OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION

AUDITOR-GENERAL FOR THE FEDERATION'S ANNUAL REPORT

ON THE

FEDERAL GOVERNMENT OF NIGERIA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

AuGF/AR.2019/01 **18th August, 2021**

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

AUDITOR-GENERAL FOR THE FEDERATION'S ANNUAL REPORT ON THE FEDERAL GOVERNMENT OF NIGERIA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

In accordance with Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), I have the pleasure to submit to the National Assembly, two (2) copies of the Auditor-General for the Federation's Annual Report on the Federal Government of Nigeria (FGN) Consolidated Financial Statements for the year ended 31st December, 2019.

2. This Report contains Auditor-General for the Federation's Audit Certificate and Observations on the FGN Consolidated Financial Statements for the year ended 31st December 2019, reproduced herein, which were prepared and submitted for audit by the Accountant-General of the Federation in accordance with the provisions of the Constitution of the Federal Republic of Nigeria, 1999 (as amended). It also includes Observations on the Federation Account for the same period.

3. You are kindly invited to note that the Auditor-General for the Federation's Annual Report of observations on Non-compliance/Internal Control Weaknesses Issues in Ministries, Departments and Agencies (MDAs) of the Federal Government of Nigeria for the year ended 31st December, 2019 is forwarded hereafter separately to the Clerk to the National Assembly.

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

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

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SECTION 1

AUDITOR-GENERAL FOR THE FEDERATION'S AUDIT CERTIFICATE

AUDITOR-GENERAL FOR THE FEDERATION'S AUDIT CERTIFICATE

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

Qualified Opinion

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

In my opinion, except for the effects of the matters described in the *Basis for Qualified Opinion* Section of this Report, the accompanying Consolidated Financial Statements present fairly, in all material respects, the financial position of the Federal Government of Nigeria as at 31st December, 2019 and of its financial performance and its cash flows for the year then ended in accordance with the International Public-Sector Accounting Standards (IPSAS), Accrual Basis adopted by the Financial Reporting Council of Nigeria.

Basis for Qualified Opinion

Consolidation of Unaudited Trial Balances and Non-Preparation of Stand-alone Financial Statements of MDAs

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

Non-adherence to timeline on Exemptions taken on First Time Adoption of IPSAS

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

Emphasis of Matter

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

My opinion is not qualified in respect of this emphasis of matter.

Other Matters

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

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

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

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

Non-Disclosure of Events after the Reporting Date

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

Non-Disclosure of Contingent Liabilities

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

My opinion is not qualified in respect of other matters.

Key Audit Matter

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

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

Commercial Public Sector Entities (CPSEs) such as the Federal Inland Revenue Service which ought to have been excluded, were consolidated by the Accountant-General of the Federation. The CPSEs are to adopt International Financial Reporting Standards (IFRS), a different reporting framework from International Public Sector Accounting Standards (IPSAS).

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

Responsibility for the FGN Consolidated Financial Statements

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

Auditor-General for the Federation's responsibility

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

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

Management, as well as of the overall presentation of the Consolidated Financial Statements.

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

Report on other legal and regulatory requirements

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

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

18th August, 2021

SECTION 2

OBSERVATIONS ON THE FGN CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

OBSERVATIONS ON THE FEDERAL GOVERNMENT OF NIGERIA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

During the audit of the Federal Government of Nigeria Consolidated Financial Statements for the year ended 31st December, 2019 and related records maintained by the Office of the Accountant-General of the Federation, the following observations were made:

ISSUE 1: NON-COMPLIANCE WITH EXTANT REGULATIONS ON TIMELINE FOR SUBMISSION OF THE CONSOLIDATED FINANCIAL STATEMENTS

Section 49 (1) of the Fiscal Responsibility Act (FRA), 2007, states "The Federal Government shall publish their audited accounts not later than six months following the end of the financial year." Also, Paragraph 69 of the International Public Sector Accounting Standards (IPSAS) 1 states "The usefulness of financial statements is impaired if they are not made available to users within a reasonable period after the reporting date. An entity should be in a position to issue its financial statements within six months of the reporting date. Ongoing factors such as the complexity of an entity's operations are not sufficient reason for failing to report on a timely basis. More specific deadlines are dealt with by legislation and regulations in many jurisdictions."

Audit observed that:

i. The Accountant-General of the Federation (AGF) submitted the FGN Consolidated Financial Statements (CFS) for the year ended 31st December, 2019, to the Auditor-General for the Federation (AuGF) for audit on 25th May, 2021 through forwarding letter with Ref. No. OAGF/CAD/1724/VOL.II/220, dated 24th of May, 2021 contrary to the provisions of extant regulations, and

ii. The submission of FGN Consolidated Financial Statements (CFS) for the year ended 31st December, 2019 was late by ten (10) months.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Impediments to Public Accounts Committees (PACs) oversight.
ii. Possibility of sub-optimal decisions by those charged with governance.

Management's Response

i. OAGF has noted this and will meet up with the FRA and IPSAS requirement forthwith.
ii. Noted.
iii. Noted

Recommendations

The Accountant-General of the Federation is requested to:

i. Comply with the provisions of Fiscal Responsibility Act 2007, particularly, section 49(1) on submission of audited financial statements not later than 6 months after the end of the year, and

ii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 2: NON-COMPLIANCE WITH EXTANT REGULATIONS ON APPROVAL OF THE FGN CONSOLIDATED FINANCIAL STATEMENTS

Paragraph 20 of the International Public Sector Accounting Standards (IPSAS) 1 states "The responsibility for the preparation of the consolidated financial statements of the government as a whole usually rests jointly with the head of the central finance agency (or the senior finance official, such as the controller or accountant-general) and the finance minister (or equivalent)." Similarly, Paragraph 26 of IPSAS 14 states "An entity shall disclose the date when the financial statements were authorized for issue and who gave that authorization. If another body has the power to amend the financial statements after issuance, the entity shall disclose that fact." Also, Paragraph 103 of the Financial Regulations (FR) states "The President of the Federal Republic of Nigeria has assigned to the Minister of Finance the responsibility for all financial business of the government of the federation." While Paragraph 105 of the FR empowers the Minister of Finance to issue from time to time, financial regulations, which is of general applications to ministries, extra-ministerial offices and other arms of government. By implication, the Honourable Minister of Finance in Nigeria, is the Chief Executive Officer (CEO) on Government financial matters. Furthermore, Paragraph 107 of the FR states "Pursuant to FR 106 above, the Accountant-General shall inter-alia:

(a) serve as the Chief Accounting Officer for the receipts and payments of the government of the Federation;

(c) collate, prepare and publish statutory financial statements of the federal government and any other statements of accounts required by the Minister of Finance;"

Also, Rule 1 of the Financial Reporting Council of Nigeria's (FRC of Nigeria) Certification requirement for Chief Executive Officers and Chief Financial Officers states "To give effect to the provisions of Section 7 (2g) of the FRC Act regarding certification of financial statements by Chief Executive Officer (CEO) and Chief Financial Officer (CFO), persons holding the position of CEO and CFO of an entity are required to certify the annual report, financial statements, accounts, financial report, returns and other documents of a financial nature indicating their Financial Reporting Council (FRC) registration numbers… the indication of individual FRC registration number vouches the integrity of the annual report, financial statements, accounts, financial reports, returns and other documents of a financial nature."

Audit observed that:

i. The Accountant-General of the Federation was the only Officer of the Federal Government of Nigeria that signed the Consolidated Statement of Financial Position without indicating his FRC of Nigeria registration number, a component that carries the approval of the CFS contrary to the extant regulations, and

ii. There was no signature with FRC of Nigeria registration number of the Honourable Minister of Finance, Budget and National Planning (HMoFB&NP) on the Consolidated Statement of Financial Position.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Cast doubt on the integrity of the FGN Consolidated Financial Statements.
ii. Inaccurate and Incomplete information on FGN CFS.

Management's Response

i. This will be complied with after reporting the finding of the IPSAS guide.
ii. Noted.
iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Comply with the provisions of IPSAS 1 and Section 7 of the FRC Act on the approval of the FGN CFS.

ii. Ensure that the Honourable Minister of Finance, Budget and National Planning (HMoFB&NP) co-sign and date the FGN CFS with the Accountant-General of the Federation.

iii. Affix the FRC of Nigeria's registration numbers for both the HMoFB&NP and the AGF, and

iv. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 3: NON-DISCLOSURE OF EVENTS AFTER THE REPORTING DATE

Paragraph 26 of the International Public Sector Accounting Standards (IPSAS) 14 states "An entity shall disclose the date when the financial statements were authorized for issue and who gave that authorization. If another body has the power to amend the financial statements after issuance, the entity shall disclose that fact." Furthermore, paragraph 28 of IPSAS 14 states "If an entity receives information after the reporting date, but before the financial statements are authorized for issue, about conditions that

existed at the reporting date, the entity shall update disclosures that relate to these conditions, in the light of the new information." By implication, disclosure is required whether or not there was an event after the reporting date.

Audit observed that there was no disclosure of Events after the Reporting Date as well as date of approval of the FGN CFS contrary to the provisions of IPSAS.

The above anomaly could be attributed to weaknesses in the internal control system in the consolidation process.

Risk
Material events may not be reported.

Management's Response

i. IPSAS 14 paragraph 24(b) states that IPSAS 1 requires carting disclosures if those responsible for the preparation of the Financial Statements are aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entities ability to continue as a going concern. Paragraph 28 states also that if an Entity receive information after the reporting date but before the Financial Statements are authorized for issue, then disclosure should be made.

   From the forgoing, both the spirit and the letter of IPSAS 14 are on **AWARENESS** of Events and conditions. The OAGF had no information on Events after the reporting date from MDAs and so cannot report same.

ii. There are no Events after the reporting date that OAGF is aware of.

iii. The date of approval of the CFS is……

iv. Noted

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

i. Make disclosure of Events after the Reporting Date in the FGN CFS in accordance with the provisions of IPSAS 14, and.

ii Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 4: NON-PROVISION OF BACKGROUND INFORMATION FOR THE FEDERAL GOVERNMENT OF NIGERIA (FGN) - AUDITED ENTITY IN THE FGN CONSOLIDATED FINANCIAL STATEMENTS

Paragraph 150 of the International Public Sector Accounting Standards (IPSAS) 1 states "An entity shall disclose the following, if not disclosed elsewhere in information published with the financial statements: (a) The domicile and legal form of the entity, and the jurisdiction within which it operates; (b) A description of the nature of the entity's

operations and principal activities; (c) A reference to the relevant legislation governing the entity's operations; and (d) The name of the controlling entity and the ultimate controlling entity of the economic entity (where applicable)." Also, Paragraph 52 of the International Standard on Auditing (ISA) 700 states "If supplementary information that is not required by the applicable financial reporting framework is presented with the audited financial statements, the auditor shall evaluate whether, in the auditor's professional judgment, supplementary information is nevertheless an integral part of the financial statements due to its nature or how it is presented. When it is an integral part of the financial statements, the supplementary information shall be covered by the auditor's opinion." Furthermore, Paragraph 53 of ISA 700 states "If supplementary information that is not required by the applicable financial reporting framework is not considered an integral part of the audited financial statements, the auditor shall evaluate whether such supplementary information is presented in a way that sufficiently and clearly differentiates it from the audited financial statements. If this is not the case, then the auditor shall ask management to change how the unaudited supplementary information is presented. If management refuses to do so, the auditor shall identify the unaudited supplementary information and explain in the auditor's report that such supplementary information has not been audited."

Audit observed that there was no Background Information of the Federal Government of Nigeria (FGN) in the FGN Consolidated Financial Statements for the year ended 31st December, 2019 such as:

i. Who is the Federal Government of Nigeria (FGN) in terms of:
   a. Creation
   b. Supreme and other Legal documents/legislations
   c. The number of MDAs that made up the Economic Entity.
   d. Principal activities/businesses

ii. The Management Team i.e. Federal Executive Council
iii. The Banker
iv. The Legal Adviser
v. The Accountant
vi. The Auditors
vii. Budget Benchmark and key budget indices for 2018 and 2019
viii. Key financial management reforms – GIFMIS, TSA, IPPIS, E-Payment, etc
ix. Key financial highlights among others
x. Name, designation, signature and date of the Officer of Government (Honourable Minister of Finance, Budget and National Planning) providing the above information.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Makes understanding of the FGN CFS difficult for the users.
ii. Unaudited information, like performance reports, may be published with the FGN CFS after the auditors' opinion.

Management's Response

i Non provision of background information of the Economic Entity was an oversight

ii Background information is hereby provided as requested:

a. Reporting Entity- The reporting Entity is the Federal Government of Nigeria.

b. Reporting Currency-This Financial Statement was prepared in Nigerian Naira

c. Creation-The reporting Entity (Nigeria) became an Independent Nation on the 1st October 1960. The Government of Nigeria is also made up three arms of Government, namely, the Executive, the Legislature and the Judiciary.

d. The numbers of MDAs: MDAs that makeup the reporting entities are 950.

e. The principal activities of the Federal Government are as follows:

- General Public Service
- Defense
- Public Order & Safety
- Economic Affairs
- Environment Protection
- Housing & Communities Amenities
- Health
- Recreational, Culture & Religion
- Education
- Social Protection

f. The Management Team is the Federal Executive Council of Nigeria comprising of the President, Vice President, Honorable Ministers, Secretary to the Government of the Federation, Head Civil Service of the Federation and the National Security Adviser.

g. Banker: Central Bank of Nigeria

h. Legal Adviser: The Attorney-General of the Federation.

a. Accountant: The Accountant-General of the Federation

b. Auditors: The Auditor-General for the Federation.

i. Budget Benchmark: The ₦8.6 Trillion budget was based on $60 per barrel of crude oil benchmark of 2.3 million barrels per day. The budget is made up of ₦6.97 trillion as total revenue and ₦8.83 trillion as total expenditure. The budget was based on nominal GDP of ₦139.65 trillion, inflation rate of 9.98%, exchange rate of ₦305/US$1 and GDP growth rate of 3.01%. In comparison, the budget of 2018 was based on $51 per barrel of crude oil production of 2.3 million bpd.

j. Key financial management reforms: The Federal Government initiated some reforms with a view to improving public confidence in the budgetary system and overall operations of government. Such reforms as GIFMIS, TSA, IPPIS etc., have impacted on the payment system, revenue management and payroll administration of Federal Government respectively.

k. Key financial highlights:

STATEMENT OF FINANCIAL POSITION

	2019	2018
	₦	₦
Total Assets	8,154,696,031,154.62	3,500,336,799,297.14
Total Liabilities	26,201,553,587,506.00	22,422,419,406,942.70

STATEMENT OF FINANCIAL PERFORMANCE

	₦	₦
Total Income	9,611,929,474,417.79	8,945,446,294,210.52
Total Expenditure	6,873,592,128,285.96	8,417,501,356,978.17
Net Surplus/(Deficit)	2,683,546,807,505.15	473,352,353,848.57

iii. Noted

Recommendations

The Accountant-General of the Federation is requested to:

i. Provide signed and dated Background Information of the Federal Government of Nigeria (FGN) in the FGN Consolidated Financial Statements by the Hon. Minister of Finance, Budget and National Planning, and.

ii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 5: CONSOLIDATION OF UNAUDITED TRIAL BALANCES AND NON-PREPARATION OF STAND-ALONE FINANCIAL STATEMENTS OF MDAs

Paragraph 106 of the Financial Regulations (FR) states "The Accountant-General of the Federation (AGF) is the Head of the Federal Government Accounting Services and the Treasury. He has the responsibility for providing adequate accounting systems and controls in the ministries, extra-ministerial offices and other arms of Government."

Furthermore, Paragraph 4 of the Treasury Circular Ref. OAGF/CAD/026/VOL.III/7, dated 18th March 2016 requires MDAs to prepare annual statutory financial reports in addition to the monthly trial balance to be submitted to Treasury. Similarly, Paragraph 5.3 of Treasury Circular Ref. OAGF/CAD/026/VOL.III/108 dated 1st December 2016, requires each MDA to prepare IPSAS accrual basis annual statutory financial statements effective 1st January 2016. The Circular requires all MDAs to prepare the following annual statutory financial statements:

a. Statements of Financial Performance
b. Statements of Financial Position
c. Cash Flow Statement
d. Statements of Changes in Net Assets/Equity
e. Statements of Comparison of Actual and Budget
f. Notes to the Account

"The financial statements are to be forwarded to the Treasury and be in public domain (Website, Publications, etc.) after certification by the Auditor-General for the Federation…"

Audit observed that:

i. The FGN CFS was a combination of unaudited Trial Balances of 950 MDAs instead of consolidation of their audited stand-alone financial statements, certified by the Auditor-General for the Federation in accordance with the Federal Treasury Circulars.

ii. The non-preparation and submission of individual MDAs' stand-alone financial statements for audit prevented the evaluation of the basis of measurement, recognition and disclosure of the elements of the financial statements before consolidation, and

iii. Notes to such stand-alone financial statements that would have facilitated the understanding of the FGN Consolidated Financial Statements were not made available.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Incomplete and inaccurate FGN CFS.
ii. Undetected errors or misrepresentations.
iii. Misstatement of FGN CFS.

Management's Response

i. GIFMIS Trial balance is a product of internal audit process.
ii. All MDAs TB submitted were inclusive of the Financial Statements
iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Ensure full compliance with the provisions of Treasury Circular Ref. OAGF/CAD/026/VOL.III/108, dated 1st December 2016 on Auditor-General for the Federation's certification of the stand-alone financial statements of each MDA,

ii. Ensure the individual Trial Balance/Stand-alone Financial Statement of each MDA is subjected to audit by the Auditor-General for the Federation or his representatives before forwarding to the Accountant-General of the Federation for consolidation, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 6: UNJUSTIFIED OFF SET IN CASH AND CASH EQUIVALENT BALANCES (=₦1,695,576,860,857.14)

Paragraphs 48 and 49 of the International Public Sector Accounting Standards (IPSAS) 1 state "Assets and liabilities, revenue and expenses, shall not be offset unless required or permitted by an IPSAS. It is important that assets and liabilities, revenue and expenses, are reported separately. Offsetting in the statement of financial performance or the statement of financial position, except when offsetting reflects the substance of

the transaction or other event, detracts from the ability of users both (a) to understand the transactions, and other events and conditions that have occurred, and (b) to assess the entity's future cash flows…"

Examination of Note 28 (Bank Balances) to the FGN Consolidated Financial Statements (CFS) revealed thus:

i. An off set in cash and cash equivalent resulting in net overdrawn balance of ₦1,695,576,860,857.14 (One trillion, six hundred and ninety-five billion, five hundred and seventy-six million, eight hundred and sixty thousand, eight hundred and fifty-seven-naira fourteen kobo) only, and

ii. That 848 (Eight hundred and forty-eight) MDAs had ₦645,063,521,913.13 (Six hundred and forty-five billion, sixty-three million, five hundred and twenty one thousand, nine hundred and thirteen naira, thirteen kobo) positive or debit balances while the Consolidated Revenue Fund (CRF) and 55 (Fifty-five) other MDAs had an overdrawn or credit balance totalling ₦2,340,640,382,771.27 (Two trillion, three hundred and forty billion, six hundred and forty million, three hundred and eighty two thousand, seven hundred and seventy one naira, twenty seven kobo) only.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Misstatement of FGN Consolidated Financial Statements.
ii. Understatements of current assets and current liabilities
iii. Distraction of users from understanding the transactions and other events that have occurred.

Management's Response

i. Your observation on offsetting as reported by Paragraphs 48 and 49 is not applicable to Note 28. Note 28 is containing an Asset item. Which failed the test of IPSAS 1 which states that "Assets and liabilities, revenue and expenses, shall not be offset unless required or permitted by an IPSAS. But if the standard had said "Assets or liabilities, revenue or expenses" we would have restate the accounts.
ii. However, Note 28 has been restated accordingly; items in the debit are reported separately from those in the Credit.

iii. Noted

Recommendations

The Accountant-General of the Federation is requested to:

i. Restate the positive cash and cash equivalent balance of ₦645,063,521,913.13 as current asset in the Consolidated Statement of Financial Position,

ii. Restate negative cash and cash equivalent balance of ₦2,340,640,382,771.27 as current liability in the Consolidated Statement of Financial Position, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 7: UNJUSTIFIED OVERDRAWN BANK ACCOUNTS BY MDAs (=₦6,150,183,662.86)

Section 80(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "No moneys shall be withdrawn from the Consolidated Revenue Fund of the Federation except to meet expenditure that is charged upon the fund by this Constitution or where the issue of those moneys has been authorized by an Appropriation Act, Supplementary Appropriation Act or an Act passed in pursuance of section 81 of this Constitution." Also, Paragraph 710 of the Financial Regulations (FR) 2009, states "No government bank account shall be overdrawn, or any temporary advance obtained from a bank. In the event of an account being overdrawn, the Officer Responsible shall be made to refund any bank charges incurred thereon."

Audit observed from the review of Note 28, Bank Balances, to the FGN Consolidated Financial Statements that fifty-five (55) Ministries, Departments and Agencies (MDAs) had overdrawn bank balances amounting to ₦6,150,183,662.86 (Six billion, one hundred and fifty million, one hundred and eighty three thousand, six hundred and sixty six naira eighty six kobo) only, contrary to FR 710.

The above anomaly could be attributed to the inability of the MDAs to adhere to FR 710 and weaknesses in the internal control system in the consolidation process.

Risks

i. Financing unapproved/extra budgetary expenditure.
ii. Exposure of the Federal Government to avoidable interest payments.

Management's Response

i. FR 710 is not contravened, rather the CRF balance and the charges against MDAs operation by services providers for the usage of the gateway to CBN without being included in the budget is the main reason why we have the credit balances.
ii. Same as in (i) above.
iii. With TSA in place no MDA keeps a deposit bank account again, so FR 710 is fully enforced.

Recommendations

The Accountant-General of the Federation is requested to:

i. Ensure budgetary provision is made for charges by service providers for the usage of gateway to the CBN in the annual budgets of MDAs, and
ii. Otherwise, apply sanctions relating to irregular payments from public funds in Paragraph 3106 of the Financial Regulations.

ISSUE 8: INADEQUATE DISCLOSURE OF TRANSFER PAYMENT TO INDIVIDUALS (=₦15,534,467,561.26)

Paragraph 127 of the International Public Sector Accounting Standards (IPSAS) 1 requires an entity to provide additional information that is not presented on the face of

the financial statements but relevant in understanding any of them. This is to enable users to understand the impact of particular transactions, other events, and conditions on the entity's financial statements and to further ensure understandability and facilitate comparability of the Financial Statements from year to year.

Audit observed from the review of Note 23 (Transfer to Other Government Entities) that:

i. Transfer payments were made to individual beneficiaries totalling ₦15,534,467,561.26 (Fifteen billion five hundred and thirty-four million, four hundred and sixty-seven thousand, five hundred and sixty one naira, twenty six kobo).

ii. Thirty six (36) MDAs were affected, and.

iii. The names of the individual beneficiaries in the affected MDAs were not disclosed in the Note to the FGN CFS.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Diversion of public funds
ii. Misapplication of funds

Management's Response

The details of the transfers are enclosed for your necessary action. As appendix 1
Kindly refer to the demonstration during the exit conference as shown below.

22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE
22070103	PAYMENT FROM PUBLIC FUND TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE
22070104	CRF REVENUE REMITTANCE BY PSEs
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP

Recommendations

The Accountant-General of the Federation is requested to:

i. Provide details of the beneficiaries of ₦15,534,467,561.26 in 36 MDAs in connection with transfers to individuals specified in Note 23 to the FGN CFS, and.

ii. Otherwise, apply sanctions relating to irregular payments from public funds in Paragraph 3106 of the Financial Regulations.

ISSUE 9: NON-DISCLOSURE OF INFORMATION ON COST OF SERVICING DEBTS IN THE FGN CONSOLIDATED FINANCIAL STATEMENTS (=₦347,198,775,920.00)

Paragraph 14 of the International Public Sector Accounting Standards (IPSAS) 5 states "borrowing costs shall be recognised as an expense in the period in which they are incurred." Furthermore, paragraphs 17 and 18 of IPSAS 5 permit, as an allowed alternative accounting treatment, the capitalization of Borrowing Costs that are directly attributable to the acquisition, construction, or production of qualifying assets.

Audit review of the Consolidated Statement of Financial Position, Consolidated Statement of Financial Performance and Notes 38 & 45, showed that:

i. Federal Government of Nigeria had a total long debts portfolio of ₦19,910,929,005,592.00 (Nineteen trillion, nine hundred and ten billion, nine hundred and twenty-nine million, five thousand, five hundred and ninety two naira only);

ii. Short-Term Loans and Debts amounting to ₦4,297,260,444,470.39 (Four trillion, two hundred and ninety-seven billion, two hundred and sixty million, four hundred and forty four thousand, four hundred and seventy thousand naira, and thirty nine kobo) as at 31st December 2019, and

iii The costs of servicing the above debts during the period of review (2019) was ₦347,198,775,920.00 (i.e. ₦322,424,513,500.00 + ₦24,774,262,420.00), which ought to have been recognised as expenses in accordance with IPSAS 5, was not recognised in the FGN Consolidated Financial Statements. The exchange rate for the translation was not disclosed either.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Understatements of interest payable i.e. Current Liabilities.
ii. Omission of material information

Management's Response

i. Kindly refer our Appendix 2. DMO has forwarded us details of the cost of servicing both the local and external loan.
ii. Journal

S/N	Description	NCOA	DR	CR
			₦	₦
1	Interest FGN Domestic Bond	22020907	1,686,027,731,585.75	
	Transitional Reserve	43020103		1,686,027,731,585.75
2	Interest FGN Domestic Bond	22020905	322,424,513,500.00	
	Transitional Reserve	43020103		322,424,513,500.00
3	Service Charge- external loan	22020901	24,774,262,420.00	
	Transitional Reserve	43020103		24,774,262,420.00

The CFS has been adjusted accordingly.

Recommendations

The Accountant-General of the Federation is requested to:

i. Disclose the sources of servicing Interest on FGN Domestic Bond (₦322,424,513,500.00) and Service Charge on external loan (₦24,774,262,420.00) as well as the exchange rates used for the translation on 31st December 2019.

ii. Reverse the recognition of accrued interest of ₦2,033,226,507,505.75 (i.e. ₦1,686,027,731,585.75 + ₦322,424,513,500.00 + ₦24,774,262,420.00) credited to Transitional Reserves to Interest Payable i.e. Current liabilities, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 10: UNUSUAL BALANCES IN CURRENT LIABILITIES (=₦8,161,559,614.34)

Paragraph 48 of the International Public Sector Accounting Standards (IPSAS) 1, stipulates that assets and liabilities, and revenue and expenses shall not be offset against each other unless required or permitted by an IPSAS. This is to ensure that a particular component is not wrapped in another, and the offset do not give room to pilferage in any form.

