	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	63,804,477.00	144,064,775.00	86,560,596.00	194,657,675.00	294,341,520.00	19,535,018.00	93,837,196.00	73,096,352.00	199,747,895.00	59,205,480.00	1,228,850,984.00
646	0517021020	UNIVERSITY OF UYO	35,281,054.34	7,056,210.87	14,112,421.73	0.00	0.00	0.00	0.00	0.00	14,112,421.73	0.00	70,562,108.67
647	0517021021	UNIVERSITY OF MAIDUGURI	7,249,800.09	27,859,060.00	15,697,745.89	5,996,932.00	3,561,237.00	0.00	6,231,818.00	4,666,600.00	2,929,479.01	0.00	74,192,671.99
648	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	30,159,748.81	6,031,949.76	12,063,899.52	0.00	0.00	0.00	0.00	0.00	12,063,899.52	0.00	60,319,497.61
649	0517021023	BAYERO UNIVERSITY, KANO	52,276,288.63	10,455,257.73	20,910,515.45	0.00	0.00	0.00	0.00	0.00	20,910,515.45	0.00	104,552,577.26
650	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	34,562,580.27	6,912,516.06	13,825,032.11	0.00	0.00	0.00	0.00	0.00	13,825,032.10	0.00	69,125,160.54
651	0517021025	NATIONAL MATHEMATICAL CENTRE,	4,800,475.00	5,426,358.00	2,377,290.00	9,348,153.10	3,315,810.00	10,154,800.00	413,900.00	5,100,105.00	26,053,311.50	0.00	

		SHEDA											66,990,202.60
652	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	22,070,012.83	4,414,002.57	8,828,005.13	0.00	0.00	0.00	0.00	0.00	8,828,005.13	0.00	44,140,025.66
653	0517021027	ARABIC LANGUAGE VILLAGE BORNO	11,115,381.65	2,792,673.32	1,661,544.87	11,064,689.04	237,100.00	0.00	0.00	4,060,757.73	682,000.00	0.00	31,614,146.61
654	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	5,951,897.00	306,800.00	2,784,925.00	5,811,404.00	1,295,600.00	145,550.00	1,015,100.00	3,037,400.00	3,108,020.00	0.00	23,456,696.00
655	0517021029	FEDERAL UNIVERSITY OYE-EKITI	35,422,316.11	7,084,463.21	14,168,926.44	0.00	0.00	0.00	0.00	0.00	14,168,926.45	0.00	70,844,632.21
656	0517021030	FEDERAL UNIVERSITY OTUOKE	33,136,921.73	6,627,384.34	13,254,768.69	0.00	0.00	0.00	0.00	0.00	13,254,768.69	0.00	66,273,843.45
657	0517021031	FEDERAL UNIVERSITY DUTSE	100,764,747.84	26,342,490.22	158,386,769.98	67,693,619.87	113,852,458.00	9,021,608.00	2,345,000.00	22,116,290.00	67,244,678.49	0.00	567,767,662.40
658	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	35,004,124.21	7,000,824.84	14,001,649.68	0.00	0.00	0.00	0.00	0.00	14,001,649.68	0.00	70,008,248.41
659	0517021033	FEDERAL UNIVERSITY LAFIA	21,188,800.00	9,890,021.81	37,518,157.67	21,571,394.42	6,663,884.00	14,864,201.48	0.00	3,410,201.45	11,429,299.14	0.00	126,535,959.97
660	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	46,234,724.89	12,484,940.82	23,863,511.90	18,997,649.18	85,376,587.00	20,177,867.14	6,593,995.00	66,251,005.56	52,604,731.98	20,142,774.00	352,727,787.47
661	0517021035	FEDERAL UNIVERSITY KASHERE	19,750,000.00	3,500,000.00	7,700,000.00	9,560,000.00	7,600,000.00	18,930,000.00	0.00	3,798,544.04	0.00	0.00	70,838,544.04
662	0517021036	FEDERAL UNIVERSITY LOKOJA	18,550,000.00	4,200,000.00	6,950,000.00	7,980,000.00	6,930,000.00	19,500,000.00	0.00	6,335,346.81	0.00	0.00	70,445,346.81
663	0517021037	FEDERAL UNIVERSITY WUKARI	22,900,000.00	4,500,000.00	8,590,000.00	14,400,000.00	8,770,000.00	23,430,000.00	0.00	7,485,826.15	0.00	0.00	90,075,826.15
664	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	34,550,000.00	3,870,000.00	9,090,000.00	15,240,000.00	14,350,000.00	24,460,000.00	0.00	17,045,485.23	0.00	0.00	118,605,485.23
665	0517021039	FEDERAL UNIVERSITYOF GASHUA	61,245,276.94	14,891,296.12	23,642,704.82	85,297,661.06	79,292,426.92	1,100,145.24	11,279,200.76	24,335,853.83	17,086,517.58	17,739,720.00	335,910,803.27
666	0517021040	FEDERAL UNIVERSITYOF GUSAU	45,000,000.00	1,880,000.00	8,900,000.00	2,500,000.00	5,500,000.00	24,000,000.00	0.00	14,964,894.83	0.00	0.00	102,744,894.83
667	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
668	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	20,500,000.00	3,800,000.00	7,735,000.00	11,530,000.00	12,000,000.00	18,150,000.00	0.00	1,836,206.30	0.00	0.00	75,551,206.30
669	0517024001	NATIONAL OPEN UNIVERSITY	148,310,600.00	10,961,900.00	49,350,100.00	28,200,200.00	58,940,200.00	20,100,520.00	0.00	2,600,551.31	0.00	0.00	318,464,071.31
670	0517026001	F.S.C. SOKOTO	976,476.73	2,412,992.19	104,814,777.41	2,647,072.60	296,723.38	2,215,176.06	535,222.58	692,352.40	2,942,971.21	0.00	117,533,764.56
671	0517026002	FGC AZARE	8,382,177.00	400,000.00	82,012,483.45	6,880,055.00	315,375.00	3,896,497.00	2,682,240.00	6,071,730.00	8,405,772.00	0.00	119,046,329.45
672	0517026003	FGC BUNI-YADI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
673	0517026004	FGC BIRIN YAURI	1,563,000.00	3,030,166.00	61,525,341.50	1,939,500.00	0.00	3,661,000.00	0.00	178,000.00	412,000.00	0.00	72,309,007.50
674	0517026005	FGC DAURA	0.00	3,434,900.00	39,326,150.00	3,604,000.00	0.00	1,142,000.00	6,282,000.00	5,551,400.00	2,997,050.00	0.00	62,337,500.00
675	0517026006	FGC GANYE	10,116,800.00	1,520,000.00	66,962,537.15	2,468,800.00	850,000.00	510,590.90	0.00	773,250.00	5,985,875.00	14,616,825.00	103,804,678.05
676	0517026007	FGC GARKI	926,750.00	10,777,839.00	114,421,622.45	171,923,209.64	0.00	4,916,000.00	0.00	1,575,492.00	4,536,800.00	0.00	309,077,713.09
677	0517026008	FGC IJANIKIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
678	0517026009	FGC IKET NISE	157,000.00	13,935,666.00	188,782,036.71	2,909,419.06	0.00	2,532,691.00	6,438,000.00	792,154.00	4,269,350.00	52,460,001.75	272,276,318.52
679	0517026010	FGC IKET VANDAKYA	1,352,414.00	2,515,347.00	110,905,654.00	3,518,972.00	0.00	0.00	0.00	313,879.00	3,531,160.00	0.00	122,137,426.00
680	0517026011	FGC IKOM	1,897,000.00	4,348,080.00	71,985,249.50	4,739,300.00	234,000.00	0.00	612,000.00	984,000.00	6,874,245.21	0.00	91,673,874.71
681	0517026012	FGC IKOT EKPENE	0.00	12,020,000.00	92,874,540.00	0.00	0.00	4,040,000.00	0.00	4,020,000.00	4,280,000.00	0.00	117,234,540.00
682	0517026013	FGC IKURIN	1,348,522.30	7,315,000.00	139,443,873.97	3,344,390.20	0.00	1,750,000.00	10,500,000.00	679,959.00	19,000,000.00	0.00	183,381,745.47
683	0517026014	FGC JOS	2,693,246.90	8,259,867.50	147,879,718.00	6,691,397.00	0.00	1,562,000.00	0.00	1,699,899.30	10,892,000.00	0.00	

													179,678,128.70
684	0517026015	FGC KADUNA	3,595,506.26	5,360,060.00	91,691,256.55	6,438,200.00	0.00	1,856,400.00	7,047,000.00	3,932,455.00	20,750,681.00	0.00	140,671,558.81
685	0517026016	FGC KANO	5,074,517.72	2,443,394.10	139,851,849.79	4,511,856.36	2,233,215.25	1,031,513.42	537,250.00	2,975,191.31	19,948,541.90	0.00	178,607,329.85
686	0517026017	FGC KEFFI	1,530,000.00	2,381,570.00	61,362,724.00	1,505,900.00	726,584.00	530,000.00	0.00	315,330.00	0.00	0.00	68,352,108.00
687	0517026018	FGC KIYAWA	0.00	2,856,000.00	58,004,000.00	0.00	0.00	0.00	0.00	0.00	4,284,000.00	0.00	65,144,000.00
688	0517026019	FGC KWALI	2,766,875.00	4,058,398.00	174,490,058.16	10,032,259.00	2,000.00	3,192,196.00	10,877,053.64	3,910,621.00	22,722,765.00	0.00	232,052,225.80
689	0517026020	FGC MAIDUGURI	5,391,680.00	12,645,403.00	76,370,580.00	2,882,660.00	0.00	1,457,500.00	0.00	3,250,000.00	1,375,250.00	0.00	103,373,073.00
690	0517026021	FGC MINJIBIR	1,822,000.00	883,900.00	59,571,975.00	1,581,000.00	0.00	0.00	0.00	994,000.00	559,500.00	0.00	65,412,375.00
691	0517026022	FGC MINNA	7,494,215.00	16,766,021.55	165,598,307.98	10,858,065.00	0.00	4,646,260.00	767,500.00	6,694,000.00	4,886,900.00	0.00	217,711,269.53
692	0517026023	FGC ODIKOLOGUNA	0.00	9,242,510.00	100,145,151.25	131,000.00	2,000,000.00	953,700.00	0.00	2,042,000.00	10,022,819.20	0.00	124,537,180.45
693	0517026024	FGC ODOGBOLU	3,037,000.00	1,087,327.94	54,198,009.21	1,073,876.97	0.00	0.00	0.00	265,000.00	747,800.00	0.00	60,409,014.12
694	0517026025	FGC OGBOMOSHMO	1,156,308.90	8,168,500.00	134,676,998.33	3,558,879.47	0.00	205,000.00	0.00	2,086,108.33	5,753,000.00	0.00	155,604,795.03
695	0517026026	FGC OGOJA	13,644,811.94	3,268,550.86	87,518,572.24	7,453,864.74	313,936.16	148,941.65	167,575.25	2,628,087.63	12,716,824.69	0.00	127,861,165.16
696	0517026027	FGC OHAFIA	16,252,651.00	4,588,210.00	161,220,279.96	13,706,845.85	551,102.60	4,378,437.00	4,625,000.00	9,025,745.18	5,455,416.90	0.00	219,803,688.49
697	0517026028	FGC OKIGWE	1,197,801.47	8,867,390.47	250,182,939.23	6,064,258.53	1,732,196.98	5,078,280.03	46,824,042.03	15,245,653.05	36,899,132.77	0.00	372,091,694.56
698	0517026029	FGC OKPOSI	1,440,884.00	947,902.00	206,132,757.00	6,698,195.00	288,573.00	1,426,667.00	1,333,146.00	3,496,112.00	6,915,303.33	0.00	228,679,539.33
699	0517026030	FGC ONITSHA	11,722,410.20	3,988,393.63	193,288,757.50	12,471,640.00	95,800.00	1,028,700.00	8,000,000.00	11,507,930.00	13,310,672.00	14,912,086.87	270,326,390.20
700	0517026031	FGC PORT HARCOURT	12,520,177.20	4,677,204.78	171,190,534.82	32,770,381.56	0.00	11,615,530.00	2,763,701.85	2,948,200.00	19,400.00	0.00	238,505,130.21
701	0517026032	FGC POTISKUM	0.00	890,200.00	26,581,821.00	1,727,850.00	623,300.00	1,167,207.97	0.00	401,700.00	613,000.00	0.00	32,005,078.97
702	0517026033	FGC RUBBOCHI	1,318,670.00	10,164,000.00	117,589,384.56	14,251,073.00	0.00	5,411,000.00	7,952,000.00	4,351,540.00	9,258,850.00	0.00	170,296,517.56
703	0517026034	FGC SOKOTO	1,349,934.13	13,791,664.99	104,875,196.58	3,904,762.12	3,993,301.92	35,158,851.41	1,800,012.08	2,317,702.81	6,596,858.39	0.00	173,788,284.43
704	0517026035	FGC UGWOLAWO	511,606.00	3,075,948.00	50,666,559.61	2,118,864.00	244,162.00	454,272.00	617,876.00	2,963,117.69	6,051,771.00	21,186,000.00	87,890,176.30
705	0517026036	FGC WARRI	7,603,395.94	25,293,823.95	192,769,105.85	16,593,828.58	0.00	3,724,060.00	10,321,350.00	5,145,291.00	30,585,655.00	0.00	292,036,510.32
706	0517026037	FGC ZARIA	2,092,000.00	6,034,074.44	56,963,550.00	26,891,858.93	0.00	5,091,000.00	0.00	365,980.00	15,659,667.37	0.00	113,098,130.74
707	0517026038	FGC, BILLIRI	1,093,390.00	4,855,300.00	75,616,489.39	3,320,696.87	0.00	553,500.00	0.00	1,290,700.00	1,873,150.00	0.00	88,603,226.26
708	0517026039	FGC, IDO-ANI	150,000.00	1,580,134.00	50,462,858.75	1,858,500.00	0.00	0.00	0.00	976,200.00	740,000.00	0.00	55,767,692.75
709	0517026040	FGC, IKOLE	14,985,962.60	1,835,023.00	119,157,859.10	5,607,796.00	0.00	0.00	8,221,000.00	1,484,994.00	2,910,566.00	0.00	154,203,200.70
710	0517026041	FGGC ABAJI	6,118,630.00	74,980.00	145,128,696.40	38,491,773.00	4,424,500.00	507,000.00	8,237,350.00	3,758,300.00	13,225,881.60	0.00	219,967,111.00
711	0517026042	FGGC ABULOMA	1,135,836.60	3,700,623.10	161,774,095.11	3,171,036.73	0.00	3,075,000.00	7,572,800.00	971,892.40	8,534,200.00	0.00	189,935,483.94
712	0517026043	FGGC AKURE	150,000.00	1,580,134.00	50,462,858.75	1,858,500.00	0.00	0.00	0.00	976,200.00	740,000.00	0.00	55,767,692.75
713	0517026044	FGGC ANKA	600,000.00	0.00	32,976,348.12	0.00	0.00	0.00	569,565.00	0.00	700,000.00	0.00	34,845,913.12
714	0517026045	FGGC BAJOGA	525,000.00	1,744,000.00	49,768,001.09	3,586,500.00	0.00	192,000.00	100,000.00	520,000.00	558,000.00	24,691,412.35	81,684,913.44
715	0517026046	FGGC BAKORI	0.00	0.00	53,294,000.00	11,606,300.00	0.00	5,652,000.00	1,256,400.00	0.00	4,100,000.00	0.00	

													75,908,700.00
716	0517026047	FGGC BAUCHI	4,888,668.01	100,000.00	134,206,569.97	2,940,609.43	573,700.00	627,190.00	0.00	854,700.00	2,507,420.00	0.00	146,698,857.41
717	0517026048	FGGC BENIN	1,774,816.00	18,208,375.47	166,473,510.47	2,133,790.30	0.00	1,739,500.00	0.00	2,687,000.00	23,374,396.20	38,330,000.00	254,721,388.44
718	0517026049	FGGC BIDA	663,497.00	6,111,477.64	143,214,165.40	4,250,501.30	348,130.80	737,340.40	174,065.10	1,802,284.78	7,204,480.30	28,656,275.02	193,162,217.74
719	0517026050	FGGC BWARI	11,104,235.00	9,427,963.61	198,082,626.31	14,834,129.06	0.00	2,760,888.50	0.00	3,983,473.00	25,316,651.00	0.00	265,509,966.48
720	0517026051	FGGC CALABAR	5,044,731.92	12,224,395.76	127,897,113.65	5,016,666.40	144,999.98	960,000.00	0.00	3,842,426.59	2,566,666.56	0.00	157,697,000.86
721	0517026052	FGGC EFON ALAYE	13,678,094.00	477,100.00	84,015,476.65	2,950,000.00	0.00	4,111,950.00	0.00	2,760,000.00	6,187,071.00	0.00	114,179,691.65
722	0517026053	FGGC EFON IMNRINGI	8,503,620.82	85,000.00	89,915,650.54	5,515,970.00	13,024,207.34	1,264,500.00	0.00	1,590,282.00	31,014,954.50	0.00	150,914,185.20
723	0517026054	FGGC ENUGU	9,174,974.52	7,803,121.15	239,799,372.73	11,863,823.05	10,812,526.64	3,670,664.28	7,874,664.24	6,496,701.47	30,719,433.59	0.00	328,215,281.67
724	0517026055	FGGC EZZAMGBO ABAKALIKI	5,699,332.00	1,207,348.00	87,293,137.72	2,845,415.00	1,432,100.00	338,500.00	3,048,194.00	2,209,693.00	2,668,202.00	0.00	106,741,921.72
725	0517026056	FGGC GBOKO	794,615.32	3,321,358.30	140,094,291.07	2,605,335.82	132,500.00	368,745.66	4,879,379.82	453,041.32	14,095,771.10	333,278.33	167,078,316.74
726	0517026057	FGGC GUSAU	0.00	4,027,500.00	46,190,226.44	2,065,000.00	0.00	0.00	1,575,000.00	0.00	4,022,500.00	0.00	57,880,226.44
727	0517026058	FGGC GWANDU	1,881,000.00	3,330,524.00	95,918,764.00	5,283,000.00	0.00	3,878,400.00	512,000.00	392,000.00	1,600,000.00	0.00	112,795,688.00
728	0517026059	FGGC IBILLO	1,181,467.87	10,414,244.17	83,671,085.63	2,233,703.50	318,595.50	1,829,013.00	566,392.30	2,865,808.31	8,828,397.30	96,648,092.18	208,556,799.76
729	0517026060	FGGC IBUSA	21,687,980.07	4,529,300.00	173,113,590.57	1,951,950.00	0.00	67,000.00	0.00	8,717,765.00	17,078,400.00	0.00	227,145,985.64
730	0517026061	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
731	0517026062	FGGC ILORIN	10,292,450.00	1,565,080.00	181,008,825.13	1,223,320.00	7,250.00	679,490.00	4,423,500.00	4,524,290.00	4,723,191.00	0.00	208,447,396.13
732	0517026063	FGGC IPETUMODU	1,535,980.70	5,089,874.39	99,397,548.15	6,692,129.30	0.00	727,390.00	430,227.70	2,549,322.00	12,070,110.09	0.00	128,492,582.33
733	0517026064	FGGC JALINGO	1,036,827.00	570,188.00	66,193,802.45	2,979,412.50	311,000.00	362,747.50	570,149.00	858,106.56	1,119,488.10	0.00	74,001,721.11
734	0517026065	FGGC KABBA	1,121,478.00	10,843,814.00	120,599,598.80	1,381,506.75	0.00	916,856.25	326,978.00	2,098,510.00	13,663,718.58	0.00	150,952,460.38
735	0517026066	FGGC KAZAURE	2,938,338.00	1,785,600.00	90,749,274.41	1,414,738.67	133,223.33	816,153.75	1,023,000.00	1,558,150.00	6,594,171.15	29,351,417.42	136,364,066.73
736	0517026067	FGGC KEANA	6,038,959.04	569,830.13	51,162,348.41	2,012,840.00	391,320.00	0.00	0.00	511,500.00	309,000.00	0.00	60,995,797.58
737	0517026068	FGGC LANGTANG	11,693,246.00	5,865,625.00	143,135,052.50	3,627,788.00	230,000.00	1,108,000.00	383,000.00	3,152,000.00	6,105,200.00	0.00	175,299,911.50
738	0517026069	FGGC LEJJA	6,865,869.87	1,927,082.47	174,518,308.05	12,357,020.60	3,410,561.06	2,217,700.00	3,266,000.00	3,159,064.04	26,327,257.78	0.00	234,048,863.87
739	0517026070	FGGC MONGUNO	1,691,500.00	501,390.00	31,753,911.00	866,000.00	0.00	1,744,500.00	0.00	817,060.00	0.00	0.00	37,374,361.00
740	0517026071	FGGC NEW BUSA	1,772,400.00	722,200.00	94,167,420.20	2,939,300.00	506,800.00	885,700.00	589,500.00	785,275.00	5,176,295.00	0.00	107,544,890.20
741	0517026072	FGGC OMU-ARAN	846,640.00	1,898,709.11	58,638,568.68	1,553,530.00	141,160.00	0.00	0.00	884,619.95	858,920.00	0.00	64,822,147.74
742	0517026073	FGGC OWERRI	20,548,446.61	3,222,822.42	223,116,582.90	5,700,837.42	340,354.06	923,410.91	9,139,157.69	4,002,128.01	44,824,126.82	0.00	311,817,866.84
743	0517026074	FGGC OYO	32,642,268.40	800,000.00	197,673,931.79	6,598,784.94	0.00	245,800.00	11,593,000.00	3,292,520.89	7,795,176.00	0.00	260,641,482.02
744	0517026075	FGGC SHAGAMU	8,332,346.44	12,994,967.24	100,760,248.91	4,523,151.36	0.00	1,577,500.00	0.00	4,247,090.85	2,870,330.64	0.00	135,305,635.44
745	0517026076	FGGC GUMI TAMBAWAL	2,342,415.74	7,325,563.40	71,104,741.82	1,530,907.20	1,249,518.10	7,000,000.00	0.00	1,216,108.98	1,437,930.27	0.00	93,207,185.51
746	0517026077	FGGC UMUAHIA	20,642,302.00	5,422,270.20	248,235,132.73	11,098,846.10	0.00	6,149,086.50	2,849,642.44	5,780,000.00	6,504,551.40	0.00	306,681,831.37
747	0517026078	FGGC WUKARI	1,693,924.00	4,637,104.40	106,341,661.49	1,058,668.88	211,741.00	675,350.00	0.00	1,081,434.42	995,161.00	0.00	

													116,695,045.19
748	0517026079	FGGC, YOLA	10,371,350.00	2,686,711.83	143,912,760.35	1,718,673.00	135,000.00	641,030.00	0.00	1,733,364.09	4,608,395.00	34,960,000.00	200,767,284.27
749	0517026080	FSTC AHOADA	1,582,544.33	7,111,000.00	132,405,465.83	2,906,800.00	4,503,840.00	3,150,000.00	0.00	3,100,716.33	19,951,700.00	0.00	174,712,066.49
750	0517026081	FSTC AWKA	1,922,200.00	10,317,679.00	171,317,723.20	1,384,065.00	0.00	1,774,000.00	0.00	1,749,600.00	16,488,400.00	27,713,148.58	232,666,815.78
751	0517026082	FSTC JUBU-IMUSHIN	2,602,950.00	580,121.00	170,260,002.51	6,082,900.00	0.00	1,777,000.00	0.00	1,008,260.00	17,246,700.00	0.00	199,557,933.51
752	0517026083	FSTC MICHIKA	2,889,000.00	0.00	14,230,500.00	1,890,864.50	0.00	156,188.86	0.00	413,500.00	515,000.00	28,280,831.54	48,375,884.90
753	0517026084	FSTC TUNGBO - YENAGOA	2,688,453.00	6,493,450.00	83,899,296.40	6,829,365.20	0.00	494,500.00	0.00	4,457,575.00	2,580,150.00	0.00	107,442,789.60
754	0517026085	FSTC USI-EKITI	18,011,676.00	799,220.00	109,044,961.04	16,796,610.00	0.00	1,660,800.00	0.00	3,264,150.00	10,676,840.00	0.00	160,254,257.04
755	0517026086	FTC IKARE	1,635,500.00	7,608,679.78	91,333,416.97	1,250,100.00	175,000.00	750,000.00	0.00	1,473,200.00	3,896,971.00	0.00	108,122,867.75
756	0517026087	FTC ILESA	7,504,929.70	2,879,106.04	104,632,062.70	9,845,112.78	0.00	887,500.00	3,419,083.27	2,956,508.40	3,188,000.00	0.00	135,312,302.89
757	0517026088	FTC JALINGO	1,387,380.51	7,262,292.30	103,158,554.80	2,473,570.25	301,756.00	3,500,000.00	200,000.00	1,852,048.00	3,695,656.00	0.00	123,831,257.86
758	0517026089	FTC KAFANCHAN	108,000.00	3,399,679.72	47,536,663.48	566,800.00	0.00	788,000.00	0.00	222,400.00	10,106,312.89	0.00	62,727,856.09
759	0517026090	FTC LASSA	1,207,000.00	536,895.00	26,166,916.00	1,014,000.00	0.00	1,172,000.00	0.00	547,000.00	796,500.00	0.00	31,440,311.00
760	0517026091	FTC OHANSO	4,063,467.66	5,200,000.00	78,642,780.88	9,996,741.50	0.00	1,800,000.00	0.00	4,853,279.00	3,000.00	0.00	104,559,269.04
761	0517026092	FTC OROZO	11,765,940.00	19,811,253.00	164,015,579.39	28,818,623.33	0.00	9,703,150.00	0.00	4,959,352.60	1,619,000.00	0.00	240,692,898.32
762	0517026093	FTC OTOBI	1,454,580.00	4,878,917.00	129,988,096.75	2,556,015.00	950,000.00	284,290.00	2,023,217.00	5,922,684.00	6,913,982.13	9,121,368.00	164,093,149.88
763	0517026094	FTC OTUPKO	709,000.00	2,128,000.00	87,636,973.50	2,408,000.00	0.00	134,000.00	4,007,000.00	3,718,546.05	5,279,700.00	0.00	106,021,219.55
764	0517026095	FTC SHIRORO	2,039,790.00	5,264,206.53	150,271,303.49	16,873,549.00	84,000.00	8,425,000.00	2,603,200.00	7,636,487.00	12,717,030.48	0.00	205,914,566.50
765	0517026096	FTC UROMI	6,922,836.64	5,558,395.60	126,023,957.07	5,517,959.00	2,249,953.17	21,430,790.30	1,023,000.00	5,334,171.40	17,873,129.00	9,728,079.59	201,662,271.77
766	0517026097	FTC UYO	5,378,000.00	8,760,000.00	43,831,850.00	2,700,000.00	0.00	76,000.00	0.00	2,291,540.00	8,591,975.00	0.00	71,629,365.00
767	0517026098	FTC YABA	2,211,600.00	903,095.00	71,947,885.00	5,001,068.00	241,590.00	684,570.00	504,500.00	1,616,680.00	1,499,548.00	0.00	84,610,536.00
768	0517026099	FTC ZURU	1,921,680.00	1,156,010.60	96,631,693.06	2,956,333.57	0.00	722,817.07	436,025.00	389,180.39	807,339.00	0.00	105,021,078.69
769	0517026100	KING'S COLLEGE	3,213,300.00	7,062,162.33	265,494,643.63	20,570,723.84	35,494,331.59	12,165,836.23	0.00	10,494,949.39	53,064,512.66	0.00	407,560,459.67
770	0517026101	QUEEN'S COLLEGE LAGOS	4,468,557.05	13,367,810.17	342,115,089.96	16,237,795.00	1,359,918.00	15,599,970.00	15,603,200.00	19,956,160.00	13,155,125.48	0.00	441,863,625.66
771	0517026102	SULEJA ACADEMY	4,938,050.00	1,801,700.00	113,896,940.88	13,460,374.61	1,650,240.00	1,251,000.00	1,457,500.00	3,274,903.00	2,940,777.00	0.00	144,671,485.49
772	0517026103	FSTC,DOMA	1,615,702.15	6,572,488.65	84,147,789.17	948,701.34	1,372,301.00	1,023,000.00	0.00	820,924.18	6,056,943.00	0.00	102,557,849.49
773	0517026104	FSTC DAYI	0.00	4,800,000.00	10,500,000.00	0.00	0.00	1,200,000.00	0.00	0.00	3,464,800.00	0.00	19,964,800.00
774	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	1,831,823.15	1,571,200.00	2,105,425.00	2,073,717.50	24,081,084.78	165,200.00	280,000.00	1,663,547.69	2,069,935.16	0.00	35,841,933.28
775	0517028001	UNESCO PARIS	32,500,000.00	15,580,424.06	9,100,000.00	4,600,000.00	15,500,000.00	25,800,000.00	0.00	0.00	0.00	0.00	103,080,424.06
776	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	30,401,432.55	17,902,773.16	21,768,057.74	9,525,564.72	2,451,061.46	50,571,349.21	2,191,628.00	1,511,730.98	208,767,477.70	0.00	345,091,075.52
777	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	103,552,370.00	33,138,500.00	33,268,550.00	21,330,000.00	35,970,590.00	14,350,000.00	0.00	31,852,938.81	0.00	0.00	273,462,948.81
778	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	-
779	0521003001	NATIONAL PRIMARY HEALTH CARE	37,566,679.28	8,194,087.75	1,209,144,214.	18,910,421.50	9,365,300.00	36,270,926.57	600,000.00	8,882,890.00	15,365,497.00	17,110,218,518	

		DEVELOPMENT AGENCY			52							.45	18,454,518,535.07
780	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	630,000.00	253,000.00	100,901.13	0.00	150,000.00	0.00	0.00	0.00	0.00	0.00	1,133,901.13
781	0521006001	RADIOGRAPHERS REGISTRATION BOARD	1,800,000.00	0.00	918,800.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,718,800.32
782	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	350,000.00	50,000.00	300,000.00	24,000.00	0.00	250,000.00	0.00	10,468.53	0.00	0.00	984,468.53
783	0521008001	HEALTH RECORDS REGISTRATION BOARD	438,000.00	0.00	306,000.00	90,000.00	0.00	200,000.00	0.00	26,979.91	0.00	0.00	1,060,979.91
784	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	73,401,454.31	6,104,027.28	26,880,276.76	4,323,740.75	3,558,583.00	25,195,058.00	35,457,335.26	1,903,810.00	17,232,245.10	0.00	194,056,530.46
785	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	9,982,800.00	2,160,157.00	11,703,460.00	7,297,731.00	7,148,750.00	2,570,270.00	784,600.00	1,270,313.00	20,029,196.00	0.00	62,947,277.00
786	0521011001	NURSING AND MIDWIFERY COUNCIL	380,000.00	350,000.00	490,000.00	135,000.00	0.00	460,000.00	0.00	180,143.07	0.00	0.00	1,995,143.07
787	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	2,850,000.00	580,000.00	650,000.00	634,000.00	0.00	450,000.00	0.00	721,541.92	0.00	0.00	5,885,541.92
788	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	3,100,000.00	870,000.00	1,160,000.00	900,000.00	0.00	690,000.00	0.00	317,523.31	0.00	0.00	7,037,523.31
789	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	2,850,000.00	0.00	1,070,000.00	800,000.00	0.00	0.00	0.00	488,634.07	0.00	0.00	5,208,634.07
790	0521015001	MEDICAL REHABILITATION THERAPY BOARD	6,200,000.00	980,000.00	2,090,000.00	2,230,000.00	1,500,000.00	7,500,000.00	0.00	749,229.98	0.00	0.00	21,249,229.98
791	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	15,490,000.00	1,280,000.00	2,750,000.00	2,430,000.00	0.00	8,820,800.00	0.00	1,211,992.10	0.00	0.00	31,982,792.10
792	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	2,710,000.00	200,000.00	460,000.00	370,000.00	0.00	2,050,000.00	0.00	327,271.06	0.00	0.00	6,117,271.06
793	0521018001	NURSE TUTOR TRAINING - ENUGU	380,000.00	0.00	100,000.00	0.00	0.00	530,000.00	0.00	126,626.15	0.00	0.00	1,136,626.15
794	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	280,000.00	0.00	360,000.00	100,000.00	0.00	300,000.00	0.00	70,583.90	0.00	0.00	1,110,583.90
795	0521020001	NURSE TUTOR TRAINNING KADUNA	210,000.00	0.00	390,000.00	150,000.00	0.00	300,000.00	0.00	167,682.85	0.00	0.00	1,217,682.85
796	0521021001	NURSE TUTOR TRAINNING IBADAN	350,000.00	0.00	250,000.00	155,000.00	0.00	200,000.00	0.00	181,626.56	0.00	0.00	1,136,626.56
797	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	4,800,000.00	0.00	1,550,000.00	1,150,000.00	0.00	3,300,000.00	0.00	642,971.55	0.00	0.00	11,442,971.55
798	0521023001	NHETC, LAGOS	300,000.00	300,000.00	300,000.00	0.00	0.00	100,505.11	0.00	0.00	150,000.00	0.00	1,150,505.11
799	0521023002	NHETC, MAIDUGURI	300,000.00	300,000.00	300,000.00	0.00	0.00	100,505.71	0.00	0.00	259,750.00	0.00	1,260,255.71
800	0521023003	NHETC, ZARIA	300,000.00	300,000.00	300,000.00	0.00	0.00	100,505.11	0.00	0.00	150,000.00	0.00	1,150,505.11
801	0521023004	NHETC, ENUGU	300,000.00	300,000.00	300,000.00	0.00	0.00	100,505.55	0.00	0.00	40,600.00	0.00	1,041,105.55
802	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
803	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
804	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	1,366,367.40	108,200.00	912,305.00	810,370.00	0.00	360,000.00	500,000.00	42,000.00	4,208,150.00	0.00	8,307,392.40
805	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	67,271,398.50	270,983,441.97	1,070,665,225.74	186,803,669.59	70,585,876.70	244,418,632.25	99,240,099.12	72,708,321.16	220,777,428.30	0.00	2,303,454,093.33
806	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	35,333,422.25	13,343,957.21	147,138,163.27	98,947,803.11	6,638,650.00	54,429,318.67	26,841,594.90	47,840,500.00	78,089,157.99	0.00	508,602,567.40
807	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	36,007,660.49	44,918,735.26	339,116,949.99	50,408,213.70	685,544.00	7,021,043.00	5,983,800.00	23,123,902.00	40,630,996.50	0.00	547,896,844.94
808	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	55,934,547.83	52,359,455.00	430,905,199.87	114,288,410.79	5,320,015.00	23,121,387.50	4,534,561.63	100,715,152.78	75,591,955.98	30,000.00	862,800,686.38
809	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	25,943,673.00	108,966,661.78	701,428,669.14	185,571,502.39	70,982,290.69	213,891,823.62	12,208,300.73	151,257,289.98	22,115,618.23	0.00	1,492,365,829.56
810	0521026006	OBAFEMI AWOLOWO UNIVERSITY	31,200,000.00	1,000,000.00	3,800,000.00	2,860,000.00	2,600,000.00	20,000,000.00	0.00	9,218,687.81	0.00	0.00	

		TEACHING HOSPITAL											70,678,687.81
811	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	20,300,000.00	0.00	2,060,000.00	1,730,000.00	500,000.00	16,900,000.00	0.00	475,407.74	0.00	0.00	41,965,407.74
812	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	20,800,422.81	43,381,920.46	612,802,731.99	45,316,900.97	109,128,067.29	231,938,968.15	11,217,030.50	22,761,928.80	63,122,657.19	0.00	1,160,470,628.16
813	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	32,999,680.00	55,023,923.81	211,125,200.95	122,043,213.36	115,500.00	218,956,190.40	38,455,259.83	159,678,506.39	182,886,940.08	0.00	1,021,284,414.82
814	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	95,523,022.00	30,150,390.00	182,125,542.00	94,331,719.00	8,120,035.00	135,580,217.00	9,635,829.00	61,517,428.00	54,087,238.00	0.00	671,071,420.00
815	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	23,500,000.00	1,250,000.00	3,500,000.00	2,000,000.00	2,750,000.00	19,000,000.00	0.00	5,569,016.73	0.00	0.00	57,569,016.73
816	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	28,000,000.00	530,000.00	5,800,000.00	2,590,000.00	2,200,000.00	19,100,000.00	0.00	10,206,702.24	0.00	0.00	68,426,702.24
817	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	26,700,000.00	850,000.00	4,500,000.00	1,052,000.00	1,850,000.00	18,540,000.00	0.00	2,660,577.90	0.00	0.00	56,152,577.90
818	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	54,494,235.00	43,843,278.57	428,020,602.45	166,632,502.15	47,305,535.00	32,948,247.75	32,608,932.11	116,399,991.00	31,314,447.50	0.00	953,567,771.53
819	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	19,100,000.00	950,000.00	3,500,000.00	1,930,000.00	1,200,000.00	8,500,000.00	0.00	4,124,840.47	0.00	0.00	39,304,840.47
820	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
821	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	60,817,794.42	56,741,038.43	177,867,925.62	65,953,100.43	100,000.00	81,408,745.00	14,075,908.75	41,376,828.85	27,717,890.88	0.00	526,059,232.38
822	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	20,000,000.00	520,000.00	2,500,000.00	900,000.00	0.00	6,700,000.00	0.00	624,408.01	0.00	0.00	31,244,408.01
823	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	5,600,000.00	850,000.00	3,500,000.00	773,000.00	1,000,000.00	5,500,000.00	0.00	614,376.37	0.00	0.00	17,837,376.37
824	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	19,183,726.50	8,418,233.77	20,880,130.00	10,482,183.00	1,718,450.00	2,608,520.00	1,900,000.00	13,643,649.00	20,958,974.00	0.00	99,793,866.27
825	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	14,328,587.56	8,044,606.59	2,820,250.00	14,706,881.51	0.00	37,062,030.70	6,327,990.00	7,709,604.00	13,186,583.60	0.00	104,186,533.96
826	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	21,990,859.40	3,212,442.95	19,564,693.96	6,385,382.00	0.00	29,729,600.00	8,166,000.00	5,263,817.00	11,424,439.94	0.00	105,737,235.25
827	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	19,945,510.00	5,600,614.49	64,001,720.56	5,524,559.00	0.00	1,378,350.00	1,000,000.00	12,709,340.00	3,916,200.00	0.00	114,076,294.05
828	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	7,880,000.00	500,000.00	1,780,000.00	2,099,395.62	0.00	0.00	0.00	14,125,939.63	0.00	0.00	26,385,335.25
829	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	7,000,000.00	1,250,000.00	4,500,000.00	1,000,000.00	0.00	13,500,000.00	0.00	1,690,632.31	0.00	0.00	28,940,632.31
830	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	10,884,334.00	17,138,804.18	145,728,937.08	26,187,589.17	13,534,710.00	32,389,930.51	1,500,000.00	41,137,575.05	18,603,181.43	0.00	307,105,061.42
831	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	1,500,000.00	550,000.00	2,000,000.00	0.00	0.00	2,000,000.00	0.00	136,387.95	0.00	0.00	6,186,387.95
832	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	15,500,000.00	825,000.00	4,500,000.00	700,000.00	1,200,000.00	9,000,000.00	0.00	1,350,471.28	0.00	0.00	33,075,471.28
833	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	10,500,000.00	950,000.00	3,500,000.00	700,000.00	5,050,000.00	8,000,000.00	0.00	1,925,129.53	0.00	0.00	30,625,129.53
834	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	7,000,000.00	780,000.00	2,500,000.00	727,000.00	3,000,000.00	9,000,000.00	0.00	4,918,138.50	0.00	0.00	27,925,138.50
835	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	28,338,592.74	34,942,439.36	248,228,085.25	14,182,615.00	30,655,586.20	63,728,282.30	8,690,398.00	37,722,180.00	17,023,413.32	0.00	483,511,592.17
836	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	27,340,200.00	940,000.00	950,000.00	1,280,000.00	3,500,000.00	21,000,000.00	0.00	1,924,549.60	0.00	0.00	56,934,749.60
837	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	8,647,493.23	7,430,157.00	3,569,843.00	6,000,000.00	1,500,000.00	800,000.00	350,000.00	350,000.00	0.00	0.00	28,647,493.23
838	0521027018	FEDERAL MEDICAL CENTRE, OWO	18,000,000.00	0.00	2,300,000.00	650,000.00	0.00	13,400,000.00	0.00	1,293,722.46	0.00	0.00	35,643,722.46
839	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	6,050,000.00	850,000.00	1,500,000.00	1,800,000.00	2,000,000.00	5,500,000.00	0.00	1,166,785.99	0.00	0.00	18,866,785.99
840	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	6,700,000.00	905,000.00	2,400,000.00	1,410,500.00	1,650,000.00	7,500,000.00	0.00	761,464.95	0.00	0.00	21,326,964.95
841	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	57,732,049.00	29,294,712.67	256,718,666.68	37,874,025.00	8,493,755.00	58,468,194.20	14,801,183.41	37,289,870.00	24,313,025.00	0.00	

													524,985,480.96
842	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,080,820.00	12,692,676.00	515,612.00	3,948,510.00	1,055,263.00	1,117,500.00	92,424.00	185,000.00	633,314.00	0.00	22,321,119.00
843	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	30,105,152.41	65,071,144.40	205,519,107.47	157,109,640.89	1,162,260.00	70,305,725.97	6,117,820.34	47,772,297.94	37,403,848.49	339,835.13	620,906,833.04
844	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
845	0521027025	FEDERAL MEDICAL CENTRE, ASABA	84,567,053.33	21,538,525.32	525,048,689.77	102,937,746.81	18,265,142.13	77,648,835.91	3,326,000.00	145,512,610.00	56,031,731.16	0.00	1,034,876,334.43
846	0521027026	FEDERAL MEDICAL CENTRE, BIDA	6,500,000.00	950,000.00	2,600,000.00	1,440,000.00	1,250,000.00	10,050,000.00	0.00	612,891.28	0.00	0.00	23,402,891.28
847	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	13,257,699.00	19,148,728.23	153,282,630.75	73,010,101.66	0.00	7,922,490.00	3,735,480.00	31,177,172.45	13,280,577.64	0.00	314,814,879.73
848	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	6,100,000.00	940,000.00	780,000.00	1,637,000.00	1,850,000.00	9,100,000.00	0.00	806,951.94	0.00	0.00	21,213,951.94
849	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	8,626,119.75	24,354,093.21	78,437,821.51	3,661,272.50	1,400,000.00	2,894,918.75	1,100,000.00	5,843,700.00	5,978,000.00	0.00	132,295,925.72
850	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	48,207,500.00	10,156,240.00	57,294,087.70	10,965,700.00	5,990,690.00	21,527,200.00	2,259,000.00	44,419,054.00	191,868,742.51	0.00	392,688,214.21
851	0521027031	FEDERAL MEDICAL CENTRE, KOGI	20,286,400.00	15,107,221.00	276,638,126.01	22,670,879.00	22,909,376.00	100,929,223.00	6,745,400.00	30,116,886.03	21,459,810.90	0.00	516,863,321.94
852	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	21,040,592.63	36,082,181.07	252,413,658.92	13,845,753.72	6,725,000.00	57,854,732.52	0.00	16,379,465.00	5,972,336.70	0.00	410,313,720.56
853	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	6,754,420.00	2,797,961.76	433,840.00	1,146,505.00	4,474,180.00	1,481,510.55	0.00	2,255,000.00	12,688,269.00	0.00	32,031,686.31
854	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	28,826,358.56	19,842,182.47	165,525,022.28	56,543,663.00	4,996,400.00	63,044,233.32	4,720,340.00	35,733,065.00	12,506,872.97	0.00	391,738,137.60
855	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	39,773,315.35	2,959,041.00	55,119,822.37	11,100,609.55	0.00	19,516,865.87	2,999,707.00	35,409,920.54	16,345,005.59	0.00	183,224,287.27
856	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	9,500,000.00	950,000.00	1,940,000.00	1,800,000.00	3,850,000.00	15,750,000.00	0.00	1,339,078.69	0.00	0.00	35,129,078.69
857	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	67,528,891.25	4,604,249.87	88,890,878.28	38,400,342.14	4,157,576.00	67,094,080.85	4,382,500.00	50,677,926.48	21,766,228.48	0.00	347,502,673.35
858	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	29,935,998.57	8,025,338.87	335,215,134.08	48,835,484.99	8,811,936.00	37,878,016.75	2,622,000.00	41,870,349.78	24,774,211.35	0.00	537,968,470.39
859	0521027039	NATIONAL EYE CENTRE KADUNA	5,700,000.00	890,000.00	1,650,000.00	1,820,000.00	1,650,000.00	10,000,000.00	0.00	577,911.49	0.00	0.00	22,287,911.49
860	0521027040	NATIONAL EAR CARE CENTRE KADUNA	5,700,000.00	890,000.00	1,250,000.00	1,790,000.00	2,400,000.00	8,100,000.00	0.00	735,569.64	0.00	0.00	20,865,569.64
861	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	1,250,000.00	950,000.00	1,000,000.00	650,000.00	0.00	4,800,000.00	0.00	175,580.35	0.00	0.00	8,825,580.35
862	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	9,007,373.95	7,810,517.00	4,985,201.46	21,601,188.75	0.00	9,483,816.00	18,203,663.00	2,739,950.00	1,765,777.70	64,970,000.00	140,567,487.86
863	0521027043	ONCHO BAUCHI	300,000.00	300,000.00	150,000.00	0.00	54,000.00	150,000.00	0.00	106,577.37	0.00	0.00	1,060,577.37
864	0521027044	ONCHO ENUGU	300,000.00	300,000.00	150,000.00	0.00	0.00	150,000.00	0.00	106,577.37	54,000.00	0.00	1,060,577.37
865	0521027045	ONCHO IBADAN	300,000.00	300,000.00	150,000.00	0.00	0.00	150,000.00	0.00	106,577.37	54,000.00	0.00	1,060,577.37
866	0521027046	ONCHO KADUNA	300,000.00	300,000.00	150,000.00	0.00	0.00	150,000.00	0.00	106,577.37	54,000.00	0.00	1,060,577.37
867	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	360,000.00	260,000.00	200,000.00	190,000.00	0.00	1,200,000.00	0.00	517,485.67	0.00	0.00	2,727,485.67
868	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
869	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
870	0521029001	PHS, ABUJA	300,000.00	100,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
871	0521029002	PHS, YOLA	300,000.00	100,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
872	0521029003	PHS, JALINGO	300,000.00	100,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53

873	0521029004	PHS, MAIDUGURI	300,000.00	100,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
874	0521029005	PHS, DAMATURU	300,000.00	100,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
875	0521029006	PHS, KANO	4,797,560.00	2,353,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,151,260.00
876	0521029007	PHS, KASTINA	100,000.00	300,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
877	0521029008	PHS, DUTSE	100,000.00	300,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
878	0521029009	PHS, ILORIN	100,000.00	300,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
879	0521029010	PHS, SOKOTO	100,000.00	300,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
880	0521029011	PHS, IBADAN	100,000.00	300,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
881	0521029012	PHS, ABEOKUTA	100,000.00	300,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
882	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	100,000.00	300,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
883	0521029014	PHS, CALABAR	100,000.00	300,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
884	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	100,000.00	300,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
885	0521029016	PHS, WARRI	100,000.00	300,000.00	452,423.53	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,152,423.53
886	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	195,000.00	0.00	382,870.00	206,650.00	0.00	0.00	0.00	0.00	0.00	0.00	784,520.00
887	0521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	0.00	0.00	382,870.00	206,650.00	0.00	0.00	0.00	0.00	0.00	0.00	589,520.00
888	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	1,366,367.40	108,200.00	912,305.00	810,370.00	0.00	360,000.00	500,000.00	42,000.00	4,208,150.00	0.00	8,307,392.40
889	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	340,000.00	23,000.00	195,340.00	0.00	0.00	377,482.18	0.00	0.00	0.00	0.00	935,822.18
890	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
891	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	9,250,000.00	4,021,672.87	7,500,000.00	0.00	0.00	5,200,000.00	0.00	0.00	0.00	0.00	25,971,672.87
892	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	12,789,000.00	1,970,000.00	4,350,000.00	1,000,000.00	0.00	2,245,760.41	0.00	1,900,000.00	0.00	0.00	24,254,760.41
893	0521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
894	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	2,500,000.00	525,000.00	3,500,000.00	1,733,178.78	0.00	2,200,000.00	0.00	2,750,000.00	0.00	0.00	13,208,178.78
895	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	3,349,780.00	980,000.00	1,065,377.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,395,157.48
896	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
897	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
898	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	4,750,000.00	980,000.00	2,500,000.00	500,000.00	0.00	200,000.00	0.00	584,308.19	0.00	0.00	9,514,308.19
899	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	3,450,000.00	550,000.00	2,100,000.00	1,400,000.00	0.00	0.00	0.00	115,507.41	0.00	0.00	7,615,507.41
900	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
901	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	5,792,160.00	1,098,450.00	12,860,346.05	3,109,325.00	549,080.00	46,360,000.00	630,000.00	5,859,210.12	5,759,037.05	0.00	82,017,608.22
902	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	9,750,000.00	1,730,000.00	4,000,000.00	6,130,580.50	0.00	3,329,000.00	0.00	770,000.00	0.00	0.00	25,709,580.50
903	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	8,900,598.64	2,100,000.00	3,340,000.00	5,000,000.00	0.00	3,350,000.00	0.00	2,750,000.00	0.00	0.00	25,440,598.64
904	0521049001	NATIONAL HOSPITAL	42,000,000.00	36,000,000.00	12,440,000.00	14,700,000.00	0.00	5,600,000.00	0.00	3,006,836.94	0.00	0.00	

													113,746,836.94
905	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	9,056,894.90	10,989,039.32	6,317,767.10	2,719,208.00	4,116,000.00	1,540,500.00	4,220,600.00	1,727,800.00	5,035,730.05	0.00	45,723,539.37
906	0535002001	NATIONAL PARK HEADQUARTERS	15,000,000.00	4,000,000.00	7,500,000.00	4,000,000.00	0.00	1,200,000.00	0.00	3,310,882.63	0.00	0.00	35,010,882.63
907	0535003001	KAINJI NATIONAL PARK	19,000,000.00	3,000,000.00	5,000,000.00	4,500,000.00	0.00	0.00	0.00	6,944,331.17	0.00	0.00	38,444,331.17
908	0535004001	OYO NATIONAL PARK	17,900,000.00	3,679,000.00	8,387,930.81	4,630,000.00	0.00	3,400,000.00	0.00	2,320,000.00	0.00	0.00	40,316,930.81
909	0535005001	CHAD BASIN NATIONAL PARK	3,289,645.00	622,162.46	6,965,789.88	10,140,423.07	2,553,700.00	0.00	1,529,500.00	4,584,700.00	2,509,067.00	0.00	32,194,987.41
910	0535006001	GASHAKA GUMTI NATIONAL PARK	7,610,258.00	1,864,640.00	6,635,365.00	13,158,222.00	2,041,960.00	26,900.00	1,507,500.00	9,311,300.00	4,186,170.00	0.00	46,342,315.00
911	0535007001	CROSS RIVER NATIONAL PARK	20,000,000.00	4,500,000.00	7,500,000.00	4,750,000.00	0.00	2,100,000.00	0.00	1,303,501.67	0.00	0.00	40,153,501.67
912	0535008001	KAMUKU NATIONAL PARK	14,000,000.00	2,000,000.00	4,987,378.09	4,400,000.00	0.00	3,000,000.00	0.00	2,000,000.00	0.00	0.00	30,387,378.09
913	0535009001	OKUMU NATIONAL PARK	9,000,000.00	3,000,000.00	5,400,000.00	4,000,000.00	0.00	3,000,000.00	0.00	1,105,413.50	0.00	0.00	25,505,413.50
914	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	4,532,190.00	2,169,819.90	3,417,585.00	8,868,291.00	2,618,119.00	6,484,300.00	1,477,900.00	4,446,197.00	4,478,350.00	0.00	38,492,751.90
915	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	28,750,000.00	3,870,000.00	7,634,000.00	8,780,000.00	0.00	3,250,000.00	0.00	8,614,015.30	0.00	0.00	60,898,015.30
916	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	0.00	289,700.00	2,997,600.00	1,323,680.00	74,871.89	823,420.00	746,000.00	5,723,317.58	2,610,396.37	0.00	14,588,985.84
917	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	54,750,000.00	9,000,000.00	22,570,000.00	16,200,000.00	29,000,000.00	15,618,963.06	0.00	6,700,000.00	0.00	0.00	153,838,963.06
918	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	11,198,914.42	2,500,000.00	4,890,000.00	7,950,000.00	0.00	3,450,000.00	0.00	0.00	0.00	0.00	29,988,914.42
919	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	32,900,000.00	5,780,000.00	16,500,000.00	8,700,000.00	0.00	18,883,721.93	15,000,000.00	7,800,000.00	0.00	0.00	105,563,721.93
920	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	103,505,526.61	13,636,137.61	14,845,461.60	38,239,857.45	31,773,800.00	158,882,438.00	0.00	11,441,135.00	153,698,567.81	0.00	526,022,924.08
921	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	48,891,065.00	1,790,420.00	17,423,240.00	7,427,280.00	37,820,200.00	5,502,000.00	3,716,450.00	5,768,284.00	25,134,958.85	0.00	153,473,897.85
922	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	15,433,750.00	5,311,630.00	4,172,164.00	4,029,623.90	0.00	7,505,502.50	0.00	6,106,500.00	0.00	0.00	42,559,170.40
923	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	10,135,002.00	968,375.10	35,177,878.65	14,919,726.00	11,074,900.00	1,930,000.00	0.00	1,256,743.00	6,659,268.00	0.00	82,121,892.75
924	0543001001	NATIONAL POPULATION COMMISSION	60,348,979.35	11,185,645.42	31,812,371.73	39,669,530.46	16,186,866.46	27,135,797.00	69,000.00	23,874,583.00	17,597,928.60	0.00	227,880,702.02
		GRAND-TOTAL	74,607,111,002.78	51,279,461,743.99	86,621,553,839.25	29,591,288,282.59	13,280,531,189.31	190,116,808,274.03	21,733,627,248.99	13,204,143,452.57	126,531,743,318.69	33,123,847,977.52	640,090,116,329.72
		ADD OPENING STOCK											32,178,268,673.18
		LESS CLOSING STOCK											32,178,268,673.18
		These are recurrent Expenditures incurred durring the year.											640,090,116,329.72

NOTE 14

		GRANTS & CONTRIBUTION.	GRANTS & CONTRIBUTION.
			220401 - 220402
		ADMINISTRATIVE SECTOR	
1.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	47,938,757.00
2.	0112001001	NASS MANAGEMENT	6,388,500.00
3.	0112008001	GENERAL SERVICE	794,634,886.00
4.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	1,644,000.00
5.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	7,872,000.00
6.		TERTIARY EDUCATION TRUST FUND	89,996,535,702.00
		ECONOMIC SECTOR	
7.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	299,213,570,820.58
8.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	1,249,225,630.00
9.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	37,136,000.00
10.	0238005002	SERVICE WIDE VOTE	31,434,096,983.70
11.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	11,882,762.08
		LAW & JUSTICES SECTOR	
12	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	400,000.00
13.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	2,400,000.00
14.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	200,000.00
		SOCIAL SECTOR	
15	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	30,000.00
16.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	63,622,474,475.57
17.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	12,753,777.78
18.	0517018003	FEDERAL POLYTECHNIC BIDA	1,200,000.00
19.	0517018004	FEDERAL POLYTECHNIC IDAH	1,565,000.00
20	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	300,000.00
21.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	350,000.00
21.	0517021010	UNIVERSITY OF ABUJA	981,000.00
23.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,877,050.00
24.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	170,000.00
25.	0517026010	FGC IKET VANDAKYA	8,255,250.00
26.	0517026034	FGC SOKOTO	2,170,000.00
27.	0517026055	FGGC EZZAMGBO ABAKALIKI	3,852,500.00
28.	0517026056	FGGC GBOKO	5,597,550.00
29	0517026062	FGGC ILORIN	786,500.00
230.	0517026093	FTC OTOBI	11,609,450.00

31.	0517026094	FTC OTUPKO	8,595,050.00
32.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	300,000.00
33.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	3,043,000.00
34.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	5,793,550.00
35.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,953,079,518.67
36	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	740,000.00
		GRAND-TOTAL	**488,451,449,713.38**

Transfers to other government entities expenditure.