Audit observed from the review of the Consolidated Statement of Financial Position, Note 39, Unremitted Deductions, and Note 40, Payables, that:

i. Negative balances of ₦1,704,377,683.41 were reported by some MDAs under Unremitted Deductions and ₦6,457,181,930.93 under Payables culminating to ₦8,161,559,614.34, were net off against positive balances as shown in the Table below.

S/N	Component	Note Ref.	Aggregate of positive Balances (₦)	Aggregate of Negative Balances (₦)	Aggregate of final Balances after net off (₦
1.	Unremitted Deductions	39	1,823,005,677.46	-1,704,377,683.41	118,627,994.05
2.	Payables	40	375,620,679,257.39	-6,457,181,930.93	369,163,497,326.46
	Total		**377,443,684,934.85**	**-8,161,559,614.34**	**369,282,125,320.51**

Source: *Extracts from Notes to the FGN CFS, 2019*

ii. Nine (9) MDAs were responsible for the unusual (negative) balances in Unremitted deductions while twenty-nine (29) MDAs were responsible for negative balances in payables, and

iii. There was no other Notes to provide details or the components of the above liabilities to show whether they were overpaid or under recorded in the first instance by the affected MDAs.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Understatement of Current Liability.
ii. Overpayment of Current Liability.
iii. Misstatement of the FGN Consolidated Financial Statements.

Management's Response

i. Your observation on offsetting as reported by Paragraphs 48 and 49 is not applicable to Note 39 and Note 40. Both notes are containing Liability items. Which failed the test of IPSAS 1 which states that "Assets and liabilities, revenue and expenses, shall not be offset unless required or permitted by an IPSAS. In this situation the various MDAs have been contacted and they have reported that their journals were wrongly posted. Therefore, it has been reversed.

ii. It has been reconciled and corrected in the CFS.

iii. Note.

Recommendations

The Accountant-General of the Federation is requested to:

i. Reclassify the outstanding unusual/negative balances amounting to ₦42,097,569.63 recognised under Current Liabilities by MDAs.

ii. Reconcile the negative balances in Current Liabilities and re-state the FGN Consolidated Financial Statements accordingly, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 11: UNSUBSTANTIATED INCREASE IN NET CHANGES IN RESERVES (=₦668,162,501,657.73)

Paragraph 17 of the International Public Sector Accounting Standard (IPSAS) 1 provides that information about an entity's Assets, Liabilities, Net Assets/Equity, Revenue, Expenses, Other Changes in Net Asset/Equity, Cash Flow should be provided in order to meet the objectives of the General Purpose Financial Statement. Furthermore, paragraph 127 of IPSAS 1 requires an entity to provide additional information that is not presented on the face of the financial statements but relevant in understanding any of them. This is to enable users to understand the impact of particular transactions, other events, and conditions on the entity's financial statements and to further ensure the understandability and facilitate comparability of the Financial Statements from year to year.

Audit observed from the review of the Consolidated Statement of Changes in Net Assets/Equity that:

i. The sum of ₦668,162,501,657.73 (Six hundred and sixty eight billion, one hundred and sixty two million, five hundred and one thousand, six hundred and

fifty seven naira, seventy three kobo) was recognised as net changes in reserves during the year without providing information to show how the changes came about, and

ii. The net changes under reference was the arithmetical difference between the closing balance of ₦23,338,219,243,323.40 (Twenty three trillion, three hundred and thirty eight billion, two hundred and nineteen million, two hundred and forty three thousand, three hundred and twenty three naira, forty kobo) as at 31st December 2019; and the opening balance of ₦22,670,056,741,665.60 (Twenty two trillion, six hundred and seventy billion, fifty six million, seven hundred and forty one thousand, six hundred and sixty five naira, sixty kobo) as at 1st January 2019 without justification as required by paragraphs 17 and 127 of IPSAS 1.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Inability of the users of the FGN CFS to understand what constituted the increase in reserves.

ii. Misstatement of the FGN CFS.

Management's Response

i. Please refer IPSAS 33 on first time adoption. All Assets owned before Accrual basis are to be brought in by DEBITING Asset and CREDITING Transition Reserve, also all LIABILTIES incurred shall be brought into the account by DEBITING Transition Reserve and CREDITING Liabilities. This operation is not a one time off, but on a continuous basis as they become known and confirmed.

ii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Provide details of the net changes in reserves during the year (2019) in the Consolidated Statement of Changes in Net Assets/Equity amounting to ₦668,162,501,657.73, and.

ii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 12: BUDGETARY SLACK ON PERSONNEL COST (=₦1,241,137,873,164.36)

Paragraph 112 (i) of the Financial Regulations (FR) states "The Functions of the Accounting Officer shall include: (a) ensuring that proper budgetary and accounting systems are established and maintained to enhance internal control, accountability and transparency; (b) ensuring that the essential management control tools are put in place to minimise waste and fraud; (c)…" Also, paragraph 14 (c) of the International Public Sector Accounting Standard (IPSAS) 24 states "By way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements and a cross reference to those documents is made in the notes."

Audit observed from the review of Note 13 (Wages and Salaries) of the FGN Consolidated Financial Statements that:

i. Forty two (42) MDAs reported unusual positive variances in their personnel costs amounting to ₦1,241,137,873,164.36 (One trillion, two hundred and forty one billion, one hundred thirty seven million, eight hundred and seventy three thousand, one hundred and sixty four naira, thirty six kobo).

ii. The personnel costs budget of the 42 MDAs was ₦473,680,655,238.43 (Four hundred and seventy three billion, six hundred and eighty million, six hundred and fifty five thousand, two hundred and thirty eight naira, forty three kobo) while the actual expenditure was ₦1,714,818,528,402.79 (One trillion, seven hundred and fourteen billion, eight hundred and eighteen million, five hundred and twenty eight thousand, four hundred and two naira, seventy nine kobo), and

iii. There was no disclosure in the Notes to the FGN CFS to explain the material differences between the budget, for which the MDAs are held publicly accountable, and actual amounts as provided by IPSAS 24.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Difficulty in evaluating the budgetary performance of the MDAs
ii. Negative impact on the Consolidated Statement of Budget versus Actual.

Management's Response

BUDGETARY SLACK ON PERSONNEL COST

S/N	ADMIN. CODE	MDA	ACTUAL	BUDGET	VARIANCE
			₦	₦	₦
1	0238001001	BUDGET AND NATIONAL PLANNING	495,811,916.83	641,942,167.00	146,130,250.17
2	0124012001	POLICE FORMATION & COMMAND HQTRS	333,326,103,881.66	334,818,308,495.25	1,492,204,613.59
3	0157003001	NATIONAL INTELLIGENT AGENCY	11,592,972,887.49	32,362,951,912.00	20,769,979,024.51
4	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	13,372,151,378.49	33,992,964,168.00	20,620,812,789.51
5	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	3,409,296,704.51	3,811,893,920.00	402,597,215.49
6	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,292,301,997.23	2,292,302,020.00	22.77
7	0220011001	NIGERIA CUSTOMS SERVIVES	76,242,437,233.14	86,746,034,083.62	10,503,596,850.48
8	0124002001	NIGERIAN PRISON SERVICE	41,560,082,321.23	50,690,761,748.00	9,130,679,426.77
9	0318004001	FEDERAL HIGH COURT-LAGOS	4,453,629,036.13	13,026,465,371.42	8,572,836,335.29
10	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	95,021,562.30	106,738,161.00	11,716,598.70
11	0521027039	NATIONAL EYE CENTRE KADUNA	1,686,497,357.54	1,518,073,705.00	(168,423,652.54)
12	0535003001	KAINJI NATIONAL PARK	474,100,859.60	556,336,055.00	82,235,195.40
13	0116006001	NIGERIANACADEMY DEFENCE(NDA)	1,144,433,212.39	8,072,630,357.00	6,928,197,144.61
14	0116012001	DEFENCE AGENCY INTELLIGENCE	4,270,364,975.88	10,422,641,783.00	6,152,276,807.12
15	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	886,017,832.07	910,256,429.00	24,238,596.93
16	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	32,045,855.70	34,893,487.00	2,847,631.30
17	0517026003	FGC BUNI-YADI	66,083,825.27	73,620,791.00	7,536,965.73
18	0521027040	NATIONAL EAR CARE CENTRE KADUNA	1,050,582,682.30	1,064,090,334.00	13,507,651.70
19	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,537,193,753.21	1,602,853,938.00	65,660,184.79
20	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	8,076,151,637.10	8,542,008,146.00	465,856,508.90
21	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	95,603,115,872.20	99,975,063,563.00	4,371,947,690.80
22	0124003001	NIGERIA IMMIGRATION SERVICE	46,920,241,794.40	50,417,495,347.00	3,497,253,552.60
23	0517021021	UNIVERSITY OF MAIDUGURI	7,440,890,167.44	10,911,945,085.00	3,471,054,917.56
24	0161007001	FEDERAL ROAD SAFETY COMMISSION	34,036,464,731.41	37,407,203,868.00	3,370,739,136.59
25	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	3,761,048,619.00	3,763,248,628.00	2,200,009.00
26	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	11,458,135,743.02	12,520,698,700.00	1,062,562,956.98

27	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	3,030,196,464.86	3,030,330,436.00	133,971.14
28	0157001001	NATIONAL SECURITY ADVISER	1,513,587,969.84	4,608,846,589.00	3,095,258,619.16
29	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	413,977,491.83	409,035,137.00	(4,942,354.83)
30	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	6,819,067,606.63	6,951,100,056.00	132,032,449.37
31	0116015017	DEFENCE MISSIONS	4,634,992,370.88	7,481,362,815.00	2,846,370,444.12
32	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	767,854,793.46	795,911,218.00	28,056,424.54
33	0116005001	NIGERIAN AIRFORCE	58,282,814,633.75	60,933,592,977.00	2,650,778,343.25
34	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	4,101,831,495.25	3,978,862,642.00	(122,968,853.25)
35	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	2,859,808,180.19	2,880,728,495.00	20,920,314.81
36	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	201,885,368.98	619,196,959.00	417,311,590.02
37	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	337,076,706.02	2,606,187,662.00	2,269,110,955.98
38	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	6,229,383,737.04	6,455,393,608.00	226,009,870.96
39	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	6,515,032,332.94	6,487,420,198.00	(27,612,134.94)
40	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	3,472,839,474.45	3,466,626,726.00	(6,212,748.45)
41	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION – HQTRS	2,219,624,744.73	2,250,913,968.00	31,289,223.27
42	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	161,680,982.62	170,296,009.00	8,615,026.38
			806,844,832,191.01	919,409,227,757.29	112,564,395,566.28

i. There was mis-posting which has been corrected from the budget.
ii. The corrected budget has been disclosed.
iii. Budgetary slack has been eliminated.
iv. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Ensure that only the personnel costs relative to the size of the MDAs are appropriated for.

ii. Enforce adherence to budgetary provisions, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 13: EXTRA BUDGETARY EXPENDITURE ON OVERHEAD COST (=₦1,006,542,151,109.36)

Paragraph 313 of the Financial Regulation (FR) states "The authority conveyed to the Accountant-General, and to officers controlling votes, by Recurrent Expenditure Warrants is limited to the amounts provided under each sub-head in the Approved Estimates and Supplementary Estimates. No expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the Approved estimates or Supplementary Estimates may be authorised by any officer controlling a vote, without approval of the National Assembly. Such approval will be sought by means of an application for supplementary provisions or virement." Furthermore, Paragraph 107 of the FR requires the Accountant-General of the Federation to (a) serve as the Chief Accounting Officer for the receipts and payments of the government of the federation; (b) supervise the accounts of federal ministries, extra-ministerial offices and other arms of government; (c)..."

Audit observed from the review of Note 15 (Overhead Cost) to the FGN Consolidated Financial Statements (CFS) that:

i. Eighty four (84) MDAs exceeded their Overhead Cost budget by ₦1,006,542,151,109.36 (One trillion, six billion, five hundred and forty two million one hundred and fifty one thousand, one hundred and nine naira, thirty six kobo).

ii The sources of the extra spending were not disclosed neither was the evidence of supplementary appropriation or approved virement provided.

iii. The total expenditure reported by the MDAs was ₦1,044,750,893,229.35 (One trillion, forty four billion, seven hundred and fifty million, eight hundred and ninety three thousand, two hundred and twenty nine naira, thirty five kobo), while the budget was ₦38,208,742,119.99 (Thirty eight billion, two hundred and eight million, seven hundred and forty two thousand, one hundred and nineteen naira, ninety nine kobo), hence the extra budgetary expenditure of ₦1,006,542,151,109.36, and

iv The Accountant-General of the Federation might have released Overhead in excess of Appropriation or that the MDAs incurred excess Overhead expenses over the recurrent budgetary provision without approved supplementary estimate or virement by the National Assembly.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Misapplication of public funds
ii. Release and utilization of Overhead cost without authority of the National Assembly.

Management's Response

i. OAGF cannot justify why MDAs are involved in extra budgetary expenditure. But, the affected MDAs have been contacted, and their responses will be forwarded as soon as they are received.

ii. MDAs have been requested to provide the authority where applicable. Appendix 4

iii. Noted

Recommendations

The Accountant-General of the Federation is requested to:

i. Ensure adherence to appropriation acts and supplementary appropriation acts as approved by the National Assembly, and
ii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 14: IRREGULAR WITHDRAWALS FROM PUBLIC FUNDS (=₦60,832,040,370.72)

Section 80(4) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "No moneys shall be withdrawn from the Consolidated Revenue Fund or any other public fund of the Federation, except in the manner prescribed by the National Assembly." Also, paragraph 417 of the Financial Regulations (FR) states "Expenditure shall strictly be classified in accordance with the Estimates, and votes must be applied only to the purpose on which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed."

Audit observed from the review of the 2019 Revenue and Investment Analysis file, the Consolidated Statement of Financial Position and Note 43 (Public Funds) that:

i. The sum of ₦13,775,687,264.39 was withdrawn from the Consolidated Pool Account while ₦47,056,353,106.33 was withdrawn from 15% Wheat Grain Levy Pool Account totalling ₦60,832,040,370.72 (Sixty billion, eight hundred and thirty two million, forty thousand, three hundred and seventy naira, seventy two kobo) for purposes outside the aim for the establishment of the respective funds, contrary to the provisions of both the Constitution and Financial Regulation as shown in the Table below.

S/N	Date	Fund	Mandate No	Description	Amount (₦)
1	20/2/2019	Consolidated Pool Account	FD/LP2019 /151/1/DF	Being payment by AGF for amount borrowed from Consolidated Pool Account to be released to Court of Appeal for 50% of Fund for 2019 Election.	9,894.025,000.00
2	3/9/2019	Consolidated	FD/LP2019	Being amount borrowed for Consolidated	

		Pool Account	/51/1/34/DF	Pool Account for subsequent release to Court of Appeal to cater for the requirement fund for the expectation of the election.	3,881,662,264.39
3	January	15% Wheat Grain Levy Pool Account	FD/OAGF/ ADC/2016/ 220/11/DF	Being transfer of 15% Wheat Grains Levy Pool Account to Sub-Rec. Account for subsequent disbursement for the payment of earned allowance to Non-teaching staff of Nigerian Universities	8,000,000,000.00
4	June	15% Wheat Grain Levy Pool Account	FD/LP2019 /292/1/DF	Being amount borrowed from 15% Wheat Grain to finance 2019 recruitment of Police Officer approved by Mr. President	9,056,353,106.33
5	December	15% Wheat Grain Levy Pool Account	FD/LP2019 /292/T/29/DF	Being funds borrowed from special account for eventual released to MOD procurement of Military Equipment.	30,000,000,000.00
				TOTAL	**60,832,040,370.72**

Source: Revenue and Investment Analysis file, 2019

ii. There was no evidence that the purpose for which the funds were withdrawn were Appropriated for by the National Assembly as provided by the Constitution.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Misapplication of funds.
ii. The funds may not achieve the purpose intended.

Management's Response

i. The approvals by the President are hereby forwarded for your further necessary action. Appendix 6

ii. The need for each withdrawal is dictated by the urgency attached to them for the corporate existence of the country.

iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Ensure that payments are made in line with the purposes for which the Funds are established.

ii. Ensure adherence to the provision of both the Constitution and Appropriation Act, and

iii. Otherwise, apply sanctions relating to irregular payments in Paragraph 3106 of the Financial Regulations.

ISSUE 15: NON-SEPARATION OF LAND FROM BUILDING IN THE PPE (=₦1,125,821,710,476.79)

Paragraph 74 of the International Public Sector Accounting Standards (IPSAS) 17 requires that Land and building are separable assets and should be accounted for separately. Even when they are acquired together, land has an unlimited useful life and

therefore is not depreciated. Buildings have a limited useful life and therefore are depreciable assets. An increase in the value of the land on which a building stands does not affect the determination of the depreciable amount of the building.

Audit observed from the review of Notes 34 and 34A, Property, Plant and Equipment (PPE) and PPE Schedule respectively, to the FGN Consolidated Financial Statements and the Consolidated Statement of Financial Position that:

i. Land and building were lumped together in PPE in Note 34A which form part of Note 34.

ii. Note 34 component was captured as Building-General with the same total of ₦1,125,821,710,476.79 (One trillion, one hundred and twenty five billion, eight hundred and twenty one million, seven hundred and ten thousand, four hundred and seventy six naira, seventy nine kobo) as contained in Note 34A.

iii. The depreciation charged on Land and building, ₦14,249,952,742.22, was overstated because the value for Land was not separated, and

iv. The cost of the Land should have been disclosed separately in accordance with IPSAS 17 to facilitate the verification of the depreciation figure provided on Building and appreciation figure attributable to the land component.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Overstatement of depreciation charged.
ii. Understatement of reserves

Management's Response

i. All items listed under Land and Building in Government accounts is basically built up properties. Where it is otherwise it will be included in Asset under construction.
ii. Refer to (i) above
iii. There is no need for restatement as contained in paragraph (i) above.
iv. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Separate Land and Building as required by IPSAS 17.

ii. Charge depreciation on Building and restate the FGN Consolidated Financial Statements accordingly for the effect of revision in the depreciation on Building, and
iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 16: INCONSISTENCIES AND INADEQUATE DISCLOSURES IN THE SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Paragraph 21 of the International Public Sector Accounting Standards (IPSAS) 1 prescribes that a complete set of financial statements should include Notes, comprising a summary of significant accounting policies and other explanatory notes. This is to ensure understandability and to facilitate comparability of the financial statements from year to year by the users. Furthermore, paragraph 53 of IPSAS 1 requires comparative information by providing that "...except when an IPSAS permits or requires, otherwise, an entity shall present comparative information in respect of the preceding period for all amount reported in the financial statements. An entity shall include comparative information for narrative and descriptive information if it is relevant to understanding the current period financial statements."

Audit observed the following:

i. The Statement of Expenditures of the Federal Government of Nigeria (FGN) according to functions of government, though not a mandatory disclosure, which the Accountant-General claimed to have submitted in Paragraph 6 of Part A – General Accounting Policies along with the other Principal Statements in the FGN CFS could not be seen. This statement is therefore inconsistent with the actual submission.

ii. Paragraph 7 of the Accounting Policies indicates that the FGN CFS and accompanying Notes disclosed all numerical information relating to the preceding year (i.e 2018). However, there was no comparative information for preceding Year 2018 in the Notes to the FGN CFS as claimed.

iii. While Paragraph 4 of Part A, General Accounting Policies, states that "The CFS includes the consolidation of Trial Balances of 949 (Nine hundred and forty nine) Federal Government controlled Ministries, Departments and Agencies (MDAs) funded either wholly or partially from the national budget and or other public funds except the Government Business Enterprises (GBE)." However, Notes to the FGN CFS showed that 950 (Nine hundred and fifty) MDAs were consolidated.

iv. Paragraph 18 of Significant Accounting Policies (Depreciation Charges), states that Constituency Projects were classified under Acquired/Constructed and Written off Assets and that they were written off 100% within the year of acquisition. As a result, the sum of ₦531,835,908,350.60 (Five hundred and thirty one billion, eight hundred and thirty five million, nine hundred and eight thousand, three hundred and fifty naira, sixty kobo) being the cost of constituency projects as at 31st December 2019, was written off during the year, as shown in Note 34, in contravention of Accrual Accounting Standards, especially IPSASs 1 and 17 which require the spread of depreciation of Property, Plant and Equipment (PPEs) over their estimated useful lives. More so, there was no justification for the negative balance of ₦125,416,331,821.70 (One hundred and twenty five billion, four hundred and sixteen million, three hundred and thirty one thousand, eight hundred and twenty one naira, seventy kobo) under constituency projects in Note 34 since the entire cost had been written off as explained above, and

v. The accounting treatment in (iv) above was a departure from IPSAS 17. Therefore, disclosure requirement when there is departure from IPSAS should have been made in the FGN CFS.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Understatement of Assets in the Consolidated Statement of Financial Position.
ii. Overstatement of Reserves
iii. No basis for comparison between 2018 and 2019 FGN CFS.

Management's Response

No response

Recommendations

The Accountant-General of the Federation is requested to:

i. Include the 'Statement of Expenditures of the Federal Government according to functions of government' in the FGN CFS or expunge it from the list of Statements provided.

ii. Provide the Comparative information on the previous year (2018) to ensure consistency with the Summary of Significant Accounting Policies

iii. Produce authority (i.e. Instruments of Transfer of Assets – Constituency Projects valued ₦531,835,908,350.60) to the host communities before their write-off and make disclosure of departure from requirement of IPSAS 17 in the financial statements.

iv. Provide details of the negative balance of ₦125,416,331,821.70 in respect of constituency projects in Note 34.

v. Re-instate the constituency projects as assets in accordance with IPSAS 17 in the financial statements, and.

vi. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 17: NON-RECOGNITION OF DISPOSAL PROCEEDS OF PROPERTY, PLANT, AND EQUIPMENT (PPE) AND IRREGULAR NET OFF OF GAINS AGAINST LOSSES ON DISPOSAL OF PPE (=₦32,180,821.66)

Paragraphs 48 and 49 of the International Public Sector Accounting Standards (IPSAS) 1 state "Assets and liabilities, revenue and expenses, shall not be offset unless required

or permitted by an IPSAS. It is important that assets and liabilities, revenue and expenses, are reported separately. Offsetting in the statement of financial performance or the statement of financial position, except when offsetting reflects the substance of the transaction or other event, detracts from the ability of users both (a) to understand the transactions, and other events and conditions that have occurred, and (b) to assess the entity's future cash flows…" Additionally, paragraph 82 of IPSAS 17 states "The carrying amount of an item of property, plant and equipment shall be derecognized:

(a) On disposal; or

(b) When no future economic benefits or service potential is expected from its use or disposal." Furthermore, paragraph 83 of IPSAS 17 states "The gain or loss arising from the derecognition of an item of property, plant and equipment shall be included in surplus or deficit…"

Audit review of Note 24 (Gain or Loss on disposal of asset) revealed that:

i. Total gain on disposal of assets (PPE) amounting to ₦32,180,821.66 (Thirty million, one hundred and eighty thousand, eight hundred and twenty one naira, sixty six kobo) was net off, against a loss of ₦1,160.00 (One thousand, one hundred and sixty naira) on disposal of Asset (PPE) thereby resulting to a wrong net gain on disposal of Assets (PPE) of ₦32,179,661.66 (Thirty two million, one hundred and seventy nine thousand, six hundred and sixty one naira, sixty six kobo).

ii. The costs and accumulated depreciation/impairment losses of items of PPE purportedly disposed by the four (4) MDAs as shown in the Table below were not reflected in the PPE Schedule in Note 34.

S/N	MDA	GAIN ON DISPOSAL OF ASSET – PPE	LOSS ON DISPOSAL OF ASSET – PPE	NET GAIN
		140501	280101	
		₦	₦	₦
1	FEDERAL INLAND REVENUE SERVICES	26,494,551.66	1,160.00	26,493,391.66
2	NIGERIAN TELEVISION AUTHORITY	3,486,030.00	0.00	3,486,030.00
3	UNIVERSITY OF LAGOS	1,950,240.00	0.00	1,950,240.00
4	FEDERAL POLYTECHNIC KADUNA	250,000.00	0.00	250,000.00
	TOTAL	**32,180,821.66**	**1,160.00**	**32,179,661.66**

Source: Extracts from Note 24 of the CFS, 2019

iii. The proceeds arising from the disposed items of PPE, were not reflected under Cash Flow from Investing Activities in the Consolidated Statement of Cash Flow.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Fictitious gain and loss on disposal of assets may have been reported.
ii. Disposed Assets might have been erroneously consolidated in the FGN CFS.

Management's Response

i. Gain on disposal is recognised with Code 14 series while loss on disposal is recognised with Code series 28. Both are reported in the CFS as one and not separately. The Note clearly shows this.

ii. Kindly note that this report is coming from over 900 MDAs. Refer to our retreat where we discussed a few weaknesses in uploading on GIFMIS. It will be easy when GIFMIS is fully operational.

iii. The Gains/Loss is segregated in Note 24.

iv. Refer to paragraph ii above

v. Not available, but it can be obtained from the reporting MDAs.

vi. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Explain the reason(s) for not derecognising the items of PPE disposed in the PPE Schedule (Note 34).

ii. Recognise the proceeds from disposal of items of PPE in Note 34 in the Consolidated Statement of Cash Flow.

iii. Provide schedule of Assets disposed and the authorisation (including valuations) from relevant Agencies of the Federal Government of Nigeria, and

iv. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 18: NON-DISCLOSURE OF SOURCES OF RECOVERY OF ARREARS OF OPERATING SURPLUS (=₦3,278,282,197.02)

Paragraphs 127(b & c) of the International Public Sector Accounting Standards (IPSAS) 1 stipulates that Notes should disclose information required by IPSAS that is not presented on the face of the consolidated financial statements (CFS), and it should provide additional information that is not presented on the face of the CFS, but that is relevant to an understanding of any of them. Also, Section 22(2) of the Fiscal Responsibility Act (FRA), 2007 states "The balance of the operating surplus shall be paid to the Consolidated Revenue Fund of the Federal Government, not later than one month following the statutory deadline for publishing each corporation's accounts." Furthermore, Section 23 (3) states "Each corporation shall, not later than three months after the end of its financial year, cause to be prepared and published its audited financial reports in accordance with such rules as may be prescribed from time to time."

Audit observed from the review of Notes 7A (Schedule of Operating Surplus) and 7 (Investment Income) that:

i. The sum of ₦3,278,282,197.02 (Three billion, two hundred and seventy eight million, two hundred and eighty two thousand, one hundred and ninety seven naira, two kobo) was recognised as Recovery of Arrears of Remittance of Operating Surplus without details of the MDAs from which the amounts were recovered.

ii. The periods/years for which the operating surplus were in Arrears against each MDA were not disclosed, and

iii. The outstanding arrears of operating surplus, after the recoveries, from each MDAs were not disclosed.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Misstatement of FGN CFS
ii. Difficulty in understanding the FGN CFS

Management's Response

i. Information received from STF is that it is a cumulative sum of remittance from MDAs which was not followed up by the paying MDAs to know the details.
ii. Paragraph I above is relevant to your observation.
iii. Same as paragraph ii
iv. Noted.
v. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Provide the schedule of Arrears of operating surplus amounting to ₦3,278,282,197.02 recovered from each MDA.,

ii. Furnish schedule of the outstanding arrears and the period for which the arrears remained outstanding against the MDAs.

iii. Ensure adherence to the deadline for remittance of operating surplus as in FRA 2007 by the MDAs, and

iv. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 19: NON-DISCLOSURE OF SOURCES OF OTHER INVESTMENT INCOME (=₦252,534,013.53)

Paragraphs 127(b & c) of the International Public Sector Accounting Standards (IPSAS) 1 stipulate that Notes should disclose information required by IPSAS that is not

presented on the face of the consolidated financial statements (CFS), and it should provide additional information that is not presented on the face of the CFS, but that is relevant to an understanding of any of them.

Audit observed from the review of Notes 7A (Schedule of Operating Surplus) and 7 (Investment Income) that:

i. The sum of ₦252,534,013.53 (Two hundred and fifty two million, five hundred and thirty four thousand, thirteen naira, fifty three kobo) was recognized as 'Other Investment Income', and

ii. No further disclosure was made as to the nature and sources of the investment income in the Notes to the FGN CFS contrary to the provisions of Paragraph 127(b & c) of IPSAS 1.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Misstatement of FGN CFS
ii. Difficulty in understanding the FGN CFS

Management's Response

i. OAGF is willing to disclose all information that comes to her notice. But because of non-disclosure by the reporting MDAs, the code referred was created and anytime the paying MDA appears for reconciliation it will be reversed by the use of a journal to the appropriate line item.

ii. They are remittance made by MDAs under the line item. Only the entity that paid it can explain what investment returns it is.

iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Provide details of the nature and sources of Other Investment Income as required by the provision of IPSAS 1.

ii. Ensure that MDAs disclose details of Other Investment Income in their returns, going forward, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 20: NON-DISCLOSURE OF CONTINGENT LIABILITIES

Paragraph 27 of the International Public Sector Accounting Standards (IPSAS) 1 states "Financial Statements shall present fairly the Financial Position, the Financial Performance, and Cashflow Statement of an entity. Fair presentation requires the

faithful representation of the effects of transactions, other events, and conditions in accordance with the definition and recognition criteria for assets, liabilities, revenues, and expenses set out in IPSASs. The application of IPSASs, with additional disclosure, when necessary, is presumed to result in financial statements that achieved a fair presentation." Furthermore, Paragraph 100 of IPSAS 19 states "unless the possibility of any outflow in settlement is remote, for each class of contingent liability at the reporting date, a brief description of the nature of the contingent liability, and where practicable an estimate of its financial effects, an indication of the uncertainties relating to the amount or timing of any outflow; and the possibility of any disbursement shall be disclosed". Paragraph 109 of IPSAS 19 further states "in extremely rare cases, disclosure of some or all of the information can be expected to prejudice seriously the position of an entity in a dispute with other parties on the subject matter of the provision, contingent liability or contingent asset. In such cases, an entity need not disclose the information, but shall disclose the general nature of the dispute, together with the fact that, and reason why the information has not been disclosed."

Audit observed from the review of Note 44, Long Term Provision, and the FGN Consolidated Financial Statements (CFS) that:

i. Neither provision nor disclosure was made with respect to Judgement Debts and other contingent liabilities. For instance, disclosure was not made in respect of a judgement debt of US$6.6billion, plus accrued interest, awarded in favour of Process and Industrial Developments Limited (P&ID) by a London Tribunal in January 2017 against the Federal Government of Nigeria in a case of failed Gas project decided, and

ii. Though the case is still being prosecuted in both the United Kingdom and United States of America Courts, Nigeria may be required to pay the judgement debts plus interest otherwise, P&ID may be empowered to seize Nigeria's Commercial Assets, if the case is eventually decided against Nigeria.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. The FGN Consolidated Financial Statements could mislead the users.
ii. Misstatement of the FGN Consolidated Financial Statements.

Management's Response

i. We will be happy if we have a copy of the document. Letter to the Solicitor General has been forwarded.
ii. Same as above
iii. Noted.
iv. Noted

Recommendations

The Accountant-General of the Federation is requested to:

i. Furnish reasons for non-disclosure of contingent liabilities in the FGN CFS.

ii. Disclose judgement debt of US$6.6billion, plus accrued interest, awarded in favour of Process and Industrial Developments Limited (P&ID) in the FGN Consolidated Financial Statements, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 21: UNDISCLOSED "OTHER RESERVES" (=₦197,307,191,724.55)

Paragraph 95 of the International Public Sector Accounting Standard (IPSAS) 1 states "When an entity has no share capital, it shall disclose net assets/equity, either on the face of the statement of financial position or in the notes, showing separately:

(a) Contributed capital, being the cumulative total at the reporting date of contributions from owners, less distributions to owners;
(b) Accumulated surpluses or deficits;

(c) Reserves, including a description of the nature and purpose of each reserve within net assets/equity." Furthermore, Paragraph 127 (c) of the International Public Sector Accounting Standard (IPSAS) 1 requires an entity to provide additional information that is not presented on the face of the statement of financial position, statement of financial performance, statement of changes in net assets/equity or cash flow statement but that is relevant to understanding any of them. The foregoing is to among others ensure users' understandability and facilitate comparability of the financial statements from year to year.

Audit observed from the review of Note 47 (Reserves) to the FGN Consolidated Financial Statements that:

i. Four (4) Ministries, Departments and Agencies (MDAs) had balances recognised as "Other Reserves" totalling ₦197,307,191,724.55 (One hundred and ninety seven billion, three hundred and seven million, one hundred and ninety one thousand seven hundred and twenty four naira, fifty five kobo) as shown in the Table below.

S/N	ADMIN. CODE	MDA	OTHER RESERVES ₦
1	0517002001	TERTIARY EDUCATION TRUST FUND	193,204,203,208.55
2	0220008001	FEDERAL INLAND REVENUE SERVICES	4,000,000,000.00
3	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	62,668,315.00
4	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	40,320,201.00
		TOTAL	**197,307,191,724.55**

Source: *Note 47 (Reserves), Consolidated Financial Statements, 2019*

ii. The nature and purpose of "Other Reserves" was not stated.

The above anomalies could be attributed to weaknesses in the internal control systems in the consolidation process.

Risks

i. Misstatement of the FGN Consolidated Financial Statements.
ii. Misclassification of items in the FGN Consolidated Financial Statements.
iii. Difficulty in understanding the FGN Consolidated Financial Statements.

Management's Response

i. Letters have been written to the affected MDAs
ii. Their responses will enable us to provide details
iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Disclose the nature and purpose of "Other Reserves" for each MDA, and

ii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 22: UNSUBSTANTIATED REVALUATION RESERVES (=₦99,504,824,599.94)

Paragraph 42 of the International Public Sector Accounting Standard (IPSAS) 17 states "An entity shall choose either the cost model in paragraph 43 or the revaluation model in paragraph 44 as its accounting policy and shall apply that policy to an entire class of property, plant and equipment." Furthermore, paragraph 92 of IPSAS 17 states "If a class of property, plant and equipment is stated at revalued amounts, the following shall be disclosed: (a) The effective date of the revaluation; (b) Whether an independent valuer was involved; (c) The methods and significant assumptions applied in estimating the assets' fair values; (d) The extent to which the assets' fair values were determined directly by reference to observable prices in an active market or recent market transactions on arm's length terms or were estimated using other valuation techniques; (e) The revaluation surplus, indicating the change for the period and any restrictions on the distribution of the balance to shareholders or other equity holders; (f) The sum of all revaluation surpluses for individual items of property, plant and equipment within that class; and (g) The sum of all revaluation deficits for individual items of property, plant and equipment within that class."

Audit observed from the review of Accounting Policies, Note 47 (Reserves) and Note 34 (Property, Plants and Equipment (PPE) of the FGN Consolidated Financial Statements (CFS) that:

i. The sum of ₦99,504,824,599.94 (Ninety nine billion, five hundred and four million, eight hundred and twenty four thousand, five hundred and ninety nine naira ninety four kobo) was recognised as Revaluation Reserves without evidence of revaluation exercise carried out in Note 34 (PPE).
ii. Revaluation Reserves in Note 34 is inconsistent with the Paragraph 29 of the Accounting Policy to the CFS on Property, Plant & Equipment (PPE) which provides that "PPE is 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", and

iii. There was no further disclosure in the Notes as required by paragraph 92 of IPSAS 1.

The above anomalies could be attributed to weaknesses in the internal control systems in the consolidation process.

Risks

i. Inaccuracy and incompleteness of the FGN Consolidated Financial Statements.
ii. Misstatement of the FGN Consolidated Financial Statements.

Management's Response

i. Please refer our response to ISSUE 10 on this same subject. However, letters have been written to the affected MDAs
ii. Their responses will enable us to provide details
iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Provide evidence of revaluation exercise carried out to justify the revaluation reserves valued at ₦99,504,824,599.94, and.

ii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 23: UNSUBSTANTIATED AVAILABLE FOR SALE ASSETS RESERVES (=₦14,990,566,000.00)

Paragraph 127 of the International Public Sector Accounting Standards (IPSAS) 1 requires an entity to provide additional information that is not presented on the face of the financial statements but relevant in understanding any of them. This is to enable users to understand the impact of particular transactions, other events, and conditions on the entity's financial statements and to further ensure understandability and facilitate comparability of the Financial Statements from year to year.

Audit observed from the review of Note 47 (Reserves) to the FGN Consolidated Financial Statements (CFS) that:

i. The sum of ₦14,990,566,000.00 (Fourteen billion, nine hundred and ninety million, five hundred and sixty six thousand naira) was presented by the Tertiary Education Trust Fund (TETFund) as Available For Sale Assets Reserve, and

ii. No additional information was provided to aid the understanding of the assets in form of:
   a. Nature
   b. Initial recognition or reclassification.
   c. Corresponding information on the assets in Note 33 (Investments).

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Incomplete FGN Consolidated Financial Statements
ii. It can be Misleading to users of the FGN Consolidated Financial Statements.

Management's Response

i. Letters have been written to the affected MDAs
ii. Their responses will enable us to provide details
iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Provide the nature, initial recognition criteria and additional disclosure to aid understanding of the assets available for sale reserves valued at ₦14,990,566,000.00, and

ii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 24: NON-COMPLIANCE WITH EXTANT REGULATIONS ON THE PRESENTATION AND CONTENTS OF THE CONSOLIDATED BUDGET REPORT

Section 81(1) and (2) of the Constitution of the Federal Republic of Nigeria,1999 (as amended) states (1) "The President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following financial year." and (2) "The heads of expenditure contained in the estimates (other than expenditure charged upon the Consolidated Revenue Fund of the Federation by this Constitution) shall be included in a bill, to be known as an Appropriation Bill, providing for the issue from the Consolidated Revenue Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein." Also, Paragraph 8 of the International Public Sector Accounting Standards (IPSAS) 24 defines an approved budget as a reflection of the "revenues or receipts expected to arise in the annual or multi-year budget period, based on current plans and the anticipated economic conditions during the budget period…."

Audit observed from the review of the Consolidated Statement of Financial Performance and the Consolidated Statement of Comparison of Budget and Actual that:

i. There were no budgets for some Revenue items recognised in the Consolidated Statement of Financial Performance amounting to ₦5,892,344,603,795.63 (Five trillion, eight hundred and ninety two billion, three hundred and forty four million, six hundred and three thousand, seven hundred and ninety five naira, sixty three kobo) as shown in the Table below.

Audit Components	Current year final figuree	Current year Budgeted figures	variances
REVENUE	₦	₦	₦

Aid & Grants	372,830,364,925.01	0.00	372,830,364,925.01
Debt Forgiveness/Other Capital Receipts to CDF	20,227,636,998.81	0.00	20,227,636,998.81
Other Revenues	4,702,367,411,252.09	0.00	4,702,367,411,252.09
Other Funds	796,919,190,619.72	0.00	796,919,190,619.72
Total	**5,892,344,603,795.63**	**0.00**	**5,892,344,603,795.63**

Source: *Statement of Financial Performance, 2019*

ii. While the sum of ₦372,830,364,925.01 was recognised as "Aid & Grants" for instance, in the Consolidated Statement of Financial Performance, nothing was shown under the budget column in the Consolidated Statement of Comparison of Budget and Actual, and

iii. The resulting variances on revenue items not budgeted for as shown in the Table in (i) above could not be justified on ground of performance, the main essence of the Consolidated Statement of Budget and Actual.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Misleading users of FGN CFS.
ii. Unnecessary widening of deficit budget
iii. Difficulty in performance measurement of public fund managers.

Management's Response

i. The FGN budget is presently undergoing improvement in its inclusion of a few of what you raised. As soon as they are included, the CFS will definitely report them.
ii. You will be required to further explain what is to be done.
iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Furnish reasons why revenue items valued at ₦5,892,344,603,795.13 not budgeted for;

ii. Include budgets for some Revenue items as listed above, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 25: IRREGULARITIES IN THE DISCLOSURE OF AID & GRANTS (=₦372,830,364,925.01)

Paragraph 127(c) of the International Public Sector Accounting Standards (IPSAS) 1 requires an entity to provide additional information that is not presented on the face of the financial statements but relevant in understanding any of them. This is to enable users to understand the impact of transactions, other events, and conditions on the entity's financial statements and to further ensure understandability and facilitate comparability of the Financial Statements from year to year.

Audit observed from the review of the FGN Consolidated Financial Statements (CFS) that:

i. There was no disclosure or explanation provided in the Notes to the FGN CFS to further explain the Donors, purpose and nature of items presented in the FGN CFS in line with the Auditor-General for the Federation's recommendation in 2017 and 2018 Audit reports, that 'Aid and Grants' should be properly disclosed using the format presented in the Table below.

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

ii. The were no disclosures for the consolidated Aid and Grants, per Note 9, for 47 MDAs amounting to ₦372,830,364,925.01 (Three hundred and seven two billion eight hundred and thirty million three hundred and sixty-four thousand nine hundred and twenty-five naira and one kobo).

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Make accountability difficult.
ii. Cast doubt on the existence and accuracy of reported figures.

Management's Response

i. This will complied with from year 2020
ii. Same as above
iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Comply with the Auditor-General for the Federation's recommendation on proper disclosures of Aid and Grants.

ii. Provide the details of the Donor Agencies, the purpose for which such Aid and Grants were given, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 26: NON-RECOGNITION OF INDEPENDENT TAX REVENUE OF THE FEDERAL GOVERNMENT OF NIGERIA IN THE FGN CONSOLIDATED FINANCIAL STATEMENTS

Section 162. (1) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) states "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, except the proceeds from the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or department of government charged with responsibility for Foreign Affairs. and the residents of the Federal Capital Territory, Abuja".

Audit observed from the review of Note 5 (Tax Revenue) to the FGN Consolidated Financial Statements (CFS) and the Consolidated Statement of Financial Performance that:

i. Nil figure was reported as independent tax revenue for the year as revealed in Note 5 (Tax Revenue) to the FGN Consolidated Financial Statements, and

ii. The proceeds from the personal income tax of the personnel of the Armed Forces of the Federation, the Nigeria Police Force, the Ministry of Foreign Affairs were not recognized in the FGN Consolidated Financial Statements.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Understatement of Tax Revenue.
ii. Misstatement of FGN Consolidated Financial Statements.

Management's Response

i. Refer to your observation on Tax Revenue, the Director (IPPIS) has been asked to shed light on how the amount deducted from the categories listed are not paid to the FGN. We are awaiting their response.
ii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Account for the independent Tax Revenue such as personal income tax of the personnel of the Armed Forces of the Federation, the Nigeria Police Force, the Ministry of Foreign Affairs in the Consolidated Statement of Financial Performance, and

ii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations, and relating to failure to collect and account for government revenue in FR 3112(ii).

ISSUE 27: INADEQUATE DISCLOSURE OF GRANTS AND CONTRIBUTION (=₦400,802,673,625.71)

Paragraph 127 of the International Public Sector Accounting Standard (IPSAS) 1 requires an entity to provide additional information that is not presented on the face of the financial statements but that is relevant in understanding any of them. This is to enable users to understand the impact of particular transactions, other events, and conditions on the entity's financial statements and to further ensure the understandability and facilitate comparability of the Financial Statements from year to year. Also, Section 80(4) of the Constitution of the Federal Republic of Nigeria, 1999 (as

amended) requires that, no moneys shall be withdrawn from the Consolidated Revenue Fund or any public fund of the Federation, except in the manner prescribed by the National Assembly.

Audit observed from review of Note 16, Grants and Contribution, to the FGN Consolidated Financial Statements (CFS) that:

i. No explanation was provided by the forty one (41) Ministries, Departments and Agencies (MDAs) as to the purposes and types of Grants and Contribution amounting to ₦400,802,673,625.71 (Four hundred billion, eight hundred and two million, six hundred and seventy three thousand, six hundred and twenty five naira, seventy one kobo), and

ii. There was no budgetary provision in respect of Grants and Contribution leading to extra-budgetary expenditure of ₦400,802,673,625.71 contrary to the provisions of extant regulations.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation and budgetary processes.

Risks

i. Misclassification of the CFS.
ii. Extra-budgetary expenditure.

Management's Response

i. The details of the Grants in Note 16 is as reported by GIFMIS, but efforts are on to make MDAs submit details of all payments made by them for audit purpose.

ii. The two biggest spenders are authorized by their function. (UBEC & TETFUND).

iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Provide additional disclosure showing the purposes and types of grants and contributions to the benefiting MDAs listed in Note 16 to the FGN CFS., and

ii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 28: EXTRA-BUDGETARY EXPENDITURE ON EMPLOYEES BENEFITS AND SUBSIDIES (=₦329,988,060,609.13)

Section 80(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "No moneys shall be withdrawn from the Consolidated Revenue Fund of the Federation except to meet expenditure that is charged upon the fund by this Constitution or where the issue of those moneys has been authorised by an Appropriation Act, Supplementary Appropriation Act or an Act passed in pursuance of section 81 of this Constitution." Furthermore, Section 81(4) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) States that "If in respect of any financial year it is found that:

a. the amount appropriated by the Appropriation Act for any purpose is insufficient; or

b. a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Act, a supplementary estimate showing the sums required shall be laid before each House of the National Assembly and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill."

Audit observed from the review of the FGN Consolidated Financial Statements (CFS) for the year ended 31st December 2019 that:

i. The sum of ₦329,988,060,609.13 (Three hundred and twenty nine billion, nine hundred and eighty eight million, sixty thousand, six hundred and nine naira) was expended in the year under review, above the appropriated amounts as shown in the Table below.

Audit Components	Current Year Budgeted figures	Current year final figures	Differences
EXPENDITURE	**₦**	**₦**	**₦**
Employees Benefits	4,236,584,525.37	316,585,409,784.37	-312,348,825,259.00
Subsidies	0	17,639,235,350.13	-17,639,235,350.13
Total	**4,236,584,525.37**	**334,224,645,134.50**	**-329,988,060,609.13**

***Source**: Statement of Financial Performance, 2019*

ii. The sum of ₦4,236,584,525.37 was budgeted for Employees Benefit while the total expenditure was ₦316,585,409,784.37 leading to an extra-budgetary expenditure of ₦312,348,825,259.00, and

iii. On the other hand, the sum of ₦17,639,235,350.13 was spent on subsidies without budgetary provisions.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Unapproved expenditure could lead to waste and diversion of funds
ii. Overide of control.

Management's Response

i. MDAs affected will be contacted.
ii. MDAs affected will be contacted.
iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Account for the extra-budgetary expenditure of ₦329,988,060,609.13 on Employees Benefits and Subsidies.

ii. Provide evidence of appropriation from the National Assembly, and

iii. Otherwise, apply sanctions relating to irregular expenditure in Paragraph 3106 of the Financial Regulations.

ISSUE 29: NON-EXCLUSION OF COMMERCIAL PUBLIC SECTOR ENTITIES FROM THE FGN CONSOLIDATED FINANCIAL STATEMENTS

The Schedule to the Fiscal Responsibility Act (FRA) 2007 provides a List of Corporations, Agencies and Government-Owned Companies. Similarly, the Finance Circular with Ref: No. FMF/HMF/2016/1, dated 21st November 2016, also provides additional list of Corporations, Agencies and Government-Owned Companies. Also, Paragraph 7(b) of the International Public Sector Accounting Standards (IPSAS) 1 requires that public sector entities that meet the following criteria should not adopt IPSAS but the International Financial Reporting Standards (IFRS):

a. Is an entity with the power to contract in its name;
b. Has been assigned the financial and operational authority to carry on a business;
c. Sells goods and services, in the normal course of its business, to other entities at a profit or full cost recovery;
d. Is not reliant on continuing government funding to be a going concern (other than purchases of outputs at arm's length; and
e. Is controlled by a public sector entity.

Thus, Public sector entities that meet the above criteria are referred to as Commercial Public Sector Entities (CPSEs), formerly called Government Business Entities and by implication ought to have been excluded from the FGN Consolidated Financial Statements prepared by the Accountant-General of the Federation due to the difference in the financial reporting frameworks i.e. IPSAS and IFRS.

Audit observed from the review of the FGN Consolidated Financial Statements (CFS) and the individual trial balance of Ministries, Departments and Agencies (MDAs) consolidated that Commercial Public Sector Entities (CPSE) such as the Federal Inland Revenue Service, that ought to have been excluded were consolidated by the Accountant-General of the Federation contrary to the provisions of IPSAS 1 and the FRA 2007.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risk
Misleading information about the FGN CFS.
Management's Response

i. FIRS relied on cost of collection for its operation, just like Nigerian Custom Services and DPR. At the exit meeting, it was agreed that further consultation is required before excluding them.

ii. From our position in (i) above there is no reason for adjusting the accounts.

iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Exclude Commercial Public Sector Entities (CPSEs) from the FGN CFS prepared in accordance with the International Public Sector Accounting Standards (IPSAS).

ii. Issue Circulars to clarify MDAs that meet the criteria set out by Paragraph 7(b) of IPSAS 1, that are to adopt International Financial Reporting Standard (IFRS) as their reporting framework, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 30: NON-PROVISION FOR INTANGIBLE ASSET SCHEDULE (=₦969,199,766,299.59)

Paragraph 118 (a-g) of International Public Sector Accounting Standards (IPSAS) 31 prescribes that a class of Intangible assets is a grouping of assets of similar nature and use in an entity's operation. Examples of separate classes may include Brand names, Computer software, Licenses, Copy right and other industrial property among others. It further prescribes that the classes of intangible assets can be disaggregated (aggregated) into smaller (larger) classes if this result in more relevant information for the users of the financial statements. Also, Paragraph 19 of part C, Summary of Significant Accounting Policies in Notes to the FGN Consolidated Financial Statements (CFS) requires that the cost of intangible assets is written off, from the time they are brought into use, on a straight line basis over their expected useful lives. The paragraph stipulates 3 years to write off Software acquired externally, and 4 years for Goodwill (acquired), Copyrights, Trademarks and other Intangible assets.

Audit observed from the review of Notes 36 and 36A (Intangible Assets) to the FGN Consolidated Financial Statements (CFS) that:

i. The sum of ₦969,199,766,299.59 (Nine hundred and sixty nine billion, one hundred and ninety nine million, seven hundred and sixty six thousand, two hundred and ninety nine naira, fifty nine kobo) was recognized under Note 36A as Intangible Assets without a schedule showing the classification/nature of the Intangible Assets contrary to the provisions of IPSAS 31 and Summary of Significant Accounting Policies, and

ii. There was no disclosure to enable the audit confirm which of the Intangible Assets has finite or infinite life, a basis for determination whether amortization should be charged or not.

The above anomalies could be attributed to weaknesses in the internal control system in the consolidation process.

Risks

i. Misclassification of Intangible Assets.
ii. It hinders audit from verifying the eligibility of the assets

Management's Response

i. The template will be re – designed to accommodate this observation in subsequent years.
ii. Refer to (i) above
iii. Noted.

Recommendations

The Accountant- General of the Federation is requested to:

i. Provide classification of Intangible Assets valued at ₦969,199,766,299.59 in Notes 36 and 36A.

ii. Include Intangible Assets Schedule as a Note to the FGN CFS to replace Note 36, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 31: DISCREPANCIES BETWEEN AMOUNT CONSOLIDATED AND AMOUNT CONFIRMED BY THE MDAs-OVERSTATEMENT (=₦5,823,962,903,412.39)

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

Audit observed from the review of the FGN Consolidated Financial Statements (CFS) and the records obtained from circularisation of some Ministries, Departments and Agencies (MDAs) that:

i. Figures which were recognised in the FGN Consolidated Financial Statements were different from the amount confirmed by some MDAs, and

ii. The amount confirmed from thirty four (34) MDAs out of forty seven (47) MDAs that responded to the circularisation were different from that consolidated, thereby resulting in overstatement of ₦5,823,962,903,412.39 (Five trillion, eight hundred and twenty three billion, nine hundred and sixty two million, nine hundred and three thousand four hundred and twelve naira thirty nine kobo).

The above anomalies could be attributed to the weaknesses in the internal control system in the consolidation process.

Risks

i. Recognition of inaccurate and incomplete figures in the FGN CFS
ii. Misstatement of the FGN CFS.

Management's Response

i. Details of what we submitted are the stewardships of each MDAs on GIFMIS.
ii. Reconciliation is ongoing with those MDAs that contacts OAGF
iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Justify the discrepancies among the figures consolidated for the above MDAs in the FGN Consolidated Financial Statements and the amount confirmed by them.

ii. Reconcile the discrepancies and restate the FGN Consolidated Financial Statements, and

iii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations.

ISSUE 32: NON-RESPONSIVE TWENTY-FIVE (25) MDAS TO CIRCULARISATION

Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "The public accounts of the Federation and of all offices and courts of the Federation shall be audited and reported on by the Auditor-General who shall submit his reports to the National Assembly; and for that purpose, the Auditor-General or any person authorised by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts." Also, Paragraph 110 of the Financial Regulations (FR) states "By virtue of the responsibilities and functions of the Accountant-General and the Auditor-General or their representatives shall, at all reasonable times, have free 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. They shall also be entitled to require and receive from members of the Public Service such information, reports and explanations as they may deem necessary for the proper performance of their functions."