		NOTE 15	220501 & 220502
		ADMINISTRATIVE SECTOR	
1.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	19,372,750.00
2.	0123008001	NATIONAL BROADCASTING COMMISION	1,924,000.00
3.	0124003001	NIGERIA IMMIGRATION SERVICE	1,554,718,281.43
		ECONOMIC SECTOR	
4.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	324,200.00
5.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	11,000,104.16
6.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	70,247,424,793.30
7.	0238005001	BUDGET OFFICE OF THE FEDERATION	127,980,000.00
8.	0238005002	SERVICE WIDE VOTE	2,758,057,294.78
		SOCIAL SECTOR	
9.	0517018005	FEDERAL POLYTECHNIC IDAH	56,644,145.00
10.	0517021009	UNIVERSITY OF ILORIN	265,230.00
11.	0517026038	FGC, BILLIRI	4,734,450.00
2.	0517026044	FGGC ANKA	3,256,200.00
13.	0517026045	FGGC BAJOGA	692,257.00
14	0517026057	FGGC GUSAU	3,020,000.00
		TOTAL	**74,789,413,705.67**

NOTE 16

		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	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL	TOTALS
		240101	240102	240103	240104	240105	240106	240107	240108	240109	240201	
	ADMINISTRATIVE SECTOR											
0111001001	STATE HOUSE - HQTRS	35,290,179.74	2,800,378.22	446,500.00	13,287,989.70	1,046,425.00	-	-	-	31,455,008.94	-	84,326,481.60
0111001006	STATE HOUSE MEDICAL CENTRE	197,556.10	-	-	-	-	-	-	-	145,921,243.09	-	146,118,799.19
0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	141,341,654.98	439,978,288.04		85,351,252.95	240,425,076.48	56,416,249.94	5,293,172.33	-	-	-	- 968,805,694.72
0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	103,351,834.12	-		70,313,311.00	89,827,961.50	131,765,257.50	284,495.63	-	-	-	- 395,542,859.75
0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	727,019.75	-		-	18,458,599.63	81,506.25	1,180,719.00	-	-	-	96,127.50 20,543,972.13
0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	-	-		-	-	1,059,981.00	711,716.00	-	-	-	- 1,771,697.00
0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	-		-	-	1,547,703.68	1,080,751.39	-	-	-	- 2,628,455.06
0112001001	NASS MANAGEMENT	3,403,428.39	-		11,005,138.77	101,694,200.00	59,380,846.78	22,255,820.63	-	-	-	- 197,739,434.57
0112002001	SENATE	-	53,640,000.00		1,900,087.88	805,312,987.20	269,143,492.61	30,713,582.41	-	-	1,170,156.00	- 1,161,880,306.10
0112003001	HOUSE OF REPRESENTATIVES	-	61,920,133.63		-	576,245,587.83	198,272,382.80	119,090,509.83	-	-	-	- 955,528,614.09
0112004001	NATIONAL ASSEMBLY COMMISSION	-	-		-	4,396,000.00	10,099,000.00	899,999.20	-	-	-	- 15,394,999.20
0112005001	LEGISLATIVE AIDES	-	-		-	-	37,486,125.00	-	-	-	-	- 37,486,125.00
0112008001	GENERAL SERVICE	9,997,871.25	1,016,000.00		-	199,489,500.00	1,595,000.00	16,912,500.00	-	-	-	- 229,010,871.25
0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	33,452,966.33	-		6,000,943.00	250,269,772.17	37,036,099.37	62,625,972.05	-	-	-	- 389,385,752.92
0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	1,801,722,818.39	391,855.00		3,515,024.60	44,827,031.41	249,541,640.73	16,441,963.60	-	-	3,608,641.79	616,898.00 2,120,665,873.52

0116002001	DEFENCE HEADQURTERS	-	-	-	-	-	-	-	-	-	-	-
0116003001	NIGERIAN ARMY	129,672,404.02	2,664,202,772.28	29,572,261.21	890,640,291.11	444,838,881.51	59,181,676.11	-	-	4,393,024,145.77	2,732,141.52	8,613,864,573.53
0116004001	NIGERIAN NAVY	-	-	-	800,000,000.00	-	-	-	-	-	-	800,000,000.00
0116008001	COMMANDCOLLEGE, JAJIAND STAFF	23,059,561.10	-	-	-	-	-	-	-	-	-	23,059,561.10
0116009001	NIGERIANRESETTLEMENT ARMEDCENTRE,FORCES LAGOS	11,884,707.65	-	15,804,138.68	-	4,343,508.75	-	-	-	28,907,267.74	-	60,939,622.81
0116012001	DEFENCE AGENCY INTELLIGENCE	56,309,829.86	44,603,192.00	67,190,866.75	154,898,740.86	-	183,160,622.87	-	-	1,346,464.19	-	507,509,716.53
0116015017	DEFENCE MISSIONS	16,320,371.04	12,298,636.13	1,419,634.32	15,364,510.74	7,695,801.66	13,617,325.78	-	-	254,392,687.45	692,571.16	321,801,538.29
0116021001	MILITARY PENSION BOARD	26,935,323.27	2,564,776.60	4,547,921.00	20,840,900.00	14,004,647.63	30,864,514.60	-	-	1,774,011.05	-	101,532,094.14
0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	890,820.48	6,981,653.47	-	-	8,066,158.01	2,885,030.00	-	-	-	-	18,823,661.97
0119002001	TECHNICAL AIDS CORPS	1,212,000.00	391,500.00	-	-	-	-	-	-	-	-	1,603,500.00
0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	-	-	-	1,800,000.00	-	-	-	-	-	-	1,800,000.00
0119009001	FOREIGN MISSION: ABIDJAN	71,198.31	-	-	-	-	-	-	-	-	-	71,198.31
0119009009	FOREIGN MISSION: BAMAKO	46,952.08	-	-	-	-	-	-	-	-	-	46,952.08
0119009010	FOREIGN MISSION: BANGKOK	655,737.70	-	-	-	-	-	-	-	-	-	655,737.70
0119009055	FOREIGN MISSION: KINSHASA	350,980.39	-	16,156.86	-	7,352.94	-	-	-	-	-	374,490.20
0119009076	FOREIGN MISSION: NEW YORK (PM)	4,936,197.92	3,034,057.26	-	-	-	-	-	-	-	-	7,970,255.18
0119009082	FOREIGN MISSION: PARIS	296,202.47	-	-	-	-	-	-	-	-	-	296,202.47
0119009112	FOREIGN MISSION BELGRADE, SERBIA	669,159.96	-	-	-	-	7,351,494.90	-	-	-	-	8,020,654.86
0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	-	-	-	-	2,457,000.00	230,355.00	-	-	-	-	2,687,355.00
0123003001	NIGERIAN TELEVISION AUTHORITY	198,628,940.81	457,361.40	370,267,758.52	143,465,569.85	26,568,472.53	47,964,453.20	-	-	-	-	787,352,556.31
0123005001	NEWS AGENCY OF NIGERIA	40,973,811.14	1,936,702.90	78,375,334.45	37,765,318.40	67,206,887.62	32,371,626.94	-	-	-	-	258,629,681.45
0123006001	VOICE OF NIGERIA	1,990,622.54	-	11,910,896.19	-	15,948,424.38	3,355,257.06	-	-	-	-	33,205,200.16
0123008001	NATIONAL BROADCASTING COMMISION	-	-	10,502,428.64	-	860,852.72	6,046,780.30	-	-	-	-	17,410,061.65
0123009001	NIGERIA PRESS COUNCIL	-	-	-	8,630,370.00	-	-	-	-	-	-	8,630,370.00
0123011017	NATIONAL ORIENTATION AGENCY	8,178,634.66	-	1,842,706.00	13,097,948.00	3,526,243.00	782,619.00	-	-	-	-	27,428,150.66

0124002001	NIGERIAN PRISON SERVICE	11,097,927.21	3,091,678.67	-	262,400.00	-	-	-	57,575,700.00	-		72,027,705.88
0124003001	NIGERIA IMMIGRATION SERVICE	7,796,425.68	82,204,530.04	-	-	45,646,620.69	35,306,504.08	-	-	-	-	170,954,080.49
0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	178,803.45	36,144,750.00	4,777,400.00	23,196,800.00	24,725,000.00	44,024,000.00	-	-	-	-	133,046,753.45
0124007001	FEDERAL FIRE SERVICE	2,080,142.93	7,697,501.29	9,782,402.50	33,300,000.00	-	7,861,734.67	-	-	-	-	60,721,781.39
0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	-	37,440.00	2,352,635.02	575,000.00	4,261,266.57	2,416,645.10	-	-	-	-	9,642,986.68
0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	-	1,499,207.31	3,220,395.93	-	3,329,010.00	1,080,030.00	-	-	-	-	9,128,643.24
0140001001	AUDITOR GENERAL FOR THE FEDERATION	-	6,982,812.41	1,458,600.00	-	6,649,800.00	-	-	-	-	-	15,091,212.41
0145001001	PUBLIC COMPLAINTS COMMISSION	-	305,997.70	-	-	16,550,900.00	-	-	-	-	-	16,856,897.70
0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	3,183,123.59	-	26,491,954.94	15,405,440.00	134,438,250.00	20,732,442.77	-	-	-	-	200,251,211.30
0149001001	FEDERAL CHARACTER COMMISSION	29,452,467.58	-	-	35,286,920.00	16,704,772.50	181,794,225.20	-	-	-	-	263,238,385.28
0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	-	-	16,472,554.23	-	-	-	-	-	-	-	16,472,554.23
0158001001	CODE OF CONDUCT TRIBUNAL	5,722,095.70	-	-	-	-	-	-	-	-	80,000.00	5,802,095.70
0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	-	-	-	-	580,356.29	-	-	-	-	-	580,356.29
0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	-	1,154,308,798.16	-	32,392,035.06	3,218,512.50	3,228,311.40	-	-	3,055,754.35	-	1,196,203,411.47
0161003001	NATIONAL COMMISSION FOR REFUGEES	22,000.00	2,568,555.00	2,150,000.00	66,145,000.00	2,853,917.50	8,359,126.00	-	-	-	-	82,098,598.50
0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	-	-	-	2,276,281.87	4,000,000.00	-	-	-	-	6,276,281.87
0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	149,784.66	203,000.00	-	-	3,955,087.50	-	-	-	-	-	4,307,872.16
0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	-	695,828.00	-	9,872,119.25	8,830,158.65	-	-	-	-	19,398,105.90
0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	12,504,710.20	-	-	-	-	-	-	-	-	1,406,669.60	13,911,379.79
	TERTIARY EDUCATION TRUST FUND	21,943,780.72	-	-	143,158,392.16	95,114,589.63	42,678,201.52	-	-	-	-	302,894,964.03
	ECONOMIC SECTOR											
0215001001	FEDERAL MINISTRY OF AGRICULTURE	308,351.56	59,526,653.19	-	-	1,368,160.63	82,800.00	-	-	9,668,022.30	-	70,953,987.67
0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	793,104.19	-	14,350.00	1,927,444.44	163,330.25	346,560.00	-	-	619,779.60	-	3,864,568.48

0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	8,779,840.00	1,258,273.72	23,009,500.00	18,246,200.00	59,400.00	29,080,000.00	-	-	-	-	80,433,213.72
0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	291,985,713.65	-	-	25,332,886.00	-	102,716,665.00	-	-	50,820,226.50	-	470,855,491.15
0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	27,869,356.83	7,089,855.60	4,114,705.20	-	9,344,349.12	11,587,364.88	-	-	8,166,564.72	11,891,586.96	80,063,783.31
0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	80,899,699.14	-	-	-	-	-	-	-	-	3,633,575.83	84,533,274.97
0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-	-	1,529,010.00	-	-	-	-	-	1,497,001.50	-	3,026,011.50
0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	6,178,966.00	8,418,647.27	14,195,820.24	38,185,073.58	-	474,785.71	-	-	-	-	67,453,292.80
0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	251,400.00	5,494,700.00	-	-	-	1,175,600.00	-	-	673,992.00	-	7,595,692.00
0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	1,360,000.00	1,306,494.20	750,000.00	1,240,000.00	134,750.00	-	-	-	-	-	4,791,244.20
0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	18,656,287.31	55,558,420.30	13,794,679.10	33,044,643.80	9,131,212.00	21,363,708.00	-	-	23,726,136.78	-	175,275,087.29
0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	754,649.88	-	-	-	1,243,750.00	-	-	-	-	-	1,998,399.88
0220006001	INVESTMENT AND SECURITIES TRIBUNAL	9,782,876.23	-	5,685,730.08	39,530,703.75	7,382,426.18	4,845,930.00	-	-	-	-	67,227,666.24
0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	-	-	1,967,774.25	-	648,512.50	2,709,741.00	-	-	-	-	5,326,027.75
0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	17,414,280.00	83,192,290.00	63,268,156.00	45,218,722.00	27,221,141.00	8,170,185.20	-	-	-	-	244,484,774.20
0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	-	82,500.00	133,350.00	6,457,050.60	4,728,081.25	7,399,311.41	-	-	-	-	18,800,293.26
0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	287,440.00	57,034.80	191,900.00	8,885,843.00	8,954,567.50	21,815,112.98	-	-	-	-	40,191,898.27
0227002001	INDUSTRIAL ARBITRATION PANEL	-	-	-	8,652,688.68	-	-	-	-	-	-	8,652,688.68
0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	-	-	1,411,509.55	-	12,743,809.06	5,127,231.22	-	-	-	-	19,282,549.83
0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	14,198,252.51	-	80,476,698.87	17,363,105.00	5,246,042.50	8,040,487.75	-	-	-	-	125,324,586.63
0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	1,828,617.48	-	540,000.00	5,166,000.00	62,500.00	64,000.00	-	-	6,993,616.05	-	14,654,733.53
0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,845,399.61	6,762,272.69	-	135,900.00	294,614.00	8,627,697.50	-	-	-	-	17,665,883.80
0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	107,282.74	-	-	-	-	58,400.00	-	-	-	-	165,682.74

0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	-	-	-	-	1,001,700.00	563,200.00	-	-	-	-	1,564,900.00
0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	-	-	-	-	1,001,700.00	563,200.00	-	-	-	300,000.00	1,864,900.00
0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	-	-	-	-	604,200.00	424,634.98	-	-	-	-	1,028,834.98
0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	-	-	-	-	550,000.00	174,400.00	-	-	-	-	724,400.00
0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	-	-	-	-	901,530.00	496,800.00	-	-	-	-	1,398,330.00
0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	-	-	-	-	170,450.00	-	-	-	-	-	170,450.00
0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	-	170,000.00	-	-	-	-	-	-	-	-	170,000.00
0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	11,318.26	-	-	-	-	-	-	-	-	-	11,318.26
0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	-	-	-	-	132,500.00	-	-	-	-	-	132,500.00
0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	-	15,927,843.96	11,103,446.26	-	3,649,967.50	5,131,650.00	-	-	13,256,560.17	217,930.00	49,287,397.89
0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	-	9,325,512.83	-	-	-	-	-	-	-	-	9,325,512.83
0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	-	428,189.00	-	6,124,878.00	-	17,767,861.00	-	-	-	-	24,320,928.00
0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	-	-	413,200.00	-	-	220,000.00	-	-	-	-	633,200.00
0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	11,604.80	-	-	-	-	-	-	-	-	-	11,604.80
0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	2,803,701.93	-	36,858,071.87	2,141,444.55	692,946.25	1,185,336.86	-	-	-	-	43,681,501.46
0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	897,445.08	-	9,917,595.20	-	2,483,146.00	1,673,812.50	-	-	-	-	14,971,998.78
0228073001	ENERGY COMMISSION OF NIGERIA	3,952,939.98	379,033,563.51	25,463,044.30	49,186,034.80	-	28,457,560.20	-	-	-	-	486,093,142.79
0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	38,623.45	-	-	-	-	-	-	-	-	-	38,623.45
0229005001	MARITIME ACADEMY, ORON	13,020,852.68	15,314,952.46	3,925,979.92	5,806,128.13	7,534,660.17	9,732,108.06	-	-	-	-	55,334,681.41
0229031006	ACCIDENT INVESTIGATION BUREAU	716,173.90	-	-	-	-	-	-	-	-	-	716,173.90
0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	13,787,350.11	12,798,835,066.06	22,941,938.46	32,197,283.40	63,025,906.31	23,726,872.05	-	-	28,703,032.32	3,947,331.50	12,987,164,780.20
0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	-	-	825,667.00	77,902,368.00	1,015,020.00	526,008.00	-	-	-	-	80,269,063.00

0231010001	NATIONAL POWER TRAINING INSTITUTE	2,571,165.69	8,653,091.91	2,522,382.76	-	-	1,096,415.15	-	-	6,197,931.83	-	21,040,987.35
0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	-	59,184,172.00	-	-	30,608,772.08	-	-	-	-	-	89,792,944.08
0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	-	713,424.20	-	-	25,062,922.20	14,716,431.23	-	-	-	-	40,492,777.63
0232002001	DEPARTMENT OF PETROLEUM RESOURCES	17,567,599.53	-	7,555,003.27	62,948,487.28	825,982.50	8,306,204.76	-	-	1,664,334.00	-	98,867,611.34
0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	-	256,094.76	8,503,479.95	9,865,175.20	249,999.62	-	-	-	307,192.50	-	19,181,942.03
0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	764,077.60	-	-	2,254,230.00	6,541,650.00	322,542.00	-	-	-	-	9,882,499.60
0233011001	AJAOKUTA STEEL COMPANY LIMITED	-	-	10,281,870.65	-	-	-	-	-	-	-	10,281,870.65
0238005001	BUDGET OFFICE OF THE FEDERATION	-	-	8,702,586.07	-	-	-	-	-	-	-	8,702,586.07
0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	-	-	-	-	-	-	-	-	-	87,900.00	87,900.00
0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	845,782.74	770,263,273.47	-	-	13,257,815.00	4,769,260.00	-	-	2,277,953.10	-	791,414,084.31
0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	-	40,281,507.17	-	-	-	-	-	-	-	-	40,281,507.17
0252040001	CROSS RIVER RBDA	106,231,377.00	-	-	-	-	-	-	-	-	-	106,231,377.00
0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	15,752,113.00	11,991,312.00	1,051,886.00	30,067,929.00	21,378,231.00	11,550,636.00	-	-	3,291,315.00	15,752,113.16	110,835,535.16
0252051001	GURARA WATER MANAGEMENT AUTHORITY	2,473,761.52	-	-	-	-	1,759,517.60	-	-	19,930,050.00	-	24,163,329.12
	LAW & JUSTICES SECTOR											
0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	28,689,710.15	83,073,173.38	-	-	15,538,021.78	60,823,650.45	-	-	-	-	188,124,555.77
0318002001	SUPREME COURT OF NIGERIA	39,687,720.93	19,751,331.44	1,058,101.47	67,520,549.94	8,379,703.50	45,038,993.47	-	-	79,175,998.10	-	260,612,398.83
0318003001	COURT OF APPEAL	40,582,334.61	10,378,373.22	7,060,841.02	25,313,386.00	18,858,890.63	55,125,499.29	-	-	14,986,665.00	-	172,305,989.77
0318004001	FEDERAL HIGH COURT-LAGOS	32,116,074.54	8,239,419.83	8,505,175.85	49,631,837.65	15,718,288.20	64,859,532.43	-	-	4,832,647.81	1,373,000.00	185,275,976.30
0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	622,001,795.89	10,692,819.19	74,686,312.50	288,060,281.25	59,525,688.25	558,527,744.20	-	-	-	-	1,613,494,641.28
0318006001	SHARIA COURT OF APPEAL-ABUJA	3,395,383.15	3,215,406.78	1,373,000.00	36,076,000.00	1,283,687.50	4,788,800.01	-	-	666,000.00	-	50,798,277.45
0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	239,990,296.96	3,846,500.00	18,073,517.25	136,221,708.00	24,180,236.00	85,139,693.77	-	-	666,000.00	-	508,117,951.98
0318008001	NATIONAL INDUSTRIAL COURT	22,540,000.00	9,500,000.00	11,000,000.00	55,000,000.00	19,000,000.00	41,199,544.40	-	-	4,995,000.00	-	163,234,544.40
0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	340,528,013.47	36,578,532.17	72,621,281.00	162,830,020.40	220,012,902.25	379,172,356.31	-	-	41,198,690.74	-	1,252,941,796.33
0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	-	-	-	8,000,000.00	-	-	-	-	-	-	8,000,000.00
0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-	-	-	-	4,003,650.00	2,038,356.25	5,550,179.29	-	-	-	-	11,592,185.54

	ABUJA											
0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	-	-	-	-	986,008.00	-	-	-	-	-	986,008.00
0326002001	NIGERIAN LAW REFORM COMMISSION	-	-	-	-	2,326,406.25	-	-	-	-	-	2,326,406.25
0326003001	LEGAL AID COUNCIL	489,293.05	-	766,248.32	-	-	-	-	-	-	-	1,255,541.37
0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	-	-	37,140.00	-	163,150.00	1,193,520.00	-	-	3,525,637.50	-	4,919,447.50
0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	-	-	-	-	-	-	-	-	-	1,228,872.38	1,228,872.38
0344001001	CODE OF CONDUCT BUREAU	-	2,725,484.00	-	1,439,568.00	-	2,677,961.49	-	-	-	-	6,843,013.49
	REGIONAL SECTOR											
0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	-	380,239,023.17	-	-	10,667,357.55	1,289,475.00	-	-	-	-	392,195,855.72
0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	13,509,152.14	9,218,752.98	879,866.10	24,919,955.40	-	49,563,917.40	-	-	137,462,447.16	-	235,554,091.17
0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	51,144,324.00	-	-	-	-	-	-	-	-	-	51,144,324.00
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	4,396,000.44	436,377.85	-	-	11,552,827.38	8,244,732.40	-	-	526,039.77	-	25,155,977.83
0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	448,225,185.84	-	1,253,483.20	27,518,784.76	47,506,970.45	174,783,401.69	-	-	-	-	699,287,825.93
0517010001	MASS LITERACY COUNCIL	11,855.16	70,000.00	43,149,171.48	9,450,000.00	-	5,686,203.00	-	-	-	-	58,367,229.64
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	-	-	-	-	-	-	-	-	-	34,933,919.72	34,933,919.72
0517018001	FEDERAL POLYTECHNIC ADO-EKITI	19,740,147.92	-	7,098,081.70	7,881,862.00	1,374,691.88	73,119,782.80	-	-	-	-	109,214,566.30
0517018002	FEDERAL POLYTECHNIC BAUCHI	3,778,334.86	-	131,953.93	-	-	-	-	-	-	-	3,910,288.78
0517018003	FEDERAL POLYTECHNIC BIDA	65,215,010.00	41,761,833.00	18,045,509.00	6,652,613.00	11,325,016.00	69,988,413.00	-	-	128,450,048.00	9,420,429.00	350,858,871.00
0517018004	FEDERAL POLYTECHNIC IDAH	24,424,883.00	21,486,346.00	32,117,102.00	22,205,629.00	-	44,746,991.00	-	-	27,767,294.00	-	172,748,245.00
0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	7,965,821.14	-	284,437.13	71,400.00	9,044,894.38	204,516.00	-	-	-	-	17,571,068.64
0517018007	FEDERAL POLYTECHNIC NASARAWA	46,935.44	298,764.30	463,782.10	-	264,108.00	153,066.40	-	-	-	-	1,226,656.24
0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	70,492,350.58	214,820,396.10	13,334,233.00	36,561,193.00	-	-	-	-	-	-	335,208,172.68
0517018010	FEDERAL POLYTECHNIC OFFA	50,705,530.38	4,462,536.46	18,855,116.77	34,693,715.60	13,550,095.96	86,639,732.81	-	-	102,454,947.16	-	311,361,675.15
0517018015	FEDERAL POLYTECHNIC DAMATURU	29,736,134.00	-	10,957,102.00	5,548,881.00	4,928,260.00	92,023,398.00	-	-	12,083,768.00	-	155,277,543.00

0517018020	FEDERAL POLYTECHNIC BALI	38,928,867.16	124,950,281.66	34,875,779.53	53,899,013.36	361,518,597.64	113,954,983.38	-	-	-	-	728,127,522.73
0517018021	FEDERAL POLYTECHNIC EKOWE	-	1,665,851.06	-	-	1,101,188.64	-	-	-	-	-	2,767,039.70
0517018022	FEDERAL POLYTECHNIC BONNY	-	-	-	3,838,095.00	-	-	-	-	-	-	3,838,095.00
0517018023	FEDERAL POLYTECHNIC UKANA	-	-	-	-	-	1,000,000.36	-	-	-	-	1,000,000.36
0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	1,710,559.47	4,156,767.65	-	-	-	-	-	-	-	-	5,867,327.13
0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	1,499,998.00	-	274,642.50	6,317,385.71	1,520,460.86	2,202,147.00	-	-	-	-	11,814,634.07
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	41,869,137.73	18,248,680.80	10,761,114.10	62,606,365.20	204,084,900.12	92,938,892.93	-	-	86,852,007.03	-	517,361,097.90
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	28,051,040.82	23,711,205.45	10,092,760.50	19,399,362.60	58,229,459.75	121,747,344.20	-	-	49,252,076.29	-	310,483,249.61
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	57,096,103.86	53,306,810.43	14,324,837.30	52,882,257.15	4,701,346.34	153,274,153.07	-	-	-	-	335,585,508.15
0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	-	-	-	-	-	528,500.00	-	-	-	1,178,559.22	1,707,059.22
0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	189,018.92	-	-	-	-	-	-	-	3,147,164.97	-	3,336,183.88
0517019007	FEDERAL COLLEGE OF EDUCATION KANO	2,756,009.01	-	328,818.60	3,089,588.76	2,758,819.35	8,229,289.52	-	-	-	694,938.69	17,857,463.93
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	2,467,007.58	585,209.05	-	2,787,411.22	492,009.93	3,536,748.49	-	-	-	-	9,868,386.27
0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	-	-	20,000.00	-	224,775.00	517,800.00	-	-	-	-	762,575.00
0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,445,294.33	-	615,133,382.60	5,680,000.00	70,895.00	8,776,805.30	-	-	-	-	632,106,377.24
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	62,428,251.05	21,086,250.40	19,136,409.40	33,148,342.80	25,121,015.67	16,728,936.23	-	-	1,184,714.10	-	178,833,919.65
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	126,093,129.88	54,138,133.25	-	2,495,999.75	16,980,908.85	41,179,518.53	-	-	-	-	240,887,690.26
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	57,294,637.39	43,748,840.70	24,956,348.09	46,002,619.00	54,721,860.94	113,931,384.61	-	-	147,965,461.09	-	488,621,151.82
0517019014	FEDERAL COLLEGE OF EDUCATION OYO	-	-	103,787.60	-	8,834,718.68	1,783,697.01	-	-	-	-	10,722,203.29
0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	12,233,640.36	-	2,185,967.50	5,951,092.60	13,374,984.75	13,926,955.78	-	-	-	-	47,672,640.99
0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	4,838,824.89	-	4,258,636.78	2,168,087.00	5,275,575.38	6,052,201.08	-	-	-	-	22,593,325.13
0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	80,509,869.00	7,731,748.00	9,258,257.00	15,366,000.00	14,713,841.00	25,534,339.00	-	-	481,816.00	-	153,595,870.00
0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	(8,203,385.50)	-	(1,406,261.00)	(9,007,300.00)	-	-	-	-	-	-	(18,616,946.50)
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-	-	-	-	-	-	-	-	-	11,816.12	11,816.12
0517021002	UNIVERSITY OF LAGOS	306,357,784.16	35,181,888.85	1,316,008,904.17	80,312,125.00	6,644,825.94	59,771,222.43	-	140,133,812.40	-	-	1,944,410,562.95
0517021009	UNIVERSITY OF ILORIN	187,316,043.21	37,245,558.88	18,178,994.88	22,512,790.07	-	130,102,572.76	-	602,114.53	294,647,274.77	337,000.00	690,942,349.10

0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	-	-	-	-	-	-	-	-	-	1,508.29	1,508.29
0517021014	UNIVERSITY OF PORT HARCOURT	341,225,065.00	11,271,395.00	8,587,616.00	15,032,008.00	48,452,441.84	59,219,651.15	-	-	-	-	483,788,176.99
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	-	-	-	-	-	-	-	-	-	28,691,012.04	28,691,012.04
0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,116,411,141.00	8,954,684.00	167,801,037.00	106,356,529.00	242,442,529.00	69,240,498.00	-	-	346,255,623.00	-	2,057,462,041.00
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	21,112,898.71	7,873,800.20	10,820,429.15	4,614,599.77	8,393,092.23	18,949,273.40	-	-	-	-	71,764,093.46
0517021027	ARABIC LANGUAGE VILLAGE BORNO	215,739.77	-	-	-	-	-	-	-	-	-	215,739.77
0517021031	FEDERAL UNIVERSITY DUTSE	105,821,682.00	4,129,621.00	21,267,224.00	37,203,801.00	115,596,388.00	116,754,966.00	-	-	-	-	400,773,682.00
0517021033	FEDERAL UNIVERSITY LAFIA	3,019,531.00	4,172,247.47	-	-	-	-	-	-	-	-	7,191,778.46
0517021034	FEDERAL UNIVERSITY DUTSIN-MA	20,144,371.63	60,450.00	30,868,934.90	70,975,537.60	27,928,549.06	106,398,236.14	-	-	106,003,516.37	-	362,379,595.70
0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,119,372.30	-	-	-	-	-	-	-	-	-	1,119,372.30
0517026001	F.S.C. SOKOTO	156,315.35	-	-	-	-	-	-	-	-	392,108.49	548,423.84
0517026002	FGC AZARE	1,675,110.24	-	-	-	-	564,618.73	-	-	-	-	2,239,728.96
0517026004	FGC BIRIN YAURI	905,848.87	1,665,765.70	-	-	-	-	-	-	-	-	2,571,614.57
0517026006	FGC GANYE	-	-	-	-	-	100,400.00	-	-	-	-	100,400.00
0517026009	FGC IKET NISE	-	-	-	-	-	1,283,200.00	-	-	-	-	1,283,200.00
0517026010	FGC IKET VANDAKYA	-	1,685,529.98	-	-	-	373,600.00	-	-	-	-	2,059,129.98
0517026011	FGC IKOM	2,439,038.51	549,153.68	-	-	-	1,480,000.00	-	-	-	-	4,468,192.18
0517026013	FGC IKURIN	-	-	-	-	-	-	-	-	-	655,882.00	655,882.00
0517026014	FGC JOS	1,292,487.67	1,277,471.17	-	-	-	-	-	-	-	-	2,569,958.84
0517026015	FGC KADUNA	-	-	-	-	-	1,381,000.00	-	-	-	-	1,381,000.00
0517026016	FGC KANO	463,018.88	-	-	-	-	-	-	-	-	-	463,018.88
0517026020	FGC MAIDUGURI	498,562.18	-	-	-	-	255,140.00	-	-	-	-	753,702.18
0517026021	FGC MINJIBIR	971,398.72	1,800,000.00	-	-	-	-	-	-	-	-	2,771,398.73
0517026022	FGC MINNA	700,000.00	-	-	-	-	681,600.00	-	-	-	-	1,381,600.00
0517026023	FGC ODIKOLOGUNA	276,406.36	719,944.94	-	-	-	804,230.00	-	-	-	-	1,800,581.31
0517026024	FGC ODOGBOLU	288,108.85	1,040,400.00	-	-	695,756.25	-	-	-	3,669,618.43	-	5,693,883.53

0517026025	FGC OGBOMOSHMO	266,885.04	-	-	-	-	350,000.00	-	-	-	-	616,885.04
0517026026	FGC OGOJA	322,073.87	1,967,437.50	-	-	-	-	-	-	-	-	2,289,511.37
0517026028	FGC OKIGWE	-	2,205,542.89	-	-	-	-	-	-	-	-	2,205,542.89
0517026029	FGC OKPOSI	746,139.49	-	-	-	-	1,397,000.00	-	-	-	-	2,143,139.49
0517026031	FGC PORT HARCOURT	-	76,500.00	-	-	-	-	-	-	-	-	76,500.00
0517026034	FGC SOKOTO	488,893.90	-	-	-	-	1,860,000.00	-	-	-	-	2,348,893.90
0517026035	FGC UGWOLAWO	-	-	-	-	-	286,576.00	-	-	-	736,684.72	1,023,260.72
0517026036	FGC WARRI	355,000.00	-	-	-	-	-	-	-	-	-	355,000.00
0517026038	FGC, BILLIRI	3,823,378.38	-	-	-	-	-	-	-	-	-	3,823,378.38
0517026039	FGC, IDO-ANI	396,800.00	-	-	-	-	3,000,000.00	-	-	-	-	3,396,800.00
0517026040	FGC, IKOLE	815,630.31	-	-	-	-	-	-	-	-	-	815,630.31
0517026042	FGGC ABULOMA	383,400.00	1,249,634.16	-	-	-	-	-	-	-	-	1,633,034.16
0517026043	FGGC AKURE	396,800.00	-	-	-	-	3,000,000.00	-	-	-	-	3,396,800.00
0517026045	FGGC BAJOGA	413,314.53	907,207.53	-	-	-	-	-	-	-	-	1,320,522.07
0517026047	FGGC BAUCHI	444,037.80	-	-	-	-	-	-	-	-	-	444,037.80
0517026048	FGGC BENIN	-	-	-	-	-	1,039,717.00	-	-	-	-	1,039,717.00
0517026050	FGGC BWARI	-	-	-	-	-	464,550.00	-	-	-	-	464,550.00
0517026051	FGGC CALABAR	115,912.09	1,170,423.41	-	-	-	840,000.00	-	-	-	-	2,126,335.50
0517026052	FGGC EFON ALAYE	1,125,466.84	-	-	-	-	-	-	-	-	-	1,125,466.84
0517026053	FGGC EFON IMNRINGI	783,965.63	-	-	-	-	-	-	-	-	-	783,965.63
0517026054	FGGC ENUGU	2,030,987.82	438,299.64	-	-	-	-	-	-	-	-	2,469,287.46
0517026055	FGGC EZZAMGBO ABAKALIKI	589,969.00	450,110.00	-	1,900,000.00	-	572,800.00	-	-	-	-	3,512,879.00
0517026056	FGGC GBOKO	-	436,525.46	-	-	-	-	-	-	-	-	436,525.46
0517026057	FGGC GUSAU	1,612,813.35	-	-	-	-	-	-	-	-	-	1,612,813.35
0517026058	FGGC GWANDU	4,033,014.71	2,428,299.98	-	-	-	-	-	-	-	-	6,461,314.69
0517026059	FGGC IBILLO	-	-	-	-	-	518,400.00	-	-	-	-	518,400.00
0517026060	FGGC IBUSA	2,666,257.17	-	-	-	-	818,000.00	-	-	-	-	3,484,257.17
0517026063	FGGC IPETUMODU	1,877,233.68	-	-	-	1,026,462.50	670,000.00	-	-	-	-	3,573,696.18

0517026064	FGGC JALINGO	414,828.41	528,224.78	-	-	-	-	-	-	-	-	943,053.19
0517026065	FGGC KABBA	1,866,259.96	-	-	-	-	40,000.00	-	-	-	-	1,906,259.96
0517026068	FGGC LANGTANG	336,844.00	-	-	-	-	-	-	-	-	-	336,844.00
0517026069	FGGC LEJJA	963,587.15	-	-	-	-	-	-	-	-	-	963,587.15
0517026070	FGGC MONGUNO	515,859.94	-	-	-	-	-	-	-	-	-	515,859.94
0517026071	FGGC NEW BUSA	1,194,388.84	-	-	-	-	-	-	-	-	-	1,194,388.84
0517026072	FGGC OMU-ARAN	192,445.75	-	-	-	-	629,280.00	-	-	-	-	821,725.75
0517026073	FGGC OWERRI	-	1,014,730.50	-	-	-	-	-	-	-	-	1,014,730.50
0517026074	FGGC OYO	472,600.00	-	-	-	-	-	-	-	-	-	472,600.00
0517026075	FGGC SHAGAMU	21,250.00	1,133,216.71	-	-	-	-	-	-	-	-	1,154,466.71
0517026076	FGGC GUMI TAMBAWAL	406,747.50	549,800.00	-	1,771,000.00	-	-	-	-	-	-	2,727,547.50
0517026078	FGGC WUKARI	-	1,975,991.30	-	-	-	-	-	-	-	-	1,975,991.30
0517026080	FSTC AHOADA	427,287.64	-	-	-	-	633,600.00	-	-	-	-	1,060,887.64
0517026081	FSTC AWKA	-	-	-	-	-	566,400.00	-	-	-	-	566,400.00
0517026082	FSTC JUBU-IMUSHIN	486,437.51	2,298,535.86	-	-	-	-	-	-	-	-	2,784,973.38
0517026084	FSTC TUNGBO - YENAGOA	410,721.14	-	-	-	-	480,000.00	-	-	-	-	890,721.14
0517026085	FSTC USI-EKITI	592,381.20	-	-	-	-	-	-	-	-	-	592,381.20
0517026086	FTC IKARE	357,296.91	2,035,318.79	-	-	-	410,540.00	-	-	-	-	2,803,155.70
0517026087	FTC ILESA	270,000.00	-	-	-	53,000.00	-	-	-	-	-	323,000.00
0517026088	FTC JALINGO	1,897,524.47	-	-	-	625,000.00	-	-	-	1,665,000.00	-	4,187,524.47
0517026089	FTC KAFANCHAN	51,375.25	-	-	-	-	-	-	-	-	-	51,375.25
0517026090	FTC LASSA	-	-	-	-	-	-	-	-	1,468,106.42	-	1,468,106.42
0517026091	FTC OHANSO	-	4,461,450.00	-	-	-	-	-	-	-	-	4,461,450.00
0517026093	FTC OTOBI	-	-	-	-	-	624,000.00	-	-	-	-	624,000.00
0517026094	FTC OTUPKO	449,847.24	-	-	-	-	-	-	-	-	-	449,847.24
0517026095	FTC SHIRORO	604,141.00	-	-	-	-	-	-	-	-	-	604,141.00
0517026098	FTC YABA	203,000.00	-	919,080.00	1,591,290.00	-	-	-	-	-	-	2,713,370.00
0517026099	FTC ZURU	983,007.57	-	-	-	-	-	-	-	-	-	983,007.57

0517026100	KING'S COLLEGE	266,811.43	-	-	-	-	-	-	-	-	-	266,811.43
0517026101	QUEEN'S COLLEGE LAGOS	-	-	-	3,990,000.00	-	-	-	-	-	-	3,990,000.00
0517026102	SULEJA ACADEMY	682,906.40	-	-	-	-	-	-	-	-	-	682,906.40
0517026103	FSTC,DOMA	-	-	-	-	-	339,200.00	-	-	-	-	339,200.00
0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	-	-	502,461.80	7,360,394.32	3,158,322.00	6,752,154.20	-	-	-	-	17,773,332.32
0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	18,415,939.26	402,980.40	22,114,616.80	44,398,523.80	33,196,201.50	90,380,628.60	-	-	15,699,702.58	-	224,608,592.94
0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	136,944.60	-	-	22,216,640.00	-	-	-	-	-	-	22,353,584.60
0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	185,552.22	-	-	-	2,306,801.05	1,863,953.82	-	-	-	-	4,356,307.09
0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	-	-	-	-	1,014,062.50	883,850.00	-	-	-	-	1,897,912.50
0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	2,387,003.06	-	1,113,160.00	4,284,735.00	5,034,866.50	2,468,555.40	-	-	-	-	15,288,319.96
0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	834,412.80	-	-	-	-	-	-	-	-	-	834,412.80
0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	2,851,782.00	-	446,045.00	3,470,530.00	3,402,321.00	335,177.00	-	-	-	-	10,505,855.00
0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	76,887,155.28	169,209.54	481,358,925.05	496,650.00	12,524,222.03	283,632,378.60	-	-	32,852,549.68	-	887,921,090.18
0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	948,606.60	428,098.00	4,976,376.29	230,000.00	1,603,250.00	6,357,916.80	-	-	-	-	14,544,247.69
0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	255,675.49	2,611,176.74	-	-	196,375.00	-	-	-	-	-	3,063,227.23
0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	45,489,215.20	41,831,449.08	199,886,049.05	51,600,613.60	68,627,628.13	55,091,158.00	-	-	5,335,483.18	-	467,861,596.23
0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	6,468,945.00	-	14,776,108.00	-	-	9,759,100.00	-	-	-	-	31,004,153.00
0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	-	277,627.49	4,029,233.85	-	1,251,501.41	680,000.00	-	-	3,639,312.54	-	9,877,675.30
0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	31,339,683.00	53,493,357.00	121,952,529.00	34,633,512.00	18,152,412.00	12,880,735.00	-	-	-	-	272,452,228.00
0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	51,925,816.51	-	-	37,598,913.53	-	16,689,309.72	-	-	9,965,143.40	-	116,179,183.16
0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	757,399.46	-	-	1,126,200.00	-	2,449,635.20	-	-	6,024,778.52	-	10,358,013.18
0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	834,412.80	-	-	-	-	-	-	-	-	-	834,412.80

0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	-	-	1,093,145.00	504,952.77	2,245,398.44	683,330.00	-	-	12,326,243.66	1,114,072.82	17,967,142.68
0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	145,074.31	660,000.00	700,000.00	-	-	-	-	-	-	-	1,505,074.31
0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	8,371,770.48	1,347,480.00	4,362,500.00	4,074,900.00	4,605,469.80	14,158,730.00	-	-	-	-	36,920,850.28
0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	16,323,405.06	5,213,193.25	763,192.00	126,002.00	59,505.20	1,617,320.75	-	-	4,082,287.14	-	28,184,905.40
0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	42,788,924.95	-	11,200,063.00	8,304,420.00	61,918,190.66	12,901,510.29	-	-	-	-	137,113,108.90
0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	80,187,000.00	-	39,864,000.00	32,186,000.00	7,464,000.00	20,320,000.00	-	-	168,424,000.00	-	348,445,000.00
0521027025	FEDERAL MEDICAL CENTRE, ASABA	99,999.98	44,500.00	-	-	1,462,500.00	3,261,256.10	-	-	27,360,484.77	-	32,228,740.85
0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	-	3,650,150.87	-	-	-	-	-	-	6,287,425.06	-	9,937,575.93
0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	487,474.37	-	-	-	-	-	-	-	-	-	487,474.37
0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	834,558.46	-	-	-	182,250.00	1,243,240.00	-	-	9,445,084.03	-	11,705,132.49
0521027031	FEDERAL MEDICAL CENTRE, KOGI	499,321.88	-	252,570.00	-	1,008,951.00	1,533,556.60	-	-	8,745,226.02	-	12,039,625.50
0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	8,021,811.30	-	1,138,534.70	8,689,996.00	8,645,205.00	4,578,523.00	-	-	26,863,604.46	-	57,937,674.46
0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	-	-	-	-	-	-	-	-	779,220.00	-	779,220.00
0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,296,356.69	-	-	1,058,400.00	213,500.00	825,224.00	-	-	6,899,472.20	2,340.00	10,295,292.90
0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	2,851,782.00	-	446,045.00	3,470,530.00	1,360,928.00	335,177.00	-	-	-	2,851,782.14	11,316,244.14
0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	68,808.01	-	-	-	-	-	-	-	-	-	68,808.01
0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	410,842.33	-	-	-	-	-	-	-	-	-	410,842.33
0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	-	14,819,931.25	-	-	-	-	-	-	-	-	14,819,931.25
0535005001	CHAD BASIN NATIONAL PARK	6,154,688.00	8,988,581.82	2,983,400.00	1,650,000.00	-	2,066,810.00	-	-	-	-	21,843,479.82
0535006001	GASHAKA GUMTI NATIONAL PARK	7,322,979.00	7,036,483.00	632,086.00	4,977,000.00	3,334,189.00	2,235,555.00	-	-	-	-	25,538,292.00
0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	19,180,385.00	1,539,104.90	615,316.10	-	5,793,914.20	3,609,352.80	-	-	3,926,792.40	-	34,664,865.40
0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	218,000.00	-	32,807,436.84	43,657,677.51	11,544,780.94	5,804,872.36	-	-	199,120.69	-	94,231,888.34
0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	-	13,611,622.07	-	13,760,762.40	-	-	-	-	-	-	27,372,384.47

0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	-	-	-	-	-	-	-	-	16,650,000.00	-	16,650,000.00
0543001001	NATIONAL POPULATION COMMISSION	7,526,060.14	-	-	3,768,510.60	32,950,633.38	10,715,022.00	-	-	-	-	54,960,226.12
	GRAND-TOTAL	**8,682,237,346.71**	**20,443,591,675.67**	**4,807,055,416.34**	**7,311,407,460.43**	**4,306,932,324.41**	**5,190,863,473.21**	**-**	**140,735,926.93**	**7,066,914,280.78**	**125,078,770.87**	**58,074,816,675.34**

NOTE 17

		IMPAIREMENT	IMPAIRMENT CHARGES - LAND & BUILDINGS - GENERAL	IMPAIRMENT CHARGES - INFRASTRUCTURE - GENERAL	IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL	IMPAIRMENT CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL	IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS	IMPAIRMENT CHARGES - LEASED ASSETS- FINANCE LEASE	IMPAIRMENT CHARGES – SPECIALIZED ASSETS-	IMPAIRMENT CHARGES – ASSETS- UNDER CONSTRUCTION	IMPAIRMENT CHARGES – INVESTMENT PROPERTY LAND & BUILDING GENERAL	IMPAIRMENT CHARGES – INTANGIBLE ASSETS	TOTAL
			260101	260102	260103	260104	260105	260106	260107	260108	260109	260110	260201	260301	
		SOCIAL SECTOR													
1	05350060	GASHAKA GUMTI NATIONAL PARK	0	-	-	-	-	-	-	-				**6,520,313.00**	6,520,313.00
														6,520,313.00	6,520,313.00

NOTE 18

Amortization Charges

250101

		AMOUNT ₦
	ADMINISTRATIVE SECTOR	
0112008001	GENERAL SERVICE	137,214,323.56
	ECONOMIC SECTOR	-
0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	28,203,001.48
0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	2,243,337.00
	SOCIAL SECTOR	-
0517021002	UNIVERSITY OF LAGOS	874,717.00
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	1,150,989.53
	TOTAL	**169,686,368.56**

NOTE 19

		FOREIGN BAD DEBTS CHARGES	DOMESTIC BAD DEBTS CHARGES	TOTALS
		270101	270102	
	SOCIAL SECTOR	-	-	-
0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	-	108,095.95	108,095.95
	TOTAL	**-**	**108,095.95**	**108,095.95**

NOTE 20

	FINANCIAL CHARGES - GENERAL	FINANCIAL CHARGES - GENERAL
		220209
	ADMINISTRATIVE SECTOR	
0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	61,885.82
0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	59,113,363.26
0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	117,354.32
0112001001	NASS MANAGEMENT	168,519,828.00
0112002001	SENATE	656,289,981.00
0112003001	HOUSE OF REPRESENTATIVES	4,199,913.13
0112004001	NATIONAL ASSEMBLY COMMISSION	54,196,257.66
0112005001	LEGISLATIVE AIDES	37,756,253.26
0112008001	GENERAL SERVICE	979,116,019.67
0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,544,173.49

0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	72,000.00
0116004001	NIGERIAN NAVY	498,424.75
0116005001	NIGERIAN AIRFORCE	93,918,384.27
0116006001	NIGERIANACADEMY DEFENCE(NDA)	2,162,422.79
0116015017	DEFENCE MISSIONS	108,213,656.92
0116021001	MILITARY PENSION BOARD	418,475.10
0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	9,117,335.29
0119009001	FOREIGN MISSION: ABIDJAN	2,850,391.06
0119009009	FOREIGN MISSION: BAMAKO	85,031.26
0119009010	FOREIGN MISSION: BANGKOK	11,462,065.79
0119009012	FOREIGN MISSION: BANJUL	2,432,509.49
0119009022	FOREIGN MISSION: BUCHAREST	2,815,644.44
0119009027	FOREIGN MISSION: CAIRO	30,896.61
0119009029	FOREIGN MISSION: CARACAS	3,665,261.52
0119009032	FOREIGN MISSION: DAKAR	546,555.09
0119009033	FOREIGN MISSION: DAMASCUS	0.03
0119009034	FOREIGN MISSION: DAR-ES-SALAAM	1,349,874.62
0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	80,305.63
0119009037	FOREIGN MISSION: DUBLIN	1,480,804.54
0119009038	FOREIGN MISSION: FREETOWN	543,784.40
0119009039	FOREIGN MISSION: GABORONE	177,253.25
0119009040	FOREIGN MISSION: GENEVA	7,704,229.41
0119009042	FOREIGN MISSION: HANOI	914,442.40
0119009043	FOREIGN MISSION: HARARE	4,405,695.06
0119009045	FOREIGN MISSION: HONGKONG	558,705.19
0119009046	FOREIGN MISSION: ISLAMABAD	110,978.93
0119009047	FOREIGN MISSION: JAKARTA	1,996,814.07
0119009048	FOREIGN MISSION: JEDDAH	1,550,171.05
0119009052	FOREIGN MISSION: KIEV	6,316,260.97
0119009055	FOREIGN MISSION: KINSHASA	1,475,193.80
0119009056	FOREIGN MISSION: KUALA LUMPUR	3,553,625.91
0119009057	FOREIGN MISSION: KUWAIT	-
0119009058	FOREIGN MISSION: LIBREVILLE	6,071,949.23
0119009064	FOREIGN MISSION: MADRID	1,199,371.42
0119009076	FOREIGN MISSION: NEW YORK (PM)	73,766,798.04
0119009077	FOREIGN MISSION: NIAMEY	63,615.52
0119009078	FOREIGN MISSION: NNJC - NIAMEY	14,782,648.09

0119009082	FOREIGN MISSION: PARIS	20,501,952.08
0119009083	FOREIGN MISSION: PORT OF SPAIN	617,143.37
0119009085	FOREIGN MISSION: PYONG YANG	412,786.27
0119009088	FOREIGN MISSION: ROME	1,869,901.43
0119009091	FOREIGN MISSION: SAO TOME	9,517,104.64
0119009093	FOREIGN MISSION: SHANGHAI	1,425,554.22
0119009094	FOREIGN MISSION: SINGAPORE	2,294,350.21
0119009096	FOREIGN MISSION: TEHRAN	915,420.73
0119009097	FOREIGN MISSION: TEL AVIV	7,974,744.68
0119009104	FOREIGN MISSION: WARSAW	4,940,635.83
0119009112	FOREIGN MISSION BELGRADE, SERBIA	1,348,459.61
0119009120	FOREIGN MISSION DOHA, QATAR	110,037.14
0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	1,766,625.00
0123003001	NIGERIAN TELEVISION AUTHORITY	97,590,974.36
0123005001	NEWS AGENCY OF NIGERIA	3,323,227.48
0123006001	VOICE OF NIGERIA	31,559,180.96
0123007001	NIGERIAN FILM CORPORATION	-
0123008001	NATIONAL BROADCASTING COMMISION	2,444,710.00
0123009001	NIGERIA PRESS COUNCIL	2,428,060.00
0123011017	NATIONAL ORIENTATION AGENCY	3,409,207.00
0124002001	NIGERIAN PRISON SERVICE	35,974,139.79
0124003001	NIGERIA IMMIGRATION SERVICE	48,574,774.24
0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	62,000,000.00
0124007001	FEDERAL FIRE SERVICE	10,000,000.00
0145001001	PUBLIC COMPLAINTS COMMISSION	832,100.00
0147001001	FEDERAL CIVIL SERVICE COMMISSION	920,516.20
0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	724,171,716.56
0149001001	FEDERAL CHARACTER COMMISSION	106,017,325.28
0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	7,849,620.16
0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	808,716.97
0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	6,618,621.30
0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	994,842.45
0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	4,681,832.52
	TERTIARY EDUCATION TRUST FUND	45,084,324.00
	ECONOMIC SECTOR	
0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	14,889.00
0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	445,127.63

0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	456,227.16
0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	2,384,345.00
0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	3,804,510.00
0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	715,495.50
0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	49,610.66
0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	13,020.00
0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	3,052,350.00
0220002001	DEBT MANAGEMENT OFFICE	707,710.87
0220006001	INVESTMENT AND SECURITIES TRIBUNAL	25,000.00
0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	319,283,684,070.00
	CONSOLIDATED REVENUE FUND	969,460,209,789.97
022000700400	FPO ADO-EKITI	237.81
022000700500	FPO AKURE	315.00
022000700800	FPO BAUCHI	4,200.00
022000701000	FPO BIRNI-KEBI	149,949.08
022000701600	FPO GUSUA	10,132.50
022000702400	FPO LAFIA	58.81
022000703200	FPO OWERRI	2,001.50
022000703600	FPO UYO	1,118,830.82
022000703800	FPO YOLA	2,386.78
0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	1,265,355.00
0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,886,323.40
0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	16,551,954.46
0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	15,625,470.74
0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	1,072,302.50
0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	978,600.00
0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	91,000.00
0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	12,600.00
0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	14,381.86
0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	15,015.00
0228073001	ENERGY COMMISSION OF NIGERIA	3,248,156.25
0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	260,000.00
0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	6,720.00
0229005001	MARITIME ACADEMY, ORON	1,774,811.14
0229031006	ACCIDENT INVESTIGATION BUREAU	8,779,539.53
0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	-
0238005002	SERVICE WIDE VOTE	1,144,014,037.00
0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,471,273.92

0252040001	CROSS RIVER RBDA	3,885.00
0252051001	GURARA WATER MANAGEMENT AUTHORITY	478,472,633.94
	LAW & JUSTICES SECTOR	
0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	45,576,523.03
0318002001	SUPREME COURT OF NIGERIA	102,350,458.38
0318003001	COURT OF APPEAL	20,714,049.69
0318004001	FEDERAL HIGH COURT-LAGOS	76,352,190.19
0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	89,037,552.76
0318006001	SHARIA COURT OF APPEAL-ABUJA	50,486,793.06
0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	5,000,000.00
0318008001	NATIONAL INDUSTRIAL COURT	105,000,000.00
0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	55,191,121.89
0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	16,095,853.14
0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	52,663,317.88
0326002001	NIGERIAN LAW REFORM COMMISSION	214,300.00
0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	918,706.83
0326007001	NATIONAL HUMAN RIGHTS COMMISSION	28,982,083.54
0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	704,865.00
	REGIONAL SECTOR	
0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	554,717.29
0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	25,830.00
0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	-
0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	3,568,851.30
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	-
0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	103,179,885.05
0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	-
0517005001	JOINT ADMISSIONS MATRICULATION BOARD	-
0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	-
0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	-
0517008001	NATIONAL LIBRARY OF NIGERIA	-
0517009001	NATIONAL EXAMINATIONS COUNCIL	5,176,385.16
0517010001	MASS LITERACY COUNCIL	741,824.50
0517011001	NOMADIC EDUCATION COMMISSION	-
0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	-
0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	-
0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	418,360.00
0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	-
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	17,951,336.69
0517017001	NATIONAL TEACHERS INSTITUTE	-

0517018001	FEDERAL POLYTECHNIC ADO-EKITI	39,839.70
0517018002	FEDERAL POLYTECHNIC BAUCHI	110,372.38
0517018003	FEDERAL POLYTECHNIC BIDA	37,673,503.17
0517018004	FEDERAL POLYTECHNIC IDAH	612,882.00
0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	185,342.04
0517018006	FEDERAL POLYTECHNIC MUBI	-
0517018007	FEDERAL POLYTECHNIC NASARAWA	1,026,245.23
0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	-
0517018009	FEDERAL POLYTECHNIC KADUNA	-
0517018010	FEDERAL POLYTECHNIC OFFA	401,876.99
0517018011	FEDERAL POLYTECHNIC EDE	-
0517018012	FEDERAL POLYTECHNIC AUCHI	-
0517018013	FEDERAL POLYTECHNIC NEKEDE	-
0517018014	FEDERAL POLYTECHNIC OKO	-
0517018015	FEDERAL POLYTECHNIC DAMATURU	2,334,956.93
0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	-
0517018017	FEDERAL POLYTECHNIC GWANDU	-
0517018018	FEDERAL POLYTECHNIC ILARO	-
0517018019	YABA COLLEGE OF TECHNOLOGY	-
0517018020	FEDERAL POLYTECHNIC BALI	95,772.00
0517018021	FEDERAL POLYTECHNIC EKOWE	1,395,480.00
0517018022	FEDERAL POLYTECHNIC BONNY	1,521,833.33
0517018023	FEDERAL POLYTECHNIC UKANA	-
0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	375,137.20
0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	1,659,639.01
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	12,101,963.35
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	242,550.00
0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	-
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	385,981.26
0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	359,716.70
0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	-
0517019007	FEDERAL COLLEGE OF EDUCATION KANO	575,890.54
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	49,588.45
0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	158,819.05
0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,656,255.00
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	9,421,411.65
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	6,672,008.85
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	15,043,402.67
0517019014	FEDERAL COLLEGE OF EDUCATION OYO	198,114.76

0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	25,463.55
0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	10,163,950.00
0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	-
0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	-
0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	172,810.80
0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	251,800.00
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	1,766,099.91
0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	-
0517021001	UNIVERSITY OF IBADAN	-
0517021002	UNIVERSITY OF LAGOS	101,071,436.62
0517021003	UNIVERSITY OF NIGERIA, NNSUKA	-
0517021004	AHMADU BELLO UNIVERSITY, ZARIA	-
0517021005	OBAFEMI AWOLOWO UNIVERSITY	-
0517021006	UNIVERSITY OF BENIN	-
0517021007	UNIVERSITY OF JOS	13,685,150.04
0517021008	UNIVERSITY OF CALABAR	9,912.00
0517021009	UNIVERSITY OF ILORIN	26,261,088.26
0517021010	UNIVERSITY OF ABUJA	32,777,665.00
0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	-
0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	-
0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,470,439,579.74
0517021014	UNIVERSITY OF PORT HARCOURT	4,095,187.00
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	24,232,222.61
0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	-
0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	-
0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	-
0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	32,979,645.00
0517021020	UNIVERSITY OF UYO	-
0517021021	UNIVERSITY OF MAIDUGURI	262,500.00
0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	-
0517021023	BAYERO UNIVERSITY, KANO	-
0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	-
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	-
0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	-
0517021027	ARABIC LANGUAGE VILLAGE BORNO	-
0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	-
0517021029	FEDERAL UNIVERSITY OYE-EKITI	-
0517021030	FEDERAL UNIVERSITY OTUOKE	-
0517021031	FEDERAL UNIVERSITY DUTSE	24,149,868.20

0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	-
0517021033	FEDERAL UNIVERSITY LAFIA	24,531.00
0517021034	FEDERAL UNIVERSITY DUTSIN-MA	8,464,052.75
0517021035	FEDERAL UNIVERSITY KASHERE	-
0517021036	FEDERAL UNIVERSITY LOKOJA	-
0517021037	FEDERAL UNIVERSITY WUKARI	-
0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	-
0517021039	FEDERAL UNIVERSITYOF GASHUA	-
0517021040	FEDERAL UNIVERSITYOF GUSAU	-
0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	-
0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	-
0517024001	NATIONAL OPEN UNIVERSITY	-
0517026001	F.S.C. SOKOTO	98,907.98
0517026002	FGC AZARE	1,500,000.00
0517026003	FGC BUNI-YADI	-
0517026004	FGC BIRIN YAURI	-
0517026005	FGC DAURA	-
0517026006	FGC GANYE	-
0517026007	FGC GARKI	6,000,000.00
0517026008	FGC IJANIKIN	-
0517026009	FGC IKET NISE	10,765,000.00
0517026010	FGC IKET VANDAKYA	-
0517026011	FGC IKOM	1,000,000.00
0517026012	FGC IKOT EKPENE	7,000,000.00
0517026013	FGC IKURIN	-
0517026014	FGC JOS	1,260.00
0517026015	FGC KADUNA	2,680,880.00
0517026016	FGC KANO	-
0517026017	FGC KEFFI	160,462.85
0517026018	FGC KIYAWA	4,760,000.00
0517026019	FGC KWALI	6,050,000.00
0517026020	FGC MAIDUGURI	-
0517026021	FGC MINJIBIR	-
0517026022	FGC MINNA	31,078.20
0517026023	FGC ODIKOLOGUNA	1,249,500.00
0517026024	FGC ODOGBOLU	735.00
0517026025	FGC OGBOMOSHMO	-
0517026026	FGC OGOJA	2,004,479.02
0517026027	FGC OHAFIA	500,000.00

0517026028	FGC OKIGWE	9,220,643.42
0517026029	FGC OKPOSI	6,500,000.00
0517026030	FGC ONITSHA	10,843,900.00
0517026031	FGC PORT HARCOURT	97,230.00
0517026032	FGC POTISKUM	35,965.00
0517026033	FGC RUBBOCHI	-
0517026034	FGC SOKOTO	331,100.61
0517026035	FGC UGWOLAWO	-
0517026036	FGC WARRI	24,750,000.00
0517026037	FGC ZARIA	8,684,440.00
0517026038	FGC, BILLIRI	842,750.00
0517026039	FGC, IDO-ANI	1,890.00
0517026040	FGC, IKOLE	30,969.05
0517026041	FGGC ABAJI	303,000.00
0517026042	FGGC ABULOMA	7,502,578.50
0517026043	FGGC AKURE	1,890.00
0517026044	FGGC ANKA	6,300.00
0517026045	FGGC BAJOGA	320,270.00
0517026046	FGGC BAKORI	-
0517026047	FGGC BAUCHI	1,575.00
0517026048	FGGC BENIN	4,105,500.00
0517026049	FGGC BIDA	13,419.00
0517026050	FGGC BWARI	2,119,367.00
0517026051	FGGC CALABAR	6,300,000.00
0517026052	FGGC EFON ALAYE	17,542.75
0517026053	FGGC EFON IMNRINGI	1,570,239.50
0517026054	FGGC ENUGU	9,053,638.88
0517026055	FGGC EZZAMGBO ABAKALIKI	3,257,650.00
0517026056	FGGC GBOKO	12,237.32
0517026057	FGGC GUSAU	4,433.00
0517026059	FGGC IBILLO	1,500,000.00
0517026063	FGGC IPETUMODU	103,538.70
0517026064	FGGC JALINGO	106,075.24
0517026065	FGGC KABBA	2,785,000.00
0517026066	FGGC KAZAURE	735,000.00
0517026067	FGGC KEANA	160,462.85
0517026068	FGGC LANGTANG	2,175,295.00
0517026071	FGGC NEW BUSA	684,000.00
0517026073	FGGC OWERRI	13,834,000.00

0517026074	FGGC OYO	4,026,141.10
0517026075	FGGC SHAGAMU	105.00
0517026077	FGGC UMUAHIA	7,669,120.00
0517026079	FGGC, YOLA	1,632,760.00
0517026081	FSTC AWKA	19,450,650.00
0517026082	FSTC JUBU-IMUSHIN	7,365,525.00
0517026084	FSTC TUNGBO - YENAGOA	2,678,000.00
0517026085	FSTC USI-EKITI	1,585,051.10
0517026086	FTC IKARE	416,155.00
0517026087	FTC ILESA	1,100,000.00
0517026089	FTC KAFANCHAN	22,153.00
0517026092	FTC OROZO	749,000.00
0517026093	FTC OTOBI	500,000.00
0517026094	FTC OTUPKO	1,193,275.00
0517026095	FTC SHIRORO	1,960,622.00
0517026096	FTC UROMI	5,580,750.00
0517026097	FTC UYO	4,061,500.00
0517026100	KING'S COLLEGE	24,587,384.46
0517026101	QUEEN'S COLLEGE LAGOS	10,033,622.00
0517026103	FSTC,DOMA	854,962.85
0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	1,194,754.98
0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	3,025.52
0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	987,259.50
0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	149,789.14
0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	12,096.00
0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	7,154,576.59
0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	105,795.61
0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	49,131,767.28
0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	13,746,292.24
0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	163,891.00
0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,125,429.00
0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	2,412,318.88
0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	389,644.00
0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	1,168,761.40
0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	221,400.00
0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,100,024.21
0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	35,830.00
0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	4,240,551.67
0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	15,659,025.06

0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	40,000.00
0521027023	FEDERAL MEDICAL CENTRE, GOMBE	203,583.29
0521027025	FEDERAL MEDICAL CENTRE, ASABA	490,094.55
0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	6,590,531.75
0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	227,308.50
0521027031	FEDERAL MEDICAL CENTRE, KOGI	316,869.00
0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	231,186.70
0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,184,160.07
0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	12,096.00
0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	14,161.25
0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,500,000.00
0535006001	GASHAKA GUMTI NATIONAL PARK	290,000.00
0535012001	FEDERAL COLLECGE OF FORESTRY JOS	10,000.00
0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	84,694.00
0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	907,500.00
0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	8,662.50
	TOTAL	**1,297,009,110,138.06**

NOTE 21

		Transfer to other Government Entities	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	1,361,500.00	-	1,361,500.00	4,981,014,729.09	(4,979,653,229.09)
2	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	-	-	-	1,698,297,861.60	(1,698,297,861.60)
3	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	-	-	-	304,862,350.61	(304,862,350.61)
4	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	-	-	22,431,267.82	(22,431,267.82)
5	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	-	-	22,431,480.00	(22,431,480.00)
6	0111001006	STATE HOUSE MEDICAL CENTRE	-	-	-	22,465,122.12	(22,465,122.12)
7	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	-	-	-	22,499,896.00	(22,499,896.00)
8	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	28,383,275.91	-	28,383,275.91	62,343,387.23	(33,960,111.32)
9	0111006001	NIPSS, KURU	-	-	-	878,841,675.77	(878,841,675.77)
10	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	-	-	-	801,952,284.87	(801,952,284.87)
11	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-	-	-	11,255,787,675.58	(11,255,787,675.58)
12	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	-	-	-	11,067,168,408.28	(11,067,168,408.28)
13	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	-	-	-	880,098,173.00	(880,098,173.00)
14	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	-	-	-	521,344,145.38	(521,344,145.38)
15	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	-	-	-	902,891,556.00	(902,891,556.00)
16	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	-	-	46,123,799.27	(46,123,799.27)
17	0112001001	NASS MANAGEMENT	11,334,760.00	-	11,334,760.00	9,762,913,760.67	(9,751,579,000.67)
18	0112002001	SENATE	-	-	-	31,161,488,824.88	(31,161,488,824.88)
19	0112003001	HOUSE OF REPRESENTATIVES	-	-	-	47,403,173,231.65	(47,403,173,231.65)
20	0112004001	NATIONAL ASSEMBLY COMMISSION	1,711,783.33	-	1,711,783.33	3,354,923,000.55	(3,353,211,217.22)
21	0112005001	LEGISLATIVE AIDES	765,714.10	-	765,714.10	9,668,983,512.00	(9,668,217,797.90)
22	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	481,850.00	-	481,850.00	138,009,600.00	(137,527,750.00)
23	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	481,850.00	-	481,850.00	138,009,600.00	(137,527,750.00)
24	0112008001	GENERAL SERVICE	-	-	-	9,734,177,628.68	(9,734,177,628.68)

25	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	-	-	1,425,183,361.00	(1,425,183,361.00)
26	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	-	-	-	15,495,420,223.75	(15,495,420,223.75)
27	0116002001	DEFENCE HEADQURTERS	-	-	-	594,913,787.46	(594,913,787.46)
28	0116003001	NIGERIAN ARMY	-	-	-	164,132,794,909.77	(164,132,794,909.77)
29	0116004001	NIGERIAN NAVY	-	-	-	5,013,291,338.64	(5,013,291,338.64)
30	0116005001	NIGERIAN AIRFORCE	2,218,706,879.16	-	2,218,706,879.16	57,965,997,252.91	(55,747,290,373.75)
31	0116006001	NIGERIANACADEMY DEFENCE(NDA)	-	-	-	5,464,230,792.37	(5,464,230,792.37)
32	0116007001	NIGERIANCOLLEGE DEFENCE	-	-	-	2,780,752,087.63	(2,780,752,087.63)
33	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	-	-	-	3,445,897,234.25	(3,445,897,234.25)
34	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	-	-	-	2,955,724,359.44	(2,955,724,359.44)
35	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	-	-	-	883,109,129.70	(883,109,129.70)
36	0116011001	DEFENCE SCHOOL INTELLIGENCE	-	-	-	157,799,335.52	(157,799,335.52)
37	0116012001	DEFENCE AGENCY INTELLIGENCE	-	-	-	15,383,157,989.53	(15,383,157,989.53)
38	0116015017	DEFENCE MISSIONS	-	-	-	8,983,734,455.02	(8,983,734,455.02)
39	0116021001	MILITARY PENSION BOARD	-	-	-	122,919,527,927.12	(122,919,527,927.12)
40	0116018001	DEFENCE SPACE AGENCY	-	-	-	212,945,495.97	(212,945,495.97)
41	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	-	-	-	2,636,844,030.90	(2,636,844,030.90)
42	0119002001	TECHNICAL AIDS CORPS	-	-	-	2,477,408,203.25	(2,477,408,203.25)
43	0119003001	FOREIGN SERVICE ACADEMY (FSA)	-	-	-	38,258,545.54	(38,258,545.54)
44	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	-	-	-	319,184,359.40	(319,184,359.40)
45	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	-	-	-	130,653,801.53	(130,653,801.53)
46	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	-	-	-	100,879,413.32	(100,879,413.32)
47	0119009001	FOREIGN MISSION: ABIDJAN	-	-	-	255,416,170.36	(255,416,170.36)
48	0119009002	FOREIGN MISSION: ACCRA	-	-	-	385,485,575.05	(385,485,575.05)
49	0119009003	FOREIGN MISSION: ADDIS ABABA	-	-	-	372,799,813.06	(372,799,813.06)
50	0119009004	FOREIGN MISSION: ALGIERS	-	-	-	286,860,350.52	(286,860,350.52)
51	0119009005	FOREIGN MISSION: ANKARA	-	-	-	303,911,844.39	(303,911,844.39)
52	0119009006	FOREIGN MISSION: ATHENS	-	-	-	220,667,454.82	(220,667,454.82)
53	0119009007	FOREIGN MISSION: ATLANTA					

			-	-	-	439,067,662.43	(439,067,662.43)
54	0119009009	FOREIGN MISSION: BAMAKO	-	-	-	201,706,093.25	(201,706,093.25)
55	0119009010	FOREIGN MISSION: BANGKOK	5,624,087.59	-	5,624,087.59	358,630,830.96	(353,006,743.37)
56	0119009011	FOREIGN MISSION: BANGUI	-	-	-	198,569,374.71	(198,569,374.71)
57	0119009012	FOREIGN MISSION: BANJUL	-	-	-	301,560,595.17	(301,560,595.17)
58	0119009013	FOREIGN MISSION: BATA	-	-	-	197,472,676.58	(197,472,676.58)
59	0119009014	FOREIGN MISSION: BEIJING	-	-	-	516,395,523.54	(516,395,523.54)
60	0119009015	FOREIGN MISSION: BEIRUT	-	-	-	220,142,810.00	(220,142,810.00)
61	0119009016	FOREIGN MISSION: BERLIN	-	-	-	719,916,346.20	(719,916,346.20)
62	0119009017	FOREIGN MISSION: BERNE	-	-	-	464,500,711.36	(464,500,711.36)
63	0119009018	FOREIGN MISSION: BISSAU	-	-	-	222,761,656.85	(222,761,656.85)
64	0119009019	FOREIGN MISSION: BRASILIA	-	-	-	346,306,473.86	(346,306,473.86)
65	0119009020	FOREIGN MISSION: BRAZAVILLE	-	-	-	269,869,710.72	(269,869,710.72)
66	0119009021	FOREIGN MISSION: BRUSSELS	-	-	-	551,726,314.94	(551,726,314.94)
67	0119009022	FOREIGN MISSION: BUCHAREST	-	-	-	271,849,750.84	(271,849,750.84)
68	0119009023	FOREIGN MISSION: BUDAPEST	-	-	-	346,713,647.47	(346,713,647.47)
69	0119009024	FOREIGN MISSION: BUEA	-	-	-	331,361,273.96	(331,361,273.96)
70	0119009025	FOREIGN MISSION: BUENOS AIRES	-	-	-	238,339,258.62	(238,339,258.62)
71	0119009026	FOREIGN MISSION: BUJUMBURA	-	-	-	199,744,869.47	(199,744,869.47)
72	0119009027	FOREIGN MISSION: CAIRO	-	-	-	309,746,270.33	(309,746,270.33)
73	0119009028	FOREIGN MISSION: CANBERRA	-	-	-	274,777,967.69	(274,777,967.69)
74	0119009029	FOREIGN MISSION: CARACAS	-	-	-	183,887,708.00	(183,887,708.00)
75	0119009030	FOREIGN MISSION: CONAKRY	-	-	-	220,086,095.24	(220,086,095.24)
76	0119009031	FOREIGN MISSION: COTONOU	-	-	-	207,057,225.75	(207,057,225.75)
77	0119009032	FOREIGN MISSION: DAKAR	2,813,724.31	-	2,813,724.31	260,762,680.02	(257,948,955.71)
78	0119009033	FOREIGN MISSION: DAMASCUS	-	-	-	271,491,420.72	(271,491,420.72)
79	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	48,744,012.34	-	48,744,012.34	217,432,759.89	(168,688,747.55)
80	0119009035	FOREIGN MISSION: DOUALA	-	-	-	212,120,644.42	(212,120,644.42)
81	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	-	-	-	128,681,190.60	(128,681,190.60)

82	0119009037	FOREIGN MISSION: DUBLIN	-	-	-	287,436,255.32	(287,436,255.32)
83	0119009038	FOREIGN MISSION: FREETOWN	-	-	-	90,064,597.63	(90,064,597.63)
84	0119009039	FOREIGN MISSION: GABORONE	2,104,266.73	-	2,104,266.73	168,204,965.53	(166,100,698.80)
85	0119009040	FOREIGN MISSION: GENEVA	-	-	-	553,126,820.37	(553,126,820.37)
86	0119009042	FOREIGN MISSION: HANOI	-	-	-	137,088,313.55	(137,088,313.55)
87	0119009043	FOREIGN MISSION: HARARE	-	-	-	262,799,987.31	(262,799,987.31)
88	0119009044	FOREIGN MISSION: HAVANA	-	-	-	253,908,959.76	(253,908,959.76)
89	0119009045	FOREIGN MISSION: HONGKONG	-	-	-	289,752,793.12	(289,752,793.12)
90	0119009046	FOREIGN MISSION: ISLAMABAD	-	-	-	384,388,187.74	(384,388,187.74)
91	0119009047	FOREIGN MISSION: JAKARTA	39,551,767.21	-	39,551,767.21	168,641,167.16	(129,089,399.95)
92	0119009048	FOREIGN MISSION: JEDDAH	-	-	-	411,594,610.67	(411,594,610.67)
93	0119009049	FOREIGN MISSION: JOHANNESBURG	-	-	-	408,448,792.03	(408,448,792.03)
94	0119009050	FOREIGN MISSION: KAMPALA	-	-	-	188,554,655.69	(188,554,655.69)
95	0119009051	FOREIGN MISSION: KHARTOUM	-	-	-	205,837,289.03	(205,837,289.03)
96	0119009052	FOREIGN MISSION: KIEV	-	-	-	322,800,502.14	(322,800,502.14)
97	0119009053	FOREIGN MISSION: KIGALI RWANDA	-	-	-	145,252,984.61	(145,252,984.61)
98	0119009054	FOREIGN MISSION: KINGSTON	-	-	-	205,487,196.57	(205,487,196.57)
99	0119009055	FOREIGN MISSION: KINSHASA	12,232,764.07	-	12,232,764.07	194,620,479.47	(182,387,715.40)
100	0119009056	FOREIGN MISSION: KUALA LUMPUR	-	-	-	271,122,065.86	(271,122,065.86)
101	0119009057	FOREIGN MISSION: KUWAIT	-	-	-	259,853,301.24	(259,853,301.24)
102	0119009058	FOREIGN MISSION: LIBREVILLE	-	-	-	235,286,110.74	(235,286,110.74)
103	0119009059	FOREIGN MISSION: LISBON	-	-	-	245,513,111.05	(245,513,111.05)
104	0119009060	FOREIGN MISSION: LOME	-	-	-	191,986,227.93	(191,986,227.93)
105	0119009061	FOREIGN MISSION: LONDON	-	-	-	1,281,360,278.02	(1,281,360,278.02)
106	0119009062	FOREIGN MISSION: LUANDA	-	-	-	206,348,280.65	(206,348,280.65)
107	0119009063	FOREIGN MISSION: LUSAKA	-	-	-	164,130,474.48	(164,130,474.48)
108	0119009064	FOREIGN MISSION: MADRID	-	-	-	309,930,536.81	(309,930,536.81)
109	0119009065	FOREIGN MISSION: MALABO	-	-	-	226,905,628.67	(226,905,628.67)
110	0119009066	FOREIGN MISSION: MANILLA	-	-	-	225,162,642.64	(225,162,642.64)

111	0119009067	FOREIGN MISSION: MAPUTO	-	-	-	230,226,687.43	(230,226,687.43)
112	0119009068	FOREIGN MISSION: MEXICO CITY	-	-	-	265,723,405.19	(265,723,405.19)
113	0119009069	FOREIGN MISSION: MNROVIA	-	-	-	215,220,196.31	(215,220,196.31)
114	0119009070	FOREIGN MISSION: MOSCOW	-	-	-	499,430,468.93	(499,430,468.93)
115	0119009071	FOREIGN MISSION: NAIROBI	-	-	-	255,263,269.91	(255,263,269.91)
116	0119009072	FOREIGN MISSION: N'DJAMENA	-	-	-	236,403,452.87	(236,403,452.87)
117	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	-	-	-	63,320,755.18	(63,320,755.18)
118	0119009074	FOREIGN MISSION: NEW DELHI	-	-	-	353,514,815.59	(353,514,815.59)
119	0119009075	FOREIGN MISSION: NEW YORK (CG)	-	-	-	556,388,327.84	(556,388,327.84)
120	0119009076	FOREIGN MISSION: NEW YORK (PM)	-	-	-	611,625,132.60	(611,625,132.60)
121	0119009077	FOREIGN MISSION: NIAMEY	-	-	-	245,284,862.97	(245,284,862.97)
122	0119009078	FOREIGN MISSION: NNJC - NIAMEY	-	-	-	159,626,764.93	(159,626,764.93)
123	0119009080	FOREIGN MISSION: OTTAWA	-	-	-	470,518,484.44	(470,518,484.44)
124	0119009081	FOREIGN MISSION: OUAGADOUGOU	-	-	-	198,944,659.38	(198,944,659.38)
125	0119009082	FOREIGN MISSION: PARIS	-	-	-	192,114,586.67	(192,114,586.67)
126	0119009083	FOREIGN MISSION: PORT OF SPAIN	-	-	-	180,600,067.94	(180,600,067.94)
127	0119009084	FOREIGN MISSION: PRETORIA	-	-	-	344,226,074.79	(344,226,074.79)
128	0119009085	FOREIGN MISSION: PYONG YANG	-	-	-	238,659,423.02	(238,659,423.02)
129	0119009086	FOREIGN MISSION: RABAT	-	-	-	191,645,590.61	(191,645,590.61)
130	0119009087	FOREIGN MISSION: RIYADH	-	-	-	422,959,342.30	(422,959,342.30)
131	0119009088	FOREIGN MISSION: ROME	-	-	-	535,880,022.01	(535,880,022.01)
132	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	-	-	-	172,206,391.74	(172,206,391.74)
133	0119009091	FOREIGN MISSION: SAO TOME	-	-	-	192,114,586.67	(192,114,586.67)
134	0119009092	FOREIGN MISSION: SEOUL	-	-	-	382,709,010.14	(382,709,010.14)
135	0119009093	FOREIGN MISSION: SHANGHAI	-	-	-	369,213,568.65	(369,213,568.65)
136	0119009094	FOREIGN MISSION: SINGAPORE	-	-	-	263,637,829.90	(263,637,829.90)
137	0119009095	FOREIGN MISSION: STOCKHOLM	-	-	-	311,006,237.46	(311,006,237.46)
138	0119009096	FOREIGN MISSION: TEHRAN	-	-	-	240,847,458.08	(240,847,458.08)
139	0119009097	FOREIGN MISSION: TEL AVIV	-	-	-	276,553,437.40	(276,553,437.40)

140	0119009098	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	-	-	-	29,492,135.85	(29,492,135.85)
141	0119009099	FOREIGN MISSION: THE HAGUE	-	-	-	328,133,457.40	(328,133,457.40)
142	0119009100	FOREIGN MISSION: TOKYO	-	-	-	923,583,144.27	(923,583,144.27)
143	0119009101	FOREIGN MISSION: TRIPOLI	-	-	-	203,727,860.86	(203,727,860.86)
144	0119009102	FOREIGN MISSION: TUNIS	-	-	-	235,021,004.78	(235,021,004.78)
145	0119009103	FOREIGN MISSION: VIENNA	-	-	-	447,098,297.65	(447,098,297.65)
146	0119009104	FOREIGN MISSION: WARSAW	-	-	-	134,268,593.03	(134,268,593.03)
147	0119009105	FOREIGN MISSION: WASHINGTON	-	-	-	846,836,076.33	(846,836,076.33)
148	0119009106	FOREIGN MISSION: WINDHOEK	-	-	-	245,673,183.63	(245,673,183.63)
149	0119009107	FOREIGN MISSION: YAOUNDE	-	-	-	250,050,760.00	(250,050,760.00)
150	0119009108	PERMANENT MISSION, ASACOF , CARACAS	-	-	-	74,883,145.00	(74,883,145.00)
151	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	-	-	-	187,550,492.54	(187,550,492.54)
152	0119009110	FOREIGN MISSIONS, ABU DHAB	-	-	-	305,679,214.75	(305,679,214.75)
153	0119009111	FOREIGN MISSION LILONGWE, MALAWI	-	-	-	156,600,581.09	(156,600,581.09)
154	0119009112	FOREIGN MISSION BELGRADE, SERBIA	-	-	-	207,274,915.36	(207,274,915.36)
155	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	-	-	181,649,866.81	(181,649,866.81)
156	0119009116	FOREIGN MISSION VATICAN	-	-	-	210,900,367.17	(210,900,367.17)
157	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	-	-	-	173,381,804.03	(173,381,804.03)
158	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	-	-	-	204,998,734.92	(204,998,734.92)
159	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	-	-	-	151,590,339.76	(151,590,339.76)
160	0119009120	FOREIGN MISSION DOHA, QATAR	-	-	-	274,627,722.95	(274,627,722.95)
161	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	-	-	-	75,391,111.75	(75,391,111.75)
162	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	-	-	-	116,480,635.26	(116,480,635.26)
163	0119009123	FOREIGN MISSION AMMAN, JORDAN	-	-	-	370,602,180.65	(370,602,180.65)
164	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	-	-	-	205,964,194.05	(205,964,194.05)
165	0119009125	CONSULAR MISSION MAROUA, CAMEROON	-	-	-	41,096,612.00	(41,096,612.00)
166	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	12,885,272.38	-	12,885,272.38	3,214,271,231.95	(3,201,385,959.57)
167	0123003001	NIGERIAN TELEVISION AUTHORITY	-	-	-	6,165,312,109.83	(6,165,312,109.83)
168	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	-	-	-	5,554,402,221.05	(5,554,402,221.05)

169	0123005001	NEWS AGENCY OF NIGERIA	-	-	-	1,233,093,002.05	(1,233,093,002.05)
170	0123006001	VOICE OF NIGERIA	-	-	-	1,983,470,292.52	(1,983,470,292.52)
171	0123007001	NIGERIAN FILM CORPORATION	-	-	-	387,952,524.78	(387,952,524.78)
172	0123008001	NATIONAL BROADCASTING COMMISION	-	-	-	12,210,165,676.66	(12,210,165,676.66)
173	0123009001	NIGERIA PRESS COUNCIL	216,090.00	-	216,090.00	230,600,896.39	(230,384,806.39)
174	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	-	-	-	658,875,217.81	(658,875,217.81)
175	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	-	-	-	140,321,405.69	(140,321,405.69)
176	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	-	-	-	539,213,825.18	(539,213,825.18)
177	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	-	-	-	2,737,055,137.48	(2,737,055,137.48)
178	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	-	-	-	1,102,544,995.53	(1,102,544,995.53)
179	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	-	-	-	266,703,877.88	(266,703,877.88)
180	0123011006	NATIONAL TROUPE OF NIGERIA	-	-	-	213,237,346.50	(213,237,346.50)
181	0123011007	NATIONAL THEATRE	-	-	-	1,245,306,364.11	(1,245,306,364.11)
182	0123011008	NATIONAL GALLERY OF ART	-	-	-	66,435,355.84	(66,435,355.84)
183	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	-	-	-	993,533,092.33	(993,533,092.33)
184	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	-	-	-	858,873,119.70	(858,873,119.70)
185	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	-	-	-	70,264,670.78	(70,264,670.78)
186	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	-	-	-	103,721,055.72	(103,721,055.72)
187	0123011017	NATIONAL ORIENTATION AGENCY	58,714,000.00	-	58,714,000.00	5,644,055,751.88	(5,585,341,751.88)
188	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	881,968,680.88	-	881,968,680.88	1,844,150,735.05	(962,182,054.17)
189	0124002001	NIGERIAN PRISON SERVICE	3,977,955.46	-	3,977,955.46	40,203,929,316.70	(40,199,951,361.24)
190	0124003001	NIGERIA IMMIGRATION SERVICE	2,028,325,564.08	-	2,028,325,564.08	35,102,940,711.37	(33,074,615,147.29)
191	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	277,146,000.00	-	277,146,000.00	55,100,703,870.20	(54,823,557,870.20)
192	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	-	-	-	96,024,053.92	(96,024,053.92)
193	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	-	-	-	112,778,879.23	(112,778,879.23)
194	0124007001	FEDERAL FIRE SERVICE	10,701,500.00	-	10,701,500.00	1,694,271,466.53	(1,683,569,966.53)
195	0124009001	POLICE PENSION BOARD	-	-	-	46,891,303.45	(46,891,303.45)
196	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	-	-	-	862,033,108.29	(862,033,108.29)
197	0124012001	POLICE FORMATION & COMMAND HQTRS					

			-	-	-	237,621,571,514.59	(237,621,571,514.59)
198	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	-	-	-	3,537,902,850.53	(3,537,902,850.53)
199	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	-	-	-	180,691,104.88	(180,691,104.88)
200	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	-	-	-	710,046,009.12	(710,046,009.12)
201	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	-	-	-	23,872,379.66	(23,872,379.66)
202	0125005002	FEDERAL TRAINING CENTRE,ENUGU	-	-	-	16,289,115.62	(16,289,115.62)
203	0125005003	FEDERAL TRAINING CENTRE,ILORIN	-	-	-	16,289,115.62	(16,289,115.62)
204	0125005004	FEDERAL TRAINING CENTRE,KADUNA	-	-	-	16,289,115.62	(16,289,115.62)
205	0125005005	FEDERAL TRAINING CENTRE,LAGOS	-	-	-	16,289,115.62	(16,289,115.62)
206	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	-	-	-	16,289,115.62	(16,289,115.62)
207	0125005007	FEDERAL TRAINING CENTRE,CALABAR	-	-	-	16,289,115.62	(16,289,115.62)
208	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	-	-	-	260,241,647.95	(260,241,647.95)
209	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	-	-	-	242,737,595.25	(242,737,595.25)
210	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	-	-	-	282,360,126.51	(282,360,126.51)
211	0140001001	AUDITOR GENERAL FOR THE FEDERATION	-	-	-	2,264,314,731.39	(2,264,314,731.39)
212	0145001001	PUBLIC COMPLAINTS COMMISSION	-	-	-	3,113,392,029.75	(3,113,392,029.75)
213	0147001001	FEDERAL CIVIL SERVICE COMMISSION	-	-	-	1,051,682,644.37	(1,051,682,644.37)
214	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	540,252,107.55	-	540,252,107.55	22,960,373,402.27	(22,420,121,294.72)
215	0149001001	FEDERAL CHARACTER COMMISSION	-	-	-	1,932,132,586.59	(1,932,132,586.59)
216	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	-	-	-	1,267,245,719.87	(1,267,245,719.87)
217	0156003001	NIGERIA COMMUNICATION SATELLITE	-	-	-	2,242,860,251.06	(2,242,860,251.06)
218	0156006001	NIPOST	-	-	-	5,454,800,434.71	(5,454,800,434.71)
219	0157001001	NATIONAL SECURITY ADVISER	-	-	-	380,558,932.30	(380,558,932.30)
220	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	-	-	-	24,667,910,785.74	(24,667,910,785.74)
221	0157003001	NATIONAL INTELLIGENT AGENCY	-	-	-	24,557,710,031.65	(24,557,710,031.65)
222	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	-	-	-	2,721,956,248.54	(2,721,956,248.54)
223	0158001001	CODE OF CONDUCT TRIBUNAL	-	-	-	462,536,095.02	(462,536,095.02)
224	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,321,425.15	-	2,321,425.15	825,177,758.33	(822,856,333.18)
225	0160001001	POLICE SERVICE COMMISSION HQTRS	-	-	-	888,386,024.52	(888,386,024.52)

226	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,280,000.00	-	4,280,000.00	5,995,523,534.11	(5,991,243,534.11)
227	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	-	-	-	835,325,142.40	(835,325,142.40)
228	0161003001	NATIONAL COMMISSION FOR REFUGEES	-	-	-	246,615,122.74	(246,615,122.74)
229	0161004001	LAGOS LIAISON OFFICE	-	-	-	20,206,328.44	(20,206,328.44)
230	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	-	-		4,282,859,185.47	(4,282,859,185.47)
231	0161006001	NATIONAL MERIT AWARD	-	-		56,072,120.04	(56,072,120.04)
232	0161007001	FEDERAL ROAD SAFETY COMMISSION	-	-		22,823,667,068.51	(22,823,667,068.51)
233	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	-	-		5,824,110.71	(5,824,110.71)
234	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	-		391,547,626.02	(391,547,626.02)
235	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	-	-		646,755,938.42	(646,755,938.42)
236	0161013001	NATIONAL PENSION COMMISSION	-	-		72,209,963.90	(72,209,963.90)
237	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	-	-		546,595,536.59	(546,595,536.59)
238	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	-	-		974,492,193.05	(974,492,193.05)
239	0161016001	NATIONAL LOTTERY TRUST FUND	-	-		267,914,463.81	(267,914,463.81)
240	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	-		419,640,113.33	(419,640,113.33)
241	0161018001	SERVICOM	-	-		1,781,552.26	(1,781,552.26)
242	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	-	-		50,686,535.41	(50,686,535.41)
243	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	-	-		318,724,112.64	(318,724,112.64)
244	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	-	-		349,765,619.33	(349,765,619.33)
245	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	-		-	-
246		TERTIARY EDUCATION TRUST FUND	-	-		5,050,000,000.00	(5,050,000,000.00)
		ECONOMIC SECTOR	-	-		-	-
247	0215001001	FEDERAL MINISTRY OF AGRICULTURE	1,055,623,333.31	-	1,055,623,333.31	6,457,874,329.49	(5,402,250,996.18)
248	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	-	-	-	246,618,108.71	(246,618,108.71)
249	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,088,929.51	-	1,088,929.51	359,051,230.18	(357,962,300.67)
250	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	-	-	-	328,929,437.54	(328,929,437.54)
251	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	-	-	-	775,035,344.87	(775,035,344.87)
252	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	-	-	-	1,641,119,539.23	(1,641,119,539.23)
253	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE					

			-	-	-	1,388,320,204.67	(1,388,320,204.67)
254	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	-	-	-	1,155,599,862.87	(1,155,599,862.87)
255	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	-	-	-	856,135,117.64	(856,135,117.64)
256	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	-	-	-	661,766,969.59	(661,766,969.59)
257	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	-	-	-	956,830,521.77	(956,830,521.77)
258	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	-	-	-	694,810,388.46	(694,810,388.46)
259	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	-	-	-	741,897,774.49	(741,897,774.49)
260	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	-	-	-	755,597,968.16	(755,597,968.16)
261	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	-	-	-	473,509,476.42	(473,509,476.42)
262	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	-	-	-	743,384,092.57	(743,384,092.57)
263	0215019001	VETERINARY COUNCIL OF NIGERIA	-	-	-	86,197,507.63	(86,197,507.63)
264	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	-	-	-	95,231,770.91	(95,231,770.91)
265	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	-	-	-	291,177,038.00	(291,177,038.00)
266	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	-	-	-	526,028,112.41	(526,028,112.41)
267	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	-	-	-	827,797,174.63	(827,797,174.63)
268	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	-	-	-	227,795,258.96	(227,795,258.96)
269	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	-	-	-	324,084,833.37	(324,084,833.37)
270	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	203,015.00	-	203,015.00	386,801,914.66	(386,598,899.66)
271	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	1,239,500.00	-	1,239,500.00	135,715,545.00	(134,476,045.00)
272	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	-	905,830.00	905,830.00	451,542,770.75	(450,636,940.75)
273	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	-	-	-	86,994,440.92	(86,994,440.92)
274	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	-	-	-	88,957,557.30	(88,957,557.30)
275	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	530,700.00	-	530,700.00	146,115,374.64	(145,584,674.64)
276	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	-	-	-	229,503,380.70	(229,503,380.70)
277	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	1,995,011.00	-	1,995,011.00	226,088,244.23	(224,093,233.23)
278	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	-	-	-	313,480,070.29	(313,480,070.29)
279	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	-	-	-	5,014,321.56	(5,014,321.56)
280	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	-	-	-	174,143,374.15	(174,143,374.15)
281	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN					

			-	-	-	641,835,187.10	(641,835,187.10)
282	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	-	-	-	680,336,543.97	(680,336,543.97)
283	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	51,800,394.20	-	51,800,394.20	42,650,195.00	9,150,199.20
284	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	-	-	-	399,367,289.48	(399,367,289.48)
285	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	-	-	-	65,826,645.66	(65,826,645.66)
286	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	-	-	-	288,358,479.59	(288,358,479.59)
287	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	-	-	-	678,790,546.38	(678,790,546.38)
288	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	-	-	-	2,416,755,047.10	(2,416,755,047.10)
289	0220002001	DEBT MANAGEMENT OFFICE	-	-	-	479,529,724.01	(479,529,724.01)
290	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	-	-	-	406,310,341.87	(406,310,341.87)
291	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	2,982,324,397,900.98	-	2,982,324,397,900.98	19,466,650,577.62	2,962,857,747,323.36
292		CONSOLIDATED REVENUE FUND	3,124,992,997,835.08	-	3,124,992,997,835.08	895,173,492,247.88	2,229,819,505,587.21
293	022000700200	FPO ABAKALIKI	-	-	-	942,000.00	(942,000.00)
294	022000700300	FPO ABEOKUTA	-	-	-	1,633,540.51	(1,633,540.51)
295	022000700400	FPO ADO-EKITI	-	-	-	1,483,824.15	(1,483,824.15)
296	022000700500	FPO AKURE	5,684,333.50	-	5,684,333.50	1,801,436.12	3,882,897.38
297	022000700600	FPO ASABA	-	-	-	1,052,152.54	(1,052,152.54)
298	022000700700	FPO AWKA	-	-	-	404,916.00	(404,916.00)
299	022000700800	FPO BAUCHI	-	-	-	1,964,254.44	(1,964,254.44)
300	022000700900	FPO BENIN	-	-	-	1,693,584.65	(1,693,584.65)
301	022000701000	FPO BIRNI-KEBI	-	-	-	2,274,586.52	(2,274,586.52)
302	022000701100	FPO CALABAR	-	-	-	2,372,916.75	(2,372,916.75)
303	022000701200	FPO DAMATURU	-	-	-	1,484,250.00	(1,484,250.00)
304	022000701300	FPO DUTSE	-	-	-	1,724,637.81	(1,724,637.81)
305	022000701400	FPO ENUGU	-	-	-	2,164,729.70	(2,164,729.70)
306	022000701500	FPO GOMBE	-	-	-	1,841,950.50	(1,841,950.50)
307	022000701600	FPO GUSUA	-	-	-	1,644,770.31	(1,644,770.31)
308	022000701700	FPO IBADAN	-	-	-	2,160,000.00	(2,160,000.00)
309	022000701800	FPO ILORIN	-	-	-	1,481,116.07	(1,481,116.07)

310	022000701900	FPO JALINGO	-	-	-	2,123,105.88	(2,123,105.88)
311	022000702000	FPO JOS	-	-	-	1,484,000.00	(1,484,000.00)
312	022000702100	FPO KADUNA	-	-	-	1,484,637.50	(1,484,637.50)
313	022000702200	FPO KANO	-	-	-	1,484,600.00	(1,484,600.00)
314	022000702300	FPO KATSINA	-	-	-	209,365.65	(209,365.65)
315	022000702400	FPO LAFIA	-	-	-	1,484,637.81	(1,484,637.81)
316	022000702500	FPO LAGOS I	-	-	-	1,484,637.81	(1,484,637.81)
317	022000702600	FPO LAGOS II	-	-	-	1,484,637.81	(1,484,637.81)
318	022000702700	FPO LOKOJA	-	-	-	1,501,043.69	(1,501,043.69)
319	022000702800	FPO MAIDUGURI	-	-	-	2,160,000.00	(2,160,000.00)
320	022000702900	FPO MAKURDI	-	-	-	1,484,600.00	(1,484,600.00)
321	022000703000	FPO MINNA	-	-	-	1,484,000.00	(1,484,000.00)
322	022000703100	FPO OSOGBO	-	-	-	1,483,966.12	(1,483,966.12)
323	022000703200	FPO OWERRI	-	-	-	1,485,954.22	(1,485,954.22)
324	022000703300	FPO PORT-HARCOURT	-	-	-	2,160,000.00	(2,160,000.00)
325	022000703400	FPO SOKOTO	-	-	-	1,484,637.81	(1,484,637.81)
326	022000703500	FPO UMUAHIA	-	-	-	2,246,375.60	(2,246,375.60)
327	022000703600	FPO UYO	-	-	-	2,061,029.32	(2,061,029.32)
328	022000703700	FPO YENOGOA	-	-	-	1,484,637.81	(1,484,637.81)
329	022000703800	FPO YOLA	-	-	-	3,010,658.74	(3,010,658.74)
330	022000703900	SUB-TREASURER OF THE FEDERATION	-	-	-	1,484,637.81	(1,484,637.81)
331	0220007040	FEDERAL TREASURY ACADEMY OROZO	-	-	-	2,226,956.71	(2,226,956.71)
332	0220007041	ZONAL OFFICE ENUGU	-	-	-	1,705,525.61	(1,705,525.61)
333	0220007042	ZONAL OFFICE IBADAN	-	-	-	998,259.10	(998,259.10)
334	0220007043	ZONAL OFFICE JOS	-	-	-	1,484,637.81	(1,484,637.81)
335	0220007044	ZONAL OFFICE KADUNA	-	-	-	1,484,637.81	(1,484,637.81)
336	0220007045	ZONAL OFFICE MAIDUGURI	-	-	-	809,274.00	(809,274.00)
337	0220007046	ZONAL OFFICE PORTHARCOURT	-	-	-	1,277,595.92	(1,277,595.92)
338	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	-	-	-	107,980,860,413.47	(107,980,860,413.47)

		HQTRS					
339	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	-	-	-	1,685,771,629.29	(1,685,771,629.29)
340	0222002001	STANDARD ORGANIZATION OF NIGERIA	-	-	-	1,725,800,251.81	(1,725,800,251.81)
341	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	170,491,821.01	-	170,491,821.01	222,196,823.85	(51,705,002.84)
342	0222004001	NATIONAL AUTOMOTIVE COUNCIL	-	-	-	115,839,015.51	(115,839,015.51)
343	0222005001	INDUSTRIAL TRAINING FUND	-	-	-	957,588,936.58	(957,588,936.58)
344	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	65,877,596.56	-	65,877,596.56	683,184,728.02	(617,307,131.46)
345	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	-	-	-	67,024,656.28	(67,024,656.28)
346	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	-	-	-	618,728,109.33	(618,728,109.33)
347	0222009001	CONSUMER PROTECTION COUNCIL	-	-	-	570,228,177.98	(570,228,177.98)
348	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	17,350,001.05	-	17,350,001.05	52,708,212.21	(35,358,211.16)
349	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	-	-	-	177,635,033.95	(177,635,033.95)
350	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	-	-	-	472,049,848.85	(472,049,848.85)
351	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	-	-	-	46,935,487.61	(46,935,487.61)
352	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	-	-	-	114,431,508.84	(114,431,508.84)
353	0222016001	NIGERIA TRADE OFFICE, TAIWAN	-	-	-	49,940,463.10	(49,940,463.10)
354	0222017001	NIGERIA TRADE OFFICE, CHINA	-	-	-	5,132,836.40	(5,132,836.40)
355	0222027001	SMEDAN - H/QTRS	-	-	-	462,980,154.24	(462,980,154.24)
356	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	-	-	-	612,147,713.66	(612,147,713.66)
357	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	-	-	-	235,829,653.08	(235,829,653.08)
358	0227002001	INDUSTRIAL ARBITRATION PANEL	-	-	-	489,763,470.89	(489,763,470.89)
359	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	-	-	-	338,336,181.31	(338,336,181.31)
360	0227004001	NATIONAL PRODUCTIVITY CENTRE	-	-	-	607,279,815.91	(607,279,815.91)
361	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	-	-	-	3,610,060,321.51	(3,610,060,321.51)
362	0227006001	GENEVA LABOUR DESK OFFICE	-	-	-	65,315,222.71	(65,315,222.71)
363	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	-	-	-	659,008,801.12	(659,008,801.12)
364	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	66,081,455.98	-	66,081,455.98	870,031,479.37	(803,950,023.39)
365	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,412,001.63	-	2,412,001.63	558,162,563.95	(555,750,562.32)
366	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	-	-	-	208,803,162.07	(208,803,162.07)