Audit observed from the review of letters of circularisation and responses received from Ministries, Department and Agencies (MDAs) that were included in the FGN Consolidated Financial Statements (CFS) that out of a total of seventy two (72) MDAs that were circularised, twenty five (25) did not respond representing 34.72%.

The above anomaly could be attributed to failure of the MDAs to adhere to extant regulations.

Risk

Inaccurate and Incorrect records could have been consolidated.

Management's Response

i. Noted.
ii. Okay with your position. It will be done.
iii. Noted.

Recommendations

The Accounting Officers of the affected MDAs are requested to:

i. Justify their non-responses to the circularisation.

ii. Forward their responses to the Public Accounts Committees of the National Assembly for verifications, and

iii. Otherwise, apply sanctions relating to non-response to audit query and gross misconduct in Paragraphs 3101 and 3129 of the Financial Regulations, respectively.

SECTION 3

OBSERVATIONS ON THE FEDERATION ACCOUNT FOR THE YEAR ENDED 31ST DEC., 2019

FEDERATION ACCOUNT

FEDERAL INLAND REVENUE SERVICE (FIRS)

ISSUE 1: APPROVAL OF CAPITAL ALLOWANCE TO TAXPAYERS WITHOUT CERTIFICATE OF ACCEPTANCE FROM INDUSTRIAL INSPECTORATE DEPARTMENT (=₦5,614,841,463.00)

Section 5 of the Industrial Inspectorate Act, 1970 states "(1) Where, in exercise of any of the functions conferred by or under any law, any of the bodies mentioned in subsection (2) of this section has to take account of any fact and –

(a) there is included in a certificate of acceptance, issued by the Director pursuant to section 3 (3) of this Act, a finding regarding that fact; or

(b) there is, following any reference under section 4 of this Act, an arbitration decision in relation to that fact, that finding, or as the case may be, the decision, shall for the purposes of the exercise of those functions be final and binding as between any of those bodies and the parties concerned.

(2) The bodies referred to in subsection (1) of this section are:

(a) the Federal Board of Inland Revenue;
(b) the Customs, Immigration and Prisons Services Board; and
(c) any department of the Government of the Federation or of a State."

Audit observed from the review of Taxpayers' Files used for filing tax returns for the 2018 Year of Assessment at the Lagos Large Tax Office that:

i. Thirteen (13) companies did not have 'Certificate of Acceptance' of new/additional investment value from the Industrial Inspectorate Department (IID) of the Federal Ministry of Trade and Investment.

ii. The Companies made claims of Initial Allowances in the 2018 Year of Assessment amounting to ₦5,614,841,463.00 (Five billion, six hundred and fourteen million, eight hundred and forty one thousand, four hundred and sixty three naira) without evidence of obtaining the mandatory Certificate of Acceptance from the IID contrary to the extant regulations, and

iii. The loss of revenue to government arising from 30% company income tax amounting to ₦1,684,452,438.90 (One billion, six hundred and eighty four million, four hundred and fifty two thousand, four hundred and thirty eight naira, ninety kobo) that would have been charged had the capital allowance not granted.

The above anomalies could be attributed to weaknesses in the internal control system at the Federal Inland Revenue Service.

Risks:
i. Under assessment of tax
ii. Loss of revenue to Government.

Management's Response:
No response.

Recommendations:
The Executive Chairman of FIRS is requested to:
i. Justify the non-recognition and non-usage of 'Certificate of Acceptance of New/Additional Investment Value' of ₦5,614,841,463.00 from the Industrial Inspectorate Department of the Federal Ministry of Trade and Investment in carrying out Tax Assessment.

ii. Reverse the capital allowances of ₦5,614,841,463.00 granted to the thirteen companies

iii. Recover and remit to the Federation Account the under assessed company income tax of ₦1,684,452,438.90 from the thirteen (13) companies, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations.

ISSUE 2: DISPARITIES BETWEEN ITEMS IN THE CERTIFICATE OF ACCEPTANCE AND PROPERTY, PLANTS AND EQUIPMENT SCHEDULE (=₦53,493,701.36)

Section 5 of the Industrial Inspectorate Act, 1970 states "(1) Where, in exercise of any of the functions conferred by or under any law, any of the bodies mentioned in subsection (2) of this section has to take account of any fact and –

(a) there is included in a certificate of acceptance, issued by the Director pursuant to section 3 (3) of this Act, a finding regarding that fact; or

(b) there is, following any reference under section 4 of this Act, an arbitration decision in relation to that fact, that finding, or as the case may be, the decision, shall for the purposes of the exercise of those functions be final and binding as between any of those bodies and the parties concerned.

(2) The bodies referred to in subsection (1) of this section are:

(a) the Federal Board of Inland Revenue;
(b) the Customs, Immigration and Prisons Services Board; and
(c) any department of the Government of the Federation or of a State."

Audit observed from the review of Taxpayers files that:
i. There were discrepancies in the Property, Plants and Equipment (PPE) schedule provided in a company's financial statements for the year ended 31st December 2018 compared with the Certificate of Acceptance from Industrial Inspectorate

Department of the Ministry of Trade and Investment as presented in the Table below.

S/N	Description (PPE)	Amount in Certificate of Acceptance from Ministry ₦	Amount in Financial Statements ₦	Difference ₦
1	Building	55,487,606.69	60,094,000.00	(4,606,393.31)
2	Motor Vehicles	70,955,701.22	368,550,000.00	(297,594,298.78)
3	Plant and Machinery	703,205,488.10	333,458,000.00	369,747,488.10
4	Furniture & Fitting/Installation	12,850,905.35	26,904,000.00	(14,053,094.65)
5	Capital Work in progress		147,864,000.00	(147,864,000.00)
	Total	**842,499,701.36**	**789,006,000.00**	**53,493,701.36**

Source: The company financial statements for the year ended 31st December, 2018

ii. The discrepancies led to revenue loss to government amounting to ₦16,048,110.41 (Sixteen million, forty eight thousand, one hundred and ten naira, forty one kobo) representing 30% company income tax from ₦53,493,701.36 (Fifty three million, four hundred and ninety three thousand, seven hundred and one naira, thirty six kobo).

The above anomalies could be attributed to weaknesses in the internal control system at the Federal Inland Revenue Service.

Risks:

i. Under assessment of tax dues from taxpayers
ii. Loss of revenue to Government

Management's Response

No response.

Recommendations:

The Executive Chairman of FIRS is requested to:

i. Justify the discrepancies in figures between the financial statements and certificates of acceptance from the Ministry.

ii. Recover ₦16,048,110.41 being 30% company income tax that would have been charged on the over claimed capital allowance and remit to the Federation Account.

iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations.

ISSUE 3: SHORTFALL IN THE REVENUE TARGET OF KANO LARGE TAX OFFICE AND GOVERNMENT BUSINESS TAX OFFICE FOR 2019 (=₦15,758,576,725.78)

Paragraph 112 (k) of the Financial Regulations (FR) states "ensuring that all revenue collected are compared with the budgeted estimates with a view to highlighting the variances, positive or otherwise and the reasons for them;"

The Audit review of 2019 collection performance report of Kano Large Tax office (LTO) and Kano Government Business Tax Office (GBTO) revealed that:

i. There was significant shortfall against the revenue target of Value Added Tax (VAT) and Company Income Tax (CIT) of the two field offices as shown in the table below:

FIELD OFFICES	TAX TYPE	TARGET FOR THE YEAR (₦)	ACTUAL COLLECTION FOR THE YEAR (₦)	VARIANCES (₦)
LTO KANO	VAT	14,737,982,316.72	7,319,451,313.77	-7,418,531,002.95
GBTO KANO	VAT	2,873,757,703.00	2,275,741,913.67	-598,015,789.33
LTO KANO	CIT	13,434,702,053.40	5,692,672,119.90	-7,742,029,933.50
TOTAL		**31,046,442,073.12**	**15,287,865,347.34**	**-15,758,576,725.78**

Source: 2019 Performance Report of Kano Tax Offices of FIRS

ii. The shortfall in revenue amounted to ₦15,758,576,725.78 (Fifteen billion. Seven hundred and fifty eight million, five hundred and seventy six thousand, seven hundred and twenty five naira, seventy eight kobo), and

iii. No reasons were given for the significant shortfall as required by the provisions of FR 112(k).

The above anomalies could be attributed to weaknesses in the internal control system at the Federal Inland Revenue Service.

Risks:

i. Difficulty of government to fund budget
ii. Reduction in the inflows of revenue to the Federation Account.

Management's Response

No response.

Recommendations:

The Executive Chairman of FIRS is requested to:

i. Provide reasons for the negative variances between budget and actual amounting to ₦15,758,576,725.78

ii. Furnish efforts being made to improve revenue generation performance across tax offices of FIRS, and

iii. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations.

ISSUE 4: OUTSTANDING BALANCE DUE TO FEDERATION ACCOUNT FROM WAIVERS ON TAXES AND PENALTIES GRANTED TO SOME COMPANIES (=₦23,703,760,661.00)

Section 33(1) of the Federal Inland Revenue Service (FIRS) Establishment Act, 2007 states "Without prejudice to any other power conferred on the Board for the enforcement of payment of tax due from a company, where assessment has become final and conclusive and a demand notice has, in accordance with the provisions of the relevant tax laws. tax in the First Schedule to this Act, been served upon the taxable person or upon the person in whose name the taxable person is chargeable, then, if payment of the tax is not made within the time limited by the demand notice, the Board may in the prescribed form, for the purpose of enforcing payment of the tax due-

(a) distrain the tax payer by his goods or other chattels, bonds or other securities;

(b) distrain upon and land, premises, or place in respect of which the tax payer is the owner and, subject to the following provisions of this section, recover the amount of tax due by sale of anything so distrained."

Audit observed from the review of FAAC minutes of meeting dated 27th February 2019, page 12 (1) Captioned: UPDATE ON THE WAIVERS ON TAXES AND PENALTIES GRANTED TO SOME COMPANIES BY FIRS that:

i. The sum of ₦47,517,464,888.00 (Forty seven billion, five hundred and seventeen million, four hundred and sixty four thousand, eight hundred and eighty eight naira only) was recovered and that a balance of ₦23,703,760,661.00 (Twenty-three billion, seven hundred and three million, seven hundred and sixty thousand six hundred and sixty-one naira) was still outstanding as at 23rd January, 2019.

ii. FIRS gave neither reasons why the sum of ₦23,703,760,661.00 was still outstanding nor steps to be taken to recover the outstanding amount, and

iii. The list of companies that failed to pay the amount of ₦23,703,760,661.00 due against them was not provided.

The above anomalies could be attributed to weaknesses in the internal control system at the Federal Inland Revenue Service.

Risks

i. Loss of revenue to the Federation Account.
ii. Difficulty of government to fund budget.

Management's Response

No response.

Recommendations

The Executive Chairman of FIRS is requested to:

i. Provide reasons why the sum of ₦23,703,760,661.00 being the outstanding waivers on taxes and penalties was not collected.

ii. Recover and remit ₦23,703,760,661.00 to the Federation Account.

iii. Furnish evidence of remittance and list of defaulting companies on payments of waivers on taxes and penalties to the Public Accounts Committees of the National Assembly, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations.

ISSUE 5: <u>LACK OF FULL DISCLOSURE OF TAX COLLECTIONS TRANSFERRED DIRECTLY TO FIRS'S POOL ACCOUNT BY THE CENTRAL BANK OF NIGERIA (CBN)</u>

Section 162 (1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "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, except the proceeds from the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or Department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory, Abuja".

Taxes are collected by collecting banks and self-service options through four (4) platforms namely:

i. Paydirect by Interswitch (Taxes collected through transit accounts and notification of transaction details transmitted to FIRS webportal)

ii. E-Tax pay by NIBBS (Taxes collected real-time, remitted directly to CBN and transaction details transmitted to FIRS webportal)

iii. Remita by Systemspecs (Taxes collected real-time, remitted directly to CBN and transaction details transmitted to FIRS webportal), and

iv. eTranzact by eTranzact International (Taxes collected are remitted directly to CBN and transaction details transmitted to FIRS webportal)

Audit observed from the review of Inflows into the Federation Account that:

i. Taxes paid through Paydirect owned by Interswitch (i.e. through commercial banks) showed details of tax payers such as Tax Identification Number (TIN) and amount, and

ii. Taxes paid through Remitta, E-tax pay, and eTranzact which were transferred to the Central Bank of Nigeria (CBN) directly did not reflect fully, details of the Tax Payers on the FIRS Webportal unlike those paid through the Paydirect platform.

The above anomalies could be attributed to weaknesses in the internal control system at the Federal Inland Revenue Service.

<u>Risks</u>

i. Difficulty in accounting for revenue
ii. Inabilities of FIRS to fully capture all inflows into the Federation Account.
iii. Delay in issuance of Tax Clearance Certificates (TCC).

Management's Response
There is full disclosure of all payments made through all platforms as transmitted to the Tax portal except for few transactions made by CBN which is paid directly into our pool accounts. Such transactions are being reconciled to enable the Taxpayers obtain their Tax credit notes and receipts.

Recommendations
The Executive Chairman of FIRS is requested to:
i. Provide reasons for the inability of the CBN to disclose details such as TIN , Name and Amount of tax payers remitted directly to the pool account, and

ii. Otherwise, apply sanctions relating to gross misconduct in Paragraph 3129 (ii) of the Financial Regulations, and relating to failure to collect and account for Government Revenue as provided for in FR 3112(ii).

ISSUE 6: SHORTFALL IN THE REVENUE TARGET OF LAGOS MAINLAND LARGE TAX OFFICE (=₦139,698,001,467.37)

Paragraph 112 (k) of the Financial Regulations states "ensuring that all revenue collected are compared with the budgeted estimates with a view to highlighting the variances, positive or otherwise and the reasons for them;"

Audit review of 2019 collection performance report of Lagos Mainland Large Tax (LTO, Lagos) revealed that:
i. There was significant shortfall between actual and revenue target as shown in the Table below

Tax Type	Revenue Target for the Year (₦)	Collection for the Year (₦)	Difference (₦)	%
CIT/WHT	241,421,968,711.00	157,130,943,922.88	84,291,024,788.12	65%
CGT	1,418,497,262.00	1,403,749,544.30	14,747,717.70	99%
STAMP DUTIES	-	7,153,139.75	7,153,139.75	100%
VAT	172,312,021,710.00	144,743,130,145.94	27,568,891,564.06	84%
EDUCATION	40,465,480,410.00	12,619,987,209.61	27,845,493,200.39	31%
CONSOLIDATED		60,680,910.03	60,680,910.03	100%
TECH. LEVY	156,815,437.00	111,137,190.12	45,678,246.88	71%
TOTAL	**455,774,783,530.00**	**316,076,782,062.63**	**139,698,001,467.37**	**69%**

Source: 2019 Performance Report of Lagos Mainland Tax Office of FIRS

ii. The shortfall in revenue amounted to ₦139,698,001,467.37 (One hundred and

thirty nine billion, six hundred and ninety eight million, one thousand, four hundred and sixty seven naira thirty seven kobo).

The above anomalies could be attributed to weaknesses in the internal control system at the Federal Inland Revenue Service.

Risks:

i. Difficulty of government to fund budget
ii. Reduction in the inflows of revenue to the Federation Account.

Management's Response

No response.

Recommendations:

The Executive Chairman of FIRS is requested to:

i. Provide reasons for the negative variances between budget and actual amounting to ₦139,698,001,467.37.

ii. Furnish efforts being made to improve revenue generation performance across tax offices of FIRS, and

iii. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations.

NIGERIAN NATIONAL PETROLEUM CORPORATION (NNPC)

At the Nigerian National Petroleum Corporation (NNPC), the following observations were made:

ISSUE 1: DISCREPANCIES ON THE AMOUNT TRANSFERRED TO THE FEDERATION ACCOUNT (=₦663,896,567,227.58)

Section 162(1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "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, except the proceeds of the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or department charged with the responsibility of Foreign Affairs and the residents of the Federal Capital Territory, Abuja."

Audit observed from the examination of the Federation Account in 2019 that:

i. NNPC transferred the sum of ₦1,272,606,864,000 (One trillion, two hundred and seventy two billion, six hundred and six million, eight hundred and sixty four thousand naira) to the Federation Account as reported both in the Statement of Cash Flows (page 13) and Note 22 (page 50) of the Annual Reports and Financial Statements of NNPC-NAPIMS for the year ended 31st December, 2019.

ii. The Accountant-General of the Federation (AGF) recorded the sum of ₦608,710,296,772.42 (Six hundred and eight billion, seven hundred and ten million, two hundred and ninety six thousand, eight hundred and sixty four naira, forty two kobo) as remittance by NNPC into the Federation Account for 2019.

iii. The sum of ₦519,922,433,918.46 (Five hundred and nineteen billion, nine hundred and twenty two million, four hundred and thirty three thousand, nine hundred and eighteen naira forty six kobo) was transferred to the Federation Account by the NNPC based on transfer mandates.

iv. A discrepancy of ₦663,896,567,227.58 (i.e. ₦1,272,606,864,000.00 – ₦608,710,296,772.44) existed between the NNPC-NAPIMS audited account and the amount recorded by the AGF as remittance for 2019, and

v. Schedule of transfers to Federation Account by NNPC-NAPIMS was not provided for scrutiny.

The above anomalies could be attributed to weaknesses in the internal control system at the NNPC-NAPIMS.

Risks

i. Loss of revenue to the Federation Account.
ii. Difficulty in funding government budget.

Management's Response

No response.

Recommendations

The Group Managing Director of NNPC is requested to:

i. Provide reasons for the discrepancy between ₦1,272,606,864,000 reported in the NNPC-NAPIMS audited financial statements and ₦608,710,296,772.42 reported by the AGF as NNPC-NAPIMS remittance into the Federation Account for 2019.

ii. Remit the difference of ₦663,896,567,227.58 (₦1,272,606,864,000 - ₦608,710,296,772.42). to the Federation Account.

iii. Furnish reconciliation statement for the difference of ₦88,787,862,853.96 between AGF's figure of ₦608,710,296,772.42 and NNPC's figure per transfer mandate of ₦519,922,433,918.46

iv. Furnish evidence of remittance to the Federation Account to the Public Accounts Committees of the National Assembly, and

v. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraph 3112(ii) of the Financial Regulations.

ISSUE 2: NON PRODUCTION OF COMPLETE INFORMATION ON ALLOCATION OF CRUDE OIL TO REFINERIES IN 2019

Paragraph 110 of the Financial Regulations (FR) states "By virtue of the responsibilities and functions of the Accountant-General and the Auditor-General or their representatives shall, at all reasonable times, have free 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. They shall also be entitled to require and receive from members of the Public Service such information, reports and explanations as they may deem necessary for the proper performance of their functions."

Audit observed that:

i. 107,239,436.00 barrels of crude oil were lifted as domestic crude.

ii. Allocation of crude oil to refineries for a billing date of 9th January to 29th May 2019 was 2,764,267.00 bbls valued at ₦55,891,009,960.63 (Fifty five billion, eight hundred and ninety one million, nine thousand, nine hundred and sixty naira, sixty three kobo).

iii. Information on Sale of Un-Utilized Crude oil by Refineries for 2019 was not provided, and

iv. Information on crude oil allocations from 30th May to 31st December 2019 was not provided for scrutiny.

The above anomalies could be attributed to weaknesses in the internal control system at the NNPC.-NAPIMS.

Risks

i. Diversion of domestic crude.
ii. Diversion of sale of un-utilised crude.
iii. Loss of Federation Account revenue.

Management's Response

No response.

Recommendations

The Group Managing Director of NNPC is requested to:

i. Provide the complete schedule of allocation of Crude Oil to Refineries from 1st January to 31st December, 2019.

ii. Furnish details of sale of un-utilized crude oil and reconcile it with total domestic crude oil of 107,239,436.00 bbls lifted in 2019.

iii. Remit amount realised from sale of un-utilized crude oil to the Federation Account.

iv. Forward evidence of remittance to the Federation Account to the Public Accounts Committee of the National Assembly, and

v. Otherwise, apply sanctions relating to failure to collect and account for Government revenue in paragraph 3112(ii) of the Financial Regulations.

ISSUE 3: NON-ADHERENCE TO PAYMENT OF ALL REVENUES TO FEDERATION ACCOUNT

Section 162(1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "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, except the proceeds of the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or department charged with the responsibility of Foreign Affairs and the residents of the Federal Capital Territory, Abuja".

Audit observed that:

i. US$6,410,998,922.19 (=₦1,955,354,671,268.66 at ₦305/US$1) was spent for funding Joint Venture Cash Calls (JVCC) and other federally funded upstream projects such as Gas Infrastructure Development, Brass LNG, Crude Oil Pre-Export Inspection Agency Expenses, Frontier Exploration Services, EGTL Operating Expenses and NESS Fee;

ii. ₦55,157,702,848.74 (Fifty five billion, one hundred and fifty seven million, seven hundred and two thousand, eight hundred and forty eight naira, seventy four kobo) was spent on Pipeline Security and Maintenance, and

iii. These funds were released by NNPC without being paid into the Federation Account in accordance with the provisions of Section 162(1) of the Constitution.

The above anomalies could be attributed to weaknesses in the internal control system at the NNPC.-NAPIMS.

Risks

i. Diversion of Federation fund.
ii. Reduction of distributable funds.

Management Response

No response

Recommendations

The Group Managing Director of NNPC is requested to:

i. Justify non adherence to the transfer of all federation revenue to the federation account as provided by the Constitution.

ii. Ensure that all revenue is paid into the federation account going forward, and

iii. Otherwise, apply sanctions relating to failure to collect and account for Government revenue in paragraph 3112(ii) of the Financial Regulations.

ISSUE 4: IRREGULAR TRANSFER TO FEDERAL INLAND REVENUE SERVICE (=₦4,572,844,962.25)

Section 162(1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "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, except the proceeds of the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or department charged with the responsibility of Foreign Affairs and the residents of the Federal Capital Territory, Abuja".

The Audit examination on 'Schedule of Inflow of Revenue' by NNPC to Federation Account obtained from the Office of the Accountant General of the Federation revealed that:

i. The Domestic Gas Receipts of ₦4,572,844,962.25 (Four billion, five hundred and seventy two million, eight hundred and forty four thousand, nine hundred and sixty two naira, twenty five kobo) was transferred to Federal Inland Revenue Service (FIRS) Petroleum Profit Tax (PPT)-Gas in the month of January 2019, and

ii. Above transfer was not made in the subsequent months of the year. This transfer reduced the amount due to Federation Account for the month of January, 2019 to the tune of ₦4,572,844,962.25.

Risks:

i. Reduction of distributable revenue in the Federation account.
ii. Misapplication of fund
iii. Diversion of revenue

Management's Response

No response.

Recommendations

The Group Managing Director of NNPC is requested to:

i. Justify the irregular transfer of ₦4,572,844,962.25 to FIRS PPT Gas for the month of January 2019.

ii. Remit ₦4,572,844,962.2 to the Federation Account as required by the Constitution.

iii. Forward evidence of remittance to the Federation Account to Public Accounts Committees of the National Assembly, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government revenue in paragraph 3112(ii) of the Financial Regulations.

ISSUE 5: PUMPED PRODUCTS FROM REFINERIES WITHOUT EVIDENCE OF RECEIPTS AT DEPOT (=₦7,056,137,180.00)

Paragraph 112 (i) of the Financial Regulations (FR) states "The Functions of the Accounting Officer shall include:

(a) ensuring that proper budgetary and accounting systems are established and maintained to enhance internal control, accountability and transparency;

(b) ensuring that the essential management control tools are put in place to minimise waste and fraud;

(c) rendering monthly and other financial accounting returns and transcripts to the Accountant -General of the Federation as required by the Financial Regulations;

(d) ensuring the safety and proper maintenance of all government assets under his care; …"

Audit observed that:

i. 22,929.84 litres of PMS valued ₦7,056,137,180.00 (Seven billion, fifty six million, one hundred and thirty seven thousand, one hundred and eighty naira) pumped to the two depots were not received by the depots as shown in the Table below

S/N	Month	Pipeline	Liters	Amount (₦)
1	June	Ibadan-Ilorin	496.840	66,218,835
2	July	Aba- Enugu	5,592	745,359,604
3	July	Aba- Enugu	16,841	6,244,558,751
		TOTAL	**22,929.84**	**7,056,137,180**

Sources: Ibadan – Ilorin and Aba - Enugu Pipeline Performance 2019.

ii. No reasons were given for the shortcomings.

The above anomalies could be attributed to the weaknesses in the internal control system at the NNPC.

Risks

i. Reduction of fund to Federation Account

ii. Diversion of PMS

Management's Response

No response.

Recommendations

The Group Managing Director of NNPC is requested to:

i. Provide reasons to account for 22,929.84 litres of PMS valued ₦7,056,137,180.00 pumped to two Depots.

ii. Remit ₦7,056,137,180.00 to the Federation Account and forward evidence of remittance to the Public Accounts Committees of the National Assembly, and

iii. Otherwise, apply sanctions relating to failure to collect and account for Government revenue in paragraph 3112(ii) of the Financial Regulations.

ISSUE 6: INCOMPLETE REPORT OF LOSSES OF CRUDE OIL (=₦5,498,045,220)

Paragraph 112 (i) of the Financial Regulations (FR) states "The Functions of the Accounting Officer shall include:

(a) ensuring that proper budgetary and accounting systems are established and maintained to enhance internal control, accountability and transparency;

(b) ensuring that the essential management control tools are put in place to minimise waste and fraud;

(c) rendering monthly and other financial accounting returns and transcripts to the Accountant-General of the Federation as required by the Financial Regulations;

(d) ensuring the safety and proper maintenance of all government assets under his care; …"

Furthermore, paragraph 2604 of the FR states "On being informed of the loss, the Head of Department or Unit shall:

(a) Forward immediately, in writing, brief details of the loss to his Accounting Officer.

(b) Investigate the whole incident at the earliest possible time but not later than seven (7) days, complete Parts II and III of Treasury Form 146 (Revised), and forward the forms in quadruplicate to his Accounting Officer. If the investigation is liable to be protracted, submit the reports on Treasury Form 146 as soon as possible, and follow-up with interim and final reports in a letter form…"

Audit observed that:

i. A total 239,800 bbls of crude oil valued at ₦5,498,045,220.00 (Five billion, four hundred and ninety eight million, forty five thousand, two hundred and twenty naira) was received in Warri and Kaduna refineries respectively as shown in the Table below.