367	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	3,835,040.00	-	3,835,040.00	1,858,181,570.22	(1,854,346,530.22)
368	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	-	-	-	188,786,961.16	(188,786,961.16)
369	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	-	-	-	120,957,209.33	(120,957,209.33)
370	0228006001	COOPERATIVE INFORMATION NETWORK	-	-	-	335,747,868.05	(335,747,868.05)
371	0228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	-	-	-	1,147,166,117.17	(1,147,166,117.17)
372	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	-	-	-	168,659,985.93	(168,659,985.93)
373	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	-	-	-	104,736,400.99	(104,736,400.99)
374	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	-	-	-	151,406,252.66	(151,406,252.66)
375	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	-	-	-	141,172,096.98	(141,172,096.98)
376	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	-	-	-	286,087,252.64	(286,087,252.64)
377	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	-	-	-	114,627,396.17	(114,627,396.17)
378	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	-	-	-	157,763,813.50	(157,763,813.50)
379	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	-	-	-	102,769,617.94	(102,769,617.94)
380	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	-	-	-	79,970,472.94	(79,970,472.94)
381	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	-	-	-	43,695,206.41	(43,695,206.41)
382	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	-	-	-	31,984,435.67	(31,984,435.67)
383	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	-	-	-	52,866,454.52	(52,866,454.52)
384	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	-	-	-	45,727,525.97	(45,727,525.97)
385	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	-	-	-	35,125,416.87	(35,125,416.87)
386	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	-	-	-	46,006,494.58	(46,006,494.58)
387	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	-	-	-	42,755,888.47	(42,755,888.47)
388	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	-	-	-	38,250,195.49	(38,250,195.49)
389	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	-	-	-	48,340,834.78	(48,340,834.78)
390	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	-	-	-	28,133,880.81	(28,133,880.81)
391	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	-	-	-	49,489,254.29	(49,489,254.29)
392	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	-	-	-	26,567,352.99	(26,567,352.99)
393	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	-	-	-	54,641,927.46	(54,641,927.46)
394	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	-	-	-	45,511,371.24	(45,511,371.24)

395	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	-	-	-	-	-
396	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	-	-	-	-	-
397	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	-	-	-	220,536,735.71	(220,536,735.71)
398	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	-	-	-	91,237,809.47	(91,237,809.47)
399	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	-	-	-	47,111,736.03	(47,111,736.03)
400	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	85,000.00	-	85,000.00	64,516,304.03	(64,431,304.03)
401	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	-	-	-	49,212,906.92	(49,212,906.92)
402	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	-	-	-	35,516,050.16	(35,516,050.16)
403	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	-	-	-	73,709,140.65	(73,709,140.65)
404	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	-	-	-	43,073,752.20	(43,073,752.20)
405	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	-	-	-	36,219,876.22	(36,219,876.22)
406	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	-	-	-	47,562,868.47	(47,562,868.47)
407	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	-	-	-	35,983,526.05	(35,983,526.05)
408	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	-	-	-	33,425,170.14	(33,425,170.14)
409	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	540,020.30	-	540,020.30	35,896,091.04	(35,356,070.74)
410	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	-	-	-	37,077,041.55	(37,077,041.55)
411	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	-	-	-	54,726,653.64	(54,726,653.64)
412	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	230,000.00	-	230,000.00	59,925,842.51	(59,695,842.51)
413	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	-	-	-	48,954,767.24	(48,954,767.24)
414	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	-	-	-	32,173,037.37	(32,173,037.37)
415	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	-	-	-	68,706,839.77	(68,706,839.77)
416	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	-	-	-	29,949,326.26	(29,949,326.26)
417	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	-	-	-	49,836,766.80	(49,836,766.80)
418	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	215,000.00	-	215,000.00	34,793,229.47	(34,578,229.47)
419	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	-	-	-	199,181,452.44	(199,181,452.44)
420	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	-	-	-	230,933,582.54	(230,933,582.54)
421	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	-	-	-	330,458,999.83	(330,458,999.83)
422	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	-	-	-	73,523,061.62	(73,523,061.62)
423	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -					

		NNEWI	-	-	-	209,991,520.42	(209,991,520.42)
424	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	-	-	-	459,131,781.19	(459,131,781.19)
425	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	-	-	-	891,421,196.64	(891,421,196.64)
426	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	-	-	-	878,619,221.20	(878,619,221.20)
427	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	-	-	-	414,186,673.11	(414,186,673.11)
428	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	-	-	-	348,589,786.50	(348,589,786.50)
429	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	-	-	-	539,102,788.51	(539,102,788.51)
430	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	-	-	-	637,949,087.63	(637,949,087.63)
431	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	-	-	-	265,306,650.90	(265,306,650.90)
432	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	-	-	-	568,699,636.86	(568,699,636.86)
433	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	627,490,372.07	-	627,490,372.07	52,197,146.85	575,293,225.22
434	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	-	-	-	1,098,766,254.62	(1,098,766,254.62)
435	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	-	-	-	603,924,898.26	(603,924,898.26)
436	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	-	-	-	140,898,163.82	(140,898,163.82)
437	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	-	-	-	380,517,966.18	(380,517,966.18)
438	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	-	-	-	560,276,941.13	(560,276,941.13)
439	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	-	-	-	45,187,456.32	(45,187,456.32)
440	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	-	-	-	40,417,672.53	(40,417,672.53)
441	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	-	-	-	41,526,233.53	(41,526,233.53)
442	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	-	-	-	5,649,916.45	(5,649,916.45)
443	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	-	-	-	169,738,736.70	(169,738,736.70)
444	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	-	-	-	365,381,177.33	(365,381,177.33)
445	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	-	-	-	867,247,496.34	(867,247,496.34)
446	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	-	-	-	268,987,296.20	(268,987,296.20)
447	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	-	-	-	57,472,947.99	(57,472,947.99)
448	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	-	-	-	28,002,323.28	(28,002,323.28)
449	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	-	-	-	48,633,093.45	(48,633,093.45)
450	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	584,974.14	-	584,974.14	332,403,034.03	(331,818,059.89)
451	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME,	-	-	-	144,883,264.00	(144,883,264.00)

		TARABA					
452	0228066001	SOKOTO ENERGY RESEARCH	-	-	-	11,888,032.12	(11,888,032.12)
453	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	-	-	-	12,454,867.99	(12,454,867.99)
454	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	-	-	-	14,096,669.38	(14,096,669.38)
455	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	-	-	-	15,821,404.11	(15,821,404.11)
456	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	-	-	-	13,932,613.97	(13,932,613.97)
457	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	180,000.00	-	180,000.00	47,747,674.04	(47,567,674.04)
458	0228073001	ENERGY COMMISSION OF NIGERIA	6,931,000.00	-	6,931,000.00	1,352,998,231.03	(1,346,067,231.03)
459	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	-	-	-	18,449,147.77	(18,449,147.77)
460	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	-	-	-	44,186,439.18	(44,186,439.18)
461	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	-	-	-	47,613,375.12	(47,613,375.12)
462	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	-	-	-	1,219,673,528.52	(1,219,673,528.52)
463	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	2,000,000.00	-	2,000,000.00	7,685,122.15	(5,685,122.15)
464	0229003001	NIGERIAN RAILWAY CORPORATION	-	-	-	3,570,567,020.40	(3,570,567,020.40)
465	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	-	-	-	522,142,003.96	(522,142,003.96)
466	0229005001	MARITIME ACADEMY, ORON	122,429,507.50	-	122,429,507.50	1,087,381,196.88	(964,951,689.38)
467	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	-	-	-	247,742,807.40	(247,742,807.40)
468	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	-	-	-	-	-
469	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	-	-	-	1,446,120,732.28	(1,446,120,732.28)
470	0229031004	NIGERIAN METEOROLOGICAL AGENCY	-	-	-	2,525,468,841.27	(2,525,468,841.27)
471	0229031005	FEDERAL AIRPORT AUTHORITY OF NIGERIA	-	-	-	41,958,854.20	(41,958,854.20)
472	0229031006	ACCIDENT INVESTIGATION BUREAU	-	-	-	172,957,144.32	(172,957,144.32)
473	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	-	-	-	-	-
474	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	-	-	-	5,387,904,730.58	(5,387,904,730.58)
475	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	35,260,891.92	-	35,260,891.92	634,188,822.01	(598,927,930.09)
476	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	-	-	-	1,068,430,548.78	(1,068,430,548.78)
477	0231010001	NATIONAL POWER TRAINING INSTITUTE	-	-	-	675,024,996.21	(675,024,996.21)
478	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	-	-	-	165,235,402.38	(165,235,402.38)
480	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC					

			-	-	-	36,030,257.40	(36,030,257.40)
481	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	-	-	-	826,416,370.65	(826,416,370.65)
482	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	-	-	-	355,923,569.53	(355,923,569.53)
483	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	-	-	-	1,157,923,052.73	(1,157,923,052.73)
484	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	-	-	-	189,010,827.29	(189,010,827.29)
485	0231089006	SURVEY COUNCIL OF NIGERIA	-	-	-	74,080,074.49	(74,080,074.49)
486	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	-	-	-	3,678,115,783.34	(3,678,115,783.34)
487	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	-	-	-	769,754,537.86	(769,754,537.86)
488	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	737,795,654.70	-	737,795,654.70	30,956,016,358.20	(30,218,220,703.50)
489	0232003001	PETROLEUM TRAINING INSTITUTE	-	-	-	9,886,557,487.43	(9,886,557,487.43)
490	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	-	-	-	2,408,004,853.55	(2,408,004,853.55)
491	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	-	-	-	6,704,527,210.68	(6,704,527,210.68)
492	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	-	-	-	1,072,807,441.14	(1,072,807,441.14)
493	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	-	-	-	908,203,522.88	(908,203,522.88)
494	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	-	-	-	38,252,844.88	(38,252,844.88)
495	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	-	-	-	971,213,991.20	(971,213,991.20)
496	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	2,255,000.00	-	2,255,000.00	473,604,653.22	(471,349,653.22)
497	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	-	-	-	351,081,687.04	(351,081,687.04)
498	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	-	-	-	325,826,530.58	(325,826,530.58)
499	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	-	-	-	1,100,752,721.60	(1,100,752,721.60)
500	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	-	-	-	235,677,209.18	(235,677,209.18)
501	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	1,150,854,100.00	-	1,150,854,100.00	183,152,826.84	967,701,273.16
502	0233011001	AJAOKUTA STEEL COMPANY LIMITED	-	-	-	3,718,379,875.71	(3,718,379,875.71)
503	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	-	-	-	79,274,861.45	(79,274,861.45)
504	0238001001	BUDGET AND NATIONAL PLANNING	-	-	-	852,246,180.85	(852,246,180.85)
505	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	-	-	-	563,026,053.05	(563,026,053.05)
506	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	-	-	-	873,685,848.60	(873,685,848.60)
507	0238004001	NATIONAL BUREAU OF STATISTICS	-	-	-	895,675,691.89	(895,675,691.89)
508	0238005001	BUDGET OFFICE OF THE FEDERATION	57,215.19	-	57,215.19	1,630,036,075.57	(1,629,978,860.38)

509	0238005002	SERVICE WIDE VOTE	-	12,743,648,000.00	12,743,648,000.00	732,141,555,463.74	(719,397,907,463.74)
510	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	-	-	-	538,567,281.44	(538,567,281.44)
511	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	-	-	-	1,758,833,886.23	(1,758,833,886.23)
512	0250001001	FISCAL RESPONSILIBITY COMMISSION	-	-	-	277,992,628.85	(277,992,628.85)
513	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	32,540,000.00	-	32,540,000.00	1,446,885,594.43	(1,414,345,594.43)
514	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	-	-	-	193,590,635.29	(193,590,635.29)
515	0252037001	ANAMBRA/ IMO RBDA	-	-	-	343,882,720.44	(343,882,720.44)
516	0252038001	BENIN/ OWENA RBDA	-	-	-	42,104,617.58	(42,104,617.58)
517	0252039001	CHAD BASIN RBDA	-	-	-	306,283,431.18	(306,283,431.18)
518	0252040001	CROSS RIVER RBDA	18,411,875.00	-	18,411,875.00	303,369,290.07	(284,957,415.07)
519	0252041001	HADEJIA-JAMAÄ»ARE RBDA	-	-	-	305,013,397.58	(305,013,397.58)
520	0252042001	LOWER BENUE RBDA	-	-	-	283,959,824.03	(283,959,824.03)
521	0252043001	LOWER NIGER RBDA	-	-	-	400,349,041.47	(400,349,041.47)
522	0252044001	NIGER DELTA RBDA	-	-	-	424,828,999.35	(424,828,999.35)
523	0252045001	OGUN/ OSUN RBDA	-	-	-	316,404,770.29	(316,404,770.29)
524	0252046001	SOKOTO RIMA RBDA	-	-	-	358,005,438.20	(358,005,438.20)
525	0252047001	UPPER BENUE RBDA	-	-	-	266,675,271.88	(266,675,271.88)
526	0252048001	UPPER NIGER RBDA	-	-	-	277,952,495.57	(277,952,495.57)
527	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	-	-	-	330,490,759.24	(330,490,759.24)
528	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	-	-	-	148,364,137.47	(148,364,137.47)
529	0252051001	GURARA WATER MANAGEMENT AUTHORITY	55,312,216.75	-	55,312,216.75	37,982,284,005.78	(37,926,971,789.03)
530		**NIGERIA CUSTOMS SERVICE**	-	-	-	-	-
		LAW & JUSTICES SECTOR	-	-		-	-
531	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	-	-		13,437,353,465.06	(13,437,353,465.06)
532	0318002001	SUPREME COURT OF NIGERIA	3,433,763.00	-	3,433,763.00	4,276,241,474.54	(4,272,807,711.54)
533	0318003001	COURT OF APPEAL	-	-	-	7,425,902,341.54	(7,425,902,341.54)
534	0318004001	FEDERAL HIGH COURT-LAGOS	35,232,519.02	-	35,232,519.02	7,818,482,118.06	(7,783,249,599.04)
535	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	84,974,921.00	-	84,974,921.00	4,918,256,731.85	(4,833,281,810.85)
536	0318006001	SHARIA COURT OF APPEAL-ABUJA					

			12,597,665.60	-	12,597,665.60	1,564,764,239.96	(1,552,166,574.36)
537	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	11,020,348.31	-	11,020,348.31	2,770,832,374.60	(2,759,812,026.29)
538	0318008001	NATIONAL INDUSTRIAL COURT	-	-	-	3,250,280,939.60	(3,250,280,939.60)
539	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	14,401,590.30	-	14,401,590.30	1,658,109,092.09	(1,643,707,501.79)
540	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	-	-	-	1,180,000,000.00	(1,180,000,000.00)
541	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	-	-	-	1,521,888,232.95	(1,521,888,232.95)
542	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	3,106,640.00	-	3,106,640.00	3,533,688,973.03	(3,530,582,333.03)
543	0326002001	NIGERIAN LAW REFORM COMMISSION	408,504.75	-	408,504.75	326,394,351.51	(325,985,846.76)
544	0326003001	LEGAL AID COUNCIL	-	-	-	146,782,273.50	(146,782,273.50)
545	0326004001	COUNCIL OF LEGAL EDUCATION	-	-	-	968,663,821.21	(968,663,821.21)
546	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	164,252,570.76	-	164,252,570.76	815,395,671.75	(651,143,100.99)
547	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	-	-	-	2,931,642,940.52	(2,931,642,940.52)
548	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	-	-	-	6,990,012,432.45	(6,990,012,432.45)
549	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	-	-	-	496,776,512.77	(496,776,512.77)
550	0326010001	NIGERIAN COPYRIGHT COMMISSION	-	-	-	496,776,512.77	(496,776,512.77)
551	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	-	-	-	1,365,159,163.18	(1,365,159,163.18)
552	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	-	-	-	3,829,651,310.70	(3,829,651,310.70)
553	0344001001	CODE OF CONDUCT BUREAU	148,006,979.59	-	148,006,979.59	1,437,255,597.56	(1,289,248,617.97)
		REGIONAL SECTOR	-	-		-	-
554	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-	-		-	-
555	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	-	-	-	1,398,866,582.52	(1,398,866,582.52)
556	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	-	-	-	-	-
		SOCIAL SECTOR	-	-		-	-
557			-	-		160,962,947.39	(160,962,947.39)
558	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	16,843,760.00	-	16,843,760.00	867,528,609.87	(850,684,849.87)
559	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	-	-	-	4,511,090,404.98	(4,511,090,404.98)
560	0513021002	NIGERIA FOOTBALL FEDERATION	-	-	-	863,991,252.67	(863,991,252.67)
561	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	-	-	-	335,137,080.23	(335,137,080.23)
562	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	-	-	-	794,332,874.33	(794,332,874.33)

563	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	112,893,841.60	-	112,893,841.60	4,723,896,917.86	(4,611,003,076.26)
564	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	28,222,410.56	-	28,222,410.56	3,417,182,100.55	(3,388,959,689.99)
565	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	1,133,428,075.39	-	1,133,428,075.39	91,958,241,470.60	(90,824,813,395.21)
566	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	-	-	-	558,809,204.32	(558,809,204.32)
567	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	-	-	-	1,998,272,494.41	(1,998,272,494.41)
568	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	-	-	-	2,714,691,798.76	(2,714,691,798.76)
569	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	-	-	-	387,638,412.86	(387,638,412.86)
570	0517008001	NATIONAL LIBRARY OF NIGERIA	-	-	-	1,033,652,562.32	(1,033,652,562.32)
571	0517009001	NATIONAL EXAMINATIONS COUNCIL	320,829,424.78	-	320,829,424.78	4,685,943,496.88	(4,365,114,072.10)
572	0517010001	MASS LITERACY COUNCIL	-	-	-	703,415,363.71	(703,415,363.71)
573	0517011001	NOMADIC EDUCATION COMMISSION	-	-	-	325,844,699.86	(325,844,699.86)
574	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	-	-	-	767,916,239.84	(767,916,239.84)
575	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	-	-	-	945,358,426.80	(945,358,426.80)
576	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	53,232,944.99	-	53,232,944.99	820,965,834.64	(767,732,889.65)
577	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	-	-	-	129,099,800.16	(129,099,800.16)
578	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	-	-	-	954,017,123.61	(954,017,123.61)
579	0517017001	NATIONAL TEACHERS INSTITUTE	-	-	-	1,199,255,971.82	(1,199,255,971.82)
580	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	-	-	-	2,891,543,916.21	(2,891,543,916.21)
581	0517018002	FEDERAL POLYTECHNIC BAUCHI	-	-	-	2,749,809,866.49	(2,749,809,866.49)
582	0517018003	FEDERAL POLYTECHNIC BIDA	-	-	-	3,033,352,599.84	(3,033,352,599.84)
583	0517018004	FEDERAL POLYTECHNIC IDAH	-	-	-	2,474,160,574.00	(2,474,160,574.00)
584	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	-	-	-	3,455,468,950.23	(3,455,468,950.23)
585	0517018006	FEDERAL POLYTECHNIC MUBI	-	-	-	2,877,083,653.15	(2,877,083,653.15)
586	0517018007	FEDERAL POLYTECHNIC NASARAWA	-	-	-	1,873,430,218.20	(1,873,430,218.20)
587	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	-	-	-	3,005,712,217.16	(3,005,712,217.16)
588	0517018009	FEDERAL POLYTECHNIC KADUNA	-	-	-	5,887,442,731.98	(5,887,442,731.98)
589	0517018010	FEDERAL POLYTECHNIC OFFA	-	-	-	2,192,682,489.50	(2,192,682,489.50)
590	0517018011	FEDERAL POLYTECHNIC EDE	-	-	-	1,692,878,632.66	(1,692,878,632.66)
591	0517018012	FEDERAL POLYTECHNIC AUCHI					

			-	-	-	3,207,949,497.13	(3,207,949,497.13)
592	0517018013	FEDERAL POLYTECHNIC NEKEDE	-	-	-	2,207,017,023.77	(2,207,017,023.77)
593	0517018014	FEDERAL POLYTECHNIC OKO	-	-	-	3,745,971,884.19	(3,745,971,884.19)
594	0517018015	FEDERAL POLYTECHNIC DAMATURU	-	-	-	971,355,564.57	(971,355,564.57)
595	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	-	-	-	662,427,027.45	(662,427,027.45)
596	0517018017	FEDERAL POLYTECHNIC GWANDU	-	-	-	2,094,520,951.31	(2,094,520,951.31)
597	0517018018	FEDERAL POLYTECHNIC ILARO	-	-	-	1,562,923,741.53	(1,562,923,741.53)
598	0517018019	YABA COLLEGE OF TECHNOLOGY	-	-	-	3,708,547,260.95	(3,708,547,260.95)
599	0517018020	FEDERAL POLYTECHNIC BALI	-	-	-	762,725,850.45	(762,725,850.45)
600	0517018021	FEDERAL POLYTECHNIC EKOWE	793,100.00	-	793,100.00	797,457,780.71	(796,664,680.71)
601	0517018022	FEDERAL POLYTECHNIC BONNY	-	-	-	271,738,180.13	(271,738,180.13)
602	0517018023	FEDERAL POLYTECHNIC UKANA	-	-	-	182,859,650.01	(182,859,650.01)
603	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	-	-	-	206,315,062.41	(206,315,062.41)
604	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	-	-	-	339,813,670.97	(339,813,670.97)
605	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,906.02	-	1,906.02	1,415,324,972.44	(1,415,323,066.42)
606	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	-	-	-	1,184,606,395.26	(1,184,606,395.26)
607	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	-	-	-	1,533,435,255.47	(1,533,435,255.47)
608	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	-	-	-	1,232,816,500.54	(1,232,816,500.54)
609	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,794,044.86	-	1,794,044.86	1,669,669,746.77	(1,667,875,701.91)
610	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	-	-	-	822,828,630.19	(822,828,630.19)
611	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	-	-	-	2,126,082,390.83	(2,126,082,390.83)
612	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	-	-	-	1,580,383,821.71	(1,580,383,821.71)
613	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	-	-	-	1,481,554,695.73	(1,481,554,695.73)
614	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	25,821,000.00	-	25,821,000.00	1,535,285,135.63	(1,509,464,135.63)
615	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	-	-	-	3,407,702,707.32	(3,407,702,707.32)
616	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	-	-	-	1,677,600,013.85	(1,677,600,013.85)
617	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	-	-	-	2,267,938,290.19	(2,267,938,290.19)
618	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	-	-	-	1,836,088,002.76	(1,836,088,002.76)
619	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	-	-	-	1,526,836,674.79	(1,526,836,674.79)

620	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	-	-	-	1,344,286,099.99	(1,344,286,099.99)
621	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	-	-	-	1,801,565,801.19	(1,801,565,801.19)
622	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	-	-	-	1,340,543,159.65	(1,340,543,159.65)
623	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	-	-	-	3,299,225,079.83	(3,299,225,079.83)
624	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	-	-	-	2,763,817,085.00	(2,763,817,085.00)
625	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-	-	-	345,127,088.64	(345,127,088.64)
626	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	-	-	-	9,671,749,455.23	(9,671,749,455.23)
627	0517021001	UNIVERSITY OF IBADAN	-	-	-	8,621,081,397.50	(8,621,081,397.50)
628	0517021002	UNIVERSITY OF LAGOS	-	-	-	9,314,662,427.06	(9,314,662,427.06)
629	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	-	-	-	9,704,321,493.12	(9,704,321,493.12)
630	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	-	-	-	11,306,038,800.58	(11,306,038,800.58)
631	0517021005	OBAFEMI AWOLOWO UNIVERSITY	-	-	-	8,142,219,918.44	(8,142,219,918.44)
632	0517021006	UNIVERSITY OF BENIN	-	-	-	9,998,764,810.58	(9,998,764,810.58)
633	0517021007	UNIVERSITY OF JOS	-	-	-	6,151,137,729.48	(6,151,137,729.48)
634	0517021008	UNIVERSITY OF CALABAR	-	-	-	8,597,956,625.76	(8,597,956,625.76)
635	0517021009	UNIVERSITY OF ILORIN	-	-	-	8,102,306,263.81	(8,102,306,263.81)
636	0517021010	UNIVERSITY OF ABUJA	-	-	-	2,933,256,383.00	(2,933,256,383.00)
637	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	-	-	-	4,089,476,528.75	(4,089,476,528.75)
638	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	-	-	-	4,417,981,520.70	(4,417,981,520.70)
639	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	-	-	-	4,592,713,180.84	(4,592,713,180.84)
640	0517021014	UNIVERSITY OF PORT HARCOURT	-	-	-	7,889,408,288.00	(7,889,408,288.00)
641	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	883,631,098.45	-	883,631,098.45	3,831,832,536.68	(2,948,201,438.23)
642	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	-	-	-	5,136,941,103.29	(5,136,941,103.29)
643	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	-	-	-	3,666,699,464.08	(3,666,699,464.08)
644	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	-	-	-	3,533,658,465.50	(3,533,658,465.50)
645	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	-	-	-	2,709,271,470.00	(2,709,271,470.00)
646	0517021020	UNIVERSITY OF UYO	-	-	-	6,426,879,801.71	(6,426,879,801.71)
647	0517021021	UNIVERSITY OF MAIDUGURI	-	-	-	5,414,052,072.39	(5,414,052,072.39)
648	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	-	-	-	5,871,838,597.59	(5,871,838,597.59)

649	0517021023	BAYERO UNIVERSITY, KANO	-	-	-	6,016,284,844.34	(6,016,284,844.34)
650	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	-	-	-	5,446,019,735.58	(5,446,019,735.58)
651	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	149,352.82	-	149,352.82	529,553,361.72	(529,404,008.90)
652	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	-	-	-	437,583,909.56	(437,583,909.56)
653	0517021027	ARABIC LANGUAGE VILLAGE BORNO	-	-	-	309,314,391.38	(309,314,391.38)
654	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	-	-	-	431,621,838.98	(431,621,838.98)
655	0517021029	FEDERAL UNIVERSITY OYE-EKITI	-	-	-	1,729,744,064.23	(1,729,744,064.23)
656	0517021030	FEDERAL UNIVERSITY OTUOKE	-	-	-	1,725,173,275.47	(1,725,173,275.47)
657	0517021031	FEDERAL UNIVERSITY DUTSE	-	-	-	2,294,127,792.99	(2,294,127,792.99)
658	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	-	-	-	1,744,889,547.45	(1,744,889,547.45)
659	0517021033	FEDERAL UNIVERSITY LAFIA	-	-	-	1,454,384,115.33	(1,454,384,115.33)
660	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	-	-	-	1,626,582,686.82	(1,626,582,686.82)
661	0517021035	FEDERAL UNIVERSITY KASHERE	-	-	-	1,849,673,342.14	(1,849,673,342.14)
662	0517021036	FEDERAL UNIVERSITY LOKOJA	-	-	-	1,505,520,929.73	(1,505,520,929.73)
663	0517021037	FEDERAL UNIVERSITY WUKARI	-	-	-	2,299,368,079.15	(2,299,368,079.15)
664	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	-	-	-	1,146,943,316.31	(1,146,943,316.31)
665	0517021039	FEDERAL UNIVERSITYOF GASHUA	-	-	-	1,719,380,263.06	(1,719,380,263.06)
666	0517021040	FEDERAL UNIVERSITYOF GUSAU	-	-	-	1,042,122,352.81	(1,042,122,352.81)
667	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	-	-	-	814,482,177.57	(814,482,177.57)
668	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	-	-	-	1,122,453,365.26	(1,122,453,365.26)
669	0517024001	NATIONAL OPEN UNIVERSITY	-	-	-	2,714,918,955.23	(2,714,918,955.23)
670	0517026001	F.S.C. SOKOTO	-	-	-	191,576,384.35	(191,576,384.35)
671	0517026002	FGC AZARE	-	-	-	201,847,009.44	(201,847,009.44)
672	0517026003	FGC BUNI-YADI	-	-	-	133,132,432.56	(133,132,432.56)
673	0517026004	FGC BIRIN YAURI	220,000.00	-	220,000.00	132,896,981.99	(132,676,981.99)
674	0517026005	FGC DAURA	-	-	-	153,838,808.78	(153,838,808.78)
675	0517026006	FGC GANYE	-	-	-	169,974,016.08	(169,974,016.08)
676	0517026007	FGC GARKI	1,590,000.00	-	1,590,000.00	683,582,457.43	(681,992,457.43)
677	0517026008	FGC IJANIKIN	-	-	-	482,842,499.67	(482,842,499.67)

678	0517026009	FGC IKET NISE	-	-	-	219,083,572.09	(219,083,572.09)
679	0517026010	FGC IKET VANDAKYA	-	-	-	193,799,440.10	(193,799,440.10)
680	0517026011	FGC IKOM	-	-	-	189,587,543.89	(189,587,543.89)
681	0517026012	FGC IKOT EKPENE	120,000.00	-	120,000.00	202,247,856.46	(202,127,856.46)
682	0517026013	FGC IKURIN	1,150,000.00	-	1,150,000.00	368,127,323.58	(366,977,323.58)
683	0517026014	FGC JOS	-	-	-	393,253,041.65	(393,253,041.65)
684	0517026015	FGC KADUNA	1,950,000.00	-	1,950,000.00	384,195,882.18	(382,245,882.18)
685	0517026016	FGC KANO	-	-	-	341,592,881.08	(341,592,881.08)
686	0517026017	FGC KEFFI	-	-	-	302,974,086.10	(302,974,086.10)
687	0517026018	FGC KIYAWA	329,245.00	-	329,245.00	83,111,400.53	(82,782,155.53)
688	0517026019	FGC KWALI	860,000.00	-	860,000.00	464,608,428.39	(463,748,428.39)
689	0517026020	FGC MAIDUGURI	-	-	-	274,539,100.81	(274,539,100.81)
690	0517026021	FGC MINJIBIR	-	-	-	194,350,699.19	(194,350,699.19)
691	0517026022	FGC MINNA	-	-	-	438,394,021.00	(438,394,021.00)
692	0517026023	FGC ODIKOLOGUNA	660,000.00	-	660,000.00	155,081,467.08	(154,421,467.08)
693	0517026024	FGC ODOGBOLU	-	-	-	323,895,000.58	(323,895,000.58)
694	0517026025	FGC OGBOMOSHMO	-	-	-	308,529,734.93	(308,529,734.93)
695	0517026026	FGC OGOJA	-	-	-	171,267,098.06	(171,267,098.06)
696	0517026027	FGC OHAFIA	-	-	-	179,010,858.07	(179,010,858.07)
697	0517026028	FGC OKIGWE	200,000.00	-	200,000.00	322,553,442.48	(322,353,442.48)
698	0517026029	FGC OKPOSI	240,000.00	-	240,000.00	192,171,063.74	(191,931,063.74)
699	0517026030	FGC ONITSHA	-	-	-	293,016,000.82	(293,016,000.82)
700	0517026031	FGC PORT HARCOURT	-	-	-	384,856,989.02	(384,856,989.02)
701	0517026032	FGC POTISKUM	-	-	-	114,056,778.37	(114,056,778.37)
702	0517026033	FGC RUBBOCHI	80,000.00	-	80,000.00	204,347,383.44	(204,267,383.44)
703	0517026034	FGC SOKOTO	-	-	-	288,341,480.32	(288,341,480.32)
704	0517026035	FGC UGWOLAWO	-	-	-	200,331,233.57	(200,331,233.57)
705	0517026036	FGC WARRI	-	700,650.00	700,650.00	323,691,853.81	(322,991,203.81)
706	0517026037	FGC ZARIA	7,566,000.00	-	7,566,000.00	205,234,533.67	(197,668,533.67)

707	0517026038	FGC, BILLIRI	-	-	-	178,890,249.61	(178,890,249.61)
708	0517026039	FGC, IDO-ANI	3,927,085.24	-	3,927,085.24	211,809,218.36	(207,882,133.12)
709	0517026040	FGC, IKOLE	-	-	-	195,520,671.12	(195,520,671.12)
710	0517026041	FGGC ABAJI	-	-	-	254,190,050.66	(254,190,050.66)
711	0517026042	FGGC ABULOMA	860,000.00	-	860,000.00	305,316,951.24	(304,456,951.24)
712	0517026043	FGGC AKURE	3,927,085.24	-	3,927,085.24	211,809,218.36	(207,882,133.12)
713	0517026044	FGGC ANKA	-	-	-	80,223,361.93	(80,223,361.93)
714	0517026045	FGGC BAJOGA	-	1,350,068.16	1,350,068.16	148,053,830.66	(146,703,762.50)
715	0517026046	FGGC BAKORI	-	-	-	161,640,392.11	(161,640,392.11)
716	0517026047	FGGC BAUCHI	-	-	-	241,598,675.82	(241,598,675.82)
717	0517026048	FGGC BENIN	380,000.00	-	380,000.00	308,829,645.63	(308,449,645.63)
718	0517026049	FGGC BIDA	-	-	-	223,048,785.97	(223,048,785.97)
719	0517026050	FGGC BWARI	-	-	-	494,115,491.05	(494,115,491.05)
720	0517026051	FGGC CALABAR	-	-	-	312,694,981.68	(312,694,981.68)
721	0517026052	FGGC EFON ALAYE	-	-	-	180,119,522.68	(180,119,522.68)
722	0517026053	FGGC EFON IMNRINGI	-	-	-	235,021,965.15	(235,021,965.15)
723	0517026054	FGGC ENUGU	-	-	-	520,035,258.34	(520,035,258.34)
724	0517026055	FGGC EZZAMGBO ABAKALIKI	-	-	-	195,359,051.27	(195,359,051.27)
725	0517026056	FGGC GBOKO	-	-	-	249,314,377.94	(249,314,377.94)
726	0517026057	FGGC GUSAU	-	-	-	160,896,877.27	(160,896,877.27)
727	0517026058	FGGC GWANDU	400,000.00	-	400,000.00	161,994,870.10	(161,594,870.10)
728	0517026059	FGGC IBILLO	820,000.00	-	820,000.00	208,913,409.55	(208,093,409.55)
729	0517026060	FGGC IBUSA	-	-	-	268,172,582.89	(268,172,582.89)
730	0517026061	FGGC IKOT-OBIO-ITONG	-	-	-	229,064,192.58	(229,064,192.58)
731	0517026062	FGGC ILORIN	4,390,850.00	-	4,390,850.00	328,175,680.29	(323,784,830.29)
732	0517026063	FGGC IPETUMODU	-	-	-	610,910,537.15	(610,910,537.15)
733	0517026064	FGGC JALINGO	-	-	-	205,907,077.51	(205,907,077.51)
734	0517026065	FGGC KABBA	740,000.00	-	740,000.00	193,218,491.59	(192,478,491.59)
735	0517026066	FGGC KAZAURE	6,824,839.50	-	6,824,839.50	186,996,974.39	(180,172,134.89)

736	0517026067	FGGC KEANA	-	-	-	160,556,880.45	(160,556,880.45)
737	0517026068	FGGC LANGTANG	-	-	-	236,137,952.02	(236,137,952.02)
738	0517026069	FGGC LEJJA	-	-	-	229,891,861.18	(229,891,861.18)
739	0517026070	FGGC MONGUNO	-	-	-	144,308,478.71	(144,308,478.71)
740	0517026071	FGGC NEW BUSA	-	-	-	191,678,919.02	(191,678,919.02)
741	0517026072	FGGC OMU-ARAN	-	-	-	178,878,926.11	(178,878,926.11)
742	0517026073	FGGC OWERRI	620,000.00	-	620,000.00	417,231,664.78	(416,611,664.78)
743	0517026074	FGGC OYO	-	-	-	350,361,327.91	(350,361,327.91)
744	0517026075	FGGC SHAGAMU	-	-	-	370,947,239.12	(370,947,239.12)
745	0517026076	FGGC GUMI TAMBAWAL	-	-	-	142,470,754.90	(142,470,754.90)
746	0517026077	FGGC UMUAHIA	-	-	-	274,289,895.52	(274,289,895.52)
747	0517026078	FGGC WUKARI	-	-	-	242,863,359.12	(242,863,359.12)
748	0517026079	FGGC, YOLA	-	-	-	262,721,346.65	(262,721,346.65)
749	0517026080	FSTC AHOADA	-	-	-	170,804,651.01	(170,804,651.01)
750	0517026081	FSTC AWKA	-	-	-	282,594,485.51	(282,594,485.51)
751	0517026082	FSTC JUBU-IMUSHIN	760,000.00	-	760,000.00	239,660,775.63	(238,900,775.63)
752	0517026083	FSTC MICHIKA	520,000.00	-	520,000.00	80,957,162.10	(80,437,162.10)
753	0517026084	FSTC TUNGBO - YENAGOA	340,000.00	-	340,000.00	156,862,539.06	(156,522,539.06)
754	0517026085	FSTC USI-EKITI	700,000.00	-	700,000.00	156,596,770.96	(155,896,770.96)
755	0517026086	FTC IKARE	4,241,803.40	-	4,241,803.40	201,584,364.75	(197,342,561.35)
756	0517026087	FTC ILESA	-	-	-	301,337,252.67	(301,337,252.67)
757	0517026088	FTC JALINGO	-	-	-	220,538,335.72	(220,538,335.72)
758	0517026089	FTC KAFANCHAN	-	-	-	145,647,865.31	(145,647,865.31)
759	0517026090	FTC LASSA	480,000.00	-	480,000.00	126,337,887.24	(125,857,887.24)
760	0517026091	FTC OHANSO	-	-	-	176,739,991.42	(176,739,991.42)
761	0517026092	FTC OROZO	-	-	-	513,509,033.98	(513,509,033.98)
762	0517026093	FTC OTOBI	360,000.00	-	360,000.00	192,632,138.93	(192,272,138.93)
763	0517026094	FTC OTUPKO	-	-	-	212,313,818.77	(212,313,818.77)
764	0517026095	FTC SHIRORO	-	-	-	245,659,643.77	(245,659,643.77)

765	0517026096	FTC UROMI	-	-	-	211,568,983.53	(211,568,983.53)
766	0517026097	FTC UYO	-	-	-	215,127,251.20	(215,127,251.20)
767	0517026098	FTC YABA	-	-	-	571,553,542.77	(571,553,542.77)
768	0517026099	FTC ZURU	-	-	-	209,496,503.94	(209,496,503.94)
769	0517026100	KING'S COLLEGE	-	-	-	473,220,845.30	(473,220,845.30)
770	0517026101	QUEEN'S COLLEGE LAGOS	-	-	-	584,698,664.63	(584,698,664.63)
771	0517026102	SULEJA ACADEMY	-	-	-	383,631,780.59	(383,631,780.59)
772	0517026103	FSTC,DOMA	-	-	-	109,242,176.92	(109,242,176.92)
773	0517026104	FSTC DAYI	-	-	-	53,681,376.54	(53,681,376.54)
774	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	28,566,611.05	-	28,566,611.05	178,092,559.03	(149,525,947.98)
775	0517028001	UNESCO PARIS	-	-	-	110,669,256.06	(110,669,256.06)
776	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	-	-	-	851,842,640.30	(851,842,640.30)
777	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	-	-	-	4,012,215,077.53	(4,012,215,077.53)
778	0521002001	NATIONAL HEALTH INSURANCE SCHEME	-	-	-	-	-
779	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	-	-	1,924,464,873.26	(1,924,464,873.26)
780	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	-	-	-	73,494,161.20	(73,494,161.20)
781	0521006001	RADIOGRAPHERS REGISTRATION BOARD	-	-	-	180,765,999.72	(180,765,999.72)
782	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	-	-	-	86,163,094.73	(86,163,094.73)
783	0521008001	HEALTH RECORDS REGISTRATION BOARD	-	-	-	101,034,699.69	(101,034,699.69)
784	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	-	-	-	154,550,362.59	(154,550,362.59)
785	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	-	-	-	206,730,460.48	(206,730,460.48)
786	0521011001	NURSING AND MIDWIFERY COUNCIL	-	-	-	215,441,449.26	(215,441,449.26)
787	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	-	-	-	467,506,679.50	(467,506,679.50)
788	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	-	-	-	157,104,421.26	(157,104,421.26)
789	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	-	-	-	3,949,475,323.59	(3,949,475,323.59)
790	0521015001	MEDICAL REHABILITATION THERAPY BOARD	-	-	-	158,095,933.82	(158,095,933.82)
791	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	-	-	-	334,986,399.87	(334,986,399.87)
792	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	-	-	-	24,897,714.16	(24,897,714.16)
793	0521018001	NURSE TUTOR TRAINING - ENUGU					

			-	-	-	14,993,922.94	(14,993,922.94)
794	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	-	-	-	80,504,413.90	(80,504,413.90)
795	0521020001	NURSE TUTOR TRAINNING KADUNA	-	-	-	33,023,415.85	(33,023,415.85)
796	0521021001	NURSE TUTOR TRAINNING IBADAN	-	-	-	15,879,142.46	(15,879,142.46)
797	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	-	-	-	184,175,808.75	(184,175,808.75)
798	0521023001	NHETC, LAGOS	-	-	-	1,150,505.11	(1,150,505.11)
799	0521023002	NHETC, MAIDUGURI	-	-	-	1,260,255.71	(1,260,255.71)
800	0521023003	NHETC, ZARIA	-	-	-	1,150,505.11	(1,150,505.11)
801	0521023004	NHETC, ENUGU	-	-	-	1,041,105.55	(1,041,105.55)
802	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	-	-	-	20,543,784.69	(20,543,784.69)
803	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	-	-	-	1,705,023.54	(1,705,023.54)
804	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	751,250.00	-	751,250.00	22,299,104.80	(21,547,854.80)
805	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	10,065,151.05	-	10,065,151.05	11,287,969,902.60	(11,277,904,751.55)
806	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	-	-	-	5,480,200,700.68	(5,480,200,700.68)
807	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	-	-	-	6,148,759,246.86	(6,148,759,246.86)
808	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	-	-	-	9,872,170,546.51	(9,872,170,546.51)
809	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	-	-	-	6,705,988,342.04	(6,705,988,342.04)
810	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	-	-	-	7,094,236,491.60	(7,094,236,491.60)
811	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	-	-	-	5,545,738,187.95	(5,545,738,187.95)
812	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	4,808,004.25	-	4,808,004.25	6,260,527,186.44	(6,255,719,182.19)
813	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	3,561,425.00	-	3,561,425.00	6,278,019,247.02	(6,274,457,822.02)
814	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	756,802.00	-	756,802.00	7,955,570,595.00	(7,954,813,793.00)
815	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	-	-	-	5,023,710,247.37	(5,023,710,247.37)
816	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	-	-	-	5,452,054,878.01	(5,452,054,878.01)
817	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	-	-	-	4,339,207,045.32	(4,339,207,045.32)
818	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	-	-	-	5,743,604,731.61	(5,743,604,731.61)
819	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	1,986,000.00	-	1,986,000.00	4,595,464,688.00	(4,593,478,688.00)
820	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	-	-	-	2,806,054,134.12	(2,806,054,134.12)
821	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	-	-	-	4,810,344,307.85	(4,810,344,307.85)

822	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	-	-	-	3,657,502,027.65	(3,657,502,027.65)
823	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	-	-	-	957,727,461.32	(957,727,461.32)
824	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	-	-	-	1,219,142,016.70	(1,219,142,016.70)
825	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	308,409.85	-	308,409.85	603,989,002.11	(603,680,592.26)
826	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	3,250,434.25	-	3,250,434.25	1,835,553,219.98	(1,832,302,785.73)
827	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	-	-	-	979,501,064.25	(979,501,064.25)
828	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	-	-	-	922,670,715.88	(922,670,715.88)
829	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	-	-	-	2,381,911,637.94	(2,381,911,637.94)
830	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	-	-	-	1,616,394,557.96	(1,616,394,557.96)
831	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	-	-	-	182,245,946.95	(182,245,946.95)
832	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	-	-	-	1,048,064,969.77	(1,048,064,969.77)
833	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	-	-	-	2,626,498,634.33	(2,626,498,634.33)
834	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	-	-	-	1,386,664,699.89	(1,386,664,699.89)
835	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,725,531.25	-	2,725,531.25	2,398,390,489.53	(2,395,664,958.28)
836	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	-	-	-	332,857,090.60	(332,857,090.60)
837	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	-	-	-	3,427,576,107.92	(3,427,576,107.92)
838	0521027018	FEDERAL MEDICAL CENTRE, OWO	-	-	-	3,316,577,371.35	(3,316,577,371.35)
839	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	-	-	-	3,036,173,377.56	(3,036,173,377.56)
840	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	-	-	-	3,931,401,179.39	(3,931,401,179.39)
841	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	4,270,000.00	-	4,270,000.00	4,694,055,564.91	(4,689,785,564.91)
842	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	-	-	-	2,316,852,737.58	(2,316,852,737.58)
843	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	-	-	-	3,434,599,625.30	(3,434,599,625.30)
844	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	-	-	-	1,318,004,935.84	(1,318,004,935.84)
845	0521027025	FEDERAL MEDICAL CENTRE, ASABA	5,205,470.20	-	5,205,470.20	3,107,769,537.76	(3,102,564,067.56)
846	0521027026	FEDERAL MEDICAL CENTRE, BIDA	-	-	-	2,101,399,223.29	(2,101,399,223.29)
847	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	5,185,455.00	-	5,185,455.00	2,067,298,324.04	(2,062,112,869.04)
848	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	-	-	-	1,794,677,351.90	(1,794,677,351.90)
849	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	-	-	-	2,928,470,400.76	(2,928,470,400.76)
850	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI					

			-	-	-	5,019,234,463.76	(5,019,234,463.76)
851	0521027031	FEDERAL MEDICAL CENTRE, KOGI	-	-	-	2,862,466,812.83	(2,862,466,812.83)
852	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	656,845.48	-	656,845.48	2,391,919,323.26	(2,391,262,477.78)
853	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	50,110.10	-	50,110.10	1,900,580,462.74	(1,900,530,352.64)
854	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	9,589,604.52	-	9,589,604.52	2,575,193,288.59	(2,565,603,684.07)
855	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	32,936.51	-	32,936.51	1,312,483,374.86	(1,312,450,438.35)
856	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	-	-	-	5,741,244,317.33	(5,741,244,317.33)
857	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	-	-	-	4,406,064,908.52	(4,406,064,908.52)
858	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	-	-	-	2,187,059,415.11	(2,187,059,415.11)
859	0521027039	NATIONAL EYE CENTRE KADUNA	-	-	-	1,105,798,738.87	(1,105,798,738.87)
860	0521027040	NATIONAL EAR CARE CENTRE KADUNA	-	-	-	738,096,189.96	(738,096,189.96)
861	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	-	-	-	94,712,798.42	(94,712,798.42)
862	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	-	-	-	498,828,380.70	(498,828,380.70)
863	0521027043	ONCHO BAUCHI	-	-	-	1,060,577.37	(1,060,577.37)
864	0521027044	ONCHO ENUGU	-	-	-	1,060,577.37	(1,060,577.37)
865	0521027045	ONCHO IBADAN	-	-	-	1,060,577.37	(1,060,577.37)
866	0521027046	ONCHO KADUNA	-	-	-	1,060,577.37	(1,060,577.37)
867	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	-	-	-	2,727,485.67	(2,727,485.67)
868	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	-	-	-	1,483,995.61	(1,483,995.61)
869	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	-	-	-	1,411,462.06	(1,411,462.06)
870	0521029001	PHS, ABUJA	-	-	-	1,152,423.53	(1,152,423.53)
871	0521029002	PHS, YOLA	-	-	-	1,152,423.53	(1,152,423.53)
872	0521029003	PHS, JALINGO	-	-	-	1,152,423.53	(1,152,423.53)
873	0521029004	PHS, MAIDUGURI	-	-	-	1,152,423.53	(1,152,423.53)
874	0521029005	PHS, DAMATURU	-	-	-	1,152,423.53	(1,152,423.53)
875	0521029006	PHS, KANO	-	-	-	7,151,260.00	(7,151,260.00)
876	0521029007	PHS, KASTINA	-	-	-	1,152,423.53	(1,152,423.53)
877	0521029008	PHS, DUTSE	-	-	-	1,152,423.53	(1,152,423.53)
878	0521029009	PHS, ILORIN	-	-	-	1,152,423.53	(1,152,423.53)

879	0521029010	PHS, SOKOTO	-	-	-	1,152,423.53	(1,152,423.53)
880	0521029011	PHS, IBADAN	-	-	-	1,152,423.53	(1,152,423.53)
881	0521029012	PHS, ABEOKUTA	-	-	-	1,152,423.53	(1,152,423.53)
882	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	-	-	-	1,152,423.53	(1,152,423.53)
883	0521029014	PHS, CALABAR	-	-	-	1,152,423.53	(1,152,423.53)
884	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	-	-	-	1,152,423.53	(1,152,423.53)
885	0521029016	PHS, WARRI	-	-	-	1,152,423.53	(1,152,423.53)
886	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	-	-	-	784,520.00	(784,520.00)
887	0521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	-	-	-	784,520.00	(784,520.00)
888	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	751,250.00	-	751,250.00	22,299,104.80	(21,547,854.80)
889	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	-	-	-	935,822.18	(935,822.18)
890	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	-	-	-	935,822.18	(935,822.18)
891	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	-	-	-	520,995,431.04	(520,995,431.04)
892	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	-	-	-	651,029,649.28	(651,029,649.28)
893	0521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	-	-	-	189,597,135.60	(189,597,135.60)
894	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	-	-	-	275,812,897.38	(275,812,897.38)
895	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	-	-	-	154,013,099.20	(154,013,099.20)
896	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	-	-	-	10,935,775.96	(10,935,775.96)
897	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	-	-	-	107,989,326.49	(107,989,326.49)
898	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	-	-	-	9,514,308.19	(9,514,308.19)
899	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	-	-	-	81,159,962.25	(81,159,962.25)
900	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	-	-	-	-	-
901	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	-	-	-	161,656,929.54	(161,656,929.54)
902	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	-	-	-	422,347,341.54	(422,347,341.54)
903	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	-	-	-	479,062,252.64	(479,062,252.64)
904	0521049001	NATIONAL HOSPITAL	-	-	-	6,100,266,013.98	(6,100,266,013.98)
905	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	659,684,500.00	-	659,684,500.00	2,110,141,392.39	(1,450,456,892.39)
906	0535002001	NATIONAL PARK HEADQUARTERS	-	-	-	215,912,141.57	(215,912,141.57)
907	0535003001	KAINJI NATIONAL PARK					

			-	-	-	452,177,616.04	(452,177,616.04)
908	0535004001	OYO NATIONAL PARK	-	-	-	334,613,371.83	(334,613,371.83)
909	0535005001	CHAD BASIN NATIONAL PARK	449,620.00	-	449,620.00	257,585,791.36	(257,136,171.36)
910	0535006001	GASHAKA GUMTI NATIONAL PARK	5,078,603.00	-	5,078,603.00	358,655,953.00	(353,577,350.00)
911	0535007001	CROSS RIVER NATIONAL PARK	-	-	-	450,877,376.12	(450,877,376.12)
912	0535008001	KAMUKU NATIONAL PARK	-	-	-	196,293,691.76	(196,293,691.76)
913	0535009001	OKUMU NATIONAL PARK	-	-	-	178,754,533.64	(178,754,533.64)
914	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	-	-	-	393,250,482.80	(393,250,482.80)
915	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	-	-	-	677,022,740.30	(677,022,740.30)
916	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	-	-	-	564,260,166.26	(564,260,166.26)
917	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	-	-	-	1,403,863,792.06	(1,403,863,792.06)
918	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	-	-	-	394,138,470.97	(394,138,470.97)
919	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	-	-	-	1,293,839,468.53	(1,293,839,468.53)
920	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	164,388,908.94	-	164,388,908.94	3,060,911,858.46	(2,896,522,949.52)
921	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	8,935,375.00	-	8,935,375.00	24,370,705.00	(15,435,330.00)
922	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	2,664,198.79	-	2,664,198.79	45,223,369.19	(42,559,170.40)
923	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	-	-	-	34,817,649.65	(34,817,649.65)
924	0543001001	NATIONAL POPULATION COMMISSION	20,691,130.00	-	20,691,130.00	5,313,817,844.81	(5,293,126,714.81)
		TOTAL	**6,121,794,615,523.06**	**12,746,604,548.16**	**6,134,541,220,071.22**	**3,849,868,159,154.38**	**2,284,673,060,916.84**