S/N	Month	Escravos/CNL/Pipeline	Received Bbls	Amount (₦)
1	April	Warri-Kaduna crude oil pipeline	149,878	3,346,032,345.00
2	Sept	Escravos/Cnl – Warri Crude Oil Pipeline	89,922	1,536,392,455.00
		TOTAL	**239,800**	**5,498,045,220.00**

Sources: NPSC Crude Oil Losses for Jan. - Dec 2019

ii. The source(s) of the crude could not be validated due to absence of source documents, and

iii. The sum of ₦5,498,045,220.00 was allegedly classified as crude oil losses without duely completed form 146 to be processed for further investigation.

The above anomalies could be attributed to the weaknesses in the internal control system at the NNPC.

Risks

i. Loss/theft of crude oil.
ii. Reduction of fund to Federation Account
iii. Diversion of crude oil.

Management's Response

No response.

Recommendations

The Group Managing Director of NNPC is requested to:

i. Furnish the source of 239,800 barrels of crude oil totaling ₦5,498,045,220.00 to the two refineries.

ii. Provide duly completed form 146 for the Federal Losses Committees to investigate, or

iii. Remit ₦5,498,045,220.00 to the Federation Account and forward evidence of remittance to the Public Accounts Committees of the National Assembly, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government revenue in paragraph 3112(ii) of the Financial Regulations.

NIGERIA CUSTOMS SERVICE (NCS)

At the Nigeria Customs Service (NSC), the following observations were made:

ISSUE 1: NON-REMITTANCE OF LEVIES INTO THE FEDERATION ACCOUNT (=₦65,514,843,418.00)

Paragraph 102 of the Financial Regulations (FR) states "The 1999 Constitution of the Federal Republic of Nigeria makes ample provisions for government financial business. The payment of revenue into Federation Account and the Consolidated Revenue Fund, the authorization of allocation of revenue from the Federation Account, the disbursement of funds from Consolidated Revenue Fund, the Development fund and Contingencies fund, the Audit of public accounts and other financial matters are regulated by the relevant sections of the Constitution." Furthermore, paragraph 112(i)(l) of FR states "The functions of the Accounting Officer shall include…ensuring that any revenue collected are not spent, but remitted to the appropriate authorities promptly."

Audit observed from the review of the Federation Account levies and other relevant documents that:

i. Nigeria Customs Service (NCS) generated the sum of ₦115,637,250,876.14 (One hundred and fifteen billion, six hundred and thirty seven million, two hundred and fifty thousand, eight hundred and seventy six naira, fourteen kobo) from five (5) different Federation Account Levies in the year 2019 which include CET Levies, Wheat Flour Levy, Wheat Grain Levy, Rice Levy and 100% Cigarette levy

ii. The sum of ₦50,122,407,458.14 (Fifty billion, one hundred and twenty two million, four hundred and seven thousand, four hundred and fifty eight naira, fourteen kobo) generated from CET Levies was remitted into the Federation Account, and

iii. The sum of ₦65,514,843,418.00 (Sixty five billion, five hundred and fourteen million, eight hundred and forty three thousand, four hundred and eighteen naira) was not remitted to any known account.

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. Loss of Federation Account revenue.
ii. Difficulty in funding budget.

Management's Response

No response.

Recommendations

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

i. Provide details of the accounts where the revenue from other Federation Account levies were remitted.

ii. Recover the sum of ₦65,514,843,418.00 and remit same into the Federation Account.

iii. Forward evidence of recovery and remittance to the Public Accounts Committees of the National Assembly, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (ii) of the Financial Regulations.

ISSUE 2: DISCREPANCIES BETWEEN RECORDS OF REVENUE COLLECTIONS AT NCS HEADQUARTERS AND NICIS II PLATFORM (=₦2,256,985,287.91)

Paragraph 102 of the Financial Regulations (FR) states "The 1999 Constitution of the Federal Republic of Nigeria makes ample provisions for government financial business. The payment of revenue into Federation Account and the Consolidated Revenue Fund, the authorization of allocation of revenue from the Federation Account, the disbursement of funds from Consolidated Revenue Fund, the Development fund and Contingencies fund, the Audit of public accounts and other financial matters are regulated by the relevant sections of the Constitution." Furthermore, Paragraph 112 (i) (f) of the FR states "The functions of the Accounting Officer shall include… ensuring accurate collection and accounting for all public moneys received and expended…"

Audit observed from the review of NCS Headquarters summary of Federation Account monthly revenue and e-pay report (Bank summary report) from Nigerian Integrated Customs Information System II (NICIS II) that:

i. The sum of ₦841,274,527,661.26 (Eight hundred and forty one billion, two hundred and seventy four million, five hundred and twenty seven thousand, six hundred and sixty one naira, twenty six kobo) was the total Federation Account revenue reported by the NCS Headquarters.

ii. The sum of ₦839,017,542,373.35 (Eight hundred and thirty nine billion, seventeen million, five hundred and forty two thousand, three hundred and seventy three naira, thirty five kobo) was the revenue figure generated from NICIS II, and

iii. A comparative analysis of the two figures showed a discrepancy of ₦2,256,985,287.91 (Two billion, two hundred and fifty six million, nine hundred and eighty five thousand, two hundred and eighty seven naira, ninety one kobo) between the NCS total revenue figure and total revenue figure remitted to the Federation Account through the NICIS II platform as shown in the Table below.

S/N	REVENUE STREAMS	NCS Revenue Generated (₦)	NICIS II Revenue Remitted (₦)	VARIANCE ((₦)
1	IMPORT DUTY	693,431,695,825.46	693,491,186,304.00	(59,490,478.54)
2	EXCISE DUTY	92,718,930,591.07	91,061,827,382.35	1,657,103,208.72
3	FEES	5,001,493,786.59	3,912,364,973.00	1,089,128,813.59
4	CET LEVIES	50,122,407,458.14	50,552,163,714.00	(429,756,255.86)
	TOTAL	**841,274,527,661.26**	**839,017,542,373.35**	**2,256,985,287.91**

Source: Extracts from NICIS II e-pay report and NCS summary of monthly revenue figure Jan. to Dec., 2019 report.

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. Loss of revenue to government
ii. Difficulty in funding 2019 Budget

Management's Response

No response.

Recommendations

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

i. Provide reasons for the discrepancy of ₦2,256,985,287.91 between the revenue figures from NCS Headquarters and NICIS II platform.

ii. Furnish details of reconciliation statements for the difference of ₦2,256,985,287.91 between records.

iii. Recover the sum of ₦2,256,985,287.91 and remit same into the Federation Account.

vi. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and

v. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (i) and (ii) of the Financial Regulations.

ISSUE 3: EXCESS CHARGE OF COMMISSION ON TURNOVER (COT) ON THE REVENUE COLLECTED (= ₦932,181,786.74)

Paragraph 112(i) (h) of the Financial Regulations (FR) states "The functions of the Accounting Officer shall include…ensuring proper assessments, fees, rates and charges are made where necessary…" Also, Article VI (Designated Banks Commission) paragraph 1 of the Memorandum of Understanding (MoU) between NCS and the Designated Banks state "For the provision of the services rendered by the Designated Bank under this Agreement, the Designated Bank shall deduct at source (30k) Thirty kobo per one thousand Naira or such other rate as the Minister may from time to time approve."

Audit observed from the review of Memorandum of Understanding (MoU) and summary of revenue Bank by Bank that:

i. The sum of ₦1,331,688,266,766.00 (One trillion, three hundred and thirty one billion, six hundred and eighty eight million, two hundred and sixty six thousand, seven hundred and sixty six naira) was the total collection from twenty six (26) Banks between January to December 2019.

ii. The Commission on Turnover (COT) charged by the Banks was ₦1,331,688,266.77 (One billion, three hundred and thirty one million, six hundred and eighty eight thousand, two hundred and sixty six naira, seventy seven naira) representing ₦1 per ₦1,000.instead of ₦399,506,480.03 (Three hundred and

ninety nine million, five hundred and six thousand, four hundred and eighty naira, three kobo), and

iii. There was a discrepancy of ₦932,181,786.74 (₦1,331,688,266.77 - ₦399,506,480.03) being excess charge .

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. Understatement of total revenue.
ii. Loss of revenue to government.
iii. Difficulty in funding budget

Management's Response

No response.

Recommendations

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

i. Provide reasons for the discrepancy of ₦932,181,786.74 being excess charge of COT outside the provisions of MoU.

ii. Recover the sum of ₦932,181,786.74 and remit same into the Federation Account.

iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (i) and (ii) of the Financial Regulations (FR).

ISSUE 4: DISCREPANCIES BETWEEN NCS FEDERATION ACCOUNT REVENUE FIGURE AND CBN FIGURE (= ₦1,188,851,342.05)

Paragraph 102 of the Financial Regulations (FR) states "The 1999 Constitution of the Federal Republic of Nigeria makes ample provisions for government financial business. The payment of revenue into Federation Account and the Consolidated Revenue Fund, the authorization of allocation of revenue from the Federation Account, the disbursement of funds from Consolidated Revenue Fund, the Development fund and Contingencies fund, the Audit of public accounts and other financial matters are regulated by the relevant sections of the Constitution." Furthermore, Paragraph 112 (i)(f) of the FR states "The functions of the Accounting Officer shall include… ensuring accurate collection and accounting for all public moneys received and expended…"

Audit observed from the review of NCS revenue figures, Central Bank of Nigeria (CBN) figures and other relevant documents that:

i. The sum of ₦841,274,527,661.26 (Eight hundred and forty one billion, two hundred and seventy four million, five hundred and twenty seven thousand, six hundred and

sixty one naira, twenty six kobo) was reported by the NCS as Federation Account revenue for the year 2019.

ii. The sum of ₦842, 463,379,003.31 (Eight hundred and forty two billion, four hundred and sixty three million, three hundred and seventy nine thousand, three naira, thirty one kobo) was the Federation Account revenue figure reported by the CBN for the same period, and

iii. There was a discrepancy of ₦1,188,851,342.05 (One billion. One hundred and eighty-eight million, eight hundred and fifty-one thousand, three hundred and forty two naira, five kobo) between NCS Federation account revenue figure and the amount reported by the CBN as shown in the Table below.

MONTH	NCS FIGURES (₦)	CBN FIGURES (₦)	VARIANCE (₦)	REMARKS
JANUARY	76,077,768,133.31	76,095,602,736.87	17,834,603.56	Over remittance
FEBRUARY	52,701,747,333.90	52,073,731,331.48	-628,016,002.42	Under remittance
MARCH	68,339,465,651.70	68,857,437,418.75	517,971,767.05	Over remittance
APRIL	72,869,248,836.24	71,783,934,158.89	-1,085,314,677.35	Under remittance
MAY	73,714,937,514.07	74,285,096,715.58	570,159,201.51	Over remittance
JUNE	64,927,352,758.56	65,073,214,472.30	145,861,713.74	Over remittance
JULY	76,360,969,756.27	76,729,106,369.80	368,136,613.53	Over remittance
AUGUST	69,131,728,080.58	68,964,199,185.12	-167,528,895.46	Under remittance
SEPTEMBER	72,579,862,431.21	72,868,045,020.97	288,182,589.76	Over remittance
OCTOBER	77,453,670,867.76	77,225,790,417.58	-227,880,450.18	Under remittance
NOVEMBER	69,039,749,717.21	70,606,389,373.12	1,566,639,655.91	Over remittance
DECEMBER	68,078,026,580.45	67,900,831,802.85	-177,194,777.60	Under remittance
TOTAL	**841,274,527,661.26**	**842,463,379,003.31**	**1,188,851,342.05**	**Over remittance**

Source: Extract from NCS and CBN summary of revenue figures- January-December, 2019

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. .Revenue might be omitted and/or unaccounted for by NCS
ii. Incomplete documentation of revenue collections by NCS.
iii. Loss of revenue to government through diversion.

Management's Response

No response.

Recommendations

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

i. Provide reasons for the why CBN figures were higher than the NCS to the tune of ₦1,188,851,342.05.

ii. Furnish reconciliation statements between the records to the Public Accounts Committees of the National Assembly, and

iii. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (i) and (ii) of the Financial Regulations.

ISSUE 5: IRREGULAR GRANTING OF WAIVERS TO COMPANIES (=₦78,477,695,060.57)

The Federal Treasury Circular Ref. No. TRY/A9&B9/2204 OAGR/TS/040/Vol.1/121 dated 12th December, 2004 provides that in order to stem the unpleasant development of the ever-increasing request for waiver or exemption of Custom Duties, VAT, and Port Charges on imported equipment, goods, and materials, government has decided that with effect from 2005, no waiver or exemption of Custom Duties, VAT, Port Charges and other Legitimate charges would be granted on imported equipment, goods, and materials except in respect of Defense, Security and Police. Waiver or exemption would only continue to be granted on importation by Diplomatic Missions and Donations of equipment, goods, and materials from foreign government and agencies to non-profit making organizations or bodies in Nigeria. The Circular further stressed that these requests have impacted negatively on the revenue drive of government at a time when the burden of government is increasing.

Audit observed from the review of waivers granted and other relevant records that:

i. The sum of ₦78,477,695,060.57 (Seventy eight billion, four hundred and seventy seven million, six hundred and ninety five thousand, sixty naira, fifty seven kobo) only being part of import duty due to the Federation Account during the 2019 financial year was granted as waivers to foreign and local companies.

ii. No reasons were provided to explain why these companies were granted waivers contrary to the provisions stated above, and

iii. There was no evidence of applications, authorizations/approvals, certificates of Capital Allowance granted to the Companies etc., before the waivers were granted to such companies.

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. Loss of revenue to the government.
ii. Difficulty in funding budget.

Management's Response

No response.

Recommendations

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

i. Provide reasons for granting waivers of ₦78,477,695,060.57 to some selected companies in contravention of the extant regulations.

ii. Furnish evidence of applications, authorizations/approvals, certificates of Capital Allowance granted to the Companies before the waivers.

iii. Recover the sum of ₦78,477,695,060.57 and remit same to the Federation Account.

iv. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and.

v. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (i) and (ii) of the Financial Regulations.

ISSUE 6: IRREGULAR GRANTING OF WAIVERS TO STAFF OF THE MINISTRY OF FOREIGN AFFAIRS (=₦17,223,453.56)

The Federal Treasury Circular Ref. No. TRY/A9&B9/2204 OAGR/TS/040/Vol.1/121 dated 12th December, 2004 provides that in order to stem the unpleasant development of the ever-increasing request for waiver or exemption of Custom Duties, VAT, and Port Charges on imported equipment, goods, and materials, government has decided that with effect from 2005, no waiver or exemption of Custom Duties, VAT, Port Charges and other Legitimate charges would be granted on imported equipment, goods, and materials except in respect of Defense, Security and Police. Waiver or exemption would only continue to be granted on importation by Diplomatic Missions and Donations of equipment, goods, and materials from foreign government and agencies to non-profit making organizations or bodies in Nigeria. The Circular further stressed that these requests have impacted negatively on the revenue drive of government at a time when the burden of government is increasing.

Audit observed from the review of waivers granted and other relevant records that:

i. The sum of ₦17,223,453.56 (Seventeen million, two hundred and twenty three thousand, four hundred and fifty three naira, fifty six kobo) only being part of import duty due to the Federation Account during the 2019 financial year was granted as waivers to fourteen (14) Staff of the Ministry of Foreign Affairs at 50% rebate, and

ii. Evidence of approvals/authorization by FAAC where Staff of the Ministry were excluded from making full payment of the 35% import duty into the Federation Account was not provided.

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. Loss of revenue to the government.
ii. Difficulty in funding budget.

Management's Response

No response.

Recommendations

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

i. Provide reasons for the violation of the provisions of the Treasury Circular quoted above.

ii. Furnish evidence of applications, authorizations/approvals before the waivers.

iii. Recover the sum of ₦17,223,453.56 and remit same to Federation Account.

iv. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and

v. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (i) and (ii) of the Financial Regulations.

ISSUE 7: TAX REFUNDS TO NIGERIA CUSTOMS SERVICE NOT ACCOUNTED FOR (=₦262,236,220.48)

Paragraph 223 of the Financial Regulations (FR) states "No deductions shall be made from any revenue collections or other receipts to adjust a previous over-credit. The gross amount received must, on all occasions, be accounted for in full. The procedure for refunds of revenue and advance payments above is prescribed in FR 3006." Furthermore, FR 3006 states "All refunds of revenue excepting refunds of customs duty, income tax and auctioneers' Commission shall be charged to the "Refunds General" Sub-head of the Ministry of Finance Head. The vouchers covering a refund of such revenue may be issued only, in accordance with the provisions of FR 402 to 405".

Audit observed from the review of the Federation Account Statement and other relevant documents that:

i. The sum of ₦262,236,220.48 (Two hundred and sixty-two million, two hundred and thirty-six thousand, two hundred and twenty naira, forty-eight kobo) was refunded to NCS by the FAAC Technical Sub-Committee in the months of January, September and November 2019 as shown in the Table below.

S/N	Details	Month	Amount Refunded (₦)
1	Refund to NCS	January	149,860,191.00
2	Refund to NCS	September	4,576,482.00
3	Refund to NCS	November	107,799,547.48
	TOTAL		**262,236,220.48**

Source: Extract from Technical Sub-Committee of FAAC- 2019 Report

ii. The refunds were in respect of companies that had overpaid their duties due to improper assessment. However, evidence of the Companies that applied for the refunds, approval from the Refund Committee, authorization for the refund by the Federal Ministry of Finance and other necessary attachments necessitating the refund were not provided for audit scrutiny, and

iii. The tax refund is not normally paid to a tax payer rather tax credit is granted against future tax liability. Therefore, the sum of ₦262,236,220.48 paid to NCS served as an additional income to the Service, unless otherwise proved that it was actually paid to the tax payers.

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. Difficulty to ascertain whether the refunds were actually made to the beneficiaries.

ii. The amount refunded may be higher than the actual amount that would have been verified for refunds.

iii. Loss or diversion of revenue due to the Government.

Management's Response

No response.

Recommendations

The Comptroller General of Customs Service is requested to:

i. Provide reasons for the tax refund of ₦262,236,220.48 with details showing names, account numbers, addresses of the beneficiaries.

ii. Furnish approval, nature of the refund and evidence of over-payment of duties by the beneficiaries to the Public Accounts Committees of the National Assembly.

iii. Recover the sum of ₦262,236,220.48 being tax refund not accounted for and remit same to the Federation Account.

iv. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and

v. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (i) of the Financial Regulations.

ISSUE 8: UNDER-REMITTANCE OF IMPORT DUTY AND FEES (= ₦1,553,174,813.60)

Paragraph 102 of the Financial Regulations (FR) states "The 1999 Constitution of the Federal Republic of Nigeria makes ample provisions for government financial business. The payment of revenue into Federation Account and the Consolidated Revenue Fund, the authorization of allocation of revenue from the Federation Account, the disbursement of funds from Consolidated Revenue Fund, the Development fund and Contingencies fund, the Audit of public accounts and other financial matters are regulated by the relevant sections of the Constitution." Furthermore, FR 112 (i)(f) states "The functions of the Accounting Officer shall include "… ensuring accurate collection and accounting for all public moneys received and expended…"

Audit observed from the review of revenue collections into the Federation Account and other relevant accounting records that:

i. NCS generated and remitted the sum of ₦693,431,795,825.46 (Six hundred and ninety three billion, four hundred and thirty-one million, seven hundred and ninety

five thousand, eight hundred and twenty five naira, forty six kobo) as Import duty into the Federation Account during the 2019 financial year.

ii. The sum of ₦692,497,113,402.57 (Six hundred and ninety two billion, four hundred and ninety seven million, one hundred and thirteen thousand, four hundred and two naira, fifty seven kobo) was received into the Federation Account.

iii. There was under remittance of ₦934,682,422.89 (i.e. ₦693,431,795,825.46 - ₦692,497,113,402.57) as shown in the Table below.

MONTH	FAAC IMPORT DUTY COLLECTIONS	NCS IMPORT DUTY COLLECTIONS	DISCREPANCIES	REMARKS
	₦	₦	₦	
JANUARY	59,814,945,214.13	60,101,134,387.04	-286,189,172.91	Under-remittance
FEBRUARY	45,142,930,794.87	45,228,256,839.00	-85,326,044.13	Under-remittance
MARCH	52,263,519,432.56	52,935,792,581.43	-672,273,148.87	Under-remittance
APRIL	58,427,438,554.53	59,564,040,583.87	-1,136,602,029.34	Under-remittance
MAY	62,804,353,048.77	62,107,973,704.17	696,379,344.60	Over-remittance
JUNE	55,433,678,370.81	55,186,754,878.43	246,923,492.38	Over-remittance
JULY	63,925,047,118.09	64,013,405,718.12	-88,358,600.03	Under-remittance
AUGUST	56,931,776,877.30	57,086,246,052.90	-154,469,175.60	Under-remittance
SEPTEMBER	58,790,234,620.03	59,376,079,687.03	-585,845,067.00	Under-remittance
OCTOBER	65,142,044,982.35	64,809,596,064.28	332,448,918.07	Over-remittance
NOVEMBER	56,193,311,822.09	55,127,686,674.57	1,065,625,147.52	Over-remittance
DECECEMBER	57,627,832,567.04	57,894,828,654.62	-266,996,087.58	Under-remittance
TOTAL	**692,497,113,402.57**	**693,431,795,825.46**	**-934,682,422.89**	Under-remittance

Source: Extract from FAAC revenue collection and NCS revenue collection, 2019

iv. Similarly, the NCS generated and remitted the sum of ₦ 633,476,821,206.66 (Six hundred and thirty three billion, four hundred and seventy six million, eight hundred and twenty one thousand, two hundred and six naira, sixty six kobo) as Custom Fees into the Federation Account during the 2019 financial year.

v. The sum of ₦632,858,328,815.95 (Six hundred and thirty two billion, eight hundred and fifty eight million, three hundred and twenty eight thousand, eight hundred and fifteen naira, ninety five kobo) was received as into the Federation Account, and

vi. There was under remittance of ₦618,492,390.71 (i.e. ₦633,476,821,206.66 - ₦632,858,328,815.95) as shown in the Table below.

MONTH	FAAC CUSTOM FEE COLLECTIONS	NCS CUSTOM FEE COLLECTIONS	DISCREPANCIES	REMARKS

	₦	₦	₦	
JANUARY	176,160,627.51	146,159,768.24	30,000,859.27	Over-remittance
FEBRUARY	45,142,930,794.87	45,228,256,839.00	-85,326,044.13	Under-remittance
MARCH	52,263,519,432.56	52,935,792,581.43	-672,273,148.87	Under-remittance
APRIL	58,427,438,554.53	59,564,040,583.87	-1,136,602,029.34	Under-remittance
MAY	62,804,353,048.77	62,107,973,704.17	696,379,344.60	Over-remittance
JUNE	55,433,678,370.81	55,186,754,878.43	246,923,492.38	Over-remittance
JULY	63,925,047,118.09	64,013,405,718.12	-88,358,600.03	Under-remittance
AUGUST	56,931,776,877.30	57,086,246,052.90	-154,469,175.60	Under-remittance
SEPTEMBER	58,790,234,620.03	59,376,079,687.03	-585,845,067.00	Under-remittance
OCTOBER	65,142,044,982.35	64,809,596,064.28	332,448,918.07	Over-remittance
NOVEMBER	56,193,311,822.09	55,127,686,674.57	1,065,625,147.52	Over-remittance
DECEMBER	57,627,832,567.04	57,894,828,654.62	-266,996,087.58	Under-remittance
TOTAL	**632,858,328,815.95**	**633,476,821,206.66**	**-618,492,390.71**	Under-remittance

Source: Extract from FAAC revenue collection and NCS revenue collection, 2019

vii. There was a total under remittance of ₦1,553,174,813.60 (i.e. ₦934,682,422.89 + ₦618,492,390.71).

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. Loss of revenue to Government.
ii. Difficulty in funding budget
iii. Diversion of public fund

Recommendations

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

i. Provide reasons for the gross under remittance of ₦1,553,174,813.60

ii. Recover the under remittance of ₦1,553,174,813.60 and remit same into the Federation Account.

iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (ii) of the Financial Regulations (FR).

ISSUE 9: NON-REMITTANCE OF 'DIRECT AUCTION' FEES INTO THE FEDERATION ACCOUNT (=₦597,204,512.00)

Paragraph 2620 of the Financial Regulations (FR) states "(i) The Officer in charge of the public auction, or public tender shall pay the net proceeds of the auction after the deduction of the auctioneer's commission, to the nearest Sub- Treasury or Central Pay Office for classification to the appropriate Sub- Head of the Miscellaneous Revenue

Head. He shall inform the Accounting Officer concerned of the details of the proceeds of sale and quote the reference and date of the relevant Treasury Receipt. The Accounting Officer shall inform the Accountant-General and the Auditor-General of the reference number, date and amount of the Treasury Receipt for the proceeds of the sales of articles disposed of. (ii) The officer in-charge of the auction or tender shall ensure that the net proceeds referred to in sub-section (i) above is paid to the nearest Sub-Treasury or Central Pay Office within 48 hours of collection." Furthermore, paragraph 2964 of the FR states " (i) The disposal of any public property shall be regulated by the provisions of the Public Enterprises (Commercialisation) Act 1999 as well as those of Public Procurement Act 2007. (ii) The open competitive bidding shall be the primary source of receiving offers for the purchase of any public property offered for sale. *(iii)* All disposing entities i.e. ministries, extra-ministerial offices and other arms of government shall comply with the guidelines that the Bureau for Public Procurement shall issue from time to time for purposes of disposing public property." Similarly, paragraph 2965 of the FR states "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." In addition to that, paragraph 2966 of the FR states "The general principles applicable under the open competitive bidding process in respect of public procurement shall also apply to the disposal of public property (see FR2940)."

Audit observed from the review of auction records and other relevant documents that:

i. The sum of ₦597,204,512.00 (Five hundred and ninety seven million, two hundred and four thousand, five hundred and twelve naira) was Federation Account revenue realised as 'direct auction' fees paid by MDAs.

ii. Evidence of payments made by the respective MDAs and remittances of same into the Federation Account as required by the FR were not produced for audit examination, and

iii. Vital auction documents such as valuation reports, selection criteria, the application by the respective MDAs and approval granted for the auctions, evidence of final forfeiture by a competent Court of Law, FG Gazettes and NCS advertisement were not produced for audit examination.

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. Loss of revenue to government.
ii. Difficulty in funding budget

Management's Response

No response.