NOTE 22

		GAIN / LOSS ON DISPOSAL	GAIN ON DISPOSAL OF ASSET - PPE	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	SUB-TOTAL	LOSS ON DISPOSAL OF ASSET - PPE	GAIN ON DISPOSAL; OF ASSETS - INTANGIBLE	SUB-TOTAL	GAIN/LOSS
			140501	140502	140503	140801	140802	140803	140804	140901
		ADMINISTRATIVE SECTOR								
1	0119009010	FOREIGN MISSION: BANGKOK						36.19	36.19	36.19
2	0123003001	NIGERIAN TELEVISION AUTHORITY					669,500.00		669,500.00	669,500.
3	0220007001	OFFICE OF THE ACCOUNTNT-GENERAL OF THE FEDERATION			217,887,334,013.47	217,887,334,013.47		59,574,548,071.82	59,574,548,071.82	158,312,785.941.65
4	0222003001	CENTRE FOR AUOMOTIVE DESIGN AND DEVELOPMENT	370,000.00			370,000.00				370,000.00
		LAW & JUSTICES SECTOR								
5	0517009001	NATIONAL EXAMINATIONS COUNCILO	77,100.00			77,100.00				77,100.00
6	0517021002	UNIVERSITY OF LAGOS	12,761,347.99	-	-	12,761,347.99	-	-	-	12,761,347.99
7	0517021009	UNIVERSITY OF ILORIN	229,001.24	-	-	229,001.24	-	-	-	229,001.24
			-	-	-		-	-	-	-
		TOTAL	13,437,449.23	-	217,887,334,013.47	-	669,500.00	59,574,548,108.01	59,574,548,108.01	158,325,553,854.69

NOTE 23

			GAIN ON FOREIGN EXCHANGE	LOSS ON FOREIGN EXCHANGE	GAIN/LOSS
			141001	220901	
		ADMINISTRATIVE SECTOR			
1	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	7,786,184.89	-	(7,786,184.89)
2	0116005001	NIGERIAN AIRFORCE	23,590,746.59	34,250,000.00	10,659,253.41
3	0119009001	FOREIGN MISSION: ABIDJAN	-	1,225,169.00	1,225,169.00
4	0119009009	FOREIGN MISSION: BAMAKO	-	7,210.39	7,210.39
5	0119009029	FOREIGN MISSION: CARACAS	-	137,633.87	137,633.87
6	0119009039	FOREIGN MISSION: GABORONE	-	1,866,447.63	1,866,447.63
7	0119009040	FOREIGN MISSION: GENEVA	-	3,921.57	3,921.57
8	0119009045	FOREIGN MISSION: HONGKONG	-	71,285.65	71,285.65
9	0119009051	FOREIGN MISSION: KHARTOUM	-	31.85	31.85
10	0119009052	FOREIGN MISSION: KIEV	-	78.43	78.43
11	0119009055	FOREIGN MISSION: KINSHASA	-	215.69	215.69
12	0119009085	FOREIGN MISSION: PYONG YANG	-	71,253.63	71,253.63
13	0119009097	FOREIGN MISSION: TEL AVIV	-	89.56	89.56
14		**ECONOMIC SECTOR**			-
15	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-	1,577,318,420,000.00	1,577,318,420,000.00
16		**LAW & JUSTICES SECTOR**			-
17	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	1,140,000,000.00	-	(1,140,000,000.00)
18		**SOCIAL SECTOR**			-
19	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	13,484,893.00	-	(13,484,893.00)
		TOTAL	1,184,861,824.48	1,577,356,053,337.27	1,576,171,191,512.79

NOTE 26

		CONSOLIDATED REVENUE FUND	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
		310101	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2016	2015
	ADMINISTRATIVE SECTOR											
0111001001	STATE HOUSE - HQTRS	-	-	456,121,990.88	-	-	-	-	-	13,113,897.42	469,235,888.30	**439,346,186.26**
0111001006	STATE HOUSE MEDICAL CENTRE	-	-	388,579,690.49	-	-	-	-	-	-	388,579,690.49	
0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	-	-	58,649,688,058.40	-	-	-	-	-	-	58,649,688,058.40	**36,624,222,290.10**
0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	-	-	-	-	-	-	-	-	-	-	**345,650.21**
0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-	-	340,474,812.79	-	-	-	-	-	130,917,887.47	471,392,700.26	**3,498,629,943.48**
0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	-	-	62,821,177.00	-	-	-	-	-	2,586,101,677.24	2,648,922,854.24	
0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	-	-	77,553,191.98	-	-	-	-	-	-	77,553,191.98	**760,854.30**
0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	-	-	71,496,100.00	-	-	-	-	-	-	71,496,100.00	**514,794.10**
0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	-	27,488,054.36	-	-	-	-	-	-	27,488,054.36	
0112001001	NASS MANAGEMENT	-	-	95,294,090.67	-	-	11,319,080.00	-	-	-	106,613,170.67	**262,608.32**
0112002001	SENATE	-	-	571,197,716.32	-	-	-	-	-	-	571,197,716.32	**647,277,891.49**
0112003001	HOUSE OF REPRESENTATIVES	-	-	60,881,616.17	291,679,048.04	-	-	-	-	-	352,560,664.21	**1,136,851,843.33**
0112004001	NATIONAL ASSEMBLY COMMISSION	-	-	445,807,508.25	49,628,986.71	1,530,176,282.62	-	-	-	-	2,025,612,777.58	**193,498.00**
0112005001	LEGISLATIVE AIDES	-	-	55,500.00	-	-	-	-	-	-	55,500.00	
0112008001	GENERAL SERVICE	-	-	635,498,757.50	-	621.86	-	-	-	-	635,499,379.36	
0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	-	39,263,361.97	9,564.21	20,918.58	-	19,908,392.62	-	7,905,470.74	67,107,708.12	**1,522,593,427.50**

0116001001	FEDERAL DEFENCE MINISTRY-MAIN MOD	-	-	5,986,452,751.43	-	-	-	-	-	-	5,986,452,751.43	
0116003001	NIGERIAN ARMY	-	-	3,287,053,694.24	-	-	-	-	-	-	3,287,053,694.24	**8,910,068,081.30**
0116004001	NIGERIAN NAVY	-	-	6,101,706,164.00	-	-	-	-	-	-	6,101,706,164.00	**3,177,971,806.42**
0116005001	NIGERIAN AIRFORCE	-	-	19,616,343,247.30	-	-	-	-	-	2,631,002,102.97	22,247,345,350.27	**1,910,661,512.68**
0116008001	COMMANDCOLLEGE, JAJIAND STAFF	-	-	752,328,107.33	-	-	-	-	-	-	752,328,107.33	
0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	-	-	42,298,513.10	-	-	-	-	-	-	42,298,513.10	
0116011001	DEFENCE SCHOOL INTELLIGENCE	-	-	-	-	-	-	-	-	-	-	**6,168,918.88**
0116012001	DEFENCE AGENCY INTELLIGENCE	-	-	2,520,198,318.78	-	-	-	-	-	-	2,520,198,318.78	**96,598,605.45**
0116015017	DEFENCE MISSIONS	-	-	146,717,602.85	-	-	-	-	-	-	146,717,602.85	**395,325,856.86**
0116021001	MILITARY PENSION BOARD	-	-	300,119,446.34	33,575,467,888.47	69,182,352.92	-	-	-	-	33,944,769,687.73	**2,617,254,519.50**
0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	-	-	6,844,503,098.03	-	-	-	-	-	-	6,844,503,098.03	**107,000.86**
0119002001	TECHNICAL AIDS CORPS	-	-	7,482,240.00	-	-	-	-	-	-	7,482,240.00	
0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	-	-	-	-	-	-	-	-	-	-	**21,266,924.22**
0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	-	-	8,114,936.77	-	-	-	-	-	-	8,114,936.77	
0119009001	FOREIGN MISSION: ABIDJAN	-	-	3,871,964.98	2,163,442.57	73,784.13	681,884.23	-	-	-	6,791,075.91	
0119009009	FOREIGN MISSION: BAMAKO	-	-	95,383,596.08	14,254,649.98	1,518,653.84	353,164.56	-	-	-	111,510,064.46	
0119009010	FOREIGN MISSION: BANGKOK	-	-	98,441,284.02	63,045,790.16	1,518,653.84	757,299.27	-	-	-	163,763,027.29	
0119009012	FOREIGN MISSION: BANJUL	-	-	351,700.00	139,351.19	180,008.95	2,465,569.29	-	-	-	3,136,629.43	
0119009022	FOREIGN MISSION: BUCHAREST	-	-	-	4,007.84	136,389.54	-	-	-	-	140,397.38	
0119009027	FOREIGN MISSION: CAIRO	-	-	8,350,357.19	2,416,878.69	36,055,825.49	-	-	-	-	46,823,061.37	
0119009028	FOREIGN MISSION: CANBERRA	-	-	-	-	-	-	-	-	-	-	
0119009029	FOREIGN MISSION: CARACAS	-	-	46,739,417.65	83,807,771.85	(1,354,144,644.38)	3,198,996.48	-	-	-	(1,220,398,458.40)	
0119009032	FOREIGN MISSION: DAKAR	-	-	-	-	1,576,717.54	3,029,819.69	-	-	-	4,606,537.23	

0119009033	FOREIGN MISSION: DAMASCUS	-	-	-	43,735,665.10	54,167.74	36,232,258.06	-	-	-	80,022,090.90	
0119009034	FOREIGN MISSION: DAR-ES-SALAAM	-	-	5,912,439.98	6,034,765.10	1,046,726.90	258,883.94	-	-	-	13,252,815.92	
0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	-	-	-	139,459.14	22,331.28	4,031.18	-	-	-	165,821.60	
0119009037	FOREIGN MISSION: DUBLIN	-	-	-	507.84	118,806.52	295,900.00	-	-	-	415,214.36	
0119009038	FOREIGN MISSION: FREETOWN	-	-	-	2,181,685.93	320,478.23	-	-	-	-	2,502,164.16	
0119009039	FOREIGN MISSION: GABORONE	-	-	9,380.21	81,670.95	2,146,110.60	700,377.23	-	-	-	2,937,538.99	
0119009040	FOREIGN MISSION: GENEVA	-	-	1,038,590.20	203,882.35	2,458,482.35	-	-	-	-	3,700,954.90	
0119009042	FOREIGN MISSION: HANOI	-	-	54,456.86	500,599.25	99,636.65	529.41	-	-	-	655,222.17	
0119009043	FOREIGN MISSION: HARARE	-	-	7,227.87	30,533,511.48	1,343,770.49	897,490.16	-	-	-	32,782,000.00	
0119009044	FOREIGN MISSION: HAVANA	-	-	-	-	-	-	-	-	-	-	
0119009045	FOREIGN MISSION: HONGKONG	-	-	-	7,797,276.47	312,110.91	116,266.24	-	-	-	8,225,653.62	
0119009046	FOREIGN MISSION: ISLAMABAD	-	-	95,543.14	38,658.82	165,657.33	3,046,390.20	-	-	-	3,346,249.49	
0119009047	FOREIGN MISSION: JAKARTA	-	-	-	66,959,815.68	10,529.55	3,740,920.50	-	-	-	70,711,265.73	
0119009048	FOREIGN MISSION: JEDDAH	-	-	-	248,290.35	7,741,457.86	-	-	-	-	7,989,748.21	
0119009051	FOREIGN MISSION: KHARTOUM	-	-	1,157,990.63	(1,637,648.44)	1,965,317.30	50,454,257.81	-	-	-	51,939,917.30	
0119009052	FOREIGN MISSION: KIEV	-	-	-	1,902,619.61	2,042,165.92	-	-	-	-	3,944,785.53	
0119009055	FOREIGN MISSION: KINSHASA	-	-	17,715,332.26	75,551.61	190,629.03	164,570.97	-	-	-	18,146,083.87	
0119009056	FOREIGN MISSION: KUALA LUMPUR	-	-	-	1,884,595.52	22,519,113.99	966,207.57	-	-	-	25,369,917.08	
0119009058	FOREIGN MISSION: LIBREVILLE	-	-	232,961.54	202,012.31	22,519,113.99	-	-	-	-	22,954,087.84	
0119009064	FOREIGN MISSION: MADRID	-	-	-	-	-	1,525,581.41	-	-	-	1,525,581.41	
0119009076	FOREIGN MISSION: NEW YORK (PM)	-	-	698,446,345.10	-	(14,584,213.72)	294,686.27	-	-	-	684,156,817.65	
0119009077	FOREIGN MISSION: NIAMEY	-	-	1,436,259.32	5,162,695.97	3,596,478.84	194,476.91	-	-	-	10,389,911.04	
0119009078	FOREIGN MISSION: NNJC - NIAMEY	-	-	-	-	1,435,649.39	-	-	-	-	1,435,649.39	
0119009082	FOREIGN MISSION: PARIS	-	-	15,428,461.11	-	-	-	-	-	-	15,428,461.11	

0119009083	FOREIGN MISSION: PORT OF SPAIN	-	-	53,521.57	613,616.86	29,916,806.16	278,501.55	-	-	-	30,862,446.14	
0119009085	FOREIGN MISSION: PYONG YANG	-	-	-	-	23,550,443.19	-	-	-	-	23,550,443.19	
0119009088	FOREIGN MISSION: ROME	-	-	-	14,034,936.32	33,442,330.29	-	-	-	-	47,477,266.61	
0119009091	FOREIGN MISSION: SAO TOME	-	-	-	22,154,933.53	4,350,635.65	-	-	-	-	26,505,569.18	
0119009093	FOREIGN MISSION: SHANGHAI	-	-	89,592,278.21	140,170,082.35	9,861,278.09	847,678.21	-	-	-	240,471,316.86	
0119009094	FOREIGN MISSION: SINGAPORE	-	-	-	27,551,824.21	9,861,278.09	146,994.20	-	-	-	37,560,096.50	
0119009096	FOREIGN MISSION: TEHRAN	-	-	27,049.18	-	3,841,701.31	3,299,791.80	-	-	-	7,168,542.29	
0119009097	FOREIGN MISSION: TEL AVIV	-	-	4,474,639.22	13,686,896.08	5,113,457.51	15,828,237.50	-	-	-	39,103,230.31	
0119009104	FOREIGN MISSION: WARSAW	-	-	109,930.91	436,281.54	41,566.75	97,661.88	-	-	-	685,441.08	
0119009112	FOREIGN MISSION BELGRADE, SERBIA	-	-	74,181,303.06	12,067,256.86	220,511.96	-	-	-	-	86,469,071.88	
0119009120	FOREIGN MISSION DOHA, QATAR	-	-	-	-	8,561,176.61	-	-	-	-	8,561,176.61	
0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	-	-	383,337,086.45	-	-	-	-	-	-	383,337,086.45	**63,035,911.40**
0123003001	NIGERIAN TELEVISION AUTHORITY	-	-	17,790,988.02	-	-	144,386,829.40	-	-	-	162,177,817.42	**3,881,801,803.94**
0123005001	NEWS AGENCY OF NIGERIA	-	-	4,320,045.56	-	-	53,520.07	-	-	9,675,102.59	14,048,668.22	**349,580.00**
0123006001	VOICE OF NIGERIA	-	-	88,930,136.00	-	-	2,590,000.00	-	-	-	91,520,136.00	**5,888.23**
0123007001	NIGERIAN FILM CORPORATION	-	-	-	-	-	-	-	-	-	-	**23,560.00**
0123008001	NATIONAL BROADCASTING COMMISION	-	-	5,092,246.24	-	-	10,440,409,061.94	-	-	-	10,445,501,308.18	
0123009001	NIGERIA PRESS COUNCIL	-	-	11,494,771.50	-	-	-	-	-	-	11,494,771.50	
0123011017	NATIONAL ORIENTATION AGENCY	-	-	1,967,499.47	-	-	-	-	-	-	1,967,499.47	
0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	-	-	3,944,205,370.46	-	-	470.80	-	-	-	3,944,205,841.26	**234,532,131.73**
0124002001	NIGERIAN PRISON SERVICE	-	-	2,843,621,026.28	-	-	-	-	-	-	2,843,621,026.28	**21,504,984.88**
0124003001	NIGERIA IMMIGRATION SERVICE	-	-	808,734,816.16	-	-	4,997,788,779.56	-	-	-	5,806,523,595.72	**2,173,058,198.90**
0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	-	-	123,982,595.28	-	-	-	-	-	-	123,982,595.28	**808,365.40**
0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	-	-	88,700.00	-	-	-	-	-	-	88,700.00	

0124007001	FEDERAL FIRE SERVICE	-	-	3,260,335,385.74	-	-	-	-	-	-	3,260,335,385.74	
0124009001	POLICE PENSION BOARD	-	-	-	-	-	-	-	-	-	-	**2,138,231,662.75**
0124012001	POLICE FORMATION & COMMAND HQTRS	-	-	2,366,684,599.82	-	-	-	-	-	-	2,366,684,599.82	**559,973,649.02**
0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	-	-	111,808,083.84	-	-	7,371,584.77	-	-	-	119,179,668.61	**55,904,041.92**
0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	-	-	-	-	-	-	-	168,614,607.07	-	168,614,607.07	**12,002,775.31**
0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	-	-	35,633,964.70	-	-	328,795.00	-	-	-	35,962,759.70	
0125008001	BUREAU OF PUBLIC SERVICE REFORMS	-	-	25,339,258.44	-	-	-	-	-	-	25,339,258.44	**115,000.00**
0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	-	-	168,170,687.00	-	-	-	-	-	-	168,170,687.00	
0140001001	AUDITOR GENERAL FOR THE FEDERATION	-	-	132,763,161.90	-	-	-	-	-	-	132,763,161.90	**18.80**
0145001001	PUBLIC COMPLAINTS COMMISSION	-	-	-	-	-	-	-	-	-	-	**76,102,108.00**
0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	-	-	-	-	-	-	-	-	15,508,414,414.20	15,508,414,414.20	**2,883,450,167.85**
0149001001	FEDERAL CHARACTER COMMISSION	-	-	156,256,736.56	-	-	-	-	-	-	156,256,736.56	
0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	-	-	147,262,863.76	-	-	-	-	-	-	147,262,863.76	**331,349,424.44**
0158001001	CODE OF CONDUCT TRIBUNAL	-	-	325,609,559.00	-	-	-	-	-	-	325,609,559.00	
0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	-	-	4,642,850.30	-	-	-	-	-	-	4,642,850.30	**2,321,425.15**
0160001001	POLICE SERVICE COMMISSION HQTRS	-	-	-	-	-	-	-	-	-	-	**15,217,015.18**
0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	-	-	174,786,420.00	-	-	-	-	-	5,518,366,958.23	5,693,153,378.23	**29,236,106,915.12**
0161003001	NATIONAL COMMISSION FOR REFUGEES	-	-	66,808,806.70	-	-	-	-	-	-	66,808,806.70	
0161007001	FEDERAL ROAD SAFETY COMMISSION	-	-	-	-	-	-	-	-	-	-	**16.00**
0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	-	229,072,474.08	-	-	-	-	-	-	229,072,474.08	
0161013001	NATIONAL PENSION COMMISSION	-	-	-	-	-	-	-	-	-	-	**52,407,776.00**
0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	-	-	-	-	-	-	-	-	-	-	**38,125,000.00**
0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	-	-	93,140,750.00	-	-	-	-	-	2,668,171,468.57	2,761,312,218.57	**42,030,299.60**

0161016001	NATIONAL LOTTERY TRUST FUND	-	-	357,649,223.00	-	-	-	-	-	-	357,649,223.00	
0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	-	11,000.17	-	-	-	-	-	-	11,000.17	
0161018001	SERVICOM	-	-	-	-	-	-	-	-	-	-	**682,360.00**
0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	-	-	167,080,488.74	-	-	-	-	-	-	167,080,488.74	
0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	-	-	477,991,472.36	-	-	-	-	-	-	477,991,472.36	
0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	-	-	-	-	-	-	-	-	-	**5,181,769.42**
	TERTIARY EDUCATION TRUST FUND	-	-	-	-	315,745,767.99	-	-	-	101,377,860,239.47	101,693,606,007.46	
012500700100	ESTABLISHMENT AND PENSIONS OFFICE	-	-	-	-	-	-	-	-	-	-	**12,638,549,401.86**
	ECONOMIC SECTOR	-	-	-	-	-	-	-	-	-	-	
0215001001	FEDERAL MINISTRY OF AGRICULTURE	-	-	19,725,526,889.80	-	-	-	-	-	-	19,725,526,889.80	
0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	-	-	1,880,068.31	-	-	391,793.00	-	-	-	2,271,861.31	
0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	-	-	-	-	-	-	-	-	-	-	**25,351,306.41**
0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	-	-	-	-	-	-	-	-	-	-	**1,960.70**
0215019001	VETERINARY COUNCIL OF NIGERIA	-	-	-	-	-	-	-	-	-	-	**2,677,488.00**
0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	-	-	16,763,886.00	-	-	292,134.41	-	66,483.10	-	17,122,503.51	
0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	-	-	-	-	-	93,155.64	-	-	-	93,155.64	
0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	-	-	-	-	-	-	-	-	-	-	**111,665.50**
0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	-	-	45,428.45	-	-	9,619,048.23	-	-	-	9,664,476.68	**358,750.00**
0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	-	-	7,793,498.91	-	-	-	-	-	-	7,793,498.91	**203,015.00**

0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-	-	-	-	-	-	-	-	-	-	
0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	-	-	34,152,208.62	-	-	51,873,060.06	-	-	-	86,025,268.68	**10,152.98**
0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	-	-	48,207.00	-	-	-	-	-	-	48,207.00	
0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	-	-	-	-	-	-	382,709.00	-	-	382,709.00	
0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	-	-	558,201,779.23	-	-	1,323,326.42	-	-	-	559,525,105.65	
0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	-	-	-	-	-	715,414.63	-	-	-	715,414.63	
0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	-	-	443,949,292.82	-	-	-	-	-	-	443,949,292.82	**110,210,960.00**
0220002001	DEBT MANAGEMENT OFFICE	-	-	101,371,551.00	-	-	-	-	-	-	101,371,551.00	**20,138,550.21**
0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-	-	-	32,234,231,549.16	-	-	-	-	939,790,819,441.19	972,025,050,990.35	**992,538,716,023.12**
	CONSOLIDATED REVENUE FUND	(1,860,887,629,310.58)	-	-	-	-	-	-	-	-	(1,860,887,629,310.58)	**(856,330,289,025.85)**
022000700200	FPO ABAKALIKI	-	-	8,158,737.93	-	-	-	-	-	-	8,158,737.93	**8,158,737.93**
022000700400	FPO ADO-EKITI	-	-	96,673.86	-	-	-	-	-	-	96,673.86	**96,673.86**
022000700500	FPO AKURE	-	-	750,000.00	-	-	-	-	-	-	750,000.00	**750,000.00**
022000700700	FPO AWKA	-	-	7,856,286.91	-	-	-	-	-	-	7,856,286.91	**7,856,286.91**
022000700900	FPO BENIN	-	-	16,921,835.41	-	-	-	-	-	-	16,921,835.41	**16,921,835.41**
022000701200	FPO DAMATURU	-	-	589,684.79	-	-	-	-	-	-	589,684.79	**589,684.79**
022000701300	FPO DUTSE	-	-	-	-	240,000.00	-	-	-	-	240,000.00	
022000701400	FPO ENUGU	-	-	3,195,779.17	-	-	-	-	-	-	3,195,779.17	**3,195,779.17**
022000701700	FPO IBADAN	-	-	2,116,683.56	-	-	-	-	-	-	2,116,683.56	**2,116,683.56**
022000701800	FPO ILORIN	-	-	155,087.92	-	-	-	-	-	-	155,087.92	**155,087.92**
022000701900	FPO JALINGO	-	-	-	-	-	-	-	-	-	-	**2,757,660.19**
022000702500	FPO LAGOS I	-	-	903,325.70	-	-	-	-	-	-	903,325.70	**903,325.70**
022000702600	FPO LAGOS II	-	-	6,477,948.20	-	-	-	-	-	-	6,477,948.20	**6,477,948.20**

022000702700	FPO LOKOJA	-	-	10,075,172.75	-	-	-	-	-	-	10,075,172.75	**10,075,172.76**
022000702900	FPO MAKURDI	-	-	379,653.33	-	-	-	-	-	-	379,653.33	**379,653.33**
022000703000	FPO MINNA	-	-	4,219,221.62	-	-	-	-	-	-	4,219,221.62	**4,219,221.62**
022000703200	FPO OWERRI	-	-	519,234.86	-	-	-	-	-	-	519,234.86	**519,234.86**
022000703300	FPO PORT-HARCOURT	-	-	-	-	-	-	-	-	-	-	**2,654,696.61**
022000703500	FPO UMUAHIA	-	-	4,332,319.37	-	-	-	-	-	-	4,332,319.37	**4,332,319.37**
022000703600	FPO UYO	-	-	10,110,201.00	-	-	-	-	-	-	10,110,201.00	
022000703700	FPO YENOGOA	-	-	478,897.21	-	-	-	-	-	-	478,897.21	**478,897.21**
022000703800	FPO YOLA	-	-	1,261,687.94	-	-	-	-	-	-	1,261,687.94	**1,261,687.94**
022000703900	SUB-TREASURER OF THE FEDERATION	-	-	101,932,196.68	-	-	-	-	-	-	101,932,196.68	**101,932,196.68**
0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	-	-	-	92,502,040,720.64	106,096,049.42	-	-	-	-	92,608,136,770.06	**16,303,607.69**
0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	-	-	-	-	-	-	-	175,803,307.55	-	175,803,307.55	
0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	-	-	697,962,159.66	-	-	-	107,628.00	-	7,428,665.00	705,498,452.66	
0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	-	-	-	-	-	-	416,905,900.96	-	-	416,905,900.96	
0222009001	CONSUMER PROTECTION COUNCIL	-	-	19,127.11	-	-	-	-	-	-	19,127.11	**19,127.11**
0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	-	-	473,927,350.55	-	-	-	-	-	-	473,927,350.55	**56,645.25**
0227004001	NATIONAL PRODUCTIVITY CENTRE	-	-	-	-	-	-	-	-	-	-	**3,356,054.87**
0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	-	-	-	-	-	-	-	-	-	-	**426,959,014.72**
0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	-	-	1,263,632,517.70	-	-	-	-	-	-	1,263,632,517.70	
0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	-	-	522,100,933.71	-	-	2,842,451.22	-	-	2,400,000.00	527,343,384.93	**22,730,681.32**
0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	-	-	44,942,691.86	-	-	13,866.36	-	-	-	44,956,558.22	**14,704.10**
0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	-	-	7,428.41	-	-	-	-	-	-	7,428.41	

0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	-	-	5,392.00	-	-	-	-	-	-	5,392.00	
0228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	-	-	-	-	-	-	-	-	-	-	**26,289.33**
0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	-	-	-	-	-	-	-	-	-	-	
0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	-	-	-	-	-	-	-	-	-	-	**269,445.17**
0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	-	-	800.00	-	-	-	-	-	-	800.00	
0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	-	-	-	-	-	-	-	-	-	-	**47,242,697.19**
0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	-	-	41,742.00	-	-	-	-	-	-	41,742.00	
0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	-	-	-	-	-	-	-	-	-	-	**788,278.38**
0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	-	-	-	-	-	105,000.00	-	-	-	105,000.00	
0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	-	-	59,832.00	-	-	-	-	-	-	59,832.00	
0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	-	-	290.40	-	-	-	-	-	-	290.40	
0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	-	-	-	-	-	-	-	-	-	-	**174,013.47**
0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	-	-	18,632.00	-	-	-	-	-	-	18,632.00	
0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	-	-	-	-	-	-	-	-	-	-	**599,860.00**
0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	-	-	29.24	-	-	-	-	-	-	29.24	**3,660.58**
0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	-	-	33,783,362.70	-	-	-	-	-	-	33,783,362.70	
0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	-	-	-	-	-	58,665.14	-	-	-	58,665.14	
0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	-	-	116,783,000.00	-	-	935,875.52	-	-	-	117,718,875.52	
0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	-	-	127,692,437.22	-	-	-	-	-	-	127,692,437.22	
0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	-	-	94,660,000.00	-	-	28,330.61	-	-	-	94,688,330.61	**1,734.00**
0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	-	-	106,394,353.00	-	-	209,027.96	-	-	25,000,000.00	131,603,380.96	
0228073001	ENERGY COMMISSION OF NIGERIA	-	-	703,267,740.00	-	-	2,531,363.94	96,546,396.00	-	21,759.36	802,367,259.30	**345,255,609.44**

0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	-	-	-	-	-	-	-	-	-	-	**61,699,434.48**
0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	-	-	-	-	-	1,239,136.30	-	-	-	1,239,136.30	
0229005001	MARITIME ACADEMY, ORON	-	-	19,222.00	-	-	1,785,036.39	200,775,045.29	-	-	202,579,303.68	
0229031006	ACCIDENT INVESTIGATION BUREAU	-	-	131,680,186.85	-	-	49,973,707.60	-	-	-	181,653,894.45	**178,229,736.46**
0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	-	-	86,441,696,510.20	-	-	-	-	-	-	86,441,696,510.20	**881,324,962.50**
0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	-	-	843,510,243.42	-	-	-	-	-	2,267,668,073.81	3,111,178,317.23	**866,835,342.96**
0231010001	NATIONAL POWER TRAINING INSTITUTE	-	-	245,444,687.09	-	-	-	-	-	-	245,444,687.09	
0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	-	-	189,777,768.67	-	-	-	-	-	-	189,777,768.67	**2,718,570.24**
0231089004	FEDERAL ROAD MAINTENANCE AGENCY	-	-	-	-	-	-	-	-	-	-	**239,518,038.37**
0231089006	SURVEY COUNCIL OF NIGERIA	-	-	-	-	-	-	-	-	-	-	**87,379.79**
0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	-	-	-	-	-	-	-	-	-	-	**14,903,959.39**
0232002001	DEPARTMENT OF PETROLEUM RESOURCES	-	-	-	-	-	-	-	-	388,050,251.61	388,050,251.61	**3,653,555,358.85**
0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	-	-	80,575,345.20	-	-	-	-	-	-	80,575,345.20	
0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	-	-	-	-	-	-	-	-	-	-	**1,428,127.00**
0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	-	-	-	-	-	-	-	-	-	-	**145,340.00**
0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	-	-	2,562,726,487.88	-	-	-	-	-	-	2,562,726,487.88	**12,428.78**
0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	-	-	-	-	-	-	-	-	-	-	**1,809,215.38**
0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	-	-	49,162,348.00	-	-	-	-	-	-	49,162,348.00	**303,822,358.30**
0233011001	AJAOKUTA STEEL COMPANY LIMITED	-	-	32,401,918.55	-	-	-	-	-	-	32,401,918.55	
0238001001	BUDGET AND NATIONAL PLANNING	-	-	-	-	-	-	-	-	-	-	**245,388,234.63**
0238004001	NATIONAL BUREAU OF STATISTICS	-	-	3,172.18	-	-	-	-	-	-	3,172.18	
0238005001	BUDGET OFFICE OF THE FEDERATION	-	-	281,798,504.00	-	-	-	-	-	-	281,798,504.00	

0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	-	-	2,506,817.00	-	-	-	-	-	-	2,506,817.00	**43,639.50**
0250001001	FISCAL RESPONSILIBITY COMMISSION	-	-	35,562,664.55	-	-	-	-	-	-	35,562,664.55	
0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	-	-	9,077,282,503.09	-	-	-	-	-	-	9,077,282,503.09	**119,400,000.00**
0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	-	-	312,028.30	-	-	-	-	-	-	312,028.30	**7.28**
0252038001	BENIN/ OWENA RBDA	-	-	-	-	-	-	-	-	-	-	**399,323,270.12**
0252039001	CHAD BASIN RBDA	-	-	-	-	-	-	-	-	-	-	
0252040001	CROSS RIVER RBDA	-	-	1,508,394,614.00	-	-	-	-	-	-	1,508,394,614.00	**337,766,359.58**
0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	-	-	392,272,013.41	-	-	4,709,940.00	-	2,425,448.00	5,205.00	399,412,606.41	
0252051001	GURARA WATER MANAGEMENT AUTHORITY	-	-	399,749.16	-	-	-	-	-	-	399,749.16	**87,100.00**
	NIGERIA CUSTOMS SERVICE	-	-	-	-	-	-	-	-	-	-	**41,047,337.17**
	FEDERAL INLAND REVENUE SERVICE	-	-	-	-	-	-	-	-	-	-	**14,661,785,240.01**
	LAW & JUSTICES SECTOR	-	-	-	-	-	-	-	-	-	-	
0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	-	-	1,384,368,732.90	43,351,635.86	-	17,659,260.69	-	-	-	1,445,379,629.45	**2,438,979,177.26**
0318002001	SUPREME COURT OF NIGERIA	-	-	172,483.03	-	-	-	-	-	-	172,483.03	**165,914,184.70**
0318003001	COURT OF APPEAL	-	-	274,263,014.44	-	82,872.94	-	-	-	-	274,345,887.38	**126,093,174.92**
0318004001	FEDERAL HIGH COURT-LAGOS	-	-	835,395,663.48	71,273,750.30	-	-	-	-	(25,928,140.61)	880,741,273.17	**886,155,080.24**
0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	-	-	170,391,408.05	-	-	-	-	-	-	170,391,408.05	**83,060,160.01**
0318006001	SHARIA COURT OF APPEAL-ABUJA	-	-	8,222,385.88	-	-	-	-	-	-	8,222,385.88	**11,190,599.52**
0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	-	-	11,860,644.37	1,208.00	50,909.83	-	-	-	-	11,912,762.20	**37,585,467.47**
0318008001	NATIONAL INDUSTRIAL COURT	-	-	-	-	-	-	-	-	-	-	**559,754,741.03**
0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	-	-	135,454,350.29	-	-	-	-	-	-	135,454,350.29	**1,493,537.03**
0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	-	-	100,000,000.00	98,764,253.46	225,556,547.78	-	-	-	-	424,320,801.24	**146,604,598.45**
0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	-	-	-	-	-	-	-	-	-	-	**32,361,545.60**

0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	-	-	50,227,871.00	-	-	-	-	-	-	50,227,871.00	
0326002001	NIGERIAN LAW REFORM COMMISSION	-	-	103,275.00	-	-	-	-	-	-	103,275.00	
0326003001	LEGAL AID COUNCIL	-	-	1,140.00	-	21,189.13	-	-	-	-	22,329.13	**40,002,432.95**
0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	-	-	31,025,264.00	-	-	1,115,505.67	-	-	-	32,140,769.67	
0326007001	NATIONAL HUMAN RIGHTS COMMISSION	-	-	219.70	6,303,026.57	5,346.82	2,444,000.00	679,021,393.64	-	2,782,992.85	690,556,979.58	
0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	-	-	2,750.00	-	-	-	-	-	-	2,750.00	
0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	-	-	699,347.63	-	-	-	-	-	532,099.47	1,231,447.10	**25,012,736.50**
0344001001	CODE OF CONDUCT BUREAU	-	-	217,551,087.55	-	1,838,316.57	-	-	-	-	219,389,404.12	**147,890,996.00**
	REGIONAL SECTOR	-	-	-	-	-	-	-	-	-	-	
0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	**64,840,577.25**
0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	-	-	4,312,645,789.13	-	-	-	-	-	-	4,312,645,789.13	**117,227,678.29**
0451002001	NIGER DELTA DEVELOPMENT COMMISSION	-	-	-	-	-	-	-	-	-	-	
	SOCIAL SECTOR	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	**52,918,483.02**
0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	-	-	2,569,012.69	-	-	260.90	-	-	66,963.82	2,636,237.41	**80,384,400.88**
0513021002	NIGERIA FOOTBALL FEDERATION	-	-	90,019,875.00	-	-	-	-	-	-	90,019,875.00	
0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	-	-	16,673.23	-	-	-	-	-	-	16,673.23	
0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	-	-	784,134,536.71	-	-	-	-	-	-	784,134,536.71	**107,000.86**
0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	-	-	978,837,392.00	-	-	-	-	-	-	978,837,392.00	**93,646,282.62**
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	-	-	2,688,146,523.40	-	-	-	-	-	-	2,688,146,523.40	**1,151,519,102.50**
0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	-	-	1,956,520,506.40	-	-	-	-	-	109,621,818,733.97	111,578,339,240.37	**8,123,781,349.56**
0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	-	-	1,037,890.14	-	-	-	-	-	-	1,037,890.14	
0517005001	JOINT ADMISSIONS MATRICULATION BOARD	-	-	45,575,458.00	-	-	-	-	-	-	45,575,458.00	**182,399,216.12**

0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	-	-	29,620,094.52	-	-	-	-	-	-	29,620,094.52	
0517008001	NATIONAL LIBRARY OF NIGERIA	-	-	2,457,287.18	-	-	-	-	-	-	2,457,287.18	**333,815.38**
0517009001	NATIONAL EXAMINATIONS COUNCIL	-	-	2,976,383.00	-	-	8,749,039.66	-	1,375,000.00	19,159,121.00	32,259,543.66	**1,508,402.38**
0517010001	MASS LITERACY COUNCIL	-	-	142,410,990.22	-	-	-	27,620,455.26	-	49,061.93	170,080,507.41	**38,764,980.00**
0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	-	-	1,753,193.91	-	-	-	-	-	-	1,753,193.91	
0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	-	-	36,201,709.00	-	-	-	-	-	-	36,201,709.00	
0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	-	-	175,985.26	-	-	1,567,195.18	-	-	-	1,743,180.44	**285,549.68**
0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	-	-	80,415.00	-	-	-	-	-	-	80,415.00	
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	-	-	116,549,264.52	-	-	-	-	5,956,210.18	-	122,505,474.70	
0517017001	NATIONAL TEACHERS INSTITUTE	-	-	19,243,269.29	-	-	-	-	-	-	19,243,269.29	
0517018001	FEDERAL POLYTECHNIC ADO-EKITI	-	-	-	-	-	35,257,124.18	1,291,203.68	12,970,635.00	85,700,669.12	135,219,631.98	**74,173,130.05**
0517018002	FEDERAL POLYTECHNIC BAUCHI	-	-	3,463,618.81	-	-	126,274,422.06	-	-	161,987,176.69	291,725,217.56	
0517018003	FEDERAL POLYTECHNIC BIDA	-	-	0.93	-	-	585,914.31	19,952,601.07	-	-	20,538,516.31	**61,318,550.74**
0517018004	FEDERAL POLYTECHNIC IDAH	-	-	32,027,113.00	-	-	312,291.00	-	-	-	32,339,404.00	
0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	-	-	-	-	-	3,353,807.42	386,870,762.41	-	-	390,224,569.83	**3,286,814.34**
0517018006	FEDERAL POLYTECHNIC MUBI	-	-	-	-	-	-	-	-	-	-	**113,480,707.06**
0517018007	FEDERAL POLYTECHNIC NASARAWA	-	626,476.92	-	-	-	468,882.19	-	-	-	1,095,359.11	
0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	-	-	-	-	-	180,617,470.00	-	-	-	180,617,470.00	
0517018010	FEDERAL POLYTECHNIC OFFA	-	-	408,253.52	-	-	80,916,021.42	-	-	-	81,324,274.94	
0517018011	FEDERAL POLYTECHNIC EDE	-	-	1,415.35	-	-	-	-	-	-	1,415.35	**171,855,338.28**
0517018012	FEDERAL POLYTECHNIC AUCHI	-	-	2,950,864.49	-	-	-	-	-	-	2,950,864.49	
0517018013	FEDERAL POLYTECHNIC NEKEDE	-	-	202,285.00	-	-	-	-	-	-	202,285.00	**90,449,770.25**
0517018014	FEDERAL POLYTECHNIC OKO	-	-	10,164,767.00	-	-	-	-	-	-	10,164,767.00	**914,956,296.85**

0517018015	FEDERAL POLYTECHNIC DAMATURU	-	-	1,520,462.57	-	-	16,070,074.57	68,889,038.20	-	-	86,479,575.34	**20,079.93**
0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	-	-	-	-	-	-	-	-	-	-	**755,734.01**
0517018017	FEDERAL POLYTECHNIC GWANDU	-	-	244,266.00	-	-	-	-	-	-	244,266.00	
0517018018	FEDERAL POLYTECHNIC ILARO	-	-	3,147,939.11	-	-	-	-	-	-	3,147,939.11	
0517018019	YABA COLLEGE OF TECHNOLOGY	-	-	13,352,666.83	-	-	-	-	-	-	13,352,666.83	
0517018020	FEDERAL POLYTECHNIC BALI	-	-	216,977.00	-	-	14,498,936.90	-	-	273,622,541.85	288,338,455.75	
0517018021	FEDERAL POLYTECHNIC EKOWE	-	-	1,000.82	-	-	-	8,657.50	-	-	9,658.32	
0517018023	FEDERAL POLYTECHNIC UKANA	-	-	3.00	-	-	580,000.00	-	-	-	580,003.00	
0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	-	-	164,552,952.88	-	-	59,300,143.34	-	-	7,263,751.07	231,116,847.29	
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	-	-	9,675,911.28	-	-	7,095,996.07	-	-	-	16,771,907.35	**101,656,348.74**
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	-	-	3,441.00	-	-	2,954,776.42	-	-	21,421,665.80	24,379,883.22	
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	-	-	25,000.00	-	-	92,747.92	55,375,255.31	-	-	55,493,003.23	
0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	-	-	7,793,996.64	-	-	117,660,321.71	420,926,838.82	-	-	546,381,157.17	**246,684,383.39**
0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	-	-	933.31	-	-	-	-	-	-	933.31	
0517019007	FEDERAL COLLEGE OF EDUCATION KANO	-	-	10,447.48	-	-	552,970.31	71,090,157.48	575,759.60	-	72,229,334.87	**55,682,193.37**
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	-	1,950,126.89	50,323,166.15	-	-	169,695,555.53	300,489,770.35	-	-	522,458,618.92	
0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	-	-	786,331.88	-	-	608,725.08	49,525,467.00	-	-	50,920,523.96	**49,307,795.57**
0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	-	-	10,001.71	-	-	1,410,202.51	1,410,202.51	-	-	2,830,406.73	
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	-	-	24,739,468.00	-	-	1,205,891,511.80	3,671,680,711.61	-	35,674,691.94	4,937,986,383.35	
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	-	-	30,132,875.98	-	-	-	-	-	-	30,132,875.98	
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	-	-	25,629,781.00	-	-	92,161,272.49	-	-	118,658,796.70	236,449,850.19	
0517019014	FEDERAL COLLEGE OF EDUCATION OYO	-	-	4,444,754.51	-	-	1,820,885.77	9,204,299.17	-	-	15,469,939.45	
0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	-	-	3,471,996.12	-	-	3,196,504.06	36,229,389.75	-	-	42,897,889.93	**70,711.45**
0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	-	-	30,480.24	-	-	27,200.00	47,370,319.87	-	-	47,428,000.11	**155,472,581.19**

0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	-	-	19,168,263.00	-	-	3,849,990.45	-	-	76,124,634.65	99,142,888.10	
0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	-	-	29,250,063.00	-	-	11,105,740.19	63,344,204.34	-	-	103,700,007.53	**200,990,384.08**
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-	-	(26,442,410.00)	-	-	50,000.00	-	-	-	(26,392,410.00)	**2,825,186,308.83**
0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	-	-	-	-	-	-	-	-	-	-	**37,275,000.00**
0517021002	UNIVERSITY OF LAGOS	-	-	72,465.65	-	-	-	-	-	11,611,275,018.72	11,611,347,484.37	
0517021007	UNIVERSITY OF JOS	-	-	-	-	-	-	-	-	-	-	**3,954,268.50**
0517021008	UNIVERSITY OF CALABAR	-	-	13,745,442.00	-	-	223,005,479.49	-	-	-	236,750,921.49	
0517021009	UNIVERSITY OF ILORIN	-	-	666,743,290.50	-	-	12,006,377.44	683,598,535.11	61,175,295.38	9,618,223.04	1,433,141,721.47	
0517021010	UNIVERSITY OF ABUJA	-	-	96,264,334.00	-	-	606,207,449.00	-	-	-	702,471,783.00	
0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	-	-	39,424.00	-	-	(181,414,730.48)	1,403,496,544.46	-	116,853,187.01	1,338,974,424.99	**1,077,482.98**
0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	-	-	38,505,794.87	-	-	-	1,420,970,375.00	-	-	1,459,476,169.87	
0517021014	UNIVERSITY OF PORT HARCOURT	-	-	-	-	-	222,680,257.13	553,641,197.03	-	171,076,779.25	947,398,233.41	
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	-	-	6,980,223.91	-	-	1,872,052.14	-	-	63,938,188.65	72,790,464.70	
0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	-	-	-	-	-	-	-	-	-	-	**2,386,462,821.93**
0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	-	-	372,894,763.00	-	-	213,959,417.00	-	-	983,603,428.00	1,570,457,608.00	**57,499.01**
0517021021	UNIVERSITY OF MAIDUGURI	-	-	37,213,053.00	-	-	10,600,517.11	-	-	-	47,813,570.11	
0517021023	BAYERO UNIVERSITY, KANO	-	-	-	-	-	-	-	-	-	-	**4,380,662.89**
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	-	-	1,914,872.38	-	-	-	-	-	5,480,245.65	7,395,118.03	**26,242,260.41**
0517021027	ARABIC LANGUAGE VILLAGE BORNO	-	-	5,121.50	-	-	-	-	-	-	5,121.50	
0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	-	-	739,275.00	-	-	-	-	-	-	739,275.00	**100,287.00**
0517021031	FEDERAL UNIVERSITY DUTSE	-	-	66,429.00	-	-	100,467,549.00	243,941,403.00	-	7,438,952.00	351,914,333.00	
0517021033	FEDERAL UNIVERSITY LAFIA	-	-	1,970,674.35	-	-	1,842,970.15	20,980,087.59	-	-	24,793,732.09	
0517021034	FEDERAL UNIVERSITY DUTSIN-MA	-	-	128,676,933.00	-	-	11,090,897.44	68,643,467.91	-	25,526,220.89	233,937,519.24	
0517021037	FEDERAL UNIVERSITY WUKARI	-	-	-	-	-	-	-	-	-	-	**1,512,766.21**

0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	-	-	-	-	-	-	-	-	-	-	**3,175,237.68**
0517026001	F.S.C. SOKOTO	-	-	2,059,964.00	-	-	-	-	-	-	2,059,964.00	
0517026002	FGC AZARE	-	-	777,295.62	-	-	523,739.00	-	-	-	1,301,034.62	
0517026004	FGC BIRIN YAURI	-	-	2,264,686.91	-	-	-	-	-	-	2,264,686.91	
0517026006	FGC GANYE	-	-	383,175.00	-	-	41,398.86	-	-	-	424,573.86	
0517026007	FGC GARKI	-	-	46,298,540.36	-	-	1,625,161.00	-	-	-	47,923,701.36	
0517026009	FGC IKET NISE	-	-	9,986,197.25	-	-	-	-	-	-	9,986,197.25	
0517026011	FGC IKOM	-	-	-	-	-	152,702.96	-	-	-	152,702.96	
0517026013	FGC IKURIN	-	-	23,353,444.78	-	-	-	-	-	-	23,353,444.78	
0517026014	FGC JOS	-	-	47,856.38	-	-	-	-	-	-	47,856.38	
0517026016	FGC KANO	-	-	1,181,389.00	-	-	-	-	-	159,344.77	1,340,733.77	
0517026018	FGC KIYAWA	-	-	-	-	-	1,653,601.05	-	-	-	1,653,601.05	
0517026019	FGC KWALI	-	-	26,554,625.00	-	-	8,546,483.79	-	-	-	35,101,108.79	
0517026020	FGC MAIDUGURI	-	-	2,535,946.00	-	-	-	-	-	-	2,535,946.00	
0517026021	FGC MINJIBIR	-	-	2,135,670.54	-	-	-	-	-	-	2,135,670.54	
0517026024	FGC ODOGBOLU	-	-	47,468.56	-	-	-	-	-	-	47,468.56	
0517026025	FGC OGBOMOSHMO	-	-	5,000.00	-	-	-	-	-	-	5,000.00	
0517026026	FGC OGOJA	-	-	2,680,781.16	-	-	54,266.00	-	-	-	2,735,047.16	
0517026028	FGC OKIGWE	-	-	92,873.14	-	-	1,993,504.58	-	-	-	2,086,377.72	
0517026029	FGC OKPOSI	-	-	-	-	-	2.00	-	-	-	2.00	
0517026030	FGC ONITSHA	-	-	78,000.00	-	-	-	-	-	-	78,000.00	
0517026031	FGC PORT HARCOURT	-	-	50,000.00	-	-	-	-	-	-	50,000.00	
0517026033	FGC RUBBOCHI	-	-	13,043,423.00	-	-	-	-	-	-	13,043,423.00	
0517026034	FGC SOKOTO	-	-	696,135.00	-	-	-	-	-	-	696,135.00	

0517026036	FGC WARRI	-	-	20,241,511.00	-	-	24,497,556.00	-	-	-	44,739,067.00	
0517026037	FGC ZARIA	-	-	866,828.01	-	-	127,595.41	-	-	-	994,423.42	
0517026038	FGC, BILLIRI	-	-	21,914,835.92	-	-	-	-	-	-	21,914,835.92	
0517026039	FGC, IDO-ANI	-	-	10,000.00	-	-	-	-	-	-	10,000.00	
0517026040	FGC, IKOLE	-	-	26,003,030.49	-	-	-	-	-	-	26,003,030.49	
0517026041	FGGC ABAJI	-	-	4,738,812.00	-	-	3,912,549.20	-	-	-	8,651,361.20	
0517026042	FGGC ABULOMA	-	-	17,676.00	-	-	-	-	-	-	17,676.00	
0517026043	FGGC AKURE	-	-	10,000.00	-	-	-	-	-	-	10,000.00	
0517026045	FGGC BAJOGA	-	-	22,014,305.15	-	-	720,000.00	-	-	-	22,734,305.15	
0517026046	FGGC BAKORI	450,300.00	-	-	-	-	5,000.00	-	-	-	455,300.00	
0517026047	FGGC BAUCHI	-	-	91,810.00	-	-	77,125.65	-	-	-	168,935.65	
0517026048	FGGC BENIN	-	-	1,831,062.00	-	-	121.00	-	-	-	1,831,183.00	
0517026049	FGGC BIDA	-	-	2,466,084.98	-	-	-	-	-	-	2,466,084.98	
0517026050	FGGC BWARI	-	-	30,342,863.00	-	-	106.47	-	-	-	30,342,969.47	
0517026051	FGGC CALABAR	-	-	194,465.59	-	-	-	-	-	-	194,465.59	
0517026052	FGGC EFON ALAYE	-	-	137,464.00	-	-	-	-	-	-	137,464.00	
0517026053	FGGC EFON IMNRINGI	-	-	-	-	-	788,724.87	-	-	-	788,724.87	
0517026054	FGGC ENUGU	-	-	-	-	-	2,123,137.22	-	-	-	2,123,137.22	
0517026058	FGGC GWANDU	-	-	24,802,668.50	-	-	-	-	-	-	24,802,668.50	
0517026059	FGGC IBILLO	-	-	151,345.82	-	-	-	-	-	-	151,345.82	
0517026060	FGGC IBUSA	-	-	1.10	-	-	-	-	-	-	1.10	
0517026062	FGGC ILORIN	-	-	138,728,812.00	-	-	-	-	-	-	138,728,812.00	
0517026063	FGGC IPETUMODU	-	-	264,873,247.21	-	-	1,350.50	-	-	-	264,874,597.71	
0517026064	FGGC JALINGO	-	-	3,374,920.70	-	-	-	-	-	-	3,374,920.70	

0517026065	FGGC KABBA	-	-	-	-	-	285,171.74	-	-	-	285,171.74	
0517026066	FGGC KAZAURE	-	-	-	-	-	354,976.00	-	-	-	354,976.00	
0517026068	FGGC LANGTANG	-	-	382,274.47	-	-	70,772.00	-	-	-	453,046.47	
0517026069	FGGC LEJJA	-	-	-	-	-	9,665,096.05	-	-	-	9,665,096.05	
0517026070	FGGC MONGUNO	-	-	3,826,230.00	-	-	-	-	-	-	3,826,230.00	
0517026071	FGGC NEW BUSA	-	-	2,733.13	-	-	-	-	-	-	2,733.13	
0517026072	FGGC OMU-ARAN	-	-	4,503.60	-	-	-	-	-	-	4,503.60	
0517026073	FGGC OWERRI	-	-	1,771,595.00	-	-	-	-	-	-	1,771,595.00	
0517026074	FGGC OYO	-	-	15,860.00	-	-	873,373.49	-	-	-	889,233.49	
0517026078	FGGC WUKARI	-	-	515,025.00	-	-	-	-	-	-	515,025.00	
0517026079	FGGC, YOLA	-	-	40,000.00	-	-	31,161.87	-	-	-	71,161.87	
0517026080	FSTC AHOADA	-	-	-	-	-	289,264.75	-	-	-	289,264.75	
0517026081	FSTC AWKA	-	-	67.42	-	-	-	-	-	-	67.42	
0517026082	FSTC JUBU-IMUSHIN	-	-	27,796.81	-	-	-	-	-	-	27,796.81	
0517026083	FSTC MICHIKA	-	-	31,809.46	-	-	-	-	-	-	31,809.46	
0517026085	FSTC USI-EKITI	-	-	3,140.00	-	-	3,687,346.34	-	-	-	3,690,486.34	
0517026086	FTC IKARE	-	-	959,259.42	-	-	1,746,095.88	-	-	-	2,705,355.30	
0517026087	FTC ILESA	-	-	14,850,000.00	-	-	6,860,450.00	-	-	-	21,710,450.00	
0517026088	FTC JALINGO	-	-	87,419,498.50	-	-	-	-	-	-	87,419,498.50	
0517026089	FTC KAFANCHAN	-	-	472,975.43	-	-	123,163.26	-	-	-	596,138.69	
0517026090	FTC LASSA	-	-	26,589,870.00	-	-	-	-	-	-	26,589,870.00	
0517026092	FTC OROZO	-	-	20,786,000.00	-	-	-	-	-	-	20,786,000.00	
0517026094	FTC OTUPKO	-	-	-	-	-	268,178.95	-	-	-	268,178.95	
0517026095	FTC SHIRORO	-	-	-	-	-	2,876,790.15	-	-	-	2,876,790.15	

0517026096	FTC UROMI	-	-	7,009.70	-	-	-	-	-	-	7,009.70	
0517026098	FTC YABA	-	-	1,914,750.00	-	-	-	-	-	-	1,914,750.00	
0517026099	FTC ZURU	-	-	387,567.75	-	-	-	-	-	-	387,567.75	
0517026100	KING'S COLLEGE	-	-	41,612,428.45	-	-	-	-	-	-	41,612,428.45	
0517026101	QUEEN'S COLLEGE LAGOS	-	-	2,050,000.00	-	-	503,443.59	-	-	-	2,553,443.59	
0517026102	SULEJA ACADEMY	-	-	183,741.00	-	-	-	-	-	-	183,741.00	
0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	-	-	1,809,841.54	-	-	164,735,015.58	-	-	-	166,544,857.12	
0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	-	-	-	-	-	-	-	-	-	-	**313,428,309.32**
0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	-	6,623,052,966.04	-	-	-	-	-	-	6,623,052,966.04	
0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	-	-	8.26	-	-	572,026.40	-	-	-	572,034.66	
0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	-	-	10,891.00	-	-	1,056,446.25	-	-	-	1,067,337.25	
0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	-	-	1,281,966.00	-	-	1,244,812.00	-	-	-	2,526,778.00	
0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	-	-	18,821,016.98	-	-	-	-	-	-	18,821,016.98	
0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	-	-	0.01	-	-	(691,128.40)	-	-	-	(691,128.39)	
0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	-	-	-	-	-	-	-	-	368,170,798.84	368,170,798.84	**2,419,616.12**
0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	-	-	(926,305.67)	-	-	262,939,133.77	-	-	-	262,012,828.10	
0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	-	-	-	-	-	-	-	-	-	-	**8,308,701.25**
0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	-	-	175,317.58	-	-	1,285,785.83	-	-	9,997,724.25	11,458,827.66	
0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	-	-	122,984.38	-	-	17,391,580.24	-	-	-	17,514,564.62	**727.57**
0521026008	JOS UNIVERSITY TEACHING HOSPITAL	-	-	-	-	-	55,113,544.92	-	-	-	55,113,544.92	
0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	-	-	-	-	-	-	-	-	-	-	
0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	-	-	168,101.00	-	-	61,441,851.00	-	-	-	61,609,952.00	**17,492,462.99**
0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	-	-	-	-	-	-	-	-	-	-	**16,021.33**

0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	-	-	53,303.39	-	-	21,658,051.71	-	-	212,269,634.56	233,980,989.66	
0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	-	-	-	-	-	41,655,479.00	-	-	-	41,655,479.00	
0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	-	-	18,821,016.98	-	-	-	-	-	-	18,821,016.98	**18,414.98**
0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	-	-	16,167,361.00	-	-	83,088,535.18	-	-	-	99,255,896.18	
0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	-	-	0.32	-	-	965,235.75	-	-	-	965,236.07	
0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	-	-	170,281.60	-	-	-	-	-	-	170,281.60	**170,281.60**
0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	-	-	82,082.00	-	-	4,073,655.13	-	-	4,805.06	4,160,542.19	**8,609,262.58**
0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	-	-	-	-	-	-	-	-	291,979,738.57	291,979,738.57	
0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	-	-	60,000.00	-	-	3,342,777.75	-	-	-	3,402,777.75	
0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	-	-	347,575.44	-	-	3,073,101.47	296,470.75	-	1,159,130.00	4,876,277.66	**142,888,249.05**
0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	-	-	-	-	-	-	-	-	-	-	**500,000.00**
0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-	-	-	-	-	-	-	-	233,044,546.81	233,044,546.81	
0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	-	-	30,460,615.24	-	-	3,272,728.63	1,261,600.50	-	-	34,994,944.37	
0521027023	FEDERAL MEDICAL CENTRE, GOMBE	-	-	-	-	-	30,393,461.30	-	-	-	30,393,461.30	
0521027025	FEDERAL MEDICAL CENTRE, ASABA	-	-	-	-	-	30,680,758.21	-	-	-	30,680,758.21	
0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	-	-	22,600.00	-	-	6,129,985.81	-	-	117,506,384.35	123,658,970.16	**6,893,222.02**
0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	-	-	-	-	-	-	-	-	-	-	**8,336.00**
0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	-	-	71,423.29	-	-	-	-	-	-	71,423.29	
0521027031	FEDERAL MEDICAL CENTRE, KOGI	-	-	-	-	-	1,692,109.25	-	-	14,926,654.83	16,618,764.08	
0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	-	-	572.00	-	-	167,555.24	3,757.32	-	18,001,137.10	18,173,021.66	
0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	-	-	8,416,308.00	-	-	-	-	-	-	8,416,308.00	
0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	-	-	30.00	-	-	-	-	-	-	30.00	

0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	-	-	67,602.00	-	-	-	344,810.18	-	992,850.00	1,405,262.18	**1,565,669.24**
0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	-	-	-	-	-	-	-	-	-	-	**11,338.25**
0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	-	-	3,964.00	-	-	1,080,911.95	-	-	-	1,084,875.95	
0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	-	-	85,115.00	-	-	365,831.82	-	-	-	450,946.82	
0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	-	-	200,600.00	-	-	9,755,680.83	-	-	-	9,956,280.83	
0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	-	-	-	-	-	-	-	-	-	-	**1,400.00**
0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	-	-	0.01	-	-	(691,128.40)	-	-	-	(691,128.39)	
0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	-	-	-	-	-	-	-	-	-	-	**52,027.00**
0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	-	-	685.60	-	-	-	-	-	-	685.60	
0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	-	-	6,834,583.63	-	-	-	-	-	-	6,834,583.63	
0521049001	NATIONAL HOSPITAL	-	-	-	-	-	-	-	-	-	-	**546,107,001.70**
0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	-	-	9,718.40	-	-	-	-	-	-	9,718.40	
0535002001	NATIONAL PARK HEADQUARTERS	-	-	-	-	-	-	-	-	-	-	**353,310,258.09**
0535003001	KAINJI NATIONAL PARK	-	-	-	-	-	-	-	-	-	-	**10,754.33**
0535005001	CHAD BASIN NATIONAL PARK	-	-	450.00	-	-	-	-	-	-	450.00	**425,425.00**
0535006001	GASHAKA GUMTI NATIONAL PARK	-	-	4,339.00	-	-	255,220.00	-	-	-	259,559.00	**29,536.25**
0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	-	-	1,695,550.80	-	-	80,000.00	-	-	-	1,775,550.80	
0535012001	FEDERAL COLLECGE OF FORESTRY JOS	-	-	82,324.41	-	-	37.46	-	-	-	82,361.87	
0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	-	-	-	-	-	-	-	-	-	-	**9,882,256.35**
0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	-	-	-	-	-	-	-	-	-	-	**15,105,236.00**
0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	-	-	-	-	-	-	-	-	-	-	**2,515,562.95**
0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	-	-	1,499,570.00	-	-	4,260,000.07	-	-	-	5,759,570.07	**22,425,994.64**
0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	-	-	6,286,413.94	-	-	(13,023,195.17)	-	-	-	(6,736,781.23)	

0543001001	NATIONAL POPULATION COMMISSION	-	-	1,831,567,060.95	-	-	8,730.52	91,496.10	-	-	1,831,667,287.57	**572,825,210.73**
	TOTAL	**(1,860,887,179,010.58)**	**2,576,603.81**	**278,040,674,240.36**	**159,435,344,966.48**	**1,120,218,272.16**	**20,124,983,867.44**	**11,042,196,544.79**	**428,962,745.88**	**1,197,594,880,367.47**	**(193,097,341,402.19)**	**299,051,771,917.96**

NOTE 27

		RECEIVEABLES	PERSONNAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	BALANCE AS AT 31/12/2016	BALANCE AS AT 31/12/2015
			310601	310602	310603	310604	TOTALS	TOTAL
		ADMINISTRATIVE SECTOR						
1.	0111001001	STATE HOUSE - HQTRS	38,523,129.00	-	-	-	38,523,129.00	
2.	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	2,200,000.00	-	-	-	2,200,000.00	
3.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	-	(56,260,116.00)	-	-	(56,260,116.00)	
4.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	4,723,000.00	-	-	-	4,723,000.00	
5.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	2,541,480.00	-	-	-	2,541,480.00	
6.	0111001006	STATE HOUSE MEDICAL CENTRE	5,633,112.12	-	-	-	5,633,112.12	
7.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	107,908,235.00	-	4,967,196.45	-	112,875,431.45	
8.	0112001001	NASS MANAGEMENT	-	-	11,450,000.00	-	11,450,000.00	
9.	0112002001	SENATE	-	1,430,147,638.67	-	-	1,430,147,638.67	
10.	0112003001	HOUSE OF REPRESENTATIVES	2,842,824,300.00	649,473,409.18	-	-	3,492,297,709.18	

11.	0112008001	GENERAL SERVICE	-	175,962,127.17	13,750,000.00	-	189,712,127.17	
12.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	2,900.00	-	-	2,900.00	
13.	0119009010	FOREIGN MISSION: BANGKOK	-	461,391.29	-	-	461,391.29	
14.	0119009055	FOREIGN MISSION: KINSHASA	-	4,213,787.35	-	-	4,213,787.35	
15.	0119009076	FOREIGN MISSION: NEW YORK (PM)	-	50,019,248.57	-	-	50,019,248.57	
16.	0119009085	FOREIGN MISSION: PYONG YANG	1,210,862.75	-	-	-	1,210,862.75	
17.	0119009097	FOREIGN MISSION: TEL AVIV	433,351.24	-	-	-	433,351.24	
18.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	-	-	-	-	-	252,839,511.00
19.	0123003001	NIGERIAN TELEVISION AUTHORITY	20,260,945.42	-	-	1,648,994,595.92	1,669,255,541.34	
20.	0123005001	NEWS AGENCY OF NIGERIA	-	3,645,155.00	-	211,215,569.66	214,860,724.66	
21.	0123011017	NATIONAL ORIENTATION AGENCY	59,829,798.51	54,829,798.51	33,319,800.00	-	147,979,397.02	
22.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	-	524,560.00	3,813,140.00	-	4,337,700.00	-2,676,360.00
23.	0124002001	NIGERIAN PRISON SERVICE	4,877,074.36	2,348,272.00	-	-	7,225,346.36	-8,149,685.00
24.	0124003001	NIGERIA IMMIGRATION SERVICE	-	288,960,363.44	-	-	288,960,363.44	288,960,363.44
25.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	-	-	1,000,000.00	-	1,000,000.00	100,000.00
26.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	-	114,464,917.73	-	-	114,464,917.73	
27.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	-	-	340,000.00	-	340,000.00	69,834,940.00
28.	0145001001	PUBLIC COMPLAINTS COMMISSION	-	10,833,600.00	-	-	10,833,600.00	15,782,595.82
29.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	118,536,780.65	32,388,670.00	95,306,888.60	-	246,232,339.25	114,395,558.60
30.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	-	378,538,545.13	-	-	378,538,545.13	
31.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,964,934.00	-	-	-	1,964,934.00	58,428,011.63
32.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	-	-	-	-	-	5,511,580.00
33.	0160001001	POLICE SERVICE COMMISSION HQTRS	-	-	-	-	-	1,900,955.00
34.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	-	116,642,663.50	6,745,254.22	-	123,387,917.72	
35.	0161003001	NATIONAL COMMISSION FOR REFUGEES	-	13,795,300.00	-	-	13,795,300.00	
36.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	21,544,767.00	2,380,000.00	-	23,924,767.00	
37.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	-	-	-	-	1,020,000.00

38.		TERTIARY EDUCATION TRUST FUND	1,973,780.67	1,130,000,000.00	-	61,999,892,297.43	63,131,866,078.10	
39.		**ECONOMIC SECTOR**	-	-	-	-	-	
40.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	-	-	-	-	-	-124,437,071.05
41.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	-	1,277,205.00	6,957,370.00	-	8,234,575.00	
42.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	214,424,195.00	-	-	-	214,424,195.00	
43.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	-	-	1,249,700.00	-	1,249,700.00	
44.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	-	-	-	1,388,870.00	1,388,870.00	
45.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-	37,021,409.45	9,720,000.00	13,537,670,462.22	13,584,411,871.67	50,052,361,628.41
46.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	7,564,000.00	-	-	-	7,564,000.00	49,711,871.59
47.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	19,659,800.00	-	3,180,000.00	-	22,839,800.00	22,519,800.00
48.	0222002001	STANDARD ORGANIZATION OF NIGERIA	-	-	-	-	-	
49.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	90,582,400.85	-	-	980,181.00	91,562,581.85	
50.	0222005001	INDUSTRIAL TRAINING FUND	-	-	-	-	-	(314,728.32)
51.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	-	80,590,100.00	-	-	80,590,100.00	
52.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	-	-	-	-	-	5,778,250.00
53.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	-	-	-	-	-	3,607,325.00
54.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	-	-	-	-	-	4,015,030.00
55.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	-	24,506,348.33	-	-	24,506,348.33	
56.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	-	-	1,460,000.00	-	1,460,000.00	
57.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	-	-	1,057,143.00	-	1,057,143.00	
58.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	-	-	-	-	-	994,250.00
59.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	-	-	395,000.00	-	395,000.00	296,000.00
60.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	382,693.00	10,166,711.66	794,755.00	-	11,344,159.66	
61.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	-	(279,222.68)	-	-	(279,222.68)	
62.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	-	-	-	420,719.26	420,719.26	
63.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	-	11,260,490.00	-	-	11,260,490.00	
64.	0229005001	MARITIME ACADEMY, ORON	48,330.90	-	-	-	48,330.90	
65.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	51,121,044.74	239,000.00	-	-	51,360,044.74	52,208,820.00

66.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	16,946,998.32	-	-	-	16,946,998.32	-1,144,005.30
67.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	-	-	-	-	-	1,474,200.00
68.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	-	-	4,280,000.00	-	4,280,000.00	
69.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	6,175,473.43	-	-	-	6,175,473.43	
70.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	-	-	-	-	-	2,240,000.00
71.	0238004001	NATIONAL BUREAU OF STATISTICS	-	-	6,100,000.00	-	6,100,000.00	17,298,437.00
72.	0238005001	BUDGET OFFICE OF THE FEDERATION	-	113,194,927.50	-	-	113,194,927.50	181,101,939.00
73.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	-	-	-	-	-	1,160,000.00
74.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	-	213,392,368.09	-	-	213,392,368.09	98,950,477.00
75.	0252038001	BENIN/ OWENA RBDA	-	-	-	-	-	457,800.00
76.	0252040001	CROSS RIVER RBDA	92,633,526.00	-	-	-	92,633,526.00	
77.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	(10,000,000.00)	-	-	-	(10,000,000.00)	
78.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	-	-	-	-	-	740,000.00
79.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	-	79,856,574.25	-	-	79,856,574.25	
80.		**LAW & JUSTICES SECTOR**	-	-	-	-	-	
81.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	-	65,644,980.00	-	-	65,644,980.00	
82.	0318003001	COURT OF APPEAL	171,686,029.47	-	-	-	171,686,029.47	358,672,062.04
83.	0318004001	FEDERAL HIGH COURT-LAGOS	159,271,586.00	-	-	-	159,271,586.00	
84.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	-	-	-	-	-	71,079,582.50
85.	0318006001	SHARIA COURT OF APPEAL-ABUJA	-	-	-	-	-	27,559,043.00
86.	0318008001	NATIONAL INDUSTRIAL COURT	-	-	-	-	-	2,934,957.09
87.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	-	-	-	-	-	11,086,600.00
88.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	8,071.04	5,353,375.00	-	46,540,919.72	51,902,365.76	10,001,459.01
89.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	-	38,322,787.64	-	-	38,322,787.64	
90.	0326003001	LEGAL AID COUNCIL	-	-	4,460,000.00	-	4,460,000.00	4,480,000.00
91.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	-	-	1,700,000.00	-	1,700,000.00	
92.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	42,943,041.20	-	-	-	42,943,041.20	
93.	0344001001	CODE OF CONDUCT BUREAU	-	(4,124,970.59)	-	-	(4,124,970.59)	-4,124,970.59

94.		**REGIONAL SECTOR**	-	-	-	-	-	
95.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	-	155,885,290.00	720,000.00	-	156,605,290.00	49,087,400.00
96.		**SOCIAL SECTOR**	-	-	-	-	-	
97.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	-	-	-	-	-	18,223,050.00
98.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	-	-	-	2,500,000.00	2,500,000.00	
99.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	-	-	-	1,416,342.00	1,416,342.00	
100.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	-	-	580,000.00	-	580,000.00	580,000.00
101.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	-	53,888,349.10	(913,270.42)	-	52,975,078.68	
102.	0517009001	NATIONAL EXAMINATIONS COUNCIL	-	-	32,603,850.12	1,958,715,624.20	1,991,319,474.32	7,452,518.63
103.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	-	117,031.30	-	-	117,031.30	
104.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	40,376,613.18	27,592,088.08	900,000.00	-	68,868,701.26	
105.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	11,202,317.00	2,276,684.14	480.00	57,047,473.17	70,526,954.31	
106.	0517018003	FEDERAL POLYTECHNIC BIDA	3,693,170.00	819,400.00	-	593,336,728.11	597,849,298.11	
107.	0517018004	FEDERAL POLYTECHNIC IDAH	11,952,113.00	91,342,087.00	-	-	103,294,200.00	
108.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	-	41,479,563.34	1,060,000.00	-	42,539,563.34	
109.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	251,759,608.00	-	-	-	251,759,608.00	
110.	0517018010	FEDERAL POLYTECHNIC OFFA	40,754,400.00	1,409,500.00	1,879,725.10	33,090,535.61	77,134,160.71	
111.	0517018015	FEDERAL POLYTECHNIC DAMATURU	50,000.00	43,506,205.00	-	-	43,556,205.00	
112.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	-	-	1,986,000.00	-	1,986,000.00	
113.	0517018020	FEDERAL POLYTECHNIC BALI	21,963,321.61	15,970,507.15	-	-	37,933,828.76	
114.	0517018022	FEDERAL POLYTECHNIC BONNY	-	22,803,246.65	10,090,000.00	-	32,893,246.65	32,893,246.65
115.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	-	14,813,342.45	-	-	14,813,342.45	
116.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	21,166,548.56	4,192,239.57	425,000.00	-	25,783,788.13	
117.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	2,260,589.00	2,973,121.25	-	-	5,233,710.25	
118.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	2,820,543.64	42,920,718.37	-	-	45,741,262.01	
119.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	300,000.00	-	-	229,552,030.78	229,852,030.78	
120.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	340,444.61	-	-	-	340,444.61	
121.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	-	-	-	-	-	3,407,356.50

122.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	-	-	740,000.00	-	740,000.00	
123.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	-	65,690,188.00	1,575,000.00	-	67,265,188.00	
124.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	7,965,341.40	-	-	-	7,965,341.40	
125.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	11,598,148.76	22,288,486.20	2,060,000.00	723,148.49	36,669,783.45	
126.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	-	-	1,339,000.00	-	1,339,000.00	
127.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	-	-	-	-	-	1,035,000.00
128.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	-	43,931,540.52	-	-	43,931,540.52	43,931,540.52
129.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	3,661,435.76	10,373,614.24	-	-	14,035,050.00	
130.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-	(3,844,710.27)	238,000.00	-	(3,606,710.27)	113,000.00
131.	0517021002	UNIVERSITY OF LAGOS	-	-	14,894,239.93	-	14,894,239.93	
132.	0517021007	UNIVERSITY OF JOS	-	147,056,632.62	-	-	147,056,632.62	
133.	0517021009	UNIVERSITY OF ILORIN	176,042,398.36	167,611,164.16	2,085,000.00	-	345,738,562.52	
134.	0517021010	UNIVERSITY OF ABUJA	3,867,110.00	184,383,935.00	3,502,982.00	-	191,754,027.00	
135.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	1,679,727.00	-	-	-	1,679,727.00	
136.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	5,523,288.91	179,794,773.12	16,430,598.05	-	201,748,660.08	
137.	0517021014	UNIVERSITY OF PORT HARCOURT	7,632,868.00	6,435,021.00	-	-	14,067,889.00	
138.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	33,962,456.00	88,173,923.00	-	-	122,136,379.00	
139.	0517021021	UNIVERSITY OF MAIDUGURI	-	-	1,563,558.30	-	1,563,558.30	
140.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	-	23,820,546.50	250,000.00	-	24,070,546.50	
141.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	19,917,454.32	49,725,638.95	155,955.00	-	69,799,048.27	155,955.00
142.	0517026062	FGGC ILORIN	-	40,000.00	-	-	40,000.00	
143.	0517026079	FGGC, YOLA	-	-	102,000.00	-	102,000.00	
144.	0517026080	FSTC AHOADA	-	-	-	7,938,750.00	7,938,750.00	
145.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	-	-	-	78,980,556.00	78,980,556.00	
146.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	36,688,702.44	100,300,123.95	-	-	136,988,826.39	
147.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	-	-	-	-	-	160,812,804.00
148.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	450,000.00	-	4,410,000.00	-	4,860,000.00	
149.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	-	-	1,300,000.00	-	1,300,000.00	

150.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	71,209.00	-	-	-	71,209.00	
151.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	32,415,110.57	-	-	321,256,635.11	353,671,745.68	
152.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	-	-	-	5,718,795.63	5,718,795.63	
153.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	21,535,393.00	192,768,851.00	480,000.00	-	214,784,244.00	
154.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,664,878.38	32,378,245.58	82,601,449.60	-	116,644,573.56	30,962,053.15
155.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	-	10,000.00	818,550.00	-	828,550.00	
156.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	-	-	-	5,972,000.00	5,972,000.00	
157.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	13,364,831.00	6,127,131.00	-	22,045,918.00	41,537,880.00	
158.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	-	20,805,193.20	6,457,088.77	-	27,262,281.97	27,262,281.97
159.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	999,261.38	17,404,940.79	-	-	18,404,202.17	
160.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	-	9,073,387.00	-	-	9,073,387.00	2,299,521.19
161.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	-	-	-	-	-	6,718,877.10
162.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	1,826,574.14	-	-	-	1,826,574.14	
163.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	-	36,400.00	180,000.00	-	216,400.00	
164.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	200,000.00	-	1,191,106.75	-	1,391,106.75	1,191,106.75
165.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-	426,350.00	1,773,956.00	6,175,311.00	8,375,617.00	
166.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	-	-	-	1,295,000.00	1,295,000.00	
167.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	-	-	1,480,420.00	-	1,480,420.00	1,480,420.00
168.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	-	-	477,500.00	-	477,500.00	
169.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	828,557.32	1,807,698.35	850,000.00	6,240,587.95	9,726,843.62	
170.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	-	51,309.00	-	-	51,309.00	
171.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	-	2,070,386.07	-	1,024,850.00	3,095,236.07	
172.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,291,700.00	-	-	-	1,291,700.00	
173.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	-	-	-	1,872,475.31	1,872,475.31	
174.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	71,209.00	-	-	-	71,209.00	
175.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	-	-	-	112,933,000.00	112,933,000.00	
176.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	-	4,543,130.00	860,000.00	-	5,403,130.00	367,000.00
177.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	-	1,695,908.00	-	-	1,695,908.00	

178.	0543001001	NATIONAL POPULATION COMMISSION	-	311,365,901.10	100,000.00	-	311,465,901.10	311,465,901.10
179.		TOTAL	**4,868,785,297.01**	**7,307,294,163.67**	**411,674,436.47**	**80,894,939,376.57**	**93,482,693,273.72**	**52,348,095,259.43**
180.							2,152,221,852.43	50,195,873,407.00
181.		REVOLVING LOANS GRANTED		OPENING BALANCE	ADDITION	DEDUCTION		OPENING BALANCE
182.		LOANS TO FEDERAL GOVERNMENT STAFF		13,537,670,462.22			13,537,670,462.22	13,537,670,462.22
183.		NATIONAL POVERTY ERADICATION PROGRAM(NAPEP)		801,494,655.09		801,494,655.09	-	801,494,655.09
184.		FEDERAL MINISTRY OF AGRICULTURE		35,663,759,061.10		35,663,759,061.10	-	35,663,759,061.10
185.				50,002,924,178.41	-	36,465,253,716.19	**13,537,670,462.22**	50,002,924,178.41
186.		**GRAND TOTAL**					**107,020,363,735.94**	**52,348,095,259.43**

NOTE 28

		PREPAYMENT- GENERAL	PREPAYMENT-GENERAL
			310801
		ADMINISTRATIVE SECTOR	
1.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	44,376,333.33
2.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,900,000.00
3.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	78,685,000.00
4.	0123003001	NIGERIAN TELEVISION AUTHORITY	73,866,511.25
5.	0123005001	NEWS AGENCY OF NIGERIA	468,333.33
6.		TERTIARY EDUCATION TRUST FUND	72,077,250.85
7.		**ECONOMIC SECTOR**	
8.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	143,132,018.99
9.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	126,691.00
10.	0228073001	ENERGY COMMISSION OF NIGERIA	32,585.25
11.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	(12,872,926.50)
12.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	4,527,440,770.00
13.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	121,147,596.90
14.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	42,065,966.00
15.		**SOCIAL SECTOR**	-
16.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	35,339,524.00
17.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	80,179,110.70
18.	0517018004	FEDERAL POLYTECHNIC IDAH	422,007.00
19.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	71,000.00
20.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	21,461,502.00
21.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.36
22.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	348,045.00
23.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	11,180,555.78
24.	0517021031	FEDERAL UNIVERSITY DUTSE	19,150,447.00
25.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	58,123.89
26.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	94,183,088.00
27.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	10,316,609.30
28.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,712,297.00
29.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	5,985,840.44
30.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	20,397,187.23
31.		**TOTAL**	**5,396,251,468.10**

NOTE 29

		INVENTORIES	INVENTORIES	WORK-IN-PROGRESS	TOTAL
			310501	310502	
		ADMINISTRATIVE SECTOR			
1.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	27,266,950.00	0.00	27,266,950.00
2.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	43,106,165.20	43,106,165.20
3.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	70,602,852.47	0.00	70,602,852.47
4.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	477,330.00	0.00	477,330.00
5.	0112001001	NASS MANAGEMENT	1,543,167,469.97	0.00	1,543,167,469.97
6.	0112002001	SENATE	740,691,174.10	809,757,891.49	1,550,449,065.59
7.	0112003001	HOUSE OF REPRESENTATIVES	797,237,345.00	0.00	797,237,345.00
8.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	119,061,419.41	0.00	119,061,419.41
9.	0116003001	NIGERIAN ARMY	20,307,166.67	0.00	20,307,166.67
10.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	31,265,005.00	0.00	31,265,005.00
11.	0123003001	NIGERIAN TELEVISION AUTHORITY	75,043,431.53	1,988,870,316.02	2,063,913,747.55
12.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	0.00
13.	0123005001	NEWS AGENCY OF NIGERIA	42,165,818.12	156,828,967.43	198,994,785.55
14.	0123006001	VOICE OF NIGERIA	9,405,601.01	0.00	9,405,601.01
15.	0123011017	NATIONAL ORIENTATION AGENCY	5,402,785.15	0.00	5,402,785.15
16.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	48,220,636.22	48,220,636.22
17.	0124007001	FEDERAL FIRE SERVICE	340,665,751.85	0.00	340,665,751.85
18.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	32,677,524.95	0.00	32,677,524.95
19.	0149001001	FEDERAL CHARACTER COMMISSION	54,995,232.54	0.00	54,995,232.54
20.	0161003001	NATIONAL COMMISSION FOR REFUGEES	967,193,802.30	0.00	967,193,802.30
21.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	148,898,784.67	0.00	148,898,784.67
22.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	467,500.00	0.00	467,500.00
23.		TERTIARY EDUCATION TRUST FUND	59,015,844.23	155,502,618.00	214,518,462.23
24.		**ECONOMIC SECTOR**	0.00	0.00	0.00
25.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	2,942,448,323.64	0.00	2,942,448,323.64
26.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	334,310,671.92	334,310,671.92
27.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	7,237,695.00	0.00	7,237,695.00
28.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	99,914,931.61	99,914,931.61
29.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	10,075,588.40	0.00	10,075,588.40
30.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	34,932,273.00	0.00	34,932,273.00
31.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	5,157,900.00	0.00	5,157,900.00
32.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	9,402,705.00	0.00	9,402,705.00
33.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	7,509,946.00	38,029,333.00	45,539,279.00
34.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	48,338,835.69	0.00	48,338,835.69
35.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	879,626.87	2,288,121,836.05	2,289,001,462.92
36.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	244,793.24	0.00	244,793.24
37.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	121,890.00	0.00	121,890.00
38.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	17,529,602.12	0.00	17,529,602.12
39.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	1,765,975.00	1,765,975.00
40.	0228073001	ENERGY COMMISSION OF NIGERIA	83,807,452.33	0.00	83,807,452.33
41.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	-649,975.97	52,822,440.50	52,172,464.53
42.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	38,168,722.55	2,781,572,787.58	2,819,741,510.13
43.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	28,402,871.00	0.00	28,402,871.00
44.	0252040001	CROSS RIVER RBDA	15,843,889.00	883,568,623.00	899,412,512.00
45.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	53,694,293.00	0.00	53,694,293.00
46.		**LAW & JUSTICES SECTOR**			
47.	0318004001	FEDERAL HIGH COURT-LAGOS	89,023,811.00	0.00	89,023,811.00
48.	0318006001	SHARIA COURT OF APPEAL-ABUJA	10,000,000.00	0.00	10,000,000.00
49.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	52,674,202.00	0.00	52,674,202.00
50.	0318008001	NATIONAL INDUSTRIAL COURT	95,000,000.00	0.00	95,000,000.00
51.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	96,451,168.80	0.00	96,451,168.80
52.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	453,586,443.39	0.00	453,586,443.39
53.		**REGIONAL SECTOR**			
54.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	44,000,000.00	0.00	44,000,000.00
55.		**SOCIAL SECTOR**			
56.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	2,162,456.00	0.00	2,162,456.00
57.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	94,374,223.00	0.00	94,374,223.00
58.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	5,571,718.00	0.00	5,571,718.00
59.	0517009001	NATIONAL EXAMINATIONS COUNCIL	14,929,555.00	124,190,079.00	139,119,634.00
60.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	16,814,408.28	0.00	16,814,408.28
61.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	27,218,636.18	0.00	27,218,636.18

62.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	177,351,395.85	1,474,712,234.97	1,652,063,630.82
63.	0517018003	FEDERAL POLYTECHNIC BIDA	15,102,780.00	169,034,153.00	184,136,933.00
64.	0517018004	FEDERAL POLYTECHNIC IDAH	48,741,012.00	445,484,014.00	494,225,026.00
65.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	7,441,082.00	0.00	7,441,082.00
66.	0517018010	FEDERAL POLYTECHNIC OFFA	5,967,234.85	1,062,029,491.71	1,067,996,726.56
67.	0517018015	FEDERAL POLYTECHNIC DAMATURU	22,462,700.00	0.00	22,462,700.00
68.	0517018020	FEDERAL POLYTECHNIC BALI	183,896,542.74	0.00	183,896,542.74
69.	0517018022	FEDERAL POLYTECHNIC BONNY	3,818,920.00	0.00	3,818,920.00
70.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	77,788,496.73	77,788,496.73
71.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	12,568,802.24	195,937,851.94	208,506,654.18
72.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	228,416,994.00	249,051,448.00	477,468,442.00
73.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	20,864,658.50	0.00	20,864,658.50
74.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	16,036,340.00	142,809,064.00	158,845,404.00
75.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	6,363,759.21	459,017,094.90	465,380,854.11
76.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	22,272,442.53	46,589,477.43	68,861,919.96
77.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	2,224,350.00	303,191,517.38	305,415,867.38
78.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	1,142,672,908.25	1,142,672,908.25
79.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	20,811,800.00	0.00	20,811,800.00
80.	0517021002	UNIVERSITY OF LAGOS	27,063,139.87	1,185,253,872.52	1,212,317,012.39
81.	0517021007	UNIVERSITY OF JOS	26,808,211.00	0.00	26,808,211.00
82.	0517021009	UNIVERSITY OF ILORIN	61,867,814.18	0.00	61,867,814.18
83.	0517021010	UNIVERSITY OF ABUJA	265,669,642.00	537,969,268.00	803,638,910.00
84.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	418,017,446.33	0.00	418,017,446.33
85.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	42,596,607.69	0.00	42,596,607.69
86.	0517021014	UNIVERSITY OF PORT HARCOURT	15,752,407.00	0.00	15,752,407.00
87.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	5,717,050.00	0.00	5,717,050.00
88.	0517021031	FEDERAL UNIVERSITY DUTSE	144,656,702.00	0.00	144,656,702.00
89.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	89,702,832.04	0.00	89,702,832.04
90.	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	41,582,595.29	41,582,595.29
91.	0517021037	FEDERAL UNIVERSITY WUKARI	0.00	32,896,694.00	32,896,694.00
92.	0517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	43,208,057.80	43,208,057.80
93.	0517026028	FGC OKIGWE	8,821,475.00	0.00	8,821,475.00
94.	0517026045	FGGC BAJOGA	200,000.00	0.00	200,000.00
95.	0517026046	FGGC BAKORI	7,102,100.00	0.00	7,102,100.00
96.	0517026055	FGGC EZZAMGBO ABAKALIKI	1,450,000.00	0.00	1,450,000.00
97.	0517026056	FGGC GBOKO	1,000,000.00	0.00	1,000,000.00
98.	0517026068	FGGC LANGTANG	3,909,055.00	0.00	3,909,055.00
99.	0517026094	FTC OTUPKO	704,000.00	0.00	704,000.00
100.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	6,148,616.14	0.00	6,148,616.14
101.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	2,849,322.00	0.00	2,849,322.00
102.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	562,356,210.89	562,356,210.89
103.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	2,027,044,957.00	0.00	2,027,044,957.00
104.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	210,778,664.72	274,907,697.00	485,686,361.72
105.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	1,723,326.13	0.00	1,723,326.13
106.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	130,315,492.95	55,000,000.00	185,315,492.95
107.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	385,709,621.00	0.00	385,709,621.00
108.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	58,403,634.00	677,348,469.00	735,752,103.00
109.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	311,958,873.87	1,372,814,936.96	1,684,773,810.83
110.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	99,646,190.87	0.00	99,646,190.87
111.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	27,144,149.65	7,525,405.35	34,669,555.00
112.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	108,794,036.92	0.00	108,794,036.92
113.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	90,873,672.73	0.00	90,873,672.73
114.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	71,179,000.00	0.00	71,179,000.00
115.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	8,899,335.00	0.00	8,899,335.00
116.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	42,353,392.74	42,353,392.74
117.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	418,100.00	0.00	418,100.00
118.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	326,826,639.41	0.00	326,826,639.41
119.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	56,523,838.57	0.00	56,523,838.57
120.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	39,450,000.00	39,450,000.00
121.	0535005001	CHAD BASIN NATIONAL PARK	2,874,303.40	0.00	2,874,303.40
122.	0535006001	GASHAKA GUMTI NATIONAL PARK	748,487.00	4,970,464.00	5,718,951.00
123.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	5,245,050.00	30,224,017.20	35,469,067.20
124.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	323,374.20	0.00	323,374.20
125.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	49,389,000.00	0.00	49,389,000.00
		TOTAL	**15,290,158,823.08**	**20,482,762,105.08**	**35,772,920,928.16**

NOTE 30		LOCAL LOANS	FOREIGN LOANS	TOTALS
	ADMINISTRATIVE SECTOR			
0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	614,780,235.65	0.00	614,780,235.65
0517021002	UNIVERSITY OF LAGOS	66,746,315.86	0.00	66,746,315.86
0517021009	UNIVERSITY OF ILORIN	3,950,000.00	0.00	3,950,000.00
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	3,500,000.00	0.00	3,500,000.00
	TOTAL	**688,976,551.51**	**0.00**	**688,976,551.51**

LOCAL INVESTMENTS			FOREIGN INVESTMENTS	TOTAL
310901			310902	

Note 31

Schedule Of Federal Government Investments For 2016

	Code	Description	~~% of Shares~~	Share Holding	Opening Balance	Additions	Deductions	Closing Balance
1.	**11**	**Investments in Manufacturing Industries**						
2.	11101	AJAOKUTA STEEL			1,049,407,512.00	0	0	1,049,407,512.00
3.	11102	ANAMMCO			14,277,083.00	0	0	14,277,083.00
4.	11103	NATIONAL IRON MINING CO.			500,000.00	0	0	500,000.00
5.	11104	DUNLOP INDUSTRY			9,799,978.00	0	0	9,799,978.00
6.	11105	OFADA VEETEE			67,043,800.00	0	0	67,043,800.00
7.	11106	NIGERIA ROMANIAN			3,000,000.00	0	0	3,000,000.00
8.	11107	SERONWOOD INDUSTRY. LTD			2,440,000.00	0	0	2,440,000.00
9.	11108	PACE SETTER FARMS			63,450,000.00	0	0	63,450,000.00
10.	11109	PEUGEOT AUTOMOBILE.NIG.LTD			7,350,000.00	0	0	7,350,000.00
11.	11110	N.N.P.C			6,997,971,000.00	0	0	6,997,971,000.00
12.	11111	NIGERIAN URANIUM CO.			9,000,000.00	0	0	9,000,000.00
13.		**Investments in Manufacturing Industries TOTAL**			**8,224,239,373.00**	**0**	**0**	**8,224,239,373.00**
14.	**12**	**Investments in Service Companies/Agencies**						
15.	12101	NITEL			26,199,185,639.00	-	-	26,199,185,639.00
16.	12102	M-TEL			12,250,000,000.00	-	-	12,250,000,000.00
17.	12103	NIGERIA SECURITY PRINTING&MINTS			412,500,000.00	-	-	412,500,000.00
18.	12104	NIG. RAILWAY CORP.			283,625,000.00	-	-	283,625,000.00
19.	12105	NEPA (PHCN)			3,858,404,000.00	-	-	3,858,404,000.00
20.	12106	NIG. TELEVISION AUTHORITY			31,538,400.00	-	-	31,538,400.00
21.	12107	NIGERIAN AIRPORT AUTHORITY			1,505,594,684.00	-	-	1,505,594,684.00

22.	12108	ARABLE CROPS DEV.& MARKETING			200,000,000.00	-	-	200,000,000.00
23.	12109	NIGERIAN POSTAL SERVICE			2,800,000,000.00	3,100,895,307.00	-	5,900,895,307.00
24.	12110	CAPITAL HOTELS PLC (ABUJA SHERATON)			274,444,170.00	-	-	274,444,170.00
25.	12111	NIPOST			3,100,895,307.00	-	3,100,895,307.00	0.00
26.	12112	TRANSCORP HILTON HOTEL			677,388,740.00		-	677,388,740.00
27.		NIGERIA BULK ELECTRICITY TRADING PLC(NBET)			10,000,000.00			10,000,000.00
28.		GALAXY BACKBONE PLC			16,804,366,614.00			16,804,366,614.00
29.		NIGER DELTAL POWER HOLDING PLC			-	547,837,439,240.00		547,837,439,240.00
30.		**Investments in Service Companies/Agencies TOTAL**			**68,407,942,554.00**	**550,938,334,547.00**	**3,100,895,307.00**	**616,245,381,794.00**
31.	**13**	**Investments in Financial Institutions**						
32.	13102	CENTRAL BANK OF NIG	100		300,000,000.00	0	0	300,000,000.00
33.	13103	FED.MORTAGE BANK	50	150,000	12,393,099,998.00	0	0	12,393,099,998.00
34.	13104	BANK OF AGRICULTURE	60		27,751,825,594.10	2,248,174,405.90	0	30,000,000,000.00
35.	13109	INFRASTRUCTURE BANK	20	160,000,000	320,000,000.00		0	320,000,000.00
36.	13110	NIG.EXPORT-IMPORT BANK	50	25,000,000,000	20,119,588,693.37			20,119,588,693.37
37.	13112	BANK OF INDUSTRY	60		138,715,217,778.00			138,715,217,778.00
38.	13113	NERFUND	100		223,000,000.00			223,000,000.00
39.	13115	AMCON	50		5,000,000,000.00		0	5,000,000,000.00
40.	13116	NIGERIA MORTGAGE REFINANCE COMPANY			1,200,000,000.00		0	1,200,000,000.00
41.	13117	NIGERIAN SOVEREIGN INVEST. AUTHORITY			76,767,930,000.00		0	76,767,930,000.00
42.	13118	FUND FOR AGRIC FIN. IN NIG.(FAFIN)	100		2,354,241,750.00		0	2,354,241,750.00
43.		NIGERIA BANK FOR COMMERCE & INDUSTRY			233,416,520.00			233,416,520.00
44.		NIGERIA INDUSTRIAL DEVELOPMENT BANK			798,805,136.00			798,805,136.00
45.		NIDB MANAGED FUND	100		117,737,779.00			117,737,779.00
46.		CONTINENTAL MERCHANT BANK	100		37,093,252.00			37,093,252.00
47.		NIGERIA MERCHANT BANK	100	30,150,000	30,000,000.00			30,000,000.00
48.		FEDERAL MORTGAGE FINANCE BANK	60		205,400,000.00			205,400,000.00
49.		DEVELOPMENT BANK OF NIGERIA			20,000,000,000.00			20,000,000,000.00
50.		AGRIC. CRD. GAU. SCHEME FUND	60	3,000,000,000	51,340,000.00			51,340,000.00

51.					-			0.00
52.		**Investments in Financial Institutions TOTAL**			**306,618,696,500.47**	**2,248,174,405.90**	**-**	**308,866,870,906.37**
53.	**14**	**Investments in Insurance Coys**						
54.	14101	NATIONAL INSURANCE COMPANY			300,000,000.00	0	0	300,000,000.00
55.	14102	NIG.DEPOSIT INSURANCE CORP.			187,500,000.00	0	0	187,500,000.00
56.	14103	NIG. REINSURANCE CO.			396,666,666.00	0	0	396,666,666.00
57.	14104	NIG. AGRIC INSURANCE CORP.			5,000,000.00	0	0	5,000,000.00
58.		**Investments in Insurance Coys TOTAL**			**889,166,666.00**	**0**	**0**	**889,166,666.00**
59.	**15**	**Investments: External Investments**						
60.	15101	AFRICAN RE-INSUR.CO	7.5	62,000	1,375,433,804.00	-	0	1,375,433,804.00
61.	15102	AFRICAN DEV.BANK	9.6		100,000,000.00	14,505,425,655.00	0	14,605,425,655.00
62.	15103	SHELTER AFRIQUE,KENYA	6.66	5,511	786,753,090.00	-	0	786,753,090.00
63.	15105	IND. CHEQUES DU SEN	10	814,206	7,872,608.00	-	0	7,872,608.00
64.	15106	INTER. FINANCE CORP			4,173,217.00	-	0	4,173,217.00
65.	15107	MIFERUGU-NUMBA CO	16.4	410,000	7,772,200.00	-	0	7,772,200.00
66.	15108	GUINEA URANIUM PROJ.	16		1,620,956.00	-	0	1,620,956.00
67.	15109	NIG.NIGER URANIUM PROJ.	17		1,897,660.00	-	0	1,897,660.00
68.	15110	ROYAL SIMUNYE SUGAR CO.	10		2,794,860,000.00	-	0	2,794,860,000.00
69.	15111	SAVE SUGAR CO. LTD	46		16,670,000.00	-	0	16,670,000.00
70.	15112	NIGERIA TRUST FUND	100		100,000,000.00	-	0	100,000,000.00
71.	15113	AFRICAN EXP/IMP. BANK	4	10,000	219,960,000.00	644,872,750.80	0	864,832,750.80
72.	15114	ECO.COM.W.A (ECOWAS			471,441,367.00	-	0	471,441,367.00
73.	15115	INTERNATIONAL ISLAMIC TRADE FINANCE			393,926,176.00	-	0	393,926,176.00
74.	15116	ISLAMIC CORP. FOR DEVELOPMENT OF PRIVATE			458,890,000.00	-	0	458,890,000.00
75.	15117	ISLAMIC DEVELOPMENT BANK			8,498,472,999.00	-	0	8,498,472,999.00
76.		**Investments: External Investments TOTAL**			**15,239,744,077.00**	**15,150,298,405.80**	**0**	**30,390,042,482.80**
77.	**16**	**Investments: Forfieted to Federal Govt. of Nigeria**						
78.	16101	BERGER PAINTS NIG LTD			24,186.00	0	0	24,186.00
79.	16102	FAR EAST MER.CO.LTD			9,000.00	0	0	9,000.00

80.	16103	G.CAPPA LIMITED	200,000.00	0	0	200,000.00
81.	16104	GLOBE FISHING IND. LTD	29,532.00	0	0	29,532.00
82.	16105	GUINESS NIG LTD	570	0	0	570.00
83.	16106	CHEMICAL & ALLIED PRO.	11,996.00	0	0	11,996.00
84.	16107	JOHN HOLT NIG LTD	2,160.00	0	0	2,160.00
85.	16108	NEZAM KABEL (Acatel Kabel)	400,000.00	0	0	400,000.00
86.	16109	LEVENTIS TECH. LTD	80,000.00	0	0	80,000.00
87.	16110	LEVENTIS STORES NIG.LTD	15,000.00	0	0	15,000.00
88.	16111	MONIER CONST. COMP.	22,232.00	0	0	22,232.00
89.	16112	MOTOR ENG. SERVICES	147,000.00	0	0	147,000.00
90.	16113	NIG.BOTTLING CO.LTD	511	0	0	511.00
91.	16114	NIG BREWRIES	25,320.00	0	0	25,320.00
92.	16115	PILKINGTON GLASS NIG.LTD	22,222.00	0	0	22,222.00
93.	16116	R.T.BRISCOE GLASS NIG LTD	169	0	0	169.00
94.	16117	TECHNICAL CONST.CO	30,000.00	0	0	30,000.00
95.	16118	SMEATON NIG.LTD	140,000.00	0	0	140,000.00
96.	16119	TCN PROPERTIES LTD	7,424.00	0	0	7,424.00
97.	16120	THE BOTS CO. LTD	50	0	0	50.00
98.	16121	THE DAILY TIMES NIG LTD	75	0	0	75.00
99.	16122	UNIVERSAL FISHING CO. LTD	2,000.00	0	0	2,000.00
100.	16123	UNITED NIG.TEXILE LTD	540	0	0	540.00
101.	16124	WATA TIMBER COMPANY	60,000.00	0	0	60,000.00
102.	16125	WIGGIN TEAPS CO. LTD	300	0	0	300.00
103.		**Investments: Forfieted to Federal Govt. of Nigeria TOTAL**	**1,230,287.00**	**0**	**0**	**1,230,287.00**
104.	**33**	**Loans to Companies -under Power & Steel**				
105.	33101	AJAOKUTA STEEL COMP.	72,756,239,000.00	0	0	72,756,239,000.00
106.	33102	NATIONAL IRON ORE CO.	1,529,720,542.00	0	0	1,529,720,542.00
107.	33103	POWER HOLDING COMPANY (FORMER NEPA)	7,326,398,094.00	0	0	7,326,398,094.00
108.		**Loans to Companies -under Power & Steel TOTAL**	**81,612,357,636.00**	**0**	**0**	**81,612,357,636.00**
109.	**34**	**Loans to Companies -under Finance**				

110.	34101	NSPMC	1,511,665,373.00	0	0	1,511,665,373.00
111.	34102	NERFUND	6,200,000,000.00	0	0	6,200,000,000.00
112.	34104	BANK OF INDUSTRY (BOI)	1,250,000,000.00	0	0	1,250,000,000.00
113.		NIGERIA EXPORT/IMPORT BANK NEXIM	6,227,049,676.00			6,227,049,676.00
114.		**Loans to Companies -under Finance TOTAL**	**15,188,715,049.00**	-	**0**	**15,188,715,049.00**
115.	**35**	**Loans to Companies -under Works**				
116.	35101	INFRASTRUCTURE BANK	10,751,500,000.00	0	0	10,751,500,000.00
117.	35102	FED. HOUSING AUTHORITY	7,291,336,930.09	0	0	7,291,336,930.09
118.	35103	FED. MORTGAGE BANK	1,220,806,640.00	0	0	1,220,806,640.00
119.		**Loans to Companies -under Works TOTAL**	**19,263,643,570.09**	**0**	**0**	**19,263,643,570.09**
120.	**37**	**Loans to Companies -under Transport**				
121.	37101	NIGERIA RAILWAY CORPORATION	2,593,301,985.00	0	0	2,593,301,985.00
122.	37103	FED. AIRPORT AUTH. OF NIG.	2,017,121,725.00	0	0	2,017,121,725.00
123.		**Loans to Companies -under Transport TOTAL**	**4,610,423,710.00**	**0**	**0**	**4,610,423,710.00**
124.	**38**	**Loans to Companies -under Communication**				
125.	38101	NITEL PLC	42,395,300,872.00	0	0	42,395,300,872.00
126.		**Loans to Companies -under Communication TOTAL**	**42,395,300,872.00**	**0**	**0**	**42,395,300,872.00**
127.	**39**	**Loans to Companies -under Secience & Tech.**				
128.	39101	NIG. BUILDING & ROAD RES.INST.	42,933,333.00	0	0	42,933,333.00
129.		**Loans to Companies -under Secience & Tech. TOTAL**	**42,933,333.00**	**0**	**0**	**42,933,333.00**
130.	**41**	**Loans to Companies -under Agriculture**				
131.	41101	NACRDB	3,465,055,515.00	0	0	3,465,055,515.00
132.		**Loans to Companies -under Agriculture TOTAL**	**3,465,055,515.00**	**0**	**0**	**3,465,055,515.00**
133.	**42**	**Loans to Companies -under Industry**				
134.	42103	PEUGEOT AUTOMOBILE LTD *	850,000,000.00	0	0	850,000,000.00
135.		**Loans to Companies -under Industry TOTAL**	**850,000,000.00**	**0**	**0**	**850,000,000.00**
136.	**43**	**Democratic Republic of Sao-Tome & Principe**				
137.	43101	Democratic Republic of Sao-Tome & Principe	5,233,086,000.00	0	0	5,233,086,000.00
138.		**Democratic Republic of Sao-Tome & Principe TOTAL**	**5,233,086,000.00**	**0**	**0**	**5,233,086,000.00**
139.	**44**	**Sao-Tome & Principe Joint Dev. Authority**				