Recommendations

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

i. Provide reasons for the choice of 'direct auction' unknown to any laws, rules and regulations.

ii. Furnish evidence of remittance of ₦597,204,512.00 being proceeds of 'direct auction' fees backed by vital auction documents - such as valuation reports, selection criteria, application by the respective MDAs and approval granted for the auctions, evidence of final forfeiture by a competent Court of Law, FG Gazettes and NCS advertisement and approvals by appropriate authority.

iii. Forward evidence of remittance into the Federation Account to the Public Accounts Committees of the National Assembly, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (i) and (ii) of the Financial Regulations.

ISSUE 10: DISCREPANCIES IN THE AUCTION RECORDS AT NCS HEADQUARTERS (=₦83,402,999.54)

Paragraph 2620 of the Financial Regulations (FR) states "(i) The Officer in charge of the public auction, or public tender shall pay the net proceeds of the auction after the deduction of the auctioneer's commission, to the nearest Sub- Treasury or Central Pay Office for classification to the appropriate Sub- Head of the Miscellaneous Revenue Head. He shall inform the Accounting Officer concerned of the details of the proceeds of sale and quote the reference and date of the relevant Treasury Receipt. The Accounting Officer shall inform the Accountant-General and the Auditor-General of the reference number, date and amount of the Treasury Receipt for the proceeds of the sales of articles disposed of. (ii) The officer in-charge of the auction or tender shall ensure that the net proceeds referred to in sub-section (i) above is paid to the nearest Sub-Treasury or Central Pay Office within 48 hours of collection." Furthermore, paragraph 2964 (i) of the FR states "The disposal of any public property shall be regulated by the provisions of the Public Enterprises (Commercialisation) Act 1999 as well as those of Public Procurement Act 2007. (ii) The open competitive bidding shall be the primary source of receiving offers for the purchase of any public property offered for sale. *(iii)* All disposing entities i.e. ministries, extra-ministerial offices and other arms of government shall comply with the guidelines that the Bureau for Public Procurement shall issue from time to time for purposes of disposing public property.

Audit observed from review of e-auction report and other relevant accounting records that:

i. The sum of ₦195,035,711.54 (One hundred and ninety five million, thirty five thousand, seven hundred and eleven naira, fifty four kobo) was the amount reported by Central Bank of Nigeria (CBN) as the proceeds from e-auction sales during the period (2019).

ii. The sum of ₦111,632,712.00 (One hundred and eleven million, six hundred and thirty two thousand, seven hundred and twelve naira) was the total revenue realized from e-auction sales on the NICIS II platform.

iii. There was a discrepancy of ₦83,402,999.54 (i.e. ₦195,035,711.54 - ₦111,632,712.00) between statement of revenue collection from CBN and NICIS II platform, and

iv. Vital documents such as valuation reports, selection criteria, Assessment Committee report, Disposal, Seizure and Overtime committees reports, evidence of final forfeiture by a competent Court of Law, FG Gazettes and NCS advertisements were not produced for audit examination.

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. Difficulty in authenticating such transaction.
ii. Loss of revenue

Management's Response

No response.

Recommendations

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

i. Provide reasons why CBN figures were higher than the NICIS II to the tune of ₦83,402,999.54.
ii. Furnish reconciliation statements between the records to the Public Accounts Committees of the National Assembly.

iii. Forward vital documents such as valuation reports, selection criteria, Assessment Committee report, Disposal, Seizure and Overtime committees reports, evidence of final forfeiture by a competent Court of Law, FG Gazettes and NCS advertisements to the Public Accounts Committees of the National Assembly, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (i) and (ii) of the Financial Regulations (FR).

ISSUE 11: AREA COMMANDS WITH ZERO REVENUE

Paragraph 112 (i)(f) of the Financial Regulations (FR) states that "The functions of the Accounting Officer shall include… ensuring accurate collection and accounting for all public moneys received and expended…"

Audit observed from the review of reports of monthly revenue figures and other relevant documents that:

i. Seven (7) Area Commands reported zero collections of revenue such as CET levies & fees as shown in the Tables below

Area Commands with Zero CET

S/N	AREA COMMAND	MONTH	NO OF MONTH
1	ADAMAWA/TARABA	JAN, FEB, APR, JUN, JUL, SEPT, OCT, NOV, DEC	9 MONTH
2	BAUCHI/GOMBE	JAN, FEB,MAR, APR, MAY, JUN, JUL, AUG, NOV, DEC	10 MONTH
3	BENUE/PLT/NAS	JAN, FEB,MAR, APR, MAY, JUN, JUL, AUG, NOV, DEC	10 MONTH

Area Commands with Zero Fees

S/N	COMMAND	MONTH	NO OF MONTH
1	ABIA/IMO	JAN, FEB, MAR, APR, MAY, UP TO DECEMBER	12 MONTH
2	ADAMAWA/TARABA	JAN, FEB, MAR, APR, MAY, UP TO DECEMBER	12 MONTH
3	BAUCHI/GOMBE	JAN, FEB, MAR, APR, MAY, UP TO DECEMBER	12 MONTH
4	BENUE/PLT/NAS	JAN FEB, APR, UP TO DEC	12 MONTH
5	BORNO/YOBE	JAN, FEB, MAR, APR, MAY, UP TO AUG, OCT, NOV, DEC	11 MONTH
6	CROSS RIVERS	JAN, FEB, APR, MAY, JUNE, JUL, SEPT, NOV, DEC	9 MONTH
7	DELTA/EDO	JAN- MAR, JUL, AUG, OCT	6 MONTH

ii. There were no reasons to substantiate zero revenue collection reports, and

iii. Approved revenue targets for Customs Area Commands were not made available for audit examination.

The above anomalies could be attributed to weaknesses in the internal control system at the Nigeria Customs Service.

Risks

i. Loss of government revenue.
ii. Difficulty in funding budget

Management's Response

No response.

Recommendations

The Comptroller General of Nigeria Customs Service is requested to:

i. Provide reasons for the zero revenue collections by the Seven (7) Customs Area Commands.

ii. Forward the approved revenue targets for the Area Commands to the Public Accounts Committees of the National Assembly, and

iii. Apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (i) of the Financial Regulations.

CENTRAL BANK OF NIGERIA (CBN)

At the Central Bank of Nigeria (CBN), the following observation was made:

ISSUE 1 NON-DISCLOSURE OF RECOVERED FUNDS FROM 2016 TO DATE

Paragraph 112 (i)(l) of the Financial Regulations (FR) states "The functions of the Accounting Officer shall include …ensuring that any revenue collected are not spent but remitted to the appropriate authorities promptly". Furthermore, Paragraph 112 (i)(f) of FR states "The functions of the Accounting Officer shall include …ensuring accurate collection and accounting for all public moneys received and expended…".

Audit observed from the review of Recovered Funds component of Inflows of Foreign Reserves that:

i The sum of $40,502,645.06 (Forty million, five hundred and two thousand, six hundred and forty five dollar, six cents) was reported in the Summary of Monthly Foreign Exchange Cashflows last in December 2015.

ii No amount was shown as Recovered Funds between 2016 and 2019, and

iii There was no justification for the nil recovery between 2016 and 2019 despite various public statements of recovered funds by the Economic and Financial Crimes Commission (EFCC) and other agencies of government.

The above anomalies could be attributed to weaknesses in the internal control system at the Central Bank of Nigeria.

Risks

i Incomplete report.
ii Misinformation of the public.

Management's Response

There was no inflow for the period January 2016 – December 2019. However, a review of the account showed credit interest for the period. Kindly find attached a summary of review.

Recommendations

The CBN Governor is requested to:

i Furnish reasons for the nil recovery records between 2016 and 2019, and

ii. Otherwise, apply sanction relating to gross misconduct specified in paragraph 3129 of the Financial Regulations, and relating to failure to collect and account for Government Revenue as in FR 3112(ii).

DEPARTMENT OF PETROLEUM RESOURCES (DPR)

At the Department of Petroleum Resources (DPR), the following observation was made:

ISSUE 1: UNJUSTIFIED DEDUCTIONS FROM JOINT VENTURE ROYALTY BY NNPC BEFORE REMITTING INTO THE FEDERATION ACCOUNT ON BEHALF OF DPR (=US$1,278,364,595.49)

Section 162 (1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "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, except the proceeds from the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory, Abuja". Also, Section 11 (Payment of Royalty) of the Deep Offshore and Inland Basin Production Sharing Contract Act, 1999 states "(1) The Corporation or the Holder, as the case may be, shall pay all royalty, concession rentals and Petroleum Profit Tax on behalf of itself and the Contractor out of the allocated royalty oil and tax oil."

Audit observed from the review of 2019 Joint Venture Ledger and other related records that:

i. The sum of US$1,278,364,595.49 (One billion, two hundred and seventy eight million, three hundred and sixty four thousand, five hundred and ninety five dollars, forty nine cents) was deducted by Nigeria National Petroleum Corporation (NNPC) from the Oil and Gas Royalty assessed by the Department of Petroleum Resources (DPR) for 2019 as shown in the Table below.

S/N	DESCRIPTION	AMOUNT (US$)
1	Deduction - Distribution of Mid/Downstream Cost	992,693,875.57
2	Repayment Agreement (RA) – Oil Royalty	215,664,380.91
3	Modified Carry Agreement (MCA) – Oil Royalty	59,075,576.79
4	Modified Carry Agreement (MCA) – Gas Royalty	10,930,762.22
	TOTAL	**1,278,364,595.49**

Source: Joint Venture Ledger 2019

ii. The deductions emanated from the assessments based on the Joint Venture arrangement that NNPC has with other Operators in 2019, and

iii. No justifiable reasons were provided for the deductions of the above amount from proceeds of assessments before remittance into the Federation Account.

The above anomalies could be attributed to the weaknesses in the internal control system at the Department of Petroleum Resources.

Risks

i. Loss of revenue to government.
ii. Diversion of public funds.

Management's Response

The Department may have little or nothing to do in this regard because of the following reasons:

i. The deductions of the amount in question were made in accordance with the directive from the Federation Accounts and Allocation Committee (FAAC), and

ii. It is difficult to recover the amount from NNPC considering (i) above.

Recommendations

The Director/CEO of DPR is requested to:

i. Provide reasons why the sum of US$1,278,364,595.49 was deducted by NNPC from Federation Account revenue proceeds.

ii. Recover from NNPC, the sum of US$1,278,364,595.49 being unjustified deductions from the amount due to DPR and remit same into the Federation Account.

iii. Deduct the 4% cost of collection due on the amount in (ii) above.

iv. Forward evidence of remittance into the Federation Account to the Public Account Committees of the National Assembly, and

iv. Otherwise, apply sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (i) of the Financial Regulations.

SECTION 4

FEDERAL GOVERNMENT OF NIGERIA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

(REPRODUCED)

FEDERAL GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

Responsibility for the Financial Statements

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

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

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

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

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

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2019

	NCOA Codes	Notes	2019	2019	2018	2018
			₦	₦	₦	₦
ASSETS						
Current Assets						
Cash and Cash Equivalents	310101 - 310201	28	(1,527,020,220,056.39)		(1,112,456,581,678.18)	
Receivables	310601 - 310604	29	276,996,762,178.72		250,745,405,628	
Prepayments	310801	30	3,875,121,449.50		11,717,534,168.36	
Inventories	310501 & 310502	31	7,230,364,700.95		44,606,971,364.61	
Total Current Assets	**A**		**(1,238,917,971,727.21)**	**(1,238,917,971,727.21)**	**(805,386,670,517.62)**	**(805,386,670,517.62)**
Non-Current Assets						
Long Term Loans	311001 & 311002	32	1,568,996,847.21		14,973,674,919.70	
Investments	310901 & 310902	33	1,641,702,321,998.82		1,429,053,560,279.08	
Property, Plant & Equipment	320101 - 320110	34	7,733,238,328,235.94		2,633,980,017,358.66	
Investment Property	320201	35	26,540,406,814.56		21,479,092,830.43	
Intangible Assets	320301	36	625,828,503,669.23		206,237,124,426.90	
Total Non-Current Assets	**B**		**10,028,878,557,565.70**	**10,028,878,557,565.70**	**4,305,723,469,814.76**	**4,305,723,469,814.76**
Total Assets	**C = A + B**			**8,789,960,585,838.54**		**3,500,336,799,297.14**
LIABILITIES						
Current Liabilities						
Deposits	410101	37	95,045,604.98		10,990,763,028.87	
Short Term Loans & Debts	410201	38	4,297,260,444,470.39		3,978,572,040,563.74	
Unremitted Deductions	410301 - 410302	39	2,050,967,867.30		6,030,190,279.66	
Payables	410401 & 410501	40	674,200,076,090.55		268,074,460,822.43	
Short Term Provisions	440701	41	3,632,116,019.48		-	
Current Portion of Borrowings	410601	42	-		6,696,180.52	
Total Current Liabilities	**D**		**4,977,238,650,052.70**	**4,977,238,650,052.70**	**4,263,674,150,875.22**	**4,263,674,150,875.22**
Non-Current Liabilities						
Public Funds	420101 & 420102	43	1,080,388,141,934.56		1,505,476,221,625.58	
Long Term Provisions	420201	44	121,164,336.68		469,028,154,805.44	
Long Term Borrowings	420301	45	19,910,929,005,592.00		16,184,240,879,636.50	
Total Non-Current Liabilities	**E**		**20,991,438,311,863.20**	**20,991,438,311,863.20**	**18,158,745,256,067.50**	**18,158,745,256,067.50**
Total Liabilities:	**F = D + E**			**25,968,676,961,915.90**		**22,422,419,406,942.70**
Net Assets:	**G = C - F**			**(17,178,716,376,077.40)**		**- 18,922,082,607,645.60**
NET ASSETS/EQUITY						
Capital Grant	430101	46	5,551,258,724,344.84		3,747,974,134,020.05	
Reserves	430301	47	(23,338,219,243,323.40)		(22,670,056,741,665.60)	
Surpluses/(Deficits)	430201		608,244,142,901.14			
Minority Interest	NA		-			
			(17,178,716,376,077.40)	**(17,178,716,376,077.40)**	**(18,922,082,607,645.60)**	**(18,922,082,607,645.60)**
Total Net Assets/Equity:	**H=G**					

Ahmed Idris, FCNA
Accountant - General of The Federation

12/7/2021.

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NCOA Codes	Notes	2019	2018
			₦	₦
REVENUE				
Government Share of FAAC (Statutory Revenue)	110101 & 110103	3	3,180,931,827,731.62	3,262,498,628,740.43
Government Share of VAT	110102	4	158,045,701,011.20	146,516,764,888.43
Tax Revenue	120101	5	-	5,980.00
Non-Tax Revenue	120201 - 120209 & 120213	6	105,053,530,064.27	328,271,838,637.63
Investment Income	120211	7	260,419,948,106.62	146,644,648,285.55
Interest Earned	120212	8	2,052,300,657.82	5,543,212,640.54
Aid & Grants	130101 - 130204	9	371,975,738,630.86	219,562,379,664.47
Debt Forgiveness/Other Capital Receipts to CDF	140401 - 140402	10	19,248,660,235.50	11,829,528,128.69
Other Revenues	140701	11	4,702,466,211,175.38	3,840,745,544,275.37
Transfer from other Government Entities	150101	12	-	-
Other Funds	160101	12A	796,919,190,619.72	983,833,742,969.41
Total Revenue (a)			**9,597,113,108,232.99**	**8,945,446,294,210.52**
EXPENDITURE				
Salaries & Wages	210101 - 210202	13	2,662,531,425,794.86	2,690,445,132,133.06
Employees Benefits	210301	14	316,395,277,392.72	229,136,261,325.73
Overhead Cost	220201 - 220208, 220210 & 230501	15	1,449,822,419,277.94	947,217,576,103.55
Grants & Contributions	220401 - 220402	16	400,802,673,625.71	150,625,671,434.48
Subsidies	220501 & 220502	17	17,833,316,044.69	12,208,339,171.01
Depreciation Charges	240101 - 240201	18	474,425,050,243.04	675,518,128,169.78
Impairment Charges	260101 - 260301	19	-	-
Amortization Charges	250101	20	237,175,911,284.06	73,074,645,803.15
Bad Debts Charges	270101 & 270102	21	3,632,116,019.48	-
Financial Charges	220209	22	2,047,724,543,651.17	12,023,668,214.20
Transfer to other Government Entities	220701 - 220801	23	1,323,749,112,252.58	3,627,251,934,623.21
Total Expenditure (b)			**8,934,091,845,586.26**	**8,417,501,356,978.17**

Surplus/(Deficit) from Operating Activities for the Period c=(a-b)			**663,021,262,646.73**	**527,944,937,232.35**
Gain/ Loss on Disposal of Asset	140501 - 140503 & 140801 - 140901/(280101 - 280105)	24	32,179,661.66	(637,202,911.79)
(Gain)/Loss on Foreign Exchange Transaction	141001/(220901)	25	(54,809,299,407.25)	(53,955,380,471.99)
Share of Surplus/(Deficit) in Associates & Joint Ventures	NA	26		
Total Non-Operating Revenue/(Expenses) (d)			**(54,777,119,745.59)**	**(54,592,583,383.78)**
Surplus/(Deficit) from Ordinary Activities e=(c+d)			**608,244,142,901.14**	**473,352,353,848.57**
Minority Interest Share of Surplus/ (Deficit) (f)	140601	27	**-**	-
Net Surplus/ (Deficit) for the Period g=(e-f)			**608,244,142,901.14**	**473,352,353,848.57**

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2019

Description	COA Ref.	NCOA Codes	Notes	2019		2018	
				₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES							
Inflows							
Government Share of FAAC (Statutory Revenue)		110101 & 110103		3,180,931,827,731.62		3,262,498,628,740.43	
Government Share of VAT		110102		158,045,701,011.20		146,516,764,888.43	
Tax Revenue		120101		-		5,980.00	
Non-Tax Revenue		120201 - 120210 & 120213		105,053,530,064.27		328,271,838,637.63	
Investment Income		120211		260,419,948,106.62		146,644,648,285.55	
Interest Earned		120212		2,052,300,657.82		5,543,212,640.54	
Aid & Grants		130101 - 130204		371,975,738,630.86		219,562,379,664.47	
Debt Forgiveness		140401 - 140402		19,248,660,235.50		11,829,528,128.69	
Other Revenue		140701		4,702,466,211,175.38		3,840,745,544,275.37	
Transfer from other Government Entities		150101		-		-	
Other Funds		160101		796,919,190,619.72		983,833,742,969.41	
Total Inflow from Operating Activities (A)				**9,597,113,108,232.99**	**9,597,113,108,232.99**	**8,945,446,294,210.52**	**8,945,446,294,210.52**
Outflows							
Salaries & Wages		210101 - 210202		2,662,531,425,794.86		2,690,445,132,133.06	
Social Benefits		210301		316,395,277,392.72		229,136,261,325.73	
Overhead Cost		220201 - 220208, 220210 & 230501		1,449,822,419,277.94		947,217,576,103.55	

Grants & Contributions		220401 & 220402		400,802,673,625.71		150,625,671,434.48	
Subsidies		220501 & 220502		17,833,316,044.69		12,208,339,171.01	
Transfer to other Government Entities		220701 - 220801		1,323,749,112,252.58		3,627,251,934,623.21	
Finance Cost		220209		2,047,724,543,651.17		12,023,668,214.20	
Total Outflow from Operating Activities (B)				**8,218,858,768,039.68**	**8,218,858,768,039.68**	**7,668,908,583,005.24**	**7,668,908,583,005.24**
Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)			**1**		**1,378,254,340,193.31**	**15,337,817,166,010.50**	**1,276,537,711,205.28**
CASH FLOW FROM INVESTING ACTIVITIES							
Proceeds from Sale of PPE		NA					
Proceeds from Sales of Investment Property		NA					
Proceeds from Sale of Intangible Assets		NA					
Proceeds from Sale of Investment		NA					
Dividends Received		NA					
Purchase/Construction of PPE		320101 - 320110		5,570,867,974,503.52		1,773,060,208,971.81	
Purchase/Construction of Investment Property		320201		5,709,947,528.58		13,315,894,923.24	
Purchase of Intangible Assets		320301		656,758,881,744.72		243,771,339,746.49	
Acquisition of Investments		310901 & 310902, 311001 & 311002		9,052,815,925.00		4,911,694,014.67	
Net Cash Flow from Investing Activites				**6,242,389,619,701.82**	**-**	**2,035,059,137,656.21**	**-**
CASH FLOW FROM FINANCING ACTIVITIES							
Capital Grant Received		430101		1,803,284,590,324.79		1,853,947,801,751.83	
Proceeds from Borrowings		420301 (CR)		3,664,447,112,103.00		2,163,071,160,000.00	
Repayment of Borrowings		420301 (DR)		(191,614,496,000.00)		(197,516,880,000.00)	
Distribution of Surplus/Dividends Paid		22070102					
Net Cash Flow from Financing Activities				**5,276,117,206,427.79**	**5,276,117,206,427.79**	**3,819,502,081,751.83**	**3,819,502,081,751.83**

Net Cash Flow from all Activities					**6,654,371,546,621.10**		**5,096,039,792,957.11**
Cash & Its Equivalent as at 1/1/2019				**(1,112,456,581,678.18)**		**(400,341,840,719.24)**	
Cash & Its Equivalent as at 31/12/2019			**2**	**(1,527,020,220,056.39)**		**(1,112,456,581,678.18)**	
Notes: 1							
RECONCILIATION:							
Surplus/ (Deficit) per Statement of Performance		Net Surplus/(Deficit) for the Period as per Financial Performance		**608,244,142,901.14**		**473,352,353,848.57**	
Add Back Non-Cash Movement Items:							
Depreciation Charges		240101 - 240201	16	474,425,050,243.04		675,518,128,169.78	
Amortization Charges		250101	17	237,175,911,284.06		73,074,645,803.15	
Impairment Charges		260101 - 260301	18	-		-	
Debt Forgiveness		270101 & 270102	19	3,632,116,019.48			
				1,323,477,220,447.72	**1,323,477,220,447.72**	**1,221,945,127,821.50**	**1,221,945,127,821.50**
Net Movement in Current Assets/Liabilities.	-	-					
Net Movement in Inventories		310501 (Opening Balance Less Closing Balance)		37,376,606,663.66		40,164,119,639.25	
Net Movement in Receivables		310601 - 310604 & 310801 (Opening Balance Less Closing Balance)		(26,251,356,551.13)		(101,686,380,296.59)	
Net Movement in Payables		410401 - 410501 (Opening Balance Less Closing Balance)		(406,125,615,268.12)		(309,805,787.08)	
Net Cash Flow from Operating Activities				**(395,000,365,155.59)**	**(395,000,365,155.59)**	**(61,832,066,444.42)**	**(61,832,066,444.42)**
Note: 2							
Cash & its equivalent as at 31/12/2019	-	-					
Cash Balances		NA					
Bank Balances		310101 - 310201		**(1,527,020,220,056.39)**	**(1,527,020,220,056.39)**	**(1,112,456,581,678.18)**	**(1,112,456,581,678.18)**

Certificate of Deposits				-		

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

	NCOA Codes	Note	Capital Grant	Reserve	Accummulated Surpluses/ (Deficits)	Total
			₦	₦	₦	₦
Balance as at 1st January 2019	Bal, of CRF & CDF (ie Stat. 3 & 4) as at 01/01/2019	**46**	**3,747,974,134,020.05**	**(23,143,409,095,514.30)**	**473,352,353,848.57**	**(18,922,082,607,645.70)**
Changes in Accounting Policy	As adjusted					-
Restated Balance			**3,747,974,134,020.05**	**(23,143,409,095,514.30)**	**473,352,353,848.57**	**(18,922,082,607,645.70)**
						-
Surplus on Revaluation of Properties	43030101					-
Deficit on Revaluation of Investments	43030101 (Closing Less Beginning Bal)					
Net Changes in Reserve during the year				668,162,501,657.73		668,162,501,657.73
For the period			1,803,284,590,324.79		608,244,142,901.14	2,411,528,733,225.93
Deficit on Revaluation of Property						-
Surplus on Revaluation of Investments						-
Net gains and Losses not Recognised in the Statement of Financial Performance				-		-
Net deficit for the Period			-	-	-	-
Balance at 31 December 2019			**5,551,258,724,344.84**	**(23,811,571,597,172.00)**	**1,081,596,496,749.71**	**(17,178,716,376,077.50)**

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2019

DESCRIPTION	ACTUAL	FINAL BUDGET 2019	SUPPLIMENTARY BUDGET 2019	INITIAL BUDGET 2019	VARIANCE 0N FINAL BUDGET
	₦	₦	₦	₦	₦
	A	B(C+D)	C	D	E(B-A)
REVENUE					
Government Share of FAAC (Statutory Revenue)	3,180,931,827,731.62	4,917,635,932,774.00		4,917,635,932,774.00	(1,736,704,105,042.38)
Government Share of VAT	158,045,701,011.20	229,003,263,648.13		229,003,263,648.13	(70,957,562,636.93)
Tax Revenue	-	-		-	-
Non-Tax Revenue	105,053,530,064.27	114,720,435,415.23		114,720,435,415.23	(9,666,905,350.96)
Investment Income	260,419,948,106.62	146,644,648,285.55		146,644,648,285.55	113,775,299,821.07
Interest Earned	2,052,300,657.82	1,931,285,223.38		1,931,285,223.38	121,015,434.44
Aid & Grants	371,975,738,630.86	-		-	371,975,738,630.86
Debt Forgiveness	19,248,660,235.50	-		-	19,248,660,235.50
Other Revenues	4,702,466,211,175.38	-		-	4,702,466,211,175.38
Transfer from other Government Entities	-	-		-	-
Other Funds	796,919,190,619.72				796,919,190,619.72
Total Revenue (a)	**9,597,113,108,232.99**	**5,409,935,565,346.29**	**-**	**5,409,935,565,346.29**	**4,187,177,542,886.70**
EXPENDITURE					
Salaries & Wages	2,662,531,425,794.86	3,227,415,254,165.34		3,227,415,254,165.34	564,883,828,370.48
Social Benefits	316,395,277,392.72	4,236,584,525.37		4,236,584,525.37	(312,158,692,867.35)
Overhead Cost	1,449,822,419,277.94	3,490,874,704,302.68		3,490,874,704,302.68	2,041,052,285,024.74

Grants & Contributions	400,802,673,625.71	-		-	(400,802,673,625.71)
Subsidies	17,833,316,044.69	-		-	(17,833,316,044.69)
Depreciation Charges	474,425,050,243.04	-		-	(474,425,050,243.04)
Impairment Charges	-	-		-	-
Amortization Charges	237,175,911,284.06	-		-	(237,175,911,284.06)
Bad Debts Charges	3,632,116,019.48	-		-	(3,632,116,019.48)
Public Debt Charges	2,047,724,543,651.17	-		-	(2,047,724,543,651.17)
Transfer to other Government Entities	1,323,749,112,252.58	-		-	(1,323,749,112,252.58)
Total Expenditure (b)	**8,934,091,845,586.26**	**6,722,526,542,993.39**	**-**	**6,722,526,542,993.39**	**(2,211,565,302,592.87)**
CAPITAL EXPENDITURE BASED ON SECTORS					
Adminstrative Sector	3,988,287,920,793.63	364,297,850,610.86		364,297,850,610.86	(3,623,990,070,182.77)
Economic Sector	1,755,295,260,595.24	956,530,018,431.84		956,530,018,431.84	(798,765,242,163.40)
Law and Justice Sector	175,251,973,749.41	36,500,286,724.80		36,500,286,724.80	(138,751,687,024.61)
Regional Sector	43,539,194,113.23	58,266,995,169.00		58,266,995,169.00	14,727,801,055.78
Social Sector	270,962,454,525.32	230,380,447,996.57		230,380,447,996.57	(40,582,006,528.75)
Total Capital Expenditure = C	**6,233,336,803,776.82**	**1,645,975,598,933.07**	**-**	**1,645,975,598,933.07**	**(4,587,361,204,843.75)**
Total Expenditure: d=b+c	**15,167,428,649,363.10**	**8,368,502,141,926.46**	**-**	**8,368,502,141,926.46**	
Budget Surplus/(Deficit)	**(5,570,315,541,130.09)**	**(2,958,566,576,580.17)**	**-**	**(2,958,566,576,580.17)**	

NOTE 1

FEDERAL GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

Statement of Compliance with International Public Sector Accounting Standards (IPSAS)

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

NOTE 2

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the accounting policies adopted by the Federal Government of Nigeria in the Preparation of its General Purpose Financial Statements (GPFS) for the period ended 31st December, 2019.