140.	44101	Sao-Tome & Principe Joint Dev. Authority	1,649,581,000.00	0	0	1,649,581,000.00
141.		**Sao-Tome & Principe Joint Dev. Authority TOTAL**	**1,649,581,000.00**	**0**	**0**	**1,649,581,000.00**
142.	**47**	**FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS (CASH A)**				
143.	47101	COCOA RESEARCH INSTITUTE FUND (CROWN AGENTS -CASH A)	2,397,900.52			2,397,900.52
144.	47102	HEAD OF SERVICE PENSION FUND (CROWN AGENTS -CASH A)	74,023,382.80	71,611,961.25		145,635,344.05
145.		**FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS (CASH A) TOTAL**	**76,421,283.32**	**71,611,961.25**	**-**	**148,033,244.57**
146.	**48**	**FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS (BOND & EQUITY B)**				
147.	48101	COCOA RESEARCH INSTITUTE FUND (CROWN AGENTS - BOND & EQUITY B)	3,286,116,700.05		0	3,286,116,700.05
148.	48102	HEAD OF SERVICE PENSION FUND (CROWN AGENTS - BOND & EQUITY B)	2,288,898,743.14	637,429,287.63	0	2,926,328,030.77
149.		**FUNDS INVESTED ON BEHALF OF FGN BY CROWN AGENTS (BOND & EQUITY B) TOTAL**	**5,575,015,443.19**	**637,429,287.63**	**0**	**6,212,444,730.82**
150.	**49**	**INVESTMENT IN POWER**				
151.	49101	NATIONAL INTEGRATED POWER PROJECT (NIPP)	547,837,439,240.00	0.00	547,837,439,240.00	0.00
152.		**INVESTMENT IN POWER TOTAL**	**547,837,439,240.00**	**0.00**	**547,837,439,240.00**	**0.00**
153.		**TOTAL**	**1,127,180,992,109.07**	**569,045,848,607.58**	**550,938,334,547.00**	**1,145,288,506,169.65**

154.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	101,892,164.00
155.	0123003001	NIGERIAN TELEVISION AUTHORITY	333,500,000.00
156.	0123005001	NEWS AGENCY OF NIGERIA	93,503,124.00
157.		TERTIARY EDUCATION TRUST FUND	159,458,848,602.06
158.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	2,805,000.00
159.	0252040001	CROSS RIVER RBDA	38,238,291.00
160.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	55,514.00
161.	0517018003	FEDERAL POLYTECHNIC BIDA	22,835,630.94

162.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO		12,250,000.00	
163.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA		3,997,327.00	
164.	0517021002	UNIVERSITY OF LAGOS		89,098,868.23	
165.	0517021009	UNIVERSITY OF ILORIN		314,442,942.35	
166.	0517021014	UNIVERSITY OF PORT HARCOURT		288,636,472.00	
167.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA		61,219,883.00	
168.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN		3,560,193.50	
169.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE		21101110	
170.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION		996512	
171.				160,846,981,634.08	160,846,981,634.08
172.					1,306,135,487,803.73

Note 32

PPE

	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	TOTALS
	320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	
AS AT 01/01/2016											
ADDITION DURING THE YEAR	446,536,347,339.39	241,865,724,868.35	47,842,561,445.91	41,408,715,324.98	27,162,486,362.89	38,283,302,823.90	463,837,155.20	293,645,790.50	25,133,679,108.98	222,901,973,065.91	1,091,892,273,286.01

ADD REVALUATION											-
LESS DISPOSAL											-
Impairment Charges	-	-	-	-	-	-	-	-	-	-	-
TOTALS	446,536,347,339.39	241,865,724,868.35	47,842,561,445.91	41,408,715,324.98	27,162,486,362.89	38,283,302,823.90	463,837,155.20	293,645,790.50	25,133,679,108.98	222,901,973,065.91	1,091,892,273,286.01
ACCUMU;ATED DEPRECIATION	31,301,064,461.45	13,906,898,816.30	25,282,598,290.56	10,493,727,260.96	9,750,408,415.00	15,299,687,156.63	-	33,013,413.98	2,434,315,384.63	-	108,501,713,199.52
ACCUMULATED Impairment Charges		28,934,339.00	375,845,011.00	738,186,990.00	2,847,220,219.00						3,990,186,559.00
ADD CHARGES DURING THE YEAR	8,682,237,346.71	20,443,591,675.67	4,807,055,416.34	7,311,407,460.43	4,306,932,324.41	5,190,863,473.21	-	140,735,926.93	7,066,914,280.78		57,949,737,904.47
TOTALS	39,983,301,808.16	34,379,424,830.98	30,465,498,717.90	18,543,321,711.39	16,904,560,958.41	20,490,550,629.84	-	173,749,340.91	9,501,229,665.42	-	170,441,637,662.99
CARRYING AMOUNT 31/12/2016	406,553,045,531.24	207,486,300,037.37	17,377,062,728.02	22,865,393,613.59	10,257,925,404.49	17,792,752,194.06	463,837,155.20	119,896,449.59	15,632,449,443.56	222,901,973,065.91	921,450,635,623.02
CARRYING AMOUNT 31/12/2015											
	39,983,301,808.16	34,350,490,491.98	30,089,653,706.90	17,805,134,721.39	14,057,340,739.41	20,490,550,629.84	-	173,749,340.91	9,501,229,665.42	-	166,451,451,103.99

INVESTMENT PROPERTY

NOTE 33

	INVESTMENT PROPERTY
	3202
AS AT 01/01/2016	
ADDITION DURING THE YEAR	6,668,627,831.71
ADD REVALUATION	
LESS DISPOSAL	
Impairment Charges	-
TOTALS	6,668,627,831.71
ACCUMU;ATED DEPRECIATION	197,894,113.98
ADD CHARGES DURING THE YEAR	125,078,770.87

LESS DISPOSAL DEPRECIATION	
TOTALS	322,972,884.85
CARRYING AMOUNT 31/12/2016	6,345,654,946.86
CARRYING AMOUNT 31/12/2015	

Note 34

INTANGIBLE ASSETS	
	INTANGIBLE ASSETS
	320301
AS AT 01/01/2016	44,393,534,835.04
ADDITION DURING THE YEAR	
ADD REVALUATION	
LESS DISPOSAL	
Impairment Charges	6,520,313.00
TOTALS	44,400,055,148.04
ACCUMULATED PROVISION FOR AMMORTIZATION	175,541,455.46
ACCUMULATED Impairment Charges	26,081,252.00
ADD CHARGES DURING THE YEAR	169,686,368.56
TOTALS	371,309,076.02
CARRYING AMOUNT 31/12/2016	44,028,746,072.02

NOTE 35

	DEPOSITS	DEPOSITS	DEPOSITS(NEGATIVE)	DEPOSITS (TOTAL)
		410101	410101	410101
	ADMINISTRATIVE SECTOR			
0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	870,322,202.00		870,322,202.00
0123005001	NEWS AGENCY OF NIGERIA	18,423,938.39		18,423,938.39
0149001001	FEDERAL CHARACTER COMMISSION	48,414,407.64		48,414,407.64
0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	27,980,059.90		27,980,059.90
0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,914,300.00		1,914,300.00
0228073001	ENERGY COMMISSION OF NIGERIA	413,940,993.21		413,940,993.21
0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	2,506,719.00		2,506,719.00
	LAW & JUSTICES SECTOR	0.00		0.00
0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	532,099.47		532,099.47
		0.00		0.00
	SOCIAL SECTOR	0.00		0.00
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	28,155,081.57		28,155,081.57
0517018001	FEDERAL POLYTECHNIC ADO-EKITI	15,593,967.00		15,593,967.00
0517018002	FEDERAL POLYTECHNIC BAUCHI	855,477.00		855,477.00
0517018003	FEDERAL POLYTECHNIC BIDA	20,327,758.00		20,327,758.00
0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	68,190,318.00		68,190,318.00
0517018009	FEDERAL POLYTECHNIC KADUNA	0.00		0.00
0517018010	FEDERAL POLYTECHNIC OFFA	2,560,241.00		2,560,241.00
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	38,899,166.60		38,899,166.60
0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,493,000.00		1,493,000.00
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	56,216,178.00		56,216,178.00
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	5,143,952.65		5,143,952.65
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	112,027,084.51		112,027,084.51

0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	56,439,693.32		56,439,693.32
0517021002	UNIVERSITY OF LAGOS	168,714,068.24		168,714,068.24
0517021009	UNIVERSITY OF ILORIN	232,292,608.81		232,292,608.81
0517021010	UNIVERSITY OF ABUJA	671,911,533.00		671,911,533.00
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	5,698,464.74		5,698,464.74
0517024001	NATIONAL OPEN UNIVERSITY	0.00		0.00
0517026001	F.S.C. SOKOTO	351,710.00		351,710.00
0517026018	FGC KIYAWA	1,653,601.05		1,653,601.05
0517026046	FGGC BAKORI	5,000.00		5,000.00
0517026066	FGGC KAZAURE	354,976.00		354,976.00
0517026078	FGGC WUKARI	515,025.00		515,025.00
0517026104	FSTC DAYI	1,364,800.00		1,364,800.00
0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	60,541,657.00		60,541,657.00
0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	92,155,551.76		92,155,551.76
0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	687,273.37		687,273.37
0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	9,384,126.00		9,384,126.00
0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	296,470.75		296,470.75
0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	2,789.10		2,789.10
0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	8,180,239.29		8,180,239.29
0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	8,173,044.13		8,173,044.13
	TOTAL	**3,052,219,575.50**	**0.00**	**3,052,219,575.50**

NOTE 36

DOMESTIC LOAN STOCK	
	DOMESTIC LOAN STOCK
	410201

SCHEDULE OFMOVEMENTS OF NIGERIA TREASURY BILLS (NTB)
FOR THE YEAR ENDED 31ST DECEMBER, 2016

	REF.	ACTUAL TOTAL	REMARKS
RECEIPTS		₦	-
OPENING BALANCE (01/01/2016)		2,772,867,038,000.00	-
NTB (ISSUED/RECEIPTS)	A	504,411,793,000.00	
ADJUSTMENT			
SUB-TOTAL INFLOW		***3,277,278,831,000.00***	
LESS REPAYMENTS			
NTB (REPAYMENTS)	B		
SUB-TOTAL OUTFLOW		***0.00***	
NTB AS AT 31ST DECEMBER 2016		**3,277,278,831,000.00**	

TREASURY BONDS

REFERENCE NOS.		***A***	**B**
MONTHS		**NTB ISSUES**	
OPENING BALANCE			
NTB (ISSUED/RECEIPTS)			
ADJUSTMENT		255,988,000,000.00	
		255,988,000,000.00	

LESS REPAYMENTS			
NTB (REPAYMENTS)		25,000,000,000.00	
SUB-TOTAL OUTFLOW		25,000,000,000.00	
TOTALS		**230,988,000,000.00**	**0.00**

SOURCE: CRF BANK STATEMENTS FOR YEAR 2016.

Schedule Of Internal Loans from Other Funds For 2016

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**

	TOTALS			**4,416,584,032,220.26**
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI		173,862,255.78	
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO		22,954,460.88	
0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA		1,475,514,375.00	
0517021009	UNIVERSITY OF ILORIN		44,025,430.09	
0517021010	UNIVERSITY OF ABUJA		6,000,000.00	
	OTHERS AS PER T.B		1,722,356,521.75	1,722,356,521.75

GRAND TOTALS	**4,418,306,388,742.01**

NOTE 37

UNREMITTED TAXES & OTHERS DEDUCTIONS

		UNREMITTED TAXES	OTHER UNREMITTED DEDUCTIONS	TOTALS
		410301	410302	
	ADMINISTRATIVE SECTOR			
0111001001	STATE HOUSE - HQTRS	-253,194,782.74	-248,831,593.02	-502,026,375.76
0111001002	STATE HOUSE OPERATIONS - PRESIDENT	10,500,471.26	0.00	10,500,471.26
0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	7,497,570.93	0.00	7,497,570.93
0111001006	STATE HOUSE MEDICAL CENTRE	0.00	29,942,661.24	29,942,661.24
0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	308,823,408.67	0.00	308,823,408.67
0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	25,346,123.61	682,653.20	26,028,776.81
0112003001	HOUSE OF REPRESENTATIVES	24,585,128.57	121,095,824.46	145,680,953.03
0116012001	DEFENCE AGENCY INTELLIGENCE	457,901,557.31	0.00	457,901,557.31
0116015017	DEFENCE MISSIONS	0.00	-307,421.30	-307,421.30
0116021001	MILITARY PENSION BOARD	-66,587,692.15	-24,091,127.39	-90,678,819.54
0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	431,497.00	0.00	431,497.00
0123003001	NIGERIAN TELEVISION AUTHORITY	77,382,239.04	66,932,062.61	144,314,301.65
0123005001	NEWS AGENCY OF NIGERIA	2,460,473.58	0.00	2,460,473.58
0124002001	NIGERIAN PRISON SERVICE	-110,354,626.70	0.00	-110,354,626.70
0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	112,000.00	0.00	112,000.00
0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	3,143,498.56	0.00	3,143,498.56
0125008001	BUREAU OF PUBLIC SERVICE REFORMS	924,216.10	0.00	924,216.10
0147001001	FEDERAL CIVIL SERVICE COMMISSION	460,258.10	0.00	460,258.10
0158001001	CODE OF CONDUCT TRIBUNAL	34,503,512.55	83,072,098.46	117,575,611.01
0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	14,221,439.95	24,494,693.93	38,716,133.88
0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	28,896,476.07	0.00	28,896,476.07
	TERTIARY EDUCATION TRUST FUND	6,763,569.29	75,523,548.72	82,287,118.01
	ECONOMIC SECTOR			
0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	12,393,291.42	8,039,000.00	20,432,291.42
0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	17,254,618.71	28,202,598.49	45,457,217.20
0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	3,994,936.60	3,994,936.60
0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	11,369,365.84	53,444,407.03	64,813,772.87
0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	-4,030,132.21	0.00	-4,030,132.21
0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	-1,345,115.00	0.00	-1,345,115.00
0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	15,422.50	0.00	15,422.50
0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	5,109,081.90	0.00	5,109,081.90
0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	-1,630,172.64	-2,691,977.53	-4,322,150.17
0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	245,577.64	299,377.05	544,954.69
0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	-607,555.50	-2,292,258.82	-2,899,814.32
0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	-17,813,802.10	0.00	-17,813,802.10
0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	5,791,487.00	298,011.00	6,089,498.00
0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	33,164.75	33,164.75
0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	572,076.00	0.00	572,076.00
0228073001	ENERGY COMMISSION OF NIGERIA	6,489,758.91	0.00	6,489,758.91
0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	-1,069,643.09	-3,987,744.56	-5,057,387.65
0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	0.00	0.00
0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	8,113,936.07	0.00	8,113,936.07
0229005001	MARITIME ACADEMY, ORON	-3,024,863.46	0.00	-3,024,863.46
0229031006	ACCIDENT INVESTIGATION BUREAU	-74,323,238.12	-73,901,439.35	-148,224,677.47
0231010001	NATIONAL POWER TRAINING INSTITUTE	-53,239,281.98	0.00	-53,239,281.98
0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	15,355,280.04	15,355,280.04
0238004001	NATIONAL BUREAU OF STATISTICS	0.00	-105,000.00	-105,000.00
0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	13,422,497.93	13,422,497.93
0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	-19,046,319.19	-134,373,398.93	-153,419,718.12
	LAW & JUSTICES SECTOR			
0318004001	FEDERAL HIGH COURT-LAGOS	-34,082,075.42	-398,196,361.86	-432,278,437.28
0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	93,000.00	93,000.00
0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	9,992,715.19	9,992,715.19
0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	-917,691.72	0.00	-917,691.72
0344001001	CODE OF CONDUCT BUREAU	0.00	-40,275,543.62	-40,275,543.62
	SOCIAL SECTOR			
0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	32,414,604.78	11,644,588.39	44,059,193.17
0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	15,095,880.00	0.00	15,095,880.00
0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	-1,794,360.06	34,503,176.94	32,708,816.88
0517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	30,707.00	30,707.00

0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	-35,252,062.45	-340,131,768.86	-375,383,831.31
0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	20,843,840.21	3,084,276.91	23,928,117.12
0517018001	FEDERAL POLYTECHNIC ADO-EKITI	8,337,048.85	211,146,311.35	219,483,360.20
0517018003	FEDERAL POLYTECHNIC BIDA	0.00	26,265,556.00	26,265,556.00
0517018004	FEDERAL POLYTECHNIC IDAH	33,659,080.00	19,001,473.00	52,660,553.00
0517018007	FEDERAL POLYTECHNIC NASARAWA	- 157,043,104.86	0.00	-157,043,104.86
0517018010	FEDERAL POLYTECHNIC OFFA	71,261,773.66	39,226,523.71	110,488,297.37
0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	-14,413,827.29	-42,711,199.77	-57,125,027.06
0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	-4,995,170.73	0.00	-4,995,170.73
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	139,404,348.37	148,069,728.03	287,474,076.40
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	88,836,922.85	88,836,922.85
0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	5,142,873.05	114,766,930.95	119,909,804.00
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	-23,963,893.59	-87,434,718.52	-111,398,612.11
0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	3,568,217.93	0.00	3,568,217.93
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	232,602.58	192,839,301.22	193,071,903.80
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	30,256,122.85	16,732,943.00	46,989,065.85
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	1,379,714.31	94,151,728.31	95,531,442.62
0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	2,998,001.72	242,041,690.08	245,039,691.80
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-508,149.37	-21,318,657.78	-21,826,807.15
0517021002	UNIVERSITY OF LAGOS	29,449,436.91	4,059,138,202.22	4,088,587,639.13
0517021009	UNIVERSITY OF ILORIN	0.95	1,109,170,110.12	1,109,170,111.07
0517021010	UNIVERSITY OF ABUJA	89,434,485.00	132,392,479.00	221,826,964.00
0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	- 245,790,512.06	-1,866,209,030.07	-2,111,999,542.13
0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	118,765,334.20	0.00	118,765,334.20
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	28,604,011.33	1,253,332.84	29,857,344.17
0517021031	FEDERAL UNIVERSITY DUTSE	24,557,868.60	0.00	24,557,868.60
0517026011	FGC IKOM	-15,156,537.84	0.00	-15,156,537.84
0517026015	FGC KADUNA	-524,409.45	0.00	-524,409.45
0517026016	FGC KANO	-5,890,766.68	0.00	-5,890,766.68
0517026017	FGC KEFFI	-5,356,614.16	0.00	-5,356,614.16
0517026018	FGC KIYAWA	-89,250.00	0.00	-89,250.00
0517026021	FGC MINJIBIR	-9,880,511.28	0.00	-9,880,511.28
0517026023	FGC ODIKOLOGUNA	-2,516,150.04	0.00	-2,516,150.04
0517026024	FGC ODOGBOLU	-6,998,769.85	0.00	-6,998,769.85
0517026026	FGC OGOJA	-1,689,966.71	0.00	-1,689,966.71
0517026027	FGC OHAFIA	-5,265,940.87	0.00	-5,265,940.87
0517026030	FGC ONITSHA	-1,200,000.00	0.00	-1,200,000.00
0517026031	FGC PORT HARCOURT	-2,608,330.74	0.00	-2,608,330.74
0517026035	FGC UGWOLAWO	-237,859.42	0.00	-237,859.42
0517026037	FGC ZARIA	-1,865,313.45	0.00	-1,865,313.45
0517026039	FGC, IDO-ANI	3,927,085.24	0.00	3,927,085.24
0517026042	FGGC ABULOMA	-3,518,482.40	0.00	-3,518,482.40
0517026043	FGGC AKURE	3,927,085.24	0.00	3,927,085.24
0517026051	FGGC CALABAR	-1,564,941.64	0.00	-1,564,941.64
0517026053	FGGC EFON IMNRINGI	-9,857,102.43	0.00	-9,857,102.43
0517026054	FGGC ENUGU	-14,826,265.00	0.00	-14,826,265.00
0517026065	FGGC KABBA	-940,797.50	0.00	-940,797.50
0517026066	FGGC KAZAURE	-5,152,230.32	0.00	-5,152,230.32
0517026067	FGGC KEANA	-7,410,561.95	0.00	-7,410,561.95
0517026069	FGGC LEJJA	-7,529,648.54	0.00	-7,529,648.54
0517026072	FGGC OMU-ARAN	-1,418,743.04	0.00	-1,418,743.04
0517026075	FGGC SHAGAMU	-4,538,236.24	0.00	-4,538,236.24
0517026077	FGGC UMUAHIA	-2,865,905.30	0.00	-2,865,905.30
0517026080	FSTC AHOADA	0.00	-3,687,771.70	-3,687,771.70
0517026082	FSTC JUBU-IMUSHIN	-7,537,166.38	0.00	-7,537,166.38
0517026084	FSTC TUNGBO - YENAGOA	-4,370,085.35	0.00	-4,370,085.35
0517026086	FTC IKARE	3,821,803.40	0.00	3,821,803.40
0517026091	FTC OHANSO	-4,661,450.00	0.00	-4,661,450.00
0517026103	FSTC,DOMA	-6,525,687.00	-56,304,339.00	-62,830,026.00
0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	93,465.00	0.00	93,465.00
0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	288,635,388.23	128,123,181.45	416,758,569.68
0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	153,089,316.35	169,473,000.18	322,562,316.53
0521026008	JOS UNIVERSITY TEACHING HOSPITAL	5,998,877.43	0.00	5,998,877.43
0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	240,113,192.37	226,043,562.59	466,156,754.96
0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	-9,000,000.00	0.00	-9,000,000.00
0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	4,079,266.49	0.00	4,079,266.49
0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-39,602,842.43	-86,625,821.94	-126,228,664.37
0521027031	FEDERAL MEDICAL CENTRE, KOGI	-	-490,646,036.39	-601,141,680.29

		110,495,643.90		
0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	280,963.00	-7,104,710.00	-6,823,747.00
0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	113,455,869.91	287,176,268.34	400,632,138.25
0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	93,465.00	0.00	93,465.00
0535005001	CHAD BASIN NATIONAL PARK	0.00	241,725.00	241,725.00
0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	90,290.00	90,290.00
0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	- 157,542,356.47	-90,940,487.87	-248,482,844.34
	TOTAL	**960,562,440.73**	**3,868,194,131.90**	**4,828,756,572.63**

NOTE 38

OTHER PAYABLES

			OTHER PAYABLES	DEFERRED INCOME	TOTALS
			410401	410501	
1.		**ADMINISTRATIVE SECTOR**			
2.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	582,248,406.00	0.00	582,248,406.00
3.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	7,958,333.00	0.00	7,958,333.00
4.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	250,143,744.07	0.00	250,143,744.07
5.	0123003001	NIGERIAN TELEVISION AUTHORITY	960,258,114.57	0.00	960,258,114.57
6.	0123005001	NEWS AGENCY OF NIGERIA	103,456,314.87	0.00	103,456,314.87
7.	0123006001	VOICE OF NIGERIA	81,011,912.68	0.00	81,011,912.68
8.	0123009001	NIGERIA PRESS COUNCIL	13,837,565.75	0.00	13,837,565.75
9.	0123011017	NATIONAL ORIENTATION AGENCY	83,247,447.15	0.00	83,247,447.15
10.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	-112,000.00	0.00	-112,000.00
11.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	33,967,173.34	0.00	33,967,173.34
12.	0149001001	FEDERAL CHARACTER COMMISSION	48,414,407.64	0.00	48,414,407.64
13.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	13,491,725.00	0.00	13,491,725.00
14.		TERTIARY EDUCATION TRUST FUND	168,411,328,491.79	5,567,760,152.74	173,979,088,644.53
15.		**ECONOMIC SECTOR**			
16.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	-74,465,785.83	0.00	-74,465,785.83
17.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	47,640,099.46	0.00	47,640,099.46
18.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	26,478,772.00	0.00	26,478,772.00
19.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	8,466,485.11	0.00	8,466,485.11
20.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	137,166,413.62	0.00	137,166,413.62
21.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	62,977,695.71	0.00	62,977,695.71
22.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	8,830,100.00	0.00	8,830,100.00
23.	0220002001	DEBT MANAGEMENT OFFICE	15,320,981.75	0.00	15,320,981.75
24.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	241,209,625.80	0.00	241,209,625.80
25.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	310,495,023.78	0.00	310,495,023.78
26.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	555,922.42	0.00	555,922.42
27.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	3,625,873.39	0.00	3,625,873.39
28.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	2,310,000.00	0.00	2,310,000.00
29.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	13,692,106.67	0.00	13,692,106.67
30.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	33,303,501.35	0.00	33,303,501.35
31.	0228073001	ENERGY COMMISSION OF NIGERIA	22,512,941.04	0.00	22,512,941.04
32.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	12,300,650.00	0.00	12,300,650.00
33.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	33,646,837.75	0.00	33,646,837.75
34.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	1,520,484,927.88	0.00	1,520,484,927.88
35.	0238004001	NATIONAL BUREAU OF STATISTICS	111,755,359.34	0.00	111,755,359.34
36.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	9,417,854.58	0.00	9,417,854.58
37.	0252040001	CROSS RIVER RBDA	952,704,353.00	0.00	952,704,353.00
38.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	21,915,774.04	0.00	21,915,774.04
39.		**LAW & JUSTICES SECTOR**			
40.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	593,899,632.03	0.00	593,899,632.03
41.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	2,000,000.00	0.00	2,000,000.00
42.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	19,365,078.00	0.00	19,365,078.00
43.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	1,000,000.00	0.00	1,000,000.00
44.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	29,566,804.30	0.00	29,566,804.30
45.	0517009001	NATIONAL EXAMINATIONS COUNCIL	880,215,864.88	0.00	880,215,864.88
46.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	-396,604,552.83	0.00	-396,604,552.83

47.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	124,034,677.92	0.00	124,034,677.92
48.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	170,919,002.07	1,149,036.00	172,068,038.07
49.	0517018003	FEDERAL POLYTECHNIC BIDA	3,200,000.00	0.00	3,200,000.00
50.	0517018004	FEDERAL POLYTECHNIC IDAH	99,001,189.00	0.00	99,001,189.00
51.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	347,668,380.00	0.00	347,668,380.00
52.	0517018015	FEDERAL POLYTECHNIC DAMATURU	38,350,476.00	0.00	38,350,476.00
53.	0517018020	FEDERAL POLYTECHNIC BALI	1,471,330.00	0.00	1,471,330.00
54.	0517018023	FEDERAL POLYTECHNIC UKANA	31,588,479.00	0.00	31,588,479.00
55.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	63,106,448.84	0.00	63,106,448.84
56.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	62,849,467.76	0.00	62,849,467.76
57.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	71,986,146.93	0.00	71,986,146.93
58.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	19,826,337.92	0.00	19,826,337.92
59.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	124,946,658.19	0.00	124,946,658.19
60.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	143,594,122.14	0.00	143,594,122.14
61.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,890,000.00	0.00	1,890,000.00
62.	0517021002	UNIVERSITY OF LAGOS	6,893,254,580.47	0.00	6,893,254,580.47
63.	0517021007	UNIVERSITY OF JOS	32,125,730.00	0.00	32,125,730.00
64.	0517021009	UNIVERSITY OF ILORIN	12,000,000.00	7,526,527.69	19,526,527.69
65.	0517021010	UNIVERSITY OF ABUJA	1,262,442,171.00	0.00	1,262,442,171.00
66.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,769,253,947.67	0.00	1,769,253,947.67
67.	0517021014	UNIVERSITY OF PORT HARCOURT	431,941,541.29	0.00	431,941,541.29
68.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	2,000,000.00	0.00	2,000,000.00
69.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	6,648,318.30	0.00	6,648,318.30
70.	0517021031	FEDERAL UNIVERSITY DUTSE	113,650,455.50	0.00	113,650,455.50
71.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	27,903,828.00	75,315,333.00	103,219,161.00
72.	0517026017	FGC KEFFI	-41,756,352.29	0.00	-41,756,352.29
73.	0517026029	FGC OKPOSI	2,065,498.00	0.00	2,065,498.00
74.	0517026067	FGGC KEANA	-46,619,026.16	0.00	-46,619,026.16
75.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	82,655,991.63	0.00	82,655,991.63
76.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	2,996,245.00	0.00	2,996,245.00
77.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	549,881,407.63	0.00	549,881,407.63
78.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	890,680,292.80	0.00	890,680,292.80
79.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	1,130,016,847.11	0.00	1,130,016,847.11
80.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	375,190,062.75	0.00	375,190,062.75
81.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	306,296,498.62	0.00	306,296,498.62
82.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	815,171,423.00	0.00	815,171,423.00
83.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	459,035,271.03	0.00	459,035,271.03
84.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	469,198,260.34	0.00	469,198,260.34
85.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	71,388,230.90	0.00	71,388,230.90
86.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	175,749,639.24	0.00	175,749,639.24
87.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,615,000.00	0.00	1,615,000.00
88.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	847,821,093.34	0.00	847,821,093.34
89.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	346,479,274.84	0.00	346,479,274.84
90.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	582,488,560.86	0.00	582,488,560.86
91.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	-1,000,000.00	0.00	-1,000,000.00
92.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	21,537,180.00	0.00	21,537,180.00
93.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	538,075.00	538,075.00
94.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	53,830,220.09	0.00	53,830,220.09
95.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	2,996,245.00	0.00	2,996,245.00
96.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	114,582,250.45	0.00	114,582,250.45
97.	0535005001	CHAD BASIN NATIONAL PARK	803,750.00	0.00	803,750.00
98.	0535006001	GASHAKA GUMTI NATIONAL PARK	7,171,287.00	0.00	7,171,287.00
99.		**TOTAL**	**194,316,968,414.28**	**5,652,289,124.43**	**199,969,257,538.71**

Note 41		TRUST FUNDS	OTHER PUBLIC FUNDS		
		420101	420102		
		OPENING BALANCE	INFLOWS	OUT FLOWS	ADDITIONAL FUND
		N	N	N	
42010101	STABILIZATION FUND	12,595,582,326.07	36,766,925,792.91	25,036,419,727.72	
42010102	ECOLOGICAL FUND	25,920,992,796.15	37,293,527,283.22	13,410,360,346.68	
42010103	DEVELOPMENT OF NATURAL RESOURCES	59,250,219,678.33	70,274,651,744.24	75,412,386,247.05	
42010104	TERTIARY EDUCATION TRUST FUND	207,426,510,435.70	130,193,127,947.05	285,803,210,473.90	
42010105	PETROLUEM TECHNOLOGY DEVELOPMENT FUND	-			
42010107	PRISON REWARD FUND	-			
42010108	ARMED FORCES REWARD FUND	-			
42010109	NIGERIAN EX-SERVICEMEN REWARD FUND	-			
42010110	COCOA LEVY FUND	4,196,237.44			
42010111	FERTILIZER REVOLVING FUND	-			
42010112	SINKING FUND	-			
42010113	STEEL POOL LEVY ACCOUNT	1,405,492,131.09	508,985,160.40	28,912,618.34	
42010114	NATIONAL ECONOMIC RECONSTRUCTION FUND	-			
42010115	NATIONAL HOUSING FUND	-			
42010116	SOCIAL INSURANCE TRUST FUND	-			
42010117	SUGAR DEVELOPMENT FUND	2,051,351,936.89	8,851,262,801.58	9,545,450,230.01	
42010118	NATIONAL AUTOMOTIVE COUNCIL FUND	9,401,661,797.71	2,255,288,703.05	264,310,820.53	
42010119	RICE LEVY	11,801,616,323.40	10,705,195,231.33	13,406,295,453.32	
42010120	PORT LEVY	8,264,847,729.36	36,845,829,518.50	33,037,679,377.34	
42010121	ECOWAS LEVY	-			
42010122	CISS LEVY	21,688,200,544.23	47,259,759,544.75	32,607,084,663.03	
42010123	NESS LEVY	2,205,680,657.50	1,949,339,348.23	805,718,760.75	

42010124	SERVICE CHARGE POOL ACCOUNT	145,742,631.36			
42010125	CIGARETTE LEVY	1,461,903,278.21	818,505,042.77	46,569,547.39	
42010126	CUSTOM TEXTILE LEVY	309,353,137.29			
42010127	IMPLEMENTATION COMMITTEE ON FGN LANDED PROPERTY	171,519,906.33			
42010128	CEMENT LEVY	834,794,715.35	1,174,427,226.20	1,291,687,537.31	
42010129	HUSK BROWN RICE LEVY	1,553,860,209.04	103,429.96	358,686,389.90	
42010130	LEVY ON SANITORY POOL ACCOUNT	2,633,406,660.47	266,217,349.47	18,635,214.46	
42010131	LEVY ON WINES SPIRIT	1,207,393,281.98	17,948,861.99	352,680.52	
42010132	PENSION BOND REDEMPTION FUND	481,932,861,528.02	107,496,688,107.00		
42010133	CONSOLIDATED POOL ACCOUNT	19,672,571,680.03	75,197,289,094.89	90,428,576,201.96	
42010134	MOFI OPTIONAL ACCOUNT	6,872,084,035.13	1,643,781,520.57	7,014,314,219.00	
42010135	WHEAT FLOUR LEVY	212,062,556.85	26,221,183.27	8,136,663.33	
42010136	WHEAT GRAIN LEVY	24,056,150,932.20	49,906,098,118.62	56,877,545,535.57	
42010201	POLICE EQUIPMENT FUND	55,752,940.56			
	CHEQUE OPERATIONAL ACCOUNT	988,750.00			
	MONITISATION(Motor Vehicle)	4,327,297.08			
	NITDA POOL ACCOUNT	1,862,056,312.21	7,748,678,056.29	6,918,497,353.95	
	CBN/FGN INDEPENDENT REVENUE ACCOUNT US$	1,378,930.01			
	SOLID MINERALS REVENUE POOL A/C	12,137,140,361.66	3,018,872,200.40	10,103,535,563.43	
	FGN SIGNATURE BONUSES ACCOUNT	50,760,944,853.95			
	35% NAC LEVY POOL ACCOUNT	1,617,908,879.27	580,147,607.41	1,083,089,023.69	
	40% POLISHED RICE LEVY POOL A/C	46,675.99			
	IPPIS OPERATION ACCOUNT	2,978,801,068.64			
		972,499,403,215.50	630,798,870,874.10	663,507,454,649.18	-
				CONSOLIDATED REVENUE FUND	- 24,620,427,625.00
			0517018020	FEDERAL POLYTECHNIC BALI	4,740,074,368.45
			0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	3,783,468,535.42
			0517019013	FEDERAL COLLEGE OF EDUCATION	2,250,452,422.67

				ONDO	
			0517021002	UNIVERSITY OF LAGOS	7,908,208,812.07
			0517021009	UNIVERSITY OF ILORIN	7,713,422,506.49
			0517021010	UNIVERSITY OF ABUJA	5,876,461,847.00
			0517021014	UNIVERSITY OF PORT HARCOURT	159,221,522.00
			0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	420,583,104.00
			0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	4,036,730.66
			0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,725,116,473.00
			0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	-26,827,571.49
	OTHERS AS PER T.B FROM MDAs				9,933,791,125.27

NOTE 42

		LONG-TERM PROVISIONS	LONG-TERM PROVISIONS
		ADMINISTRATIVE SECTOR	
167	0123003001	NIGERIAN TELEVISION AUTHORITY	2,770,437,158.41
169	0123005001	NEWS AGENCY OF NIGERIA	35,863,285.87
		ECONOMIC SECTOR	
458	0228073001	ENERGY COMMISSION OF NIGERIA	3,345,282,883.46
463	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	70,676,676.25
		SOCIAL SECTOR	0.00
565	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	100,834,017,735.53
635	0517021009	UNIVERSITY OF ILORIN	589,541,168.00
805	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	134,377,804.31
		TOTAL	107,780,196,711.83

SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2016

NAMES OF LENDERS		OPENING BALANCE AS AT 01/01/2015	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)	INTEREST	CLOSING BALANCE AS AT 31/12/2016	EXCHANGE RATE AT AT 31/12/2016	CLOSING BALANCE AS AT 31/12/2016 =N=
		CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)		CURRENCY ($)		
A: MULTILATERAL-WORLD BANK GROUP:									
International Development Association(IDA)		6,290,190,000.00		1,578,500,000.00	3,455,530,377.82	(1,117,950,000.00)	3,295,209,622.18	305.00	1,005,038,934,764.90
International Fund for Agriculture Development(IFAD)		96,120,000.00	300,000.00	11,200,000.00	2,580,000.00	2,380,000.00	107,420,000.00	305.00	32,763,100,000.00
IBRD		3,570,000.00		260,000.00		50,000.00	3,880,000.00	305.00	1,183,400,000.00
B: AFRICA DEVELOPMENT BANK GROUP:									
African Dev. Bank (ADB)		400,000,000.00		9,890,000.00		(6,550,000.00)	403,340,000.00	305.00	123,018,700,000.00
African Development Foundation(ADF)		672,440,000.00		138,890,000.00	6,900,000.00	(89,150,000.00)	715,280,000.00	305.00	218,160,400,000.00
C: OTHER MULTILATERALS									
ABEDA		5,020,000.00		90,000.00	-	610,000.00	5,720,000.00	305.00	1,744,600,000.00
European Investment Bank(EDF/EIB)		72,470,000.00			4,700,000.00	(2,040,000.00)	65,730,000.00	305.00	20,047,650,000.00
Islamic Development Bank(IDB)		20,330,000.00			1,180,000.00	(1,880,000.00)	17,270,000.00	305.00	5,267,350,000.00
D: BILATERAL									
Exim Bank of China (NIGCOMSAT)		1,444,730,000.00		97,030,000.00	20,000,000.00	116,300,000.00	1,638,060,000.00	305.00	499,608,300,000.00
French Development Agency (AFD)		157,950,000.00		15,320,000.00	193,250,000.00	24,980,000.00	5,000,000.00	305.00	1,525,000,000.00
JICA		43,880,000.00				26,780,000.00	70,660,000.00	305.00	21,551,300,000.00
KFW		11,440,000.00				(350,000.00)	11,090,000.00	305.00	3,382,450,000.00
E: COMMERCIAL/OTHERS:									
ZTE		-			-		-		-
CMEC		-					-		-
EUROBOND		1,500,000,000.00			-		1,500,000,000.00	305.00	457,500,000,000.00

Others		-					-		-
AFD		-					-		-
Bank of England/ Citibank Lazards Agency Fees		-					-		-
TOTAL		**10,718,140,000.00**	**300,000.00**	**1,851,180,000.00**	**3,684,140,377.82**	**- 1,046,820,000.00**	**7,838,659,622.18**		**2,390,791,184,764.90**
TOTAL DEBTS IN NAIRA		**2,111,473,580,000.00**	**91,500,000.00**	**564,609,900,000.00**	**1,123,662,815,235.10**	**(319,280,100,000.00)**			

EXCHANGE LOSS AROSE

CENTRAL BANK OF NIGERIA OFFICIAL EXCHANGE RATES AS AT 31 DECEMBER, 2016 '=N= 305 to $

2,710,071,284,764.90 **319,280,100,000.00**

INTEREST 319,280,100,000.00

Source:Annual Report and Statement of Accounts for the year ended December, 2016 of Debt Managment Office of Nigeria

3,269,032,700,000.00

LOSS ON OPENING BALANCE 1,157,559,120,000.00

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

	FGN	ADJUSTMENT
7,988,210,000.00	4,613,849,622.18	3,374,360,377.82
198,250,000.00	5,000,000.00	193,250,000.00

-	-	-	-	-	-	-	3,219,810,000.00	3,219,808,738.00
-	**SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) TREASURY BONDS**	-	-	-	-	-		
AS AT 31ST DECEMBER, 2016	-	-	-	-	-	-		
-	-	-	-	-	-	-	7,838,658,360.18	3,567,610,377.82

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DESCRIPTION		BALANCES AS AT 01/01/2016	ADDITIONAL WITHIN THE YEAR	ADJUSTMENT AGAINST INFLOW	ADJUSTMENT AGAINST OUTFLOW		**LESS: REPAYMENT**	BALANCE AS AT 31/12/2016
		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
			1,756,796,644,592.00					1,756,796,644,592.00
		5,808,140,820,000.00	1,756,796,644,592.00	-	-	-	-	7,564,937,464,592.00

Source:Annual Report and Statement of Accounts for the year ended December, 2016 of DMO

9,955,728,649,356.90

	NOTE 44	CAPITAL GRANTS		TOTAL
		430101	430101	
		ADMINISTRATIVE SECTOR		
1.	0111001006	STATE HOUSE MEDICAL CENTRE	866,602,088.00	866,602,088.00
2.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	72,457,535,853.21	72,457,535,853.21
3.	0111006001	NIPSS, KURU	271,065,576.00	271,065,576.00
4.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	149,618,126.00	149,618,126.00
5.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	23,838,492,762.00	23,838,492,762.00
6.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	289,902,440.00	289,902,440.00
7.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	10,615,195.00	10,615,195.00
8.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	225,508,000.00	225,508,000.00
9.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	39,082,626.00	39,082,626.00
10.	0112001001	NASS MANAGEMENT	1,576,776,083.00	1,576,776,083.00
11.	0112002001	SENATE	5,223,785,841.71	5,223,785,841.71
12.	0112003001	HOUSE OF REPRESENTATIVES	3,568,632,108.27	3,568,632,108.27
13.	0112004001	NATIONAL ASSEMBLY COMMISSION	512,683,504.25	512,683,504.25
14.	0112005001	LEGISLATIVE AIDES	150,000,000.00	150,000,000.00
15.	0112008001	GENERAL SERVICE	5,329,269,253.43	5,329,269,253.43
16.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	5,923,538,680.50	5,923,538,680.50
17.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	110,258,289,527.77	110,258,289,527.77
18.	0116003001	NIGERIAN ARMY	79,853,634,582.66	79,853,634,582.66
19.	0116004001	NIGERIAN NAVY	10,101,706,164.00	10,101,706,164.00
20.	0116007001	NIGERIANCOLLEGE DEFENCE	3,937,018,829.00	3,937,018,829.00
21.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	1,773,619,868.33	1,773,619,868.33
22.	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	898,757,929.00	898,757,929.00
23.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	1,528,233,254.00	1,528,233,254.00
24.	0116011001	DEFENCE SCHOOL INTELLIGENCE	850,413,615.00	850,413,615.00
25.	0116012001	DEFENCE AGENCY INTELLIGENCE	9,782,444,048.16	9,782,444,048.16
26.	0116015017	DEFENCE MISSIONS	2,132,351,388.62	2,132,351,388.62
27.	0116021001	MILITARY PENSION BOARD	418,095,199.92	418,095,199.92
28.	0116018001	DEFENCE SPACE AGENCY	556,474,084.00	556,474,084.00
29.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	9,504,631,247.26	9,504,631,247.26
30.	0119002001	TECHNICAL AIDS CORPS	71,997,240.00	71,997,240.00
31.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	19,596,500.00	19,596,500.00
32.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	28,576,996.10	28,576,996.10
33.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	26,770,655.04	26,770,655.04

34.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	32,446,800.00	32,446,800.00
35.	0119009003	FOREIGN MISSION: ADDIS ABABA	352,500,000.00	352,500,000.00
36.	0119009004	FOREIGN MISSION: ALGIERS	52,500,000.00	52,500,000.00
37.	0119009019	FOREIGN MISSION: BRASILIA	37,500,000.00	37,500,000.00
38.	0119009031	FOREIGN MISSION: COTONOU	240,000,000.00	240,000,000.00
39.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	30,787,813.00	30,787,813.00
40.	0119009049	FOREIGN MISSION: JOHANNESBURG	47,500,000.00	47,500,000.00
41.	0119009055	FOREIGN MISSION: KINSHASA	37,500,000.00	37,500,000.00
42.	0119009058	FOREIGN MISSION: LIBREVILLE	20,000,000.00	20,000,000.00
43.	0119009076	FOREIGN MISSION: NEW YORK (PM)	490,000,000.00	490,000,000.00
44.	0119009112	FOREIGN MISSION BELGRADE, SERBIA	74,170,468.04	74,170,468.04
45.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	469,146,804.00	469,146,804.00
46.	0123003001	NIGERIAN TELEVISION AUTHORITY	25,447,613,742.12	25,447,613,742.12
47.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	67,971,283.50	67,971,283.50
48.	0123005001	NEWS AGENCY OF NIGERIA	89,103,622.00	89,103,622.00
49.	0123006001	VOICE OF NIGERIA	397,545,808.68	397,545,808.68
50.	0123007001	NIGERIAN FILM CORPORATION	151,186,482.65	151,186,482.65
51.	0123008001	NATIONAL BROADCASTING COMMISION	40,015,709.00	40,015,709.00
52.	0123009001	NIGERIA PRESS COUNCIL	49,899,918.00	49,899,918.00
53.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	16,968,850.00	16,968,850.00
54.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	7,437,650.00	7,437,650.00
55.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	132,625,003.00	132,625,003.00
56.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	120,495,156.68	120,495,156.68
57.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	69,055,071.42	69,055,071.42
58.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	52,200,707.40	52,200,707.40
59.	0123011006	NATIONAL TROUPE OF NIGERIA	36,394,000.00	36,394,000.00
60.	0123011008	NATIONAL GALLERY OF ART	115,913,000.00	115,913,000.00
61.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	4,669,755.00	4,669,755.00
62.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	35,906,800.00	35,906,800.00
63.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	127,195,571.17	127,195,571.17
64.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	3,558,877.50	3,558,877.50
65.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	4,496,661,056.67	4,496,661,056.67
66.	0124002001	NIGERIAN PRISON SERVICE	3,600,000,000.00	3,600,000,000.00
67.	0124003001	NIGERIA IMMIGRATION SERVICE	1,965,177,910.00	1,965,177,910.00
68.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	1,034,520,904.00	1,034,520,904.00
69.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	15,876,000.00	15,876,000.00
70.	0124007001	FEDERAL FIRE SERVICE	4,310,570,316.00	4,310,570,316.00

71.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	416,272,755.00	416,272,755.00
72.	0124012001	POLICE FORMATION & COMMAND HQTRS	4,026,818,000.00	4,026,818,000.00
73.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	167,712,125.76	167,712,125.76
74.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	816,072,367.68	816,072,367.68
75.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	67,687,862.34	67,687,862.34
76.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	75,577,864.00	75,577,864.00
77.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	32,963,208.00	32,963,208.00
78.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	171,479,162.00	171,479,162.00
79.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	256,712,486.00	256,712,486.00
80.	0145001001	PUBLIC COMPLAINTS COMMISSION	64,029,935.08	64,029,935.08
81.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	21,537,198,083.30	21,537,198,083.30
82.	0149001001	FEDERAL CHARACTER COMMISSION	862,750,979.00	862,750,979.00
83.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	3,106,444,452.40	3,106,444,452.40
84.	0157001001	NATIONAL SECURITY ADVISER	16,608,789,172.00	16,608,789,172.00
85.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	375,511,948.00	375,511,948.00
86.	0158001001	CODE OF CONDUCT TRIBUNAL	876,710,532.00	876,710,532.00
87.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	6,964,275.45	6,964,275.45
88.	0160001001	POLICE SERVICE COMMISSION HQTRS	80,825,919.06	80,825,919.06
89.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	280,000,000.00	280,000,000.00
90.	0161003001	NATIONAL COMMISSION FOR REFUGEES	1,492,736,164.00	1,492,736,164.00
91.	0161004001	LAGOS LIAISON OFFICE	38,248,810.40	38,248,810.40
92.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	472,428,877.09	472,428,877.09
93.	0161006001	NATIONAL MERIT AWARD	91,440,064.25	91,440,064.25
94.	0161007001	FEDERAL ROAD SAFETY COMMISSION	563,926,155.27	563,926,155.27
95.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	298,177,601.56	298,177,601.56
96.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	568,187,889.08	568,187,889.08
97.	0161013001	NATIONAL PENSION COMMISSION	117,842,433.91	117,842,433.91
98.	0161016001	NATIONAL LOTTERY TRUST FUND	365,299,223.00	365,299,223.00
99.	0161018001	SERVICOM	35,971,179.00	35,971,179.00
100.	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	2,047,500.00	2,047,500.00
101.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	265,385,588.00	265,385,588.00
102.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	1,610,040,112.00	1,610,040,112.00
103.		TERTIARY EDUCATION TRUST FUND	62,044,192.46	62,044,192.46
104.		**ECONOMIC SECTOR**		
105.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	21,307,036,537.55	21,307,036,537.55
106.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	53,168,428.00	53,168,428.00
107.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,186,437,749.00	1,186,437,749.00

108.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	428,561,502.00	428,561,502.00
109.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	430,588,833.02	430,588,833.02
110.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	246,358,269.00	246,358,269.00
111.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	5,187,354.00	5,187,354.00
112.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	105,768,095.00	105,768,095.00
113.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	61,109,545.00	61,109,545.00
114.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	83,564,000.00	83,564,000.00
115.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	85,955,991.00	85,955,991.00
116.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	90,470,424.00	90,470,424.00
117.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	236,269,841.00	236,269,841.00
118.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	11,229,002.00	11,229,002.00
119.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	232,311,236.00	232,311,236.00
120.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	65,009,940.00	65,009,940.00
121.	0215019001	VETERINARY COUNCIL OF NIGERIA	299,850.00	299,850.00
122.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	1,089,111,750.62	1,089,111,750.62
123.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	121,541,502.00	121,541,502.00
124.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	177,755,231.61	177,755,231.61
125.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	413,386,879.00	413,386,879.00
126.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	45,919,190.00	45,919,190.00
127.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	715,095,489.81	715,095,489.81
128.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	599,668,843.00	599,668,843.00
129.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	630,881,760.00	630,881,760.00
130.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	17,308,621.00	17,308,621.00
131.	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	391,173,240.00	391,173,240.00
132.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	78,644,207.00	78,644,207.00
133.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	17,687,410.00	17,687,410.00
134.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	74,000,000.00	74,000,000.00
135.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	288,287,476.00	288,287,476.00
136.	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	70,725,693.00	70,725,693.00
137.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	58,735,611.00	58,735,611.00
138.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	765,837,538.07	765,837,538.07
139.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	219,169,457.00	219,169,457.00
140.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	104,410,502.75	104,410,502.75
141.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	87,107,907.00	87,107,907.00
142.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	195,961,298.00	195,961,298.00
143.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	458,394,964.00	458,394,964.00
144.	0220002001	DEBT MANAGEMENT OFFICE	101,371,551.00	101,371,551.00

145.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	41,220,000.00	41,220,000.00
146.	022000701200	FPO DAMATURU	589,684.79	589,684.79
147.	022000703600	FPO UYO	10,110,201.00	10,110,201.00
148.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	676,692,239.82	676,692,239.82
149.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	99,217,541.54	99,217,541.54
150.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	111,206,136.00	111,206,136.00
151.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	45,544,738.00	45,544,738.00
152.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	50,044,250.00	50,044,250.00
153.	0222027001	SMEDAN - H/QTRS	161,098,168.00	161,098,168.00
154.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	864,022,828.00	864,022,828.00
155.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	52,932,454.00	52,932,454.00
156.	0227004001	NATIONAL PRODUCTIVITY CENTRE	70,388,694.00	70,388,694.00
157.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	70,882,633.00	70,882,633.00
158.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,419,308,964.25	1,419,308,964.25
159.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	3,370,238,553.74	3,370,238,553.74
160.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	3,078,340.00	3,078,340.00
161.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	778,210,546.00	778,210,546.00
162.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	9,165,729.00	9,165,729.00
163.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	929,096.00	929,096.00
164.	0228006001	COOPERATIVE INFORMATION NETWORK	31,214,891.00	31,214,891.00
165.	0228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	371,919,125.00	371,919,125.00
166.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	18,072,801.00	18,072,801.00
167.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	33,399,282.83	33,399,282.83
168.	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	21,822,800.00	21,822,800.00
169.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	100,000,000.00	100,000,000.00
170.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	21,089,399.79	21,089,399.79
171.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	21,000,000.00	21,000,000.00
172.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	21,822,800.00	21,822,800.00
173.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	18,881,871.00	18,881,871.00
174.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	23,674,829.00	23,674,829.00
175.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	17,755,870.35	17,755,870.35
176.	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	18,881,871.00	18,881,871.00
177.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	18,881,871.00	18,881,871.00
178.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	18,881,871.00	18,881,871.00
179.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	43,428,304.00	43,428,304.00
180.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	17,756,183.90	17,756,183.90
181.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	37,763,668.71	37,763,668.71

182.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	16,920,000.00	16,920,000.00
183.	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	16,920,000.00	16,920,000.00
184.	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	25,171,736.91	25,171,736.91
185.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	18,881,871.00	18,881,871.00
186.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	18,881,871.00	18,881,871.00
187.	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	31,469,785.00	31,469,785.00
188.	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	18,881,871.00	18,881,871.00
189.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	38,418,115.00	38,418,115.00
190.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	589,832.00	589,832.00
191.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	1,741,742.00	1,741,742.00
192.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	3,946,421.00	3,946,421.00
193.	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	589,832.00	589,832.00
194.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	589,822.00	589,822.00
195.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	560,700.00	560,700.00
196.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	565,913.00	565,913.00
197.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	589,832.00	589,832.00
198.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	589,832.00	589,832.00
199.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	1,177,746.00	1,177,746.00
200.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	1,177,000.00	1,177,000.00
201.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	862,070.40	862,070.40
202.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	2,353,575.00	2,353,575.00
203.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	589,832.00	589,832.00
204.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	565,913.00	565,913.00
205.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	2,627,890.00	2,627,890.00
206.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	443,820,150.00	443,820,150.00
207.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	127,038,491.00	127,038,491.00
208.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	73,860,974.00	73,860,974.00
209.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	5,102,979.00	5,102,979.00
210.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	400,574,383.00	400,574,383.00
211.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	15,341,928.00	15,341,928.00
212.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	9,721,175.00	9,721,175.00
213.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	22,002,285.96	22,002,285.96
214.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	785,391,047.11	785,391,047.11
215.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	52,788,529.91	52,788,529.91
216.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	13,350,000.00	13,350,000.00
217.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	13,350,000.00	13,350,000.00
218.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	122,015,000.00	122,015,000.00

219.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	273,491,999.29	273,491,999.29
220.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	115,956,773.90	115,956,773.90
221.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	36,604,086.18	36,604,086.18
222.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	188,596,893.04	188,596,893.04
223.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	39,514,964.99	39,514,964.99
224.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	12,186,972.50	12,186,972.50
225.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	204,194,799.00	204,194,799.00
226.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	2,867,612.00	2,867,612.00
227.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	1,723,726.20	1,723,726.20
228.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	2,000,000.00	2,000,000.00
229.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	925,715,359.40	925,715,359.40
230.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	218,784,517.00	218,784,517.00
231.	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	22,931,224.57	22,931,224.57
232.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	18,855,000.00	18,855,000.00
233.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	32,354,240.50	32,354,240.50
234.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	1,765,975.00	1,765,975.00
235.	0228073001	ENERGY COMMISSION OF NIGERIA	2,451,199,086.30	2,451,199,086.30
236.	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	2,145,747.00	2,145,747.00
237.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	25,786,517,774.00	25,786,517,774.00
238.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	217,310,382.19	217,310,382.19
239.	0229005001	MARITIME ACADEMY, ORON	1,062,848,473.21	1,062,848,473.21
240.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,040,283,527.50	1,040,283,527.50
241.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	179,652,450.83	179,652,450.83
242.	0229031005	FEDERAL AIRPORT AUTHORITY OF NIGERIA	144,059,140.00	144,059,140.00
243.	0229031006	ACCIDENT INVESTIGATION BUREAU	201,365,720.00	201,365,720.00
244.	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	730,581,248.00	730,581,248.00
245.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	215,863,946,872.22	215,863,946,872.22
246.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	3,640,000,000.00	3,640,000,000.00
247.	0231010001	NATIONAL POWER TRAINING INSTITUTE	599,972,002.00	599,972,002.00
248.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	595,851,234.31	595,851,234.31
249.	0231020001	TRANSMISSION COMPANY OF NIGERIA	595,851,234.31	595,851,234.31
250.	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	11,879,987,425.99	11,879,987,425.99
251.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	926,917,234.00	926,917,234.00
252.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	814,165,615.75	814,165,615.75
253.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	149,311,750.20	149,311,750.20
254.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	29,842,993.96	29,842,993.96

255.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	210,019,658.00	210,019,658.00
256.	0232003001	PETROLEUM TRAINING INSTITUTE	176,613,212.32	176,613,212.32
257.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	26,205,910.00	26,205,910.00
258.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	807,960,084.26	807,960,084.26
259.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	11,367,400.00	11,367,400.00
260.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	849,807,844.39	849,807,844.39
261.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	2,940,896,017.25	2,940,896,017.25
262.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	113,122,322.44	113,122,322.44
263.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	105,806,746.21	105,806,746.21
264.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	15,324,700.00	15,324,700.00
265.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	88,212,808.00	88,212,808.00
266.	0233011001	AJAOKUTA STEEL COMPANY LIMITED	135,220,625.00	135,220,625.00
267.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	28,566,552.70	28,566,552.70
268.	0238001001	BUDGET AND NATIONAL PLANNING	455,700,411.57	455,700,411.57
269.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	100,092,781.00	100,092,781.00
270.	0238004001	NATIONAL BUREAU OF STATISTICS	491,443,957.00	491,443,957.00
271.	0238005001	BUDGET OFFICE OF THE FEDERATION	181,779,480.00	181,779,480.00
272.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	148,621,030.00	148,621,030.00
273.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	144,836,977.50	144,836,977.50
274.	0250001001	FISCAL RESPONSILIBITY COMMISSION	61,461,360.00	61,461,360.00
275.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	16,786,522,635.00	16,786,522,635.00
276.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	403,127,100.00	403,127,100.00
277.	0252038001	BENIN/ OWENA RBDA	55,814,803.78	55,814,803.78
278.	0252039001	CHAD BASIN RBDA	429,143,850.02	429,143,850.02
279.	0252040001	CROSS RIVER RBDA	25,245,417,104.93	25,245,417,104.93
280.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	242,880,986.43	242,880,986.43
281.	0252042001	LOWER BENUE RBDA	473,934,150.27	473,934,150.27
282.	0252043001	LOWER NIGER RBDA	364,062,287.88	364,062,287.88
283.	0252044001	NIGER DELTA RBDA	305,264,348.80	305,264,348.80
284.	0252045001	OGUN/ OSUN RBDA	223,267,170.02	223,267,170.02
285.	0252046001	SOKOTO RIMA RBDA	631,648,296.29	631,648,296.29
286.	0252047001	UPPER BENUE RBDA	355,891,036.98	355,891,036.98
287.	0252048001	UPPER NIGER RBDA	653,657,219.90	653,657,219.90
288.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	848,947,304.00	848,947,304.00
289.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	88,302,824.00	88,302,824.00
290.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	151,688,076.10	151,688,076.10
291.		**LAW & JUSTICES SECTOR**		

292.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	1,797,939,371.61	1,797,939,371.61
293.	0318002001	SUPREME COURT OF NIGERIA	2,862,635,381.00	2,862,635,381.00
294.	0318003001	COURT OF APPEAL	2,867,333,333.34	2,867,333,333.34
295.	0318004001	FEDERAL HIGH COURT-LAGOS	3,443,163,866.18	3,443,163,866.18
296.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	1,804,224,989.11	1,804,224,989.11
297.	0318006001	SHARIA COURT OF APPEAL-ABUJA	435,364,839.23	435,364,839.23
298.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	493,237,967.47	493,237,967.47
299.	0318008001	NATIONAL INDUSTRIAL COURT	2,016,853,779.57	2,016,853,779.57
300.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	2,602,986,112.80	2,602,986,112.80
301.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	40,000,000.00	40,000,000.00
302.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	777,858,204.39	777,858,204.39
303.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	263,171,903.00	263,171,903.00
304.	0326002001	NIGERIAN LAW REFORM COMMISSION	25,578,850.00	25,578,850.00
305.	0326003001	LEGAL AID COUNCIL	11,250,000.00	11,250,000.00
306.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	40,025,264.00	40,025,264.00
307.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	104,482,380.51	104,482,380.51
308.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	45,600,000.00	45,600,000.00
309.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	6,825,000.00	6,825,000.00
310.	0326010001	NIGERIAN COPYRIGHT COMMISSION	6,825,000.00	6,825,000.00
311.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	43,257,536.50	43,257,536.50
312.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	282,281,231.00	282,281,231.00
313.	0344001001	CODE OF CONDUCT BUREAU	413,284,571.00	413,284,571.00
314.		**REGIONAL SECTOR**		
315.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	8,276,982,826.00	8,276,982,826.00
316.	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	41,049,999,999.30	41,049,999,999.30
317.		**SOCIAL SECTOR**	0.00	0.00
318.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	62,097,431.51	62,097,431.51
319.	0513021002	NIGERIA FOOTBALL FEDERATION	90,019,875.00	90,019,875.00
320.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	33,851,992.00	33,851,992.00
321.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,036,184,142.00	1,036,184,142.00
322.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,055,657,841.00	1,055,657,841.00
323.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	5,830,547,796.00	5,830,547,796.00
324.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	21,268,624.00	21,268,624.00
325.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	45,575,458.00	45,575,458.00
326.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	42,537,248.00	42,537,248.00
327.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	12,761,174.00	12,761,174.00
328.	0517008001	NATIONAL LIBRARY OF NIGERIA	203,861,525.00	203,861,525.00

329.	0517009001	NATIONAL EXAMINATIONS COUNCIL	4,453,428,947.00	4,453,428,947.00
330.	0517010001	MASS LITERACY COUNCIL	206,790,558.00	206,790,558.00
331.	0517011001	NOMADIC EDUCATION COMMISSION	139,185,197.24	139,185,197.24
332.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	111,057,693.00	111,057,693.00
333.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	36,201,709.00	36,201,709.00
334.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	533,314,069.28	533,314,069.28
335.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	12,680,415.00	12,680,415.00
336.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	2,380,710,025.05	2,380,710,025.05
337.	0517017001	NATIONAL TEACHERS INSTITUTE	518,294,231.00	518,294,231.00
338.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	15,244,266.00	15,244,266.00
339.	0517018003	FEDERAL POLYTECHNIC BIDA	73,031,953.00	73,031,953.00
340.	0517018004	FEDERAL POLYTECHNIC IDAH	15,244,266.00	15,244,266.00
341.	0517018006	FEDERAL POLYTECHNIC MUBI	13,337,223.00	13,337,223.00
342.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	5,013,485,854.00	5,013,485,854.00
343.	0517018009	FEDERAL POLYTECHNIC KADUNA	13,305,281.00	13,305,281.00
344.	0517018010	FEDERAL POLYTECHNIC OFFA	981,797,449.00	981,797,449.00
345.	0517018011	FEDERAL POLYTECHNIC EDE	15,244,266.00	15,244,266.00
346.	0517018012	FEDERAL POLYTECHNIC AUCHI	12,155,427.00	12,155,427.00
347.	0517018013	FEDERAL POLYTECHNIC NEKEDE	9,958,285.00	9,958,285.00
348.	0517018014	FEDERAL POLYTECHNIC OKO	10,164,767.00	10,164,767.00
349.	0517018015	FEDERAL POLYTECHNIC DAMATURU	15,244,266.00	15,244,266.00
350.	0517018017	FEDERAL POLYTECHNIC GWANDU	15,244,266.00	15,244,266.00
351.	0517018018	FEDERAL POLYTECHNIC ILARO	15,744,266.00	15,744,266.00
352.	0517018019	YABA COLLEGE OF TECHNOLOGY	171,921,570.00	171,921,570.00
353.	0517018020	FEDERAL POLYTECHNIC BALI	683,062,324.00	683,062,324.00
354.	0517018021	FEDERAL POLYTECHNIC EKOWE	21,064,266.00	21,064,266.00
355.	0517018022	FEDERAL POLYTECHNIC BONNY	19,190,475.00	19,190,475.00
356.	0517018023	FEDERAL POLYTECHNIC UKANA	81,391,516.00	81,391,516.00
357.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	95,567,677.00	95,567,677.00
358.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	277,723,887.00	277,723,887.00
359.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,283,609,008.60	1,283,609,008.60
360.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	23,133,602.00	23,133,602.00
361.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	11,753,441.00	11,753,441.00
362.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,593,561,168.00	1,593,561,168.00
363.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	7,793,996.64	7,793,996.64
364.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	18,902,825.00	18,902,825.00
365.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	20,020,298.00	20,020,298.00

366.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	16,896,578.00	16,896,578.00
367.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	12,780,628.44	12,780,628.44
368.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	19,029,129.00	19,029,129.00
369.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	3,204,238,286.00	3,204,238,286.00
370.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	411,763,319.91	411,763,319.91
371.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	1,706,133,654.00	1,706,133,654.00
372.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	18,920,162.06	18,920,162.06
373.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	19,515,806.00	19,515,806.00
374.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	60,948,479.20	60,948,479.20
375.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	2,016,765,728.00	2,016,765,728.00
376.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	18,214,286.00	18,214,286.00
377.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	41,363,645.00	41,363,645.00
378.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	32,973,420.00	32,973,420.00
379.	0517021001	UNIVERSITY OF IBADAN	43,387,713.00	43,387,713.00
380.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	39,323,834.00	39,323,834.00
381.	0517021006	UNIVERSITY OF BENIN	43,683,660.00	43,683,660.00
382.	0517021008	UNIVERSITY OF CALABAR	43,693,149.00	43,693,149.00
383.	0517021009	UNIVERSITY OF ILORIN	12,181,830,680.29	12,181,830,680.29
384.	0517021010	UNIVERSITY OF ABUJA	10,017,279,257.00	10,017,279,257.00
385.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	43,000,000.00	43,000,000.00
386.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	43,693,149.00	43,693,149.00
387.	0517021014	UNIVERSITY OF PORT HARCOURT	13,217,859,935.00	13,217,859,935.00
388.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	43,693,149.00	43,693,149.00
389.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	43,693,149.00	43,693,149.00
390.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	39,415,523.00	39,415,523.00
391.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	13,329,327,289.00	13,329,327,289.00
392.	0517021020	UNIVERSITY OF UYO	43,521,228.00	43,521,228.00
393.	0517021021	UNIVERSITY OF MAIDUGURI	49,012,053.00	49,012,053.00
394.	0517021023	BAYERO UNIVERSITY, KANO	225,503,232.00	225,503,232.00
395.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	18,198,554.00	18,198,554.00
396.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	23,173,784.77	23,173,784.77
397.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	8,723,334.00	8,723,334.00
398.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	10,788,510.00	10,788,510.00
399.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	22,579,775.00	22,579,775.00
400.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	42,866,216.00	42,866,216.00
401.	0517021030	FEDERAL UNIVERSITY OTUOKE	39,254,794.00	39,254,794.00
402.	0517021031	FEDERAL UNIVERSITY DUTSE	43,693,149.00	43,693,149.00

403.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	41,596,462.00	41,596,462.00
404.	0517021033	FEDERAL UNIVERSITY LAFIA	43,693,149.00	43,693,149.00
405.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	568,188,196.98	568,188,196.98
406.	0517021035	FEDERAL UNIVERSITY KASHERE	41,582,595.29	41,582,595.29
407.	0517021037	FEDERAL UNIVERSITY WUKARI	32,896,694.00	32,896,694.00
408.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	43,683,442.75	43,683,442.75
409.	0517021040	FEDERAL UNIVERSITYOF GUSAU	43,208,057.80	43,208,057.80
410.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	55,968,615.00	55,968,615.00
411.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	39,241,554.77	39,241,554.77
412.	0517024001	NATIONAL OPEN UNIVERSITY	22,427,590.00	22,427,590.00
413.	0517026001	F.S.C. SOKOTO	29,129,446.00	29,129,446.00
414.	0517026002	FGC AZARE	87,355,901.00	87,355,901.00
415.	0517026004	FGC BIRIN YAURI	63,958,650.00	63,958,650.00
416.	0517026006	FGC GANYE	15,000,000.00	15,000,000.00
417.	0517026009	FGC IKET NISE	62,446,199.00	62,446,199.00
418.	0517026010	FGC IKET VANDAKYA	18,355,299.75	18,355,299.75
419.	0517026011	FGC IKOM	150,000,000.00	150,000,000.00
420.	0517026014	FGC JOS	86,830,307.00	86,830,307.00
421.	0517026016	FGC KANO	26,904,660.00	26,904,660.00
422.	0517026017	FGC KEFFI	50,680,592.93	50,680,592.93
423.	0517026021	FGC MINJIBIR	76,214,115.00	76,214,115.00
424.	0517026022	FGC MINNA	35,000,000.00	35,000,000.00
425.	0517026024	FGC ODOGBOLU	43,155,570.61	43,155,570.61
426.	0517026025	FGC OGBOMOSHMO	13,349,252.00	13,349,252.00
427.	0517026026	FGC OGOJA	40,572,418.42	40,572,418.42
428.	0517026027	FGC OHAFIA	41,601,117.00	41,601,117.00
429.	0517026028	FGC OKIGWE	61,122,193.00	61,122,193.00
430.	0517026029	FGC OKPOSI	42,718,749.00	42,718,749.00
431.	0517026030	FGC ONITSHA	14,990,086.87	14,990,086.87
432.	0517026034	FGC SOKOTO	34,440,830.00	34,440,830.00
433.	0517026035	FGC UGWOLAWO	36,834,236.00	36,834,236.00
434.	0517026036	FGC WARRI	37,991,511.00	37,991,511.00
435.	0517026037	FGC ZARIA	18,250,000.00	18,250,000.00
436.	0517026038	FGC, BILLIRI	213,083,754.62	213,083,754.62
437.	0517026039	FGC, IDO-ANI	34,850,000.00	34,850,000.00
438.	0517026040	FGC, IKOLE	66,784,546.00	66,784,546.00
439.	0517026043	FGGC AKURE	34,850,000.00	34,850,000.00

440.	0517026045	FGGC BAJOGA	77,793,587.61	77,793,587.61
441.	0517026047	FGGC BAUCHI	22,293,700.00	22,293,700.00
442.	0517026048	FGGC BENIN	36,831,062.00	36,831,062.00
443.	0517026049	FGGC BIDA	31,122,360.00	31,122,360.00
444.	0517026051	FGGC CALABAR	19,259,246.00	19,259,246.00
445.	0517026052	FGGC EFON ALAYE	56,410,806.00	56,410,806.00
446.	0517026054	FGGC ENUGU	124,298,304.00	124,298,304.00
447.	0517026055	FGGC EZZAMGBO ABAKALIKI	48,339,000.00	48,339,000.00
448.	0517026056	FGGC GBOKO	4,698,532.97	4,698,532.97
449.	0517026058	FGGC GWANDU	250,736,404.00	250,736,404.00
450.	0517026059	FGGC IBILLO	96,561,438.00	96,561,438.00
451.	0517026060	FGGC IBUSA	136,660,582.00	136,660,582.00
452.	0517026062	FGGC ILORIN	138,728,812.00	138,728,812.00
453.	0517026064	FGGC JALINGO	29,398,589.00	29,398,589.00
454.	0517026065	FGGC KABBA	93,312,997.90	93,312,997.90
455.	0517026066	FGGC KAZAURE	32,648,686.00	32,648,686.00
456.	0517026067	FGGC KEANA	53,206,081.54	53,206,081.54
457.	0517026068	FGGC LANGTANG	18,752,812.00	18,752,812.00
458.	0517026069	FGGC LEJJA	56,601,542.00	56,601,542.00
459.	0517026072	FGGC OMU-ARAN	14,191,934.00	14,191,934.00
460.	0517026073	FGGC OWERRI	12,425,000.00	12,425,000.00
461.	0517026074	FGGC OYO	23,645,860.00	23,645,860.00
462.	0517026075	FGGC SHAGAMU	14,171,423.00	14,171,423.00
463.	0517026076	FGGC GUMI TAMBAWAL	34,690,375.00	34,690,375.00
464.	0517026077	FGGC UMUAHIA	25,097,434.58	25,097,434.58
465.	0517026078	FGGC WUKARI	19,759,913.00	19,759,913.00
466.	0517026079	FGGC, YOLA	35,000,000.00	35,000,000.00
467.	0517026080	FSTC AHOADA	23,738,202.00	23,738,202.00
468.	0517026082	FSTC JUBU-IMUSHIN	52,314,750.00	52,314,750.00
469.	0517026083	FSTC MICHIKA	28,312,641.00	28,312,641.00
470.	0517026085	FSTC USI-EKITI	29,622,200.00	29,622,200.00
471.	0517026086	FTC IKARE	39,177,293.00	39,177,293.00
472.	0517026088	FTC JALINGO	182,295,722.00	182,295,722.00
473.	0517026089	FTC KAFANCHAN	3,328,096.00	3,328,096.00
474.	0517026091	FTC OHANSO	46,750,000.00	46,750,000.00
475.	0517026093	FTC OTOBI	9,121,368.00	9,121,368.00
476.	0517026094	FTC OTUPKO	22,492,362.00	22,492,362.00

477.	0517026096	FTC UROMI	25,200,000.00	25,200,000.00
478.	0517026098	FTC YABA	29,213,470.96	29,213,470.96
479.	0517026099	FTC ZURU	49,537,946.00	49,537,946.00
480.	0517026100	KING'S COLLEGE	54,953,119.78	54,953,119.78
481.	0517026101	QUEEN'S COLLEGE LAGOS	22,000,000.00	22,000,000.00
482.	0517026102	SULEJA ACADEMY	34,329,061.00	34,329,061.00
483.	0517026103	FSTC,DOMA	62,560,650.00	62,560,650.00
484.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	101,629,838.99	101,629,838.99
485.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	35,275,743.00	35,275,743.00
486.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	1,124,712,421.89	1,124,712,421.89
487.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	54,323,165.00	54,323,165.00
488.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	15,536,523,161.55	15,536,523,161.55
489.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	7,396,856.00	7,396,856.00
490.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	6,978,599.24	6,978,599.24
491.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	13,785,539.20	13,785,539.20
492.	0521008001	HEALTH RECORDS REGISTRATION BOARD	8,443,869.74	8,443,869.74
493.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	8,443,878.00	8,443,878.00
494.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	8,486,391.00	8,486,391.00
495.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	5,300,925.90	5,300,925.90
496.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	5,347,789.00	5,347,789.00
497.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	5,583,368.00	5,583,368.00
498.	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	44,329,532.90	44,329,532.90
499.	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	2,931,902.00	2,931,902.00
500.	0521018001	NURSE TUTOR TRAINING - ENUGU	2,931,350.00	2,931,350.00
501.	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	2,931,000.00	2,931,000.00
502.	0521020001	NURSE TUTOR TRAINNING KADUNA	7,036,565.00	7,036,565.00
503.	0521021001	NURSE TUTOR TRAINNING IBADAN	2,660,701.00	2,660,701.00
504.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	8,300,000.00	8,300,000.00
505.	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	187,022,805.56	187,022,805.56
506.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	176,859,626.49	176,859,626.49
507.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	7,493,879,450.67	7,493,879,450.67
508.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	60,929,122.00	60,929,122.00
509.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	5,356,316,361.00	5,356,316,361.00
510.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	44,041,858.00	44,041,858.00
511.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	42,761,374.26	42,761,374.26
512.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	39,532,389.83	39,532,389.83
513.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	2,762,593,010.00	2,762,593,010.00

514.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	11,799,000.00	11,799,000.00
515.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	71,167,313.23	71,167,313.23
516.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	81,106,753.92	81,106,753.92
517.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	941,213,185.00	941,213,185.00
518.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	37,869,973.00	37,869,973.00
519.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	60,541,657.00	60,541,657.00
520.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	16,167,361.00	16,167,361.00
521.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	37,997,298.78	37,997,298.78
522.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	41,764,017.99	41,764,017.99
523.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	44,891,576.32	44,891,576.32
524.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	26,799,825.00	26,799,825.00
525.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	670,226,660.00	670,226,660.00
526.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	39,608,100.00	39,608,100.00
527.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	904,563,045.00	904,563,045.00
528.	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	3,571,500.00	3,571,500.00
529.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	34,726,189.96	34,726,189.96
530.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	53,345,766.30	53,345,766.30
531.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	70,946,763.63	70,946,763.63
532.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,086,488,929.08	2,086,488,929.08
533.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	34,174,000.00	34,174,000.00
534.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	70,344,512.00	70,344,512.00
535.	0521027018	FEDERAL MEDICAL CENTRE, OWO	50,654,100.00	50,654,100.00
536.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	19,739,625.18	19,739,625.18
537.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	31,195,437.87	31,195,437.87
538.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	2,533,343,699.00	2,533,343,699.00
539.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	-36,027,503.00	-36,027,503.00
540.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	42,693,227.87	42,693,227.87
541.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	19,995,850.08	19,995,850.08
542.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	45,657,364.65	45,657,364.65
543.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	66,418,069.00	66,418,069.00
544.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	39,587,273.02	39,587,273.02
545.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	40,521,533.00	40,521,533.00
546.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	47,739,112.00	47,739,112.00
547.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	55,028,572.00	55,028,572.00
548.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,637,171,600.00	1,637,171,600.00
549.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,154,104,419.00	1,154,104,419.00
550.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	41,857,602.00	41,857,602.00

551.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	97,651,344.32	97,651,344.32
552.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	22,826,454.00	22,826,454.00
553.	0521027039	NATIONAL EYE CENTRE KADUNA	27,062,463.00	27,062,463.00
554.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	39,264,221.50	39,264,221.50
555.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	5,050,000.00	5,050,000.00
556.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	103,034,318.98	103,034,318.98
557.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	176,859,626.49	176,859,626.49
558.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	20,403,358.51	20,403,358.51
559.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	23,487,658.57	23,487,658.57
560.	0521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	107,429,569.00	107,429,569.00
561.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	6,412,271.50	6,412,271.50
562.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	22,721,540.50	22,721,540.50
563.	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	11,612,918.40	11,612,918.40
564.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	3,441,086.00	3,441,086.00
565.	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	9,374,458.00	9,374,458.00
566.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	2,885,217.70	2,885,217.70
567.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	27,376,700.00	27,376,700.00
568.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	54,640,019.66	54,640,019.66
569.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	40,282,584.00	40,282,584.00
570.	0521049001	NATIONAL HOSPITAL	73,103,685.10	73,103,685.10
571.	0535002001	NATIONAL PARK HEADQUARTERS	59,606,000.00	59,606,000.00
572.	0535003001	KAINJI NATIONAL PARK	11,497,359.30	11,497,359.30
573.	0535005001	CHAD BASIN NATIONAL PARK	142,794,070.00	142,794,070.00
574.	0535006001	GASHAKA GUMTI NATIONAL PARK	240,768,093.00	240,768,093.00
575.	0535009001	OKUMU NATIONAL PARK	4,271,822.00	4,271,822.00
576.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	31,919,568.00	31,919,568.00
577.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	47,597,530.38	47,597,530.38
578.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	405,698.61	405,698.61
579.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	417,560,991.93	417,560,991.93
580.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	29,997,013.50	29,997,013.50
581.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	99,336,721.40	99,336,721.40
582.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	116,600,000.00	116,600,000.00
583.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	318,900,000.00	318,900,000.00
584.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	50,000,000.00	50,000,000.00
585.	0543001001	NATIONAL POPULATION COMMISSION	2,205,803,295.00	2,205,803,295.00
586.		**TOTAL**	1,025,786,888,795.55	1,025,786,888,795.55

	NOTE 45		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							
1.	0111001001	STATE HOUSE - HQTRS	0.00	2,583,287,052.83	0.00	0.00	0.00	0.00	2,583,287,052.83
2.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	2,466,352,916.00	0.00	0.00	0.00	1,401,433,880.26	318,332,072.00	4,186,118,868.26
3.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	4,142,140,379.00	0.00	0.00	0.00	0.00	4,142,140,379.00
4.	0112001001	NASS MANAGEMENT	0.00	1,283,019,450.00	0.00	0.00	0.00	0.00	1,283,019,450.00
5.	0112002001	SENATE	0.00	809,757,891.49	0.00	0.00	0.00	0.00	809,757,891.49
6.	0112003001	HOUSE OF REPRESENTATIVES	0.00	1,136,851,843.27	0.00	0.00	0.00	0.00	1,136,851,843.27
7.	0112005001	LEGISLATIVE AIDES	0.00	24,675,267.04	0.00	0.00	0.00	0.00	24,675,267.04
8.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	23,689,184,672.74	0.00	0.00	0.00	0.00	0.00	23,689,184,672.74
9.	0116003001	NIGERIAN ARMY	0.00	0.00	0.00	0.00	8,951,968,744.76	0.00	8,951,968,744.76
10.	0116005001	NIGERIAN AIRFORCE	2,351,894,566.81	0.00	0.00	0.00	0.00	0.00	2,351,894,566.81
11.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00
12.	0116021001	MILITARY PENSION BOARD	0.00	1,726,000,000.00	0.00	0.00	0.00	0.00	1,726,000,000.00
13.	0119009001	FOREIGN MISSION: ABIDJAN	0.00	19,463,958.85	0.00	0.00	0.00	0.00	19,463,958.85
14.	0119009009	FOREIGN MISSION: BAMAKO	0.00	3,541,667.58	0.00	0.00	0.00	0.00	3,541,667.58
15.	0119009010	FOREIGN MISSION: BANGKOK	0.00	261,510,421.04	0.00	0.00	0.00	0.00	261,510,421.04
16.	0119009012	FOREIGN MISSION: BANJUL	0.00	25,096,699.73	0.00	0.00	0.00	0.00	25,096,699.73
17.	0119009022	FOREIGN MISSION: BUCHAREST	0.00	248,488.24	0.00	0.00	0.00	0.00	248,488.24
18.	0119009027	FOREIGN MISSION: CAIRO	0.00	70,730,238.89	0.00	0.00	0.00	0.00	70,730,238.89
19.	0119009029	FOREIGN MISSION: CARACAS	0.00	49,938,414.13	0.00	0.00	0.00	0.00	49,938,414.13
20.	0119009032	FOREIGN MISSION: DAKAR	0.00	18,004,623.20	0.00	0.00	0.00	0.00	18,004,623.20
21.	0119009033	FOREIGN MISSION: DAMASCUS	0.00	11,064,475.41	0.00	0.00	0.00	0.00	11,064,475.41

22.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	64,381,053.56	0.00	0.00	0.00	0.00	64,381,053.56
23.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	19,392,583.30	0.00	0.00	0.00	0.00	19,392,583.30
24.	0119009037	FOREIGN MISSION: DUBLIN	0.00	2,652,738.26	0.00	0.00	0.00	0.00	2,652,738.26
25.	0119009038	FOREIGN MISSION: FREETOWN	0.00	6,978,960.77	0.00	0.00	0.00	0.00	6,978,960.77
26.	0119009040	FOREIGN MISSION: GENEVA	0.00	2,849,178.43	0.00	0.00	0.00	0.00	2,849,178.43
27.	0119009043	FOREIGN MISSION: HARARE	0.00	71,302,829.51	0.00	0.00	0.00	0.00	71,302,829.51
28.	0119009045	FOREIGN MISSION: HONGKONG	0.00	11,357,320.11	0.00	0.00	0.00	0.00	11,357,320.11
29.	0119009046	FOREIGN MISSION: ISLAMABAD	0.00	1,276,667.60	0.00	0.00	0.00	0.00	1,276,667.60
30.	0119009047	FOREIGN MISSION: JAKARTA	0.00	173,363,118.59	0.00	0.00	0.00	0.00	173,363,118.59
31.	0119009048	FOREIGN MISSION: JEDDAH	0.00	22,358,438.80	0.00	0.00	0.00	0.00	22,358,438.80
32.	0119009051	FOREIGN MISSION: KHARTOUM	0.00	37,290,786.50	0.00	0.00	0.00	0.00	37,290,786.50
33.	0119009052	FOREIGN MISSION: KIEV	0.00	10,040,713.36	0.00	0.00	0.00	0.00	10,040,713.36
34.	0119009055	FOREIGN MISSION: KINSHASA	0.00	2,602,260.79	0.00	0.00	0.00	0.00	2,602,260.79
35.	0119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	5,744,489.33	0.00	0.00	0.00	0.00	5,744,489.33
36.	0119009058	FOREIGN MISSION: LIBREVILLE	0.00	16,125,190.77	0.00	0.00	0.00	0.00	16,125,190.77
37.	0119009064	FOREIGN MISSION: MADRID	0.00	67,407,693.93	0.00	0.00	0.00	0.00	67,407,693.93
38.	0119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	531,222,347.54	0.00	0.00	0.00	0.00	531,222,347.54
39.	0119009077	FOREIGN MISSION: NIAMEY	0.00	8,793,908.50	0.00	0.00	0.00	0.00	8,793,908.50
40.	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	1,907,356.45	0.00	0.00	0.00	0.00	1,907,356.45
41.	0119009082	FOREIGN MISSION: PARIS	244,628,649.79	52,514,442.36	0.00	0.00	0.00	0.00	297,143,092.15
42.	0119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	14,391,890.18	0.00	0.00	0.00	0.00	14,391,890.18
43.	0119009085	FOREIGN MISSION: PYONG YANG	0.00	2,394,275.62	0.00	0.00	0.00	0.00	2,394,275.62
44.	0119009088	FOREIGN MISSION: ROME	0.00	45,182,137.00	0.00	0.00	0.00	0.00	45,182,137.00
45.	0119009093	FOREIGN MISSION: SHANGHAI	0.00	231,143,059.99	0.00	0.00	0.00	0.00	231,143,059.99
46.	0119009096	FOREIGN MISSION: TEHRAN	0.00	9,826,628.09	0.00	0.00	0.00	0.00	9,826,628.09

47.	0119009097	FOREIGN MISSION: TEL AVIV	0.00	45,182,137.00	0.00	0.00	0.00	0.00	45,182,137.00
48.	0119009104	FOREIGN MISSION: WARSAW	0.00	51,640,467.44	0.00	0.00	0.00	0.00	51,640,467.44
49.	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	75,736,538.87	0.00	0.00	0.00	0.00	75,736,538.87
50.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	464,000.00	0.00	0.00	0.00	0.00	464,000.00
51.	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	-19,755,634,006.27	0.00	0.00	0.00	357,309,026.49	-19,398,324,979.78
52.	0123005001	NEWS AGENCY OF NIGERIA	1,018,931,001.42	0.00	0.00	27,457,500.00	0.00	0.00	1,046,388,501.42
53.	0123009001	NIGERIA PRESS COUNCIL	14,910,475.00	0.00	0.00	0.00	0.00	0.00	14,910,475.00
54.	0123011017	NATIONAL ORIENTATION AGENCY	352,879,504.51	0.00	0.00	0.00	846,117.61	0.00	353,725,622.12
55.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	196,230,407.74	0.00	0.00	0.00	0.00	0.00	196,230,407.74
56.	0124002001	NIGERIAN PRISON SERVICE	0.00	-5,184,201.63	0.00	0.00	0.00	0.00	-5,184,201.63
57.	0124003001	NIGERIA IMMIGRATION SERVICE	2,462,018,562.34	0.00	0.00	0.00	0.00	0.00	2,462,018,562.34
58.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	1,000,000.00	0.00	0.00	0.00	0.00	1,000,000.00
59.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	5,716,269.42	0.00	0.00	0.00	0.00	5,716,269.42
60.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	4,723,401.52	0.00	0.00	0.00	0.00	4,723,401.52
61.	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	76,102,108.00	0.00	0.00	0.00	0.00	76,102,108.00
62.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	147,244,486.70	0.00	0.00	0.00	0.00	147,244,486.70
63.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	12,556,815,475.84	0.00	0.00	0.00	0.00	12,556,815,475.84
64.	0149001001	FEDERAL CHARACTER COMMISSION	2,692,091,802.54	53,043,211.47	0.00	0.00	0.00	0.00	2,745,135,014.01
65.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	5,511,580.00	0.00	0.00	0.00	0.00	5,511,580.00
66.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0.00	357,962,343.85	0.00	0.00	-415,755,295.99	0.00	-57,792,952.14
67.		TERTIARY EDUCATION TRUST FUND	0.00	6,188,335,066.14	0.00	0.00	0.00	105,873,522,553.13	112,061,857,619.27
68.		**ECONOMIC SECTOR**							
69.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	0.00	2,571,979,323.12	0.00	0.00	0.00	0.00	2,571,979,323.12
70.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	167,488,000.00	0.00	0.00	0.00	0.00	0.00	167,488,000.00
71.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	470,921,974.25	0.00	0.00	0.00	0.00	470,921,974.25

72.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	-114,724,548.18	0.00	140,040,844.00	0.00	0.00	0.00	25,316,295.82
73.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	-531,956,917.81	0.00	0.00	0.00	0.00	0.00	-531,956,917.81
74.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	7,793,560.52	0.00	0.00	0.00	0.00	0.00	7,793,560.52
75.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	7,058,290.54	0.00	0.00	0.00	0.00	7,058,290.54
76.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	794,147,087.00	0.00	0.00	0.00	0.00	0.00	794,147,087.00
77.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00		0.00	0.00	0.00	0.00	-26,620,341.46
78.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	19,203,988.76	404,041,209.56	0.00	0.00	0.00	0.00	423,245,198.32
79.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	-9,150,117,438,876.74	0.00	0.00	0.00	0.00	-9,150,117,438,876.74
80.		CONSOLIDATED REVENUE FUND	0.00	-856,330,289,025.85	0.00	0.00	0.00	0.00	-856,330,289,025.85
81.	022000700200	FPO ABAKALIKI	0.00	8,158,737.93	0.00	0.00	0.00	0.00	8,158,737.93
82.	022000700400	FPO ADO-EKITI	0.00	96,673.86	0.00	0.00	0.00	0.00	96,673.86
83.	022000700500	FPO AKURE	0.00	750,000.00	0.00	0.00	0.00	0.00	750,000.00
84.	022000700700	FPO AWKA	0.00	7,856,286.91	0.00	0.00	0.00	0.00	7,856,286.91
85.	022000700900	FPO BENIN	0.00	16,921,835.41	0.00	0.00	0.00	0.00	16,921,835.41
86.	022000701400	FPO ENUGU	0.00	3,195,779.17	0.00	0.00	0.00	0.00	3,195,779.17
87.	022000701700	FPO IBADAN	0.00	2,116,683.56	0.00	0.00	0.00	0.00	2,116,683.56
88.	022000701800	FPO ILORIN	0.00	155,087.92	0.00	0.00	0.00	0.00	155,087.92
89.	022000702500	FPO LAGOS I	0.00	903,325.70	0.00	0.00	0.00	0.00	903,325.70
90.	022000702600	FPO LAGOS II	0.00	6,477,948.20	0.00	0.00	0.00	0.00	6,477,948.20
91.	022000702700	FPO LOKOJA	0.00	10,075,172.76	0.00	0.00	0.00	0.00	10,075,172.76
92.	022000702800	FPO MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93.	022000702900	FPO MAKURDI	0.00	379,653.33	0.00	0.00	0.00	0.00	379,653.33
94.	022000703000	FPO MINNA	0.00	4,219,221.62	0.00	0.00	0.00	0.00	4,219,221.62
95.	022000703200	FPO OWERRI	0.00	519,234.86	0.00	0.00	0.00	0.00	519,234.86
96.	022000703500	FPO UMUAHIA	0.00	4,332,319.37	0.00	0.00	0.00	0.00	4,332,319.37
97.	022000703700	FPO YENOGOA	0.00	478,897.21	0.00	0.00	0.00	0.00	478,897.21

98.	022000703800	FPO YOLA	0.00	1,261,687.94	0.00	0.00	0.00	0.00	1,261,687.94
99.	022000703900	SUB-TREASURER OF THE FEDERATION	0.00	101,932,196.68	0.00	0.00	0.00	0.00	101,932,196.68
100.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	47,864,493.52	0.00	0.00	0.00	0.00	47,864,493.52
101.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	134,274,270.00	5,007,249,955.44	0.00	0.00	0.00	149,900,748.00	5,291,424,973.44
102.	0222009001	CONSUMER PROTECTION COUNCIL	0.00	19,127.11	0.00	0.00	0.00	0.00	19,127.11
103.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	-1,230,549,071.19	0.00	0.00	0.00	0.00	0.00	-1,230,549,071.19
104.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	0.00	0.00	-565,913.00	0.00	0.00	-565,913.00
105.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	445,689,528.00	0.00	0.00	0.00	0.00	445,689,528.00
106.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	-1,720,000.00	0.00	0.00	0.00	0.00	0.00	-1,720,000.00
107.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	-635,834,698.83	0.00	0.00	0.00	0.00	0.00	-635,834,698.83
108.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	-126,835,875.62	104,119,000.00	0.00	0.00	0.00	0.00	-22,716,875.62
109.	0228073001	ENERGY COMMISSION OF NIGERIA	-395,131,380.98	0.00	0.00	0.00	0.00	0.00	-395,131,380.98
110.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	6,662,722,462.56	0.00	0.00	0.00	0.00	0.00	6,662,722,462.56
111.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	-981,770,848.60	0.00	0.00	0.00	0.00	-981,770,848.60
112.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	553,710,812.37	0.00	0.00	0.00	0.00	0.00	553,710,812.37
113.	0238004001	NATIONAL BUREAU OF STATISTICS	0.00	4,680,000.00	0.00	0.00	0.00	0.00	4,680,000.00
114.	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	92,769,744.00	0.00	0.00	0.00	0.00	92,769,744.00
115.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	43,639.50	0.00	0.00	0.00	0.00	43,639.50
116.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	332,792,368.09	0.00	0.00	0.00	0.00	332,792,368.09
117.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	-13,422,497.53	0.00	0.00	0.00	0.00	0.00	-13,422,497.53
118.	0252040001	CROSS RIVER RBDA	3,791,373,589.88	0.00	0.00	0.00	0.00	0.00	3,791,373,589.88
119.	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	-598,808,863.90	0.00	0.00	0.00	0.00	1,525,299,158.00	926,490,294.10
120.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	41,047,337.17	0.00	0.00	0.00	0.00	41,047,337.17
121.		**LAW & JUSTICES SECTOR**							
122.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	2,438,979,177.25	0.00	0.00	0.00	0.00	2,438,979,177.25

123.	0318002001	SUPREME COURT OF NIGERIA	164,099,768.60	0.00	0.00	0.00	0.00	0.00	164,099,768.60
124.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	31,318,062,524.00	0.00	0.00	0.00	0.00	31,318,062,524.00
125.	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	11,190,599.52	0.00	0.00	0.00	0.00	11,190,599.52
126.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	9,660,131,594.45	0.00	0.00	0.00	52,674,202.00	9,712,805,796.45
127.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	15,193,940,176.99	0.00	0.00	0.00	0.00	15,193,940,176.99
128.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	424,320,801.24	-1,180,000,000.00	0.00	0.00	0.00	0.00	-755,679,198.76
129.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	378,689,836.60	0.00	0.00	0.00	0.00	378,689,836.60
130.	0326003001	LEGAL AID COUNCIL	0.00	18,105,961.56	0.00	0.00	0.00	0.00	18,105,961.56
131.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	-200,105,747.05	0.00	0.00	0.00	0.00	-200,105,747.05
132.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	55,981.50	0.00	0.00	0.00	0.00	0.00	55,981.50
133.	0344001001	CODE OF CONDUCT BUREAU	0.00	-4,124,970.59	0.00	0.00	0.00	0.00	-4,124,970.59
134.		**REGIONAL SECTOR**							
135.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	623,828,031.16	0.00	0.00	0.00	0.00	0.00	623,828,031.16
136.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	335,218,173.00	0.00	0.00	0.00	0.00	335,218,173.00
137.	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	20,411,037.51	0.00	0.00	0.00	0.00	20,411,037.51
138.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,113,380,583.72	580,000.00	0.00	0.00	0.00	0.00	1,113,960,583.72
139.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	8,525,318,562.41	0.00	0.00	0.00	0.00	8,525,318,562.41
140.	0517010001	MASS LITERACY COUNCIL	0.00	40,884,485.10	0.00	0.00	0.00	0.00	40,884,485.10
141.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	-79,978,811.97	0.00	0.00	0.00	0.00	-79,978,811.97
142.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	-543,460,378.20	0.00	0.00	0.00	0.00	-543,460,378.20
143.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,977,248,744.00	0.00	0.00	0.00	0.00	48,506,644.00	3,025,755,388.00
144.	0517018003	FEDERAL POLYTECHNIC BIDA	4,103,667,376.00	0.00	0.00	0.00	0.00	0.00	4,103,667,376.00
145.	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	-865,757,118.00	0.00	0.00	0.00	0.00	-865,757,118.00
146.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	-688,166,108.00	0.00	0.00	0.00	0.00	0.00	-688,166,108.00
147.	0517018010	FEDERAL POLYTECHNIC OFFA	2,113,944,473.47	0.00	0.00	0.00	0.00	0.00	2,113,944,473.47

148.	0517018015	FEDERAL POLYTECHNIC DAMATURU	1,460,201,918.00	0.00	0.00	0.00	0.00	0.00	1,460,201,918.00
149.	0517018020	FEDERAL POLYTECHNIC BALI	790,476,424.00	0.00	0.00	0.00	0.00	0.00	790,476,424.00
150.	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	21,275,029.00	0.00	0.00	0.00	0.00	21,275,029.00
151.	0517018022	FEDERAL POLYTECHNIC BONNY	0.00	32,893,246.65	0.00	0.00	0.00	0.00	32,893,246.65
152.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	0.00	0.00	0.00	120,040,279.52	120,040,279.52
153.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,636,847,884.05	0.00	0.00	0.00	0.00	0.00	1,636,847,884.05
154.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	2,268,477,515.00	0.00	0.00	0.00	0.00	2,268,477,515.00
155.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	2,147,832.23	0.00	0.00	0.00	0.00	0.00	2,147,832.23
156.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	-1,658,586,366.00	0.00	0.00	0.00	0.00	23,783,152.00	-1,634,803,214.00
157.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	307,566,691.30	0.00	0.00	0.00	0.00	307,566,691.30
158.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	-722,323,764.00	0.00	0.00	0.00	0.00	0.00	-722,323,764.00
159.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	-737,704,443.79	3,084,415,531.71	0.00	0.00	0.00	0.00	2,346,711,087.92
160.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	-853,973,980.43	0.00	0.00	0.00	0.00	0.00	-853,973,980.43
161.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	43,931,540.52	0.00	0.00	0.00	0.00	43,931,540.52
162.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	-1,453,234,843.00	0.00	0.00	0.00	0.00	-1,453,234,843.00
163.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	4,841,996,835.24	0.00	0.00	0.00	0.00	0.00	4,841,996,835.24
164.	0517021002	UNIVERSITY OF LAGOS	63,188,196,319.06	0.00	0.00	0.00	0.00	3,065,124.01	63,191,261,443.07
165.	0517021009	UNIVERSITY OF ILORIN	-1,554,663,809.37	0.00	26,883,772.53	0.00	0.00	0.00	-1,527,780,036.84
166.	0517021010	UNIVERSITY OF ABUJA	-4,770,585,206.00	0.00	0.00	0.00	0.00	30,945,000.00	-4,739,640,206.00
167.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	1,399,140,804.85	0.00	0.00	0.00	0.00	1,399,140,804.85
168.	0517021014	UNIVERSITY OF PORT HARCOURT	2,358,971,249.38	0.00	0.00	0.00	0.00	4,948,764,288.00	7,307,735,537.38
169.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,251,012,169.00	0.00	0.00	0.00	0.00	46,998,704,231.00	48,249,716,400.00
170.	0517021021	UNIVERSITY OF MAIDUGURI	0.00	14,840,040.00	0.00	0.00	0.00	0.00	14,840,040.00
171.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	1,042,133,499.00	0.00	0.00	0.00	0.00	0.00	1,042,133,499.00
172.	0517021031	FEDERAL UNIVERSITY DUTSE	-518,078,153.66	0.00	0.00	0.00	0.00	0.00	-518,078,153.66
173.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	19,972,049.00	37,310,141.00	0.00	0.00	0.00	0.00	57,282,190.00

174.	0517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	-455,586,378.75	0.00	0.00	0.00	0.00	-455,586,378.75
175.	0517026002	FGC AZARE	0.00	384,530.00	0.00	0.00	0.00	0.00	384,530.00
176.	0517026019	FGC KWALI	29,945,158.97	0.00	0.00	0.00	0.00	0.00	29,945,158.97
177.	0517026027	FGC OHAFIA	0.00	-34,746,583.85	0.00	0.00	0.00	0.00	-34,746,583.85
178.	0517026029	FGC OKPOSI	0.00	-5,411,773.00	0.00	0.00	0.00	0.00	-5,411,773.00
179.	0517026036	FGC WARRI	0.00	2,092,600.95	0.00	0.00	0.00	0.00	2,092,600.95
180.	0517026037	FGC ZARIA	0.00	-778,756.83	0.00	0.00	0.00	0.00	-778,756.83
181.	0517026053	FGGC EFON IMNRINGI	0.00	57,606.46	0.00	0.00	0.00	0.00	57,606.46
182.	0517026054	FGGC ENUGU	0.00	-313,562.27	0.00	0.00	0.00	0.00	-313,562.27
183.	0517026055	FGGC EZZAMGBO ABAKALIKI	0.00	-4,839,450.00	0.00	0.00	0.00	0.00	-4,839,450.00
184.	0517026060	FGGC IBUSA	0.00	-3,347,722.40	0.00	0.00	0.00	0.00	-3,347,722.40
185.	0517026068	FGGC LANGTANG	0.00	3,587,272.00	0.00	0.00	0.00	0.00	3,587,272.00
186.	0517026069	FGGC LEJJA	0.00	146,622.99	0.00	0.00	0.00	0.00	146,622.99
187.	0517026071	FGGC NEW BUSA	0.00	0.00	0.00	0.00	0.00	59,722,175.00	59,722,175.00
188.	0517026077	FGGC UMUAHIA	0.00	-27,226,100.30	0.00	0.00	0.00	0.00	-27,226,100.30
189.	0517026095	FTC SHIRORO	0.00	0.00	0.00	0.00	0.00	30,700,000.00	30,700,000.00
190.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	3,079,433.00	36,688,593.20	0.00	0.00	0.00	0.00	39,768,026.20
191.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	1,018,923,052.00	0.00	0.00	1,115,644,089.00	0.00	2,134,567,141.00
192.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	12,179,980,897.46	0.00	0.00	0.00	0.00	12,179,980,897.46
193.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	-42,205,329.49	43,230,818.00	0.00	0.00	0.00	0.00	1,025,488.51
194.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	-2,584,613,483.80	0.00	0.00	0.00	0.00	0.00	-2,584,613,483.80
195.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	-405,816,794.56	0.00	0.00	0.00	0.00	-405,816,794.56
196.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	-3,725,259,831.00	0.00	0.00	0.00	0.00	0.00	-3,725,259,831.00
197.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	30,962,053.15	0.00	0.00	0.00	0.00	30,962,053.15
198.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	652,355,939.00	0.00	0.00	0.00	0.00	0.00	652,355,939.00
199.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	27,262,281.97	0.00	0.00	0.00	0.00	27,262,281.97

200.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	266,583,063.27	0.00	701,892,133.89	0.00	0.00	0.00	968,475,197.16
201.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	-19,923,019.00	0.00	0.00	0.00	0.00	-19,923,019.00
202.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	170,281.60	0.00	0.00	0.00	0.00	170,281.60
203.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	-308,514,043.00	0.00	0.00	0.00	0.00	55,664,565.00	-252,849,478.00
204.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	-19,275,731.23	1,191,106.75	0.00	0.00	0.00	34,731,529.39	16,646,904.91
205.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-2,018,359,737.73	0.00	0.00	0.00	0.00	0.00	-2,018,359,737.73
206.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	-627,259,000.00	0.00	3,512,017,651.00	0.00	0.00	0.00	2,884,758,651.00
207.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	-1,600,000.00	1,600,000.00	2,044,258,488.00	0.00	0.00	0.00	2,044,258,488.00
208.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	32,112,522.18	0.00	0.00	0.00	0.00	0.00	32,112,522.18
209.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	1,480,420.00	0.00	0.00	0.00	0.00	1,480,420.00
210.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	-2,789.10	0.00	0.00	0.00	0.00	-2,789.10
211.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,858,865,038.97	0.00	0.00	0.00	0.00	0.00	1,858,865,038.97
212.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	-814,330,035.00	0.00	0.00	0.00	0.00	0.00	-814,330,035.00
213.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	627,699,449.09	0.00	0.00	0.00	0.00	0.00	627,699,449.09
214.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,001,361,706.28	0.00	0.00	0.00	0.00	0.00	1,001,361,706.28
215.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	-42,205,329.49	0.00	0.00	0.00	0.00	0.00	-42,205,329.49
216.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	148,576,030.90	0.00	0.00	0.00	0.00	148,576,030.90
217.	0535005001	CHAD BASIN NATIONAL PARK	-98,335,951.54	0.00	0.00	0.00	0.00	0.00	-98,335,951.54
218.	0535006001	GASHAKA GUMTI NATIONAL PARK	-58,006,540.00	0.00	0.00	0.00	0.00	59,774,909.00	1,768,369.00
219.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	40,015,515.40	0.00	0.00	0.00	0.00	0.00	40,015,515.40
220.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	9,750,000.00	0.00	0.00	0.00	0.00	0.00	9,750,000.00
221.	0543001001	NATIONAL POPULATION COMMISSION	839,825,210.73	311,465,901.10	0.00	0.00	0.00	0.00	1,151,291,111.83
222.		**TOTAL**	115,600,900,607.95	-9,900,695,014,603.45	6,425,092,889.42	26,891,587.00	11,054,139,535.64	160,691,439,656.54	-9,606,896,550,326.90

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