S/N.	Accounting Policy
Part A – General Accounting Policies	
1.	**Legal Framework** The General Purpose Financial Statements (GPFS) presented comply with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004, Financial Regulations (2009) and Treasury Circulars issued to date.
2.	**Reporting Period** The GPFS are for the period from 1st January to 31st December, 2019 with corresponding Statement of Financial Position as at 31st December, 2018.
3.	**Basis of Preparation** The GPFS have been prepared on historical costs and the accrual basis of accounting was used in the preparation process. However, some existing assets acquired prior to commencement of IPSAS accrual basis of accounting are yet to be valued and brought into the books. The GPFS are presented in Nigerian naira rounded to the nearest billion, unless separately identified.
4.	**Reporting Entity** The GPFS include the consolidation of financial statements of 949 Federal Government controlled Ministries, Departments and Agencies (MDA) funded either wholly or partially from the national budget and or other public funds except the Government Business Enterprises (GBE).
5.	**Annual Budget** The budget figures are as approved by the National Assembly and assented to by the President into Appropriation Act.

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

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

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

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

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

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

NOTE 3:

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

	2019								2018							
DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	Additional Distribution from NNPC	Exchange Gain Allocation	Distribution from FOREX Equalisation	Goods & Values consideration accounts / solid mineral revenue Account	Distribution of ₦1.938B Excess Bank Charges	TOTAL	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	Additional Distribution of ₦11.269Billion from NNPC	Exchange Gain Allocation	Distribution of ₦16.055b from FOREX Equalisation	Distribution of ₦14.712b from FOREX Equalisation	Distribution of ₦1.938B Excess Bank Charges	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		₦
January	202,606,346,089.62	32,346,490,344.08		423,710,352.15				235,376,546,785.85	215,781,192,618.48	15,782,169,802.59			6,774,480,156.27	6,208,118,571.62	940,264,510.47	245,486,225,659.43
February	181,966,467,506.60	32,346,490,344.08		282,193,786.28	21,097,500,000.00		3,939,570,094.98	239,632,221,731.94	210,431,541,005.33	19,148,029,839.79						229,579,570,845.12
March	169,134,048,214.48	34,368,196,657.71		365,391,039.09	18,640,239,830.12		1,948,068,456.97	224,455,944,198.37	217,994,516,016.78	19,148,925,368.32					317,431,755.92	237,460,873,141.02
April	157,489,967,362.18	34,368,196,657.71	4,219,500,000.00	278,805,393.23	5,521,403,113.45	23,207,250,000.00		225,085,122,526.57	185,596,694,465.66	19,148,925,368.32	4,755,099,620.92		26,383,834,166.01			235,884,553,620.91
May	186,270,699,084.22	34,368,196,657.71		339,307,103.65				220,978,202,845.58	235,240,453,486.88	19,148,925,368.32					203,155,548.99	254,592,534,404.19
June	212,587,235,407.07	34,368,196,657.71		497,677,732.97				247,453,109,797.75	228,294,799,542.87	19,148,925,368.32						247,443,724,911.19
July	235,663,584,674.91	34,368,196,657.71		447,213,580.53				270,478,994,913.15	238,342,687,761.74	19,148,925,368.32			17,657,880,749.43		3,550,299,811.96	278,699,793,691.45
August	228,723,972,472.96	34,368,196,657.71		435,948,780.80				263,528,117,911.47	216,067,912,662.65	32,346,490,344.08	5,063,400,000.00		10,560,303,434.28			264,038,106,441.01
September	220,443,213,709.90	44,441,361,755.11		443,786,361.84	8,439,000,000.00		851,133,433.59	274,618,495,260.44	220,730,833,115.39	32,346,490,344.08		69,156,358.39				253,146,479,817.86
October	213,327,625,238.15	44,441,361,755.11		406,728,504.48				258,175,715,497.74	210,109,290,446.75	32,346,490,344.08		117,291,624.04	21,097,499,999.99		2,135,332,356.11	265,805,904,770.97
November	209,772,008,315.22	44,441,361,755.11		478,897,488.24		3,671,062,896.22		258,363,330,454.79	229,483,346,726.95	32,346,490,344.08		342,172,777.56				262,172,009,848.59
December	167,532,585,215.88	44,441,361,755.11		336,854,664.27	22,363,350,000.01	6,329,250,000.00		241,003,401,635.27	226,276,283,328.97	32,346,490,344.08		460,589,838.92	29,536,500,000.00			288,619,863,511.98
SUB-TOTAL	**2,385,517,753,291.19**	**448,667,607,654.86**	**4,219,500,000.00**	**4,736,514,787.53**	**76,061,492,943.58**	**33,207,562,896.22**	**6,738,771,985.54**	**2,959,149,203,558.92**	**2,634,349,551,178.45**	**292,407,278,204.38**	**9,818,499,620.92**	**989,210,598.92**	**112,010,498,505.98**	**6,208,118,571.62**		**3,062,929,640,663.72**

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

B. DETAILS OF 7%/4%/4% COST OF COLLECTIONS BY NIGERIA CUSTOMS SERVICE (NCS), FEDERAL INLAND REVENUE SERVICE (FIRS) AND DEPARTMENT OF PEROLEUM RESOURCES (DPR) IN THE YEAR 2019

DETAILS/ MONTH	RECEIPT FROM FAAC BY NCS	VAT	RECEIPT FROM FAAC BY FIRS	VAT	RECEIPT FROM FAAC BY DPR	VAT		TOTAL	RECEIPT FROM FAAC BY NCS	VAT	RECEIPT FROM FAAC BY FIRS	VAT	RECEIPT FROM FAAC BY DPR			TOTAL
	₦	₦	₦	₦	₦	₦		₦	₦	₦	₦					₦
January	5,316,201,978.21	292,324,887.94	5,065,621,321.17	3,738,073,754.81	4,037,004,011.49			18,449,225,953.62	3,638,296,721.61	486,156,397.42	4,567,841,264.41	2,872,398,202.95	3,104,679,078.04			14,669,371,664.43
February	3,645,161,193.20	340,206,284.24	3,783,939,584.06	3,838,539,498.83	4,072,577,741.77			15,680,424,302.10	4,086,424,107.61	522,621,369.63	2,949,385,833.07	3,343,237,483.41	4,469,875,609.01			15,371,544,402.73
March	4,820,020,619.31	456,856,907.24	2,891,891,466.97	3,595,515,350.25	3,188,539,438.07			14,952,823,781.84	3,364,341,982.42	456,856,907.24	2,517,101,384.09	3,121,024,708.20	2,965,035,262.72			12,424,360,244.67
April	5,024,875,391.12	260,052,627.00	2,776,194,414.08	3,375,377,191.93	3,872,888,290.34			15,309,387,914.47	3,667,895,515.92	473,428,297.30	2,623,883,392.29	2,874,582,276.53	3,672,425,803.48			13,312,215,285.52
May	5,199,956,770.11	354,520,284.44	3,277,276,726.99	3,504,904,044.12	3,124,936,737.11			15,461,594,562.77	4,091,885,752.39	517,359,337.77	5,715,365,585.16	2,957,697,949.11	4,061,015,429.91			17,343,324,054.34
June	4,555,125,013.06	349,559,152.09	7,105,006,455.47	3,923,502,082.40	5,920,270,245.28			21,853,462,948.30	4,105,945,142.19	520,397,266.46	4,186,340,098.18	3,216,534,977.51	3,917,997,530.68			15,947,215,015.02
July	5,371,037,445.89	343,544,401.16	9,922,726,687.93	4,001,692,670.59	4,095,372,113.96			23,734,373,319.53	4,301,352,403.59	517,380,367.75	9,309,056,944.14	2,896,323,868.31	5,422,718,239.39			22,446,831,823.18
August	4,827,493,942.96	325,534,262.02	7,699,466,105.00	3,440,847,003.61	5,021,338,522.79			21,314,679,836.38	3,905,329,296.76	515,748,917.84	6,641,449,184.34	2,676,523,290.88	5,269,297,702.68			19,008,348,392.50
September	5,100,442,797.73	518,093,990.99	7,988,844,813.45	3,005,205,230.73	3,644,727,392.20			20,257,314,225.10	4,466,712,247.01	776,981,128.91	4,481,716,628.31	3,804,712,588.56	3,340,908,914.02			16,871,031,506.81
October	5,405,805,329.23	517,256,307.55	4,986,945,872.54	3,197,712,003.85	5,709,841,943.08			19,817,561,456.25	4,355,185,370.41	301,571,075.29	3,762,446,764.60	2,864,626,042.16	4,287,923,189.22			15,571,752,441.68
November	4,934,901,287.79	566,023,642.59	5,494,440,891.97	3,630,377,266.85	4,337,137,885.79			18,962,880,974.99	4,692,008,794.73	306,900,066.56	3,699,265,388.41	3,899,966,025.65	5,817,943,318.35			18,416,083,593.70
December	4,753,058,226.20	481,873,739.84	3,731,089,695.07	3,124,792,384.00	3,898,080,852.24			15,988,894,897.35	4,698,904,548.19	306,309,346.89	6,275,812,811.00	3,376,842,134.00	3,529,040,812.05			18,186,909,652.13
SUB-TOTAL	**58,954,079,994.81**	**4,805,846,487.10**	**64,723,444,034.70**	**42,376,538,481.97**	**50,922,715,174.12**	**0.00**	**0.00**	**221,782,624,172.70**	**49,374,281,882.83**	**5,701,710,479.06**	**56,729,665,278.00**		**49,858,860,889.55**			**199,568,988,076.71**
	-9,579,798,111.98															
								3,180,931,827,731.62								**3,262,498,628,740.43**
	T.B							**3,180,931,827,731.62**								
	CHECK							0.00								

FAAC allocations are recognised in the books of the Federal Government at the end of monthly FAAC meeting using the FAAC distribution schedule as a source document.

NOTE 4:

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

S/N	DETAILS/ MONTH	2019	2018
		TOTAL	TOTAL
		₦	₦
1	January	13,542,139,439.66	11,284,743,457.25
2	February	14,040,585,831.13	12,989,285,746.21
3	March	12,954,708,403.56	12,021,682,227.89
4	April	12,389,194,092.48	11,249,315,528.05
5	May	12,967,665,743.97	11,676,192,483.92
6	June	14,357,485,747.88	12,556,092,339.72
7	July	14,599,996,561.08	11,470,046,233.16
8	August	12,655,041,052.52	10,726,034,621.30
9	September	11,838,285,384.97	15,394,490,890.70
10	October	12,482,293,526.32	10,638,422,314.64
11	November	14,099,907,055.74	14,135,070,069.81
12	December	12,118,398,171.89	12,375,388,975.78
	TOTAL	**158,045,701,011.20**	**146,516,764,888.44**
	T.B	**158,045,701,011.20**	
	CHECK	0.00	

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

NOTE 5:
TAX REVENUE

TAX REVENUE

S/N	Admin. Code	MDA	Tax Revenue	Total
		ADMINISTRATIVE SECTOR	₦	₦
			0.00	0.00
			-0.00	0.00
			-0.00	0.00
		TOTAL	0.00	0.00

NOTE 6:
NON-TAX REVENUE

S/N.	ADMIN. CODE	MDA	LICENCES - GENERAL	MINING RENTS	ROYAL TIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERNMENT BUILDINGS - GENERAL	RENT ON LAND & OTHERS - GENERAL	RE-IMBURSEMENT GENERAL	TOTAL
			120201	120202	120203	120204	120205	120206	120207	120208	120209	120213	
		ADMINISTRATIVE SECTOR	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
1.	0111001001	STATE HOUSE - HQTRS	0.00	0.00	0.00	31,000.00	270,000.00	25,000.00	2,461,250.00	0.00	0.00	0.00	2,787,250.00
2.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	0.00	0.00	185,000.00	0.00	3,764,850.00	0.00	0.00	0.00	0.00	3,949,850.00
3.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	0.00	311,575.00	0.00	0.00	0.00	0.00	0.00	0.00	311,575.00
4.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	0.00	5,846,988.50	0.00	0.00	0.00	0.00	5,846,988.50
5.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	12,081,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,081,000.00
6.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	0.00	0.00	0.00	8,228,000.00	0.00	43,390,400.00	0.00	0.00	0.00	0.00	51,618,400.00
7.	0116004001	NIGERIAN NAVY	0.00	0.00	0.00	2,230,352.53	0.00	5,000.00	0.00	0.00	0.00	0.00	2,235,352.53
8.	0116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	0.00	1,529,284.77	0.00	0.00	0.00	0.00	1,529,284.77
9.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	0.00	0.00	1,785,835.17	0.00	0.00	5,699,950.65	0.00	0.00	0.00	7,485,785.82
10.	0119009001	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	4,641,381.85	0.00	0.00	0.00	0.00	0.00	0.00	4,641,381.85
11.	0119009003	FOREIGN MISSION: ADDIS ABABA	0.00	0.00	0.00	25,012,388.45	0.00	0.00	0.00	0.00	0.00	0.00	25,012,388.45
12.	0119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	6,072,537.88	0.00	0.00	0.00	0.00	0.00	0.00	6,072,537.88
13.	0119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	7,956,896.57	0.00	0.00	0.00	0.00	0.00	0.00	7,956,896.57
14.	0119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	16,872,572.73	1,003,030.30	0.00	0.00	0.00	0.00	0.00	17,875,603.03
15.	0119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	0.00	442,794.15	0.00	0.00	0.00	0.00	0.00	442,794.15
16.	0119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	7,075,445.21	0.00	0.00	0.00	0.00	0.00	0.00	7,075,445.21
17.	0119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	2,075,574.70	0.00	0.00	0.00	0.00	0.00	0.00	2,075,574.70
18.	0119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	4,759,472.63	0.00	0.00	0.00	0.00	0.00	0.00	4,759,472.63
19.	0119009013	FOREIGN MISSION: BATA	0.00	0.00	0.00	8,604,881.78	0.00	0.00	0.00	0.00	0.00	0.00	8,604,881.78
20.	0119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	38,200,899.90	0.00	0.00	0.00	0.00	0.00	0.00	38,200,899.90
21.	0119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	68,956,363.63	0.00	0.00	0.00	0.00	0.00	0.00	68,956,363.63
22.	0119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	38,802,875.86	0.00	0.00	0.00	0.00	0.00	0.00	38,802,875.86
23.	0119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	12,556,744.43	0.00	0.00	0.00	0.00	0.00	0.00	12,556,744.43
24.	0119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	528,453.10	0.00	0.00	0.00	0.00	0.00	0.00	528,453.10
25.	0119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	7,124,622.81	0.00	0.00	0.00	0.00	0.00	0.00	7,124,622.81
26.	0119009022	FOREIGN MISSION: BUCHAREST	0.00	0.00	0.00	7,514,666.66	0.00	212,121.21	0.00	0.00	0.00	0.00	7,726,787.87
27.	0119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	20,676,266.67	0.00	0.00	0.00	0.00	0.00	0.00	20,676,266.67
28.	0119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	1,896,011.47	0.00	129,056.24	0.00	0.00	0.00	0.00	2,025,067.71
29.	0119009025	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	0.00	1,263,939.43	0.00	0.00	0.00	1,720,270.78	0.00	0.00	2,984,210.21
30.	0119009026	FOREIGN MISSION: BUJUMBURA	0.00	0.00	0.00	5,626,817.73	0.00	0.00	0.00	0.00	0.00	0.00	5,626,817.73
31.	0119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	51,502.32	0.00	0.00	0.00	0.00	0.00	0.00	51,502.32

32.	0119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	124,264,242.42	0.00	0.00	0.00	0.00	0.00	0.00	124,264,242.42
33.	0119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	1,019,725.12	0.00	0.00	0.00	0.00	0.00	0.00	1,019,725.12
34.	0119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	54,317,392.46	0.00	0.00	0.00	0.00	0.00	0.00	54,317,392.46
35.	0119009033	FOREIGN MISSION: DAMASCUS	0.00	0.00	0.00	28,042,551.52	0.00	0.00	0.00	0.00	0.00	0.00	28,042,551.52
36.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	35,686,331.51	0.00	0.00	0.00	0.00	0.00	0.00	35,686,331.51
37.	0119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	42,215.85	0.00	135,273.08	0.00	0.00	0.00	0.00	177,488.94
38.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	0.00	19,332,911.68	0.00	0.00	0.00	0.00	0.00	0.00	19,332,911.68
39.	0119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	6,689,655.17	0.00	0.00	0.00	0.00	0.00	0.00	6,689,655.17
40.	0119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	755,941.79	0.00	0.00	0.00	211,267,854.15	0.00	0.00	212,023,795.94
41.	0119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	13,765,954.54	0.00	0.00	0.00	0.00	0.00	0.00	13,765,954.54
42.	0119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	27,155,760.61	0.00	0.00	0.00	0.00	0.00	0.00	27,155,760.61
43.	0119009046	FOREIGN MISSION: ISLAMABAD	0.00	0.00	0.00	3,566,060.61	0.00	2,070,303.03	0.00	0.00	0.00	0.00	5,636,363.64
44.	0119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	0.00	119,445,492.19	0.00	0.00	0.00	0.00	0.00	0.00	119,445,492.19
45.	0119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	704,918.03	0.00	0.00	0.00	0.00	0.00	0.00	704,918.03
46.	0119009049	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	0.00	3,179,044.13	0.00	0.00	0.00	0.00	9,045,942.10	0.00	12,224,986.23
47.	0119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	18,380,156.25	0.00	0.00	0.00	0.00	0.00	0.00	18,380,156.25
48.	0119009051	FOREIGN MISSION: KHARTOUM	0.00	0.00	0.00	45,338,908.82	0.00	0.00	0.00	0.00	0.00	0.00	45,338,908.82
49.	0119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	0.00	9,095,445.44	0.00	0.00	0.00	0.00	0.00	0.00	9,095,445.44
50.	0119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	0.00	248,484.86	0.00	0.00	0.00	0.00	0.00	0.00	248,484.86
51.	0119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	7,143,793.55	0.00	0.00	0.00	0.00	0.00	0.00	7,143,793.55
52.	0119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	0.00	59,162,765.31	0.00	0.00	0.00	0.00	0.00	0.00	59,162,765.31
53.	0119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	4,747,100.00	0.00	0.00	0.00	0.00	0.00	0.00	4,747,100.00
54.	0119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	173,716,387.65	0.00	0.00	0.00	0.00	0.00	0.00	173,716,387.65
55.	0119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	5,639,943.89	0.00	0.00	0.00	0.00	0.00	0.00	5,639,943.89
56.	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	224,465,327.27	0.00	0.00	0.00	0.00	67,991,408.73	0.00	292,456,736.00
57.	0119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	21,124,049.69	0.00	0.00	0.00	0.00	0.00	0.00	21,124,049.69
58.	0119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	28,380,227.21	0.00	0.00	0.00	0.00	0.00	0.00	28,380,227.21
59.	0119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	11,883,928.57	0.00	0.00	0.00	0.00	0.00	0.00	11,883,928.57
60.	0119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	10,622,567.18	0.00	0.00	0.00	0.00	0.00	0.00	10,622,567.18
61.	0119009066	FOREIGN MISSION: MANILLA	0.00	0.00	0.00	173,716,387.65	0.00	0.00	0.00	0.00	0.00	0.00	173,716,387.65
62.	0119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	4,181,583.30	0.00	0.00	0.00	0.00	0.00	0.00	4,181,583.30
63.	0119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	0.00	3,298,504.85	0.00	392,424.24	0.00	0.00	0.00	0.00	3,690,929.09
64.	0119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	1,971,249.93	0.00	0.00	0.00	0.00	0.00	0.00	1,971,249.93
65.	0119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	5,755,911.24	0.00	0.00	0.00	0.00	0.00	0.00	5,755,911.24
66.	0119009074	FOREIGN MISSION: NEW DELHI	0.00	0.00	0.00	54,568,820.47	0.00	0.00	0.00	0.00	0.00	0.00	54,568,820.47
67.	0119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	0.00	0.00	57,071,209.09	0.00	0.00	0.00	0.00	0.00	0.00	57,071,209.09
68.	0119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	4,154,403.09	0.00	0.00	0.00	0.00	0.00	0.00	4,154,403.09
69.	0119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	29,146,658.14	0.00	0.00	0.00	0.00	0.00	0.00	29,146,658.14
70.	0119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	2,240,593.20	0.00	0.00	0.00	0.00	0.00	0.00	2,240,593.20

71.	0119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	79,570,155.18	0.00	400,000.00	0.00	0.00	0.00	0.00	79,970,155.18
72.	0119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	154,594.59	0.00	0.00	0.00	0.00	0.00	0.00	154,594.59
73.	0119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	5,599,783.68	0.00	0.00	0.00	0.00	0.00	0.00	5,599,783.68
74.	0119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	132,862.74	0.00	0.00	0.00	0.00	0.00	0.00	132,862.74
75.	0119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	16,896,184.61	0.00	0.00	0.00	0.00	0.00	0.00	16,896,184.61
76.	0119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	274,262.30	0.00	0.00	0.00	0.00	0.00	0.00	274,262.30
77.	0119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	71,188,644.83	0.00	0.00	0.00	0.00	0.00	0.00	71,188,644.83
78.	0119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	800,000.00
79.	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	3,550,312.66	0.00	0.00	0.00	0.00	0.00	0.00	3,550,312.66
80.	0119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	4,208,198.24	0.00	0.00	0.00	0.00	0.00	0.00	4,208,198.24
81.	0119009094	FOREIGN MISSION: SINGAPORE	0.00	0.00	0.00	2,128,709.09	0.00	0.00	0.00	0.00	0.00	0.00	2,128,709.09
82.	0119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	7,140,947.77	0.00	0.00	0.00	0.00	0.00	0.00	7,140,947.77
83.	0119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	4,825,757.58	0.00	2,606,060.61	0.00	0.00	0.00	0.00	7,431,818.19
84.	0119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	169,421.49	0.00	0.00	0.00	0.00	0.00	0.00	169,421.49
85.	0119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	73,606,896.55	0.00	0.00	0.00	0.00	0.00	0.00	73,606,896.55
86.	0119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	37,353,000.19	0.00	0.00	0.00	52,417,707.08	0.00	0.00	89,770,707.26
87.	0119009101	FOREIGN MISSION: TRIPOLI	0.00	0.00	0.00	1,305,764.61	0.00	0.00	0.00	0.00	0.00	0.00	1,305,764.61
88.	0119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	10,902,084.12	0.00	0.00	0.00	0.00	0.00	0.00	10,902,084.12
89.	0119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	4,603,078.82	0.00	0.00	0.00	0.00	0.00	0.00	4,603,078.82
90.	0119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	1,768,652.29	0.00	0.00	0.00	0.00	0.00	0.00	1,768,652.29
91.	0119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	5,690,457.89	0.00	0.00	0.00	0.00	0.00	0.00	5,690,457.89
92.	0119009107	FOREIGN MISSION: YAOUNDE	0.00	0.00	0.00	2,813,724.31	0.00	0.00	0.00	0.00	0.00	0.00	2,813,724.31
93.	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	15,811,312.12	0.00	0.00	0.00	0.00	0.00	0.00	15,811,312.12
94.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	902,324.43	0.00	0.00	0.00	0.00	0.00	0.00	902,324.43
95.	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	7,586,521.00	0.00	0.00	0.00	0.00	0.00	0.00	7,586,521.00
96.	0119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	0.00	7,933,569.70	0.00	0.00	0.00	0.00	0.00	0.00	7,933,569.70
97.	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	0.00	3,020,259.71	0.00	0.00	0.00	0.00	0.00	0.00	3,020,259.71
98.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
99.	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	660,000.00	0.00	0.00	2,974,986,063.72	0.00	0.00	0.00	2,975,646,063.72
100.	0123006001	VOICE OF NIGERIA	0.00	0.00	0.00	490,000.00	0.00	0.00	0.00	0.00	0.00	0.00	490,000.00
101.	0123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	50,000.00	0.00	2,364,795.00	0.00	0.00	0.00	0.00	2,414,795.00
102.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	0.00	0.00	2,608,157.50	0.00	78,000.00	2,045,700.00	1,045,000.00	0.00	0.00	5,776,857.50
103.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	0.00	0.00	258,000.00	0.00	0.00	4,494,314.00	0.00	2,081,107.50	0.00	6,833,421.50
104.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	220,315.00	0.00	0.00	0.00	0.00	0.00	0.00	220,315.00
105.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	10,739,904.00	0.00	13,108,855,755.50	0.00	0.00	0.00	0.00	13,119,595,659.50
106.	0124002001	NIGERIAN PRISON SERVICE	0.00	0.00	0.00	34,530,721.55	0.00	1,592,000.00	36,979,652.50	0.00	0.00	0.00	73,102,374.05
107.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	0.00	380,738,281.40	0.00	0.00	0.00	0.00	0.00	0.00	380,738,281.40
108.	0124007001	FEDERAL FIRE SERVICE	0.00	0.00	0.00	6,233,500.00	0.00	0.00	0.00	0.00	0.00	0.00	6,233,500.00

109.	0124012001	POLICE FORMATION & COMMAND HQTRS	0.00	0.00	0.00	730,500.00	0.00	97,485.75	0.00	0.00	0.00	0.00	827,985.75
110.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	0.00	0.00	18,182,300.00	0.00	1,470,000.00	0.00	0.00	19,652,300.00
111.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00
112.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	290,000.00	0.00	0.00	0.00	0.00	0.00	0.00	290,000.00
113.	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	0.00	0.00	6,392,220.00	0.00	0.00	0.00	0.00	6,392,220.00
114.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	580,543.50	0.00	203,826,568.50	0.00	0.00	0.00	0.00	204,407,112.00
115.	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	50,000.00	0.00	133,010.00	2,913,750.00	0.00	0.00	0.00	3,096,760.00
116.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	96,928,400.00	0.00	0.00	511,239,622.48	0.00	5,292,000.00	0.00	0.00	0.00	0.00	613,460,022.48
117.	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	521,000.00	0.00	0.00	0.00	0.00	0.00	0.00	521,000.00
118.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	625,195.70	0.00	0.00	0.00	0.00	0.00	0.00	625,195.70
119.	0160001001	POLICE SERVICE COMMISSION HQTRS	0.00	0.00	0.00	11,000.00	0.00	105,000.00	0.00	0.00	0.00	0.00	116,000.00
120.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
121.	0161003001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	20,159,627.46	0.00	0.00	0.00	0.00	0.00	0.00	20,159,627.46
122.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	0.00	2,041,000.00	0.00	1,118,456.00	0.00	0.00	0.00	0.00	3,159,456.00
123.	0161007001	FEDERAL ROAD SAFETY COMMISSION	332,800.00	0.00	0.00	5,000.00	1,412,959,131.69	0.00	28,290,036.41	0.00	0.00	0.00	1,441,586,968.10
124.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
125.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	0.00	0.00	1,580,000.00	0.00	0.00	0.00	0.00	72,000.00	0.00	1,652,000.00
126.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	0.00	0.00	22,939,157.50	0.00	0.00	0.00	0.00	0.00	0.00	22,939,157.50
127.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
128.		**ECONOMIC SECTOR**											
129.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	189,550,000.00	0.00	0.00	15,915,200.00	0.00	3,087,906,540.99	0.00	0.00	1,401,453,460.14	0.00	4,694,825,201.13
130.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	32,976,000.00	0.00	1,709,500.00	0.00	0.00	0.00	0.00	34,685,500.00
131.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	0.00	0.00	4,530,157.50	0.00	19,936,950.00	18,894,422.50	401,500.00	0.00	0.00	43,763,030.00
132.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	0.00	0.00	1,040,000.00	0.00	20,829,926.73	7,741,242.50	1,307,112.18	4,200,000.00	0.00	35,118,281.41
133.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	0.00	0.00	4,122,992.50	0.00	250,436,490.50	11,813,870.50	0.00	4,600,000.00	0.00	270,973,353.50
134.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
135.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	11,449,880.00	0.00	0.00	0.00	0.00	0.00	0.00	11,449,880.00
136.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	914,600.00	0.00	218,000.00	603,000.00	0.00	0.00	0.00	1,735,600.00
137.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	27,618,259.35	0.00	0.00	0.00	0.00	0.00	0.00	27,618,259.35
138.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	30,000.00	0.00	789,390.93	0.00	0.00	0.00	0.00	819,390.93
139.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	5,625,156.00	0.00	0.00	0.00	0.00	0.00	0.00	5,625,156.00
140.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	0.00	0.00	19,928,645.00	0.00	385,000.00	0.00	0.00	0.00	0.00	20,313,645.00
141.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	8,000,000.00	0.00	0.00	23,862,651.60	2,818,279.35	0.00	0.00	34,680,930.95
142.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	570,000.00	0.00	0.00	0.00	0.00	0.00	0.00	570,000.00
143.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	0.00	880,000.00	0.00	5,172,245.00	24,343,710.00	6,662,815.42	10,608,642.50	0.00	47,667,412.92
144.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00

145.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	2,413,710.24	0.00	0.00	0.00	0.00	0.00	0.00	2,413,710.24
146.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	0.00	2,085,500.00	0.00	3,991,975.00	0.00	10,140,000.00	0.00	0.00	16,217,475.00
147.	022000701900	FPO JALINGO	0.00	0.00	0.00	450,500.00	0.00	0.00	990,669.62	0.00	0.00	0.00	1,441,169.62
148.	022000703800	FPO YOLA	0.00	0.00	0.00	218,657,418.40	0.00	0.00	0.00	0.00	0.00	0.00	218,657,418.40
149.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	932,000.00	0.00	0.00	0.00	0.00	0.00	0.00	932,000.00
150.	0222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	5,000.00	105,000.00	0.00	0.00	0.00	110,000.00
151.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	0.00	345,160.00	0.00	0.00	335,956,674.45	115,868,067.82	0.00	0.00	452,169,902.27
152.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	0.00	969,842.50	0.00	0.00	0.00	0.00	0.00	0.00	969,842.50
153.	0227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	0.00	0.00	2,683,000.00	0.00	150,000.00	0.00	0.00	0.00	0.00	2,833,000.00
154.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	0.00	0.00	0.00	403,750.00	0.00	0.00	0.00	0.00	403,750.00
155.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0.00	0.00	0.00	575,000.00	0.00	0.00	0.00	0.00	0.00	0.00	575,000.00
156.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	1,374,902.64	0.00	1,047,689.31	1,065,000.00	2,200,000.00	0.00	0.00	5,687,591.95
157.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	0.00	0.00	415,000.00	0.00	0.00	0.00	0.00	415,000.00
158.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
159.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	8,150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	8,150,000.00
160.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	0.00	0.00	290,000.00	0.00	50,000.00	66,000.00	0.00	0.00	0.00	406,000.00
161.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00	0.00	0.00	0.00	20,000.00
162.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00
163.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	0.00	0.00	220,000.00	0.00	130,000.00	0.00	0.00	0.00	0.00	350,000.00
164.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	0.00	0.00	250,000.00	0.00	0.00	1,030,780.00	0.00	0.00	0.00	1,280,780.00
165.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
166.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0.00	0.00	0.00	1,076,695.00	0.00	750.00	0.00	2,001,890.49	0.00	0.00	3,079,335.49
167.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	14,835,582.10	0.00	0.00	0.00	0.00	0.00	0.00	14,835,582.10
168.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0.00	0.00	0.00	40,000.00	0.00	0.00	297,875.00	0.00	0.00	0.00	337,875.00
169.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	0.00	0.00	132,000.00	0.00	0.00	0.00	0.00	0.00	0.00	132,000.00
170.	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	13,030,278.00	0.00	100.00	0.00	0.00	0.00	0.00	13,030,378.00
171.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	0.00	0.00	135,000.00	0.00	0.00	0.00	0.00	0.00	0.00	135,000.00
172.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
173.	0229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	407,906,140.34	0.00	12,299,152.00	0.00	0.00	0.00	0.00	420,205,292.34
174.	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	1,751,500.00	0.00	32,500.00	0.00	0.00	0.00	0.00	1,784,000.00
175.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	0.00	0.00	1,271,714,067.86	0.00	5,000.00	426,747,084.68	0.00	1,008,372,649.77	0.00	2,706,838,802.31
176.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	22,311,772.50	1,252,242,162.84	0.00	0.00	0.00	0.00	0.00	1,274,553,935.34
177.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00	0.00	0.00	70,000.00
178.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	220,000.00	0.00	6,328,100.00	0.00	0.00	128,000,000.00	0.00	134,548,100.00
179.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	2,355,000.00	0.00	5,688,490.00	0.00	0.00	0.00	0.00	8,043,490.00
180.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	48,319,001.50	0.00	0.00	0.00	0.00	0.00	0.00	48,319,001.50

181.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00
182.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	0.00	0.00	0.00	0.00	90,000.00	0.00	0.00	0.00	0.00	90,000.00
183.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	236,500.00	0.00	18,422,558.36	0.00	0.00	0.00	0.00	18,659,058.36
184.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00	9,451,496.70	0.00	0.00	0.00	0.00	0.00	0.00	9,451,496.70
185.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	0.00	0.00	195,000.00	0.00	0.00	0.00	0.00	0.00	0.00	195,000.00
186.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	0.00	0.00	360,000.00	0.00	3,468,092.00	13,731,000.00	0.00	0.00	0.00	17,559,092.00
187.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
188.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	0.00	0.00	4,598,710.92	0.00	0.00	7,291,071.40	0.00	0.00	0.00	11,889,782.32
189.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	0.00	0.00	788,349,753.94	0.00	0.00	6,766,985.36	11,330,611.30	0.00	0.00	806,447,350.60
190.	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	952,000.00	0.00	0.00	0.00	0.00	0.00	0.00	952,000.00
191.	0252037001	ANAMBRA/ IMO RBDA	0.00	0.00	0.00	953,635.00	0.00	0.00	1,146,470.00	0.00	0.00	0.00	2,100,105.00
192.	0252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	6,746,000.00	0.00	574,000.00	6,725,500.00	66,800.00	4,071,142.50	0.00	18,183,442.50
193.	0252040001	CROSS RIVER RBDA	0.00	0.00	0.00	1,385,000.00	0.00	0.00	0.00	40,350.00	0.00	0.00	1,425,350.00
194.	0252042001	LOWER BENUE RBDA	0.00	0.00	0.00	6,560,212.50	0.00	0.00	0.00	0.00	0.00	0.00	6,560,212.50
195.	0252043001	LOWER NIGER RBDA	0.00	0.00	0.00	16,552,778.64	0.00	0.00	5,396,168.20	1,236,916.67	1,143,765.00	0.00	24,329,628.51
196.	0252044001	NIGER DELTA RBDA	0.00	0.00	0.00	2,415,000.00	0.00	0.00	2,082,600.00	0.00	0.00	0.00	4,497,600.00
197.	0252045001	OGUN/ OSUN RBDA	0.00	0.00	0.00	525,518.00	0.00	0.00	0.00	0.00	0.00	0.00	525,518.00
198.	0252046001	SOKOTO RIMA RBDA	0.00	0.00	0.00	81,458,797.28	0.00	27,728,983.00	60,000.00	3,692,134.00	2,001,000.00	0.00	114,940,914.28
199.	0252047001	UPPER BENUE RBDA	0.00	0.00	0.00	0.00	0.00	166,844,202.00	0.00	0.00	0.00	0.00	166,844,202.00
200.	0252048001	UPPER NIGER RBDA	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
201.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00
202.	0220011001	NIGERIA CUSTOMS SERVIVES	0.00	0.00	0.00	14,035,452.47	0.00	139,825,862.85	7,462,275.00	0.00	4,288,472.50	0.00	165,612,062.82
		LAW & JUSTICES SECTOR											
203.	0318002001	SUPREME COURT OF NIGERIA	0.00	0.00	0.00	5,141,375.25	0.00	0.00	0.00	0.00	0.00	0.00	5,141,375.25
204.	0318003001	COURT OF APPEAL	0.00	0.00	0.00	40,369,450.39	0.00	0.00	0.00	0.00	0.00	0.00	40,369,450.39
205.	0318004001	FEDERAL HIGH COURT-LAGOS	0.00	0.00	0.00	239,921,944.62	178,280,486.01	5,932,795.38	0.00	0.00	180,000.00	0.00	424,315,226.01
206.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	0.00	0.00	148,165,515.00	7,547,900.00	6,350,500.00	0.00	0.00	0.00	0.00	162,063,915.00
207.	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	0.00	0.00	5,367,481.00	3,266,996.00	0.00	0.00	0.00	0.00	0.00	8,634,477.00
208.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	16,509,377.06	0.00	2,691,550.00	0.00	0.00	0.00	0.00	19,200,927.06
209.	0318008001	NATIONAL INDUSTRIAL COURT	0.00	0.00	0.00	85,521,405.46	0.00	6,167,375.00	32,938.00	2,486.40	0.00	0.00	91,724,204.86
210.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	14,854,000.00	0.00	0.00	0.00	15,681,000.00	0.00	0.00	30,535,000.00
211.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	0.00	181,250.00	0.00	372,150.00	300,000.00	0.00	3,754,800.00	0.00	4,608,200.00
212.	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	240,000.00	0.00	0.00	0.00	0.00	0.00	0.00	240,000.00
213.	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	1,435,408,325.32	0.00	0.00	0.00	0.00	0.00	0.00	1,435,408,325.32
214.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	0.00	3,881,315.88	0.00	0.00	0.00	0.00	0.00	0.00	3,881,315.88
215.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	190,000.00	0.00	0.00	0.00	0.00	0.00	0.00	190,000.00
216.	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	62,350,553.97	0.00	15,000.00	0.00	0.00	0.00	0.00	62,365,553.97
217.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00

218.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	0.00	0.00	0.00	1,170,500.00	0.00	0.00	0.00	0.00	1,170,500.00
219.	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00
		REGIONAL SECTOR											
220.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	20,473,520.50	0.00	0.00	0.00	0.00	0.00	0.00	20,473,520.50
		SOCIAL SECTOR											
221.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	0.00	0.00	550,085,347.61	0.00	333,842.81	0.00	0.00	17,125,407.00	0.00	567,544,597.42
222.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	47,179,000.00	0.00	1,800,000.00	8,998,202.33	300,000.00	422,500.00	0.00	58,699,702.33
223.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	0.00	0.00	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	110,000.00
224.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	0.00	0.00	100,000.00	0.00	20,000.00	17,128,017.50	7,969,325.00	6,125,000.00	0.00	31,342,342.50
225.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00	10,500.00
226.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	4,696,219.44	0.00	282,415.00	0.00	0.00	0.00	0.00	4,978,634.44
227.	0517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	0.00	2,770,574.52	0.00	0.00	0.00	0.00	0.00	0.00	2,770,574.52
228.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	1,123,060,447.50	0.00	0.00	3,767,840.00	0.00	0.00	0.00	1,126,828,287.50
229.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
230.	0517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
231.	0517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
232.	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	322,079,113.41	0.00	19,706,500.00	285,365,752.49	11,145,000.00	28,793,800.00	0.00	667,090,165.90
233.	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	935,085,883.00	0.00	46,969,775.00	0.00	0.00	0.00	0.00	982,055,658.00
234.	0517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	957,877,708.00	0.00	205,615,357.00	287,818,789.00	86,352,364.00	10,001,685.00	0.00	1,547,665,903.00
235.	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	741,822,459.91	0.00	0.00	21,500,000.00	0.00	0.00	0.00	763,322,459.91
236.	0517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
237.	0517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	1,592,634,000.47	0.00	62,186,157.50	18,183,500.00	6,930,000.00	0.00	0.00	1,679,933,657.97
238.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	54,078,668.83	0.00	1,217,500.00	1,088,246.16	0.00	0.00	0.00	56,384,414.99
239.	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	2,368,064,359.03	0.00	389,549,383.59	15,826,407.50	0.00	0.00	0.00	2,773,440,150.12
240.	0517018020	FEDERAL POLYTECHNIC BALI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00
241.	0517018022	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	25,168,300.00	0.00	3,000.00	630,644.00	0.00	0.00	0.00	25,801,944.00
242.	0517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	290,000.00	0.00	0.00	0.00	0.00	0.00	0.00	290,000.00
243.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	270,125,999.26	0.00	0.00	0.00	0.00	0.00	0.00	270,125,999.26
244.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	383,869,883.02	0.00	22,189,476.50	106,500.00	9,465,000.00	0.00	0.00	415,630,859.52
245.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	203,836,177.93	0.00	1,236,925.00	4,917,640.00	1,349,721.53	0.00	0.00	211,340,464.46
246.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
247.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	1,000.00	0.00	46,000.00	0.00	0.00	0.00	0.00	47,000.00
248.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	749,987.50	0.00	20,000.00	0.00	0.00	0.00	0.00	769,987.50
249.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	742,650,591.17	8,187,759.93	0.00	7,915,850.00	3,731,125.00	0.00	0.00	762,485,326.10
250.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	3,232,521,634.61	0.00	0.00	0.00	16,785,962.76	0.00	0.00	3,249,307,597.37
251.	0517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	15,012,663,416.10	1,049,333.30	443,472,294.29	163,287,819.69	221,163,466.49	195,860,493.58	0.00	16,037,496,823.45
252.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	3,205,432,110.26	0.00	316,129,173.14	1,936,292.50	4,393,801.31	117,058,178.73	0.00	3,644,949,555.94
253.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	408,050.00	0.00	984,300.00	2,360.00	0.00	0.00	0.00	1,394,710.00

254.	0517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	1,246,128,743.70	0.00	253,974,781.60	107,914,071.80	0.00	1,116,600.00	0.00	1,609,134,197.10
255.	0517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	1,785,947,762.54	0.00	0.00	0.00	0.00	0.00	0.00	1,785,947,762.54
256.	0517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	3,461,446,530.44	606,242.50	152,585,957.50	212,267,462.02	56,213.52	113,074,256.86	0.00	3,940,036,662.84
257.	0517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	1,297,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,297,500.00
258.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
259.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	2,015,065,231.46	0.00	13,693,472.50	0.00	0.00	0.00	0.00	2,028,758,703.96
260.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
261.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	986,779,525.17	125,470.00	15,187,992.90	1,807,840.00	34,355,331.56	0.00	0.00	1,038,256,159.63
262.	0517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
263.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	315,899.92	0.00	168,000.00	0.00	0.00	0.00	0.00	483,899.92
264.	0517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
265.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	0.00	0.00	253,697,487.21	130,000.00	5,350,732.55	8,905,480.00	426,000.00	0.00	0.00	268,509,699.76
266.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	1,265,000.00	0.00	392,000.00	247,410.00	0.00	0.00	0.00	1,904,410.00
267.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	0.00	12,200.00	0.00	0.00	0.00	0.00	0.00	0.00	12,200.00
268.	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	474,229,020.70	0.00	3,746,539.50	9,815,695.00	8,884,470.91	0.00	0.00	496,675,726.11
269.	0517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
270.	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	258,725,997.50	0.00	8,526,642.24	1,474,000.00	0.00	0.00	0.00	268,726,639.74
271.	0517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
272.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	0.00	0.00	322,700.00	0.00	0.00	0.00	0.00	0.00	0.00	322,700.00
273.	0517026005	FGC DAURA	0.00	0.00	0.00	62,129,408.12	0.00	0.00	0.00	0.00	0.00	0.00	62,129,408.12
274.	0517026007	FGC GARKI	0.00	0.00	0.00	85,393,450.00	0.00	0.00	0.00	0.00	0.00	0.00	85,393,450.00
275.	0517026009	FGC IKET NISE	0.00	0.00	0.00	255,461,476.61	0.00	0.00	0.00	0.00	0.00	0.00	255,461,476.61
276.	0517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	85,167,047.00	0.00	0.00	0.00	0.00	0.00	0.00	85,167,047.00
277.	0517026011	FGC IKOM	0.00	0.00	0.00	100,570,832.08	0.00	0.00	0.00	0.00	0.00	0.00	100,570,832.08
278.	0517026015	FGC KADUNA	0.00	0.00	0.00	155,416,542.46	0.00	0.00	0.00	0.00	0.00	0.00	155,416,542.46
279.	0517026017	FGC KEFFI	0.00	0.00	0.00	162,899,650.00	0.00	0.00	0.00	0.00	0.00	0.00	162,899,650.00
280.	0517026018	FGC KIYAWA	0.00	0.00	0.00	162,899,650.00	0.00	0.00	0.00	0.00	0.00	0.00	162,899,650.00
281.	0517026020	FGC MAIDUGURI	0.00	0.00	0.00	46,847,463.00	0.00	0.00	0.00	0.00	0.00	0.00	46,847,463.00
282.	0517026023	FGC ODIKOLOGUNA	0.00	0.00	0.00	100,450,300.00	0.00	0.00	0.00	0.00	0.00	0.00	100,450,300.00
283.	0517026035	FGC UGWOLAWO	0.00	0.00	0.00	68,643,752.50	0.00	0.00	0.00	0.00	0.00	0.00	68,643,752.50
284.	0517026037	FGC ZARIA	0.00	0.00	0.00	0.00	95,534,855.00	0.00	0.00	0.00	0.00	0.00	95,534,855.00
285.	0517026038	FGC, BILLIRI	0.00	0.00	0.00	52,348,057.40	0.00	0.00	0.00	0.00	0.00	0.00	52,348,057.40
286.	0517026040	FGC, IKOLE	0.00	0.00	0.00	88,490,000.00	0.00	0.00	0.00	0.00	0.00	0.00	88,490,000.00
287.	0517026041	FGGC ABAJI	0.00	0.00	0.00	68,500.00	0.00	0.00	0.00	0.00	0.00	0.00	68,500.00
288.	0517026043	FGGC AKURE	0.00	0.00	0.00	187,670,733.49	0.00	0.00	0.00	0.00	0.00	0.00	187,670,733.49
289.	0517026045	FGGC BAJOGA	0.00	0.00	0.00	15,654,361.50	0.00	0.00	0.00	0.00	0.00	0.00	15,654,361.50
290.	0517026048	FGGC BENIN	0.00	0.00	0.00	213,835,326.00	0.00	0.00	0.00	0.00	0.00	0.00	213,835,326.00
291.	0517026049	FGGC BIDA	0.00	0.00	0.00	73,229,606.13	0.00	0.00	0.00	0.00	0.00	0.00	73,229,606.13

292.	0517026051	FGGC CALABAR	0.00	0.00	0.00	151,749,100.00	0.00	0.00	0.00	0.00	0.00	0.00	151,749,100.00
293.	0517026052	FGGC EFON ALAYE	0.00	0.00	0.00	85,746,112.00	0.00	14,160,000.00	0.00	0.00	0.00	0.00	99,906,112.00
294.	0517026054	FGGC ENUGU	0.00	0.00	0.00	281,429,144.25	0.00	0.00	0.00	0.00	0.00	0.00	281,429,144.25
295.	0517026055	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	116,440,700.00	0.00	0.00	0.00	0.00	0.00	0.00	116,440,700.00
296.	0517026062	FGGC ILORIN	0.00	0.00	0.00	158,072,586.31	0.00	0.00	0.00	0.00	0.00	0.00	158,072,586.31
297.	0517026063	FGGC IPETUMODU	0.00	0.00	0.00	157,436,196.89	0.00	0.00	0.00	0.00	0.00	0.00	157,436,196.89
298.	0517026065	FGGC KABBA	0.00	0.00	0.00	77,506,575.00	0.00	0.00	0.00	0.00	0.00	0.00	77,506,575.00
299.	0517026066	FGGC KAZAURE	0.00	0.00	0.00	49,806,935.00	0.00	0.00	0.00	0.00	0.00	0.00	49,806,935.00
300.	0517026067	FGGC KEANA	0.00	0.00	0.00	30,282,500.00	0.00	0.00	0.00	0.00	0.00	0.00	30,282,500.00
301.	0517026069	FGGC LEJJA	0.00	0.00	0.00	184,220,461.74	0.00	0.00	0.00	0.00	0.00	0.00	184,220,461.74
302.	0517026070	FGGC MONGUNO	0.00	0.00	0.00	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00
303.	0517026073	FGGC OWERRI	0.00	0.00	0.00	220,381,908.44	0.00	0.00	0.00	0.00	0.00	0.00	220,381,908.44
304.	0517026075	FGGC SHAGAMU	0.00	0.00	0.00	248,576,070.50	0.00	0.00	0.00	0.00	0.00	0.00	248,576,070.50
305.	0517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	36,315,603.53	0.00	1,518,000.00	0.00	0.00	0.00	0.00	37,833,603.53
306.	0517026077	FGGC UMUAHIA	0.00	0.00	0.00	251,106,034.50	0.00	0.00	0.00	0.00	0.00	0.00	251,106,034.50
307.	0517026078	FGGC WUKARI	0.00	0.00	0.00	46,244,734.97	0.00	0.00	0.00	0.00	0.00	0.00	46,244,734.97
308.	0517026079	FGGC, YOLA	0.00	0.00	0.00	81,819,381.20	0.00	0.00	0.00	0.00	0.00	0.00	81,819,381.20
309.	0517026080	FSTC AHOADA	0.00	0.00	0.00	132,474,763.00	0.00	0.00	0.00	0.00	0.00	0.00	132,474,763.00
310.	0517026081	FSTC AWKA	0.00	0.00	0.00	196,131,995.94	0.00	0.00	0.00	0.00	0.00	0.00	196,131,995.94
311.	0517026082	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	205,279,400.19	0.00	0.00	0.00	0.00	0.00	0.00	205,279,400.19
312.	0517026083	FSTC MICHIKA	0.00	0.00	0.00	21,697,282.60	0.00	0.00	0.00	0.00	0.00	0.00	21,697,282.60
313.	0517026085	FSTC USI-EKITI	0.00	0.00	0.00	93,244,200.00	0.00	0.00	0.00	0.00	0.00	0.00	93,244,200.00
314.	0517026086	FTC IKARE	0.00	0.00	0.00	77,144,368.00	0.00	0.00	0.00	0.00	0.00	0.00	77,144,368.00
315.	0517026087	FTC ILESA	0.00	0.00	0.00	119,490,455.25	0.00	0.00	0.00	0.00	0.00	0.00	119,490,455.25
316.	0517026088	FTC JALINGO	0.00	0.00	0.00	57,220,000.00	0.00	0.00	0.00	0.00	0.00	0.00	57,220,000.00
317.	0517026089	FTC KAFANCHAN	0.00	0.00	0.00	47,770,142.00	0.00	0.00	0.00	0.00	0.00	0.00	47,770,142.00
318.	0517026090	FTC LASSA	0.00	0.00	0.00	110,000.00	0.00	0.00	0.00	0.00	0.00	0.00	110,000.00
319.	0517026092	FTC OROZO	0.00	0.00	0.00	218,895,065.66	0.00	0.00	0.00	0.00	0.00	0.00	218,895,065.66
320.	0517026094	FTC OTUPKO	0.00	0.00	0.00	185,722,935.35	0.00	0.00	0.00	0.00	0.00	0.00	185,722,935.35
321.	0517026095	FTC SHIRORO	0.00	0.00	0.00	119,740,385.50	0.00	0.00	0.00	0.00	0.00	0.00	119,740,385.50
322.	0517026096	FTC UROMI	0.00	0.00	0.00	126,111,000.00	0.00	0.00	0.00	0.00	0.00	0.00	126,111,000.00
323.	0517026097	FTC UYO	0.00	0.00	0.00	104,374,937.39	0.00	0.00	0.00	0.00	0.00	0.00	104,374,937.39
324.	0517026098	FTC YABA	0.00	0.00	0.00	542,465,980.05	0.00	0.00	0.00	0.00	0.00	0.00	542,465,980.05
325.	0517026102	SULEJA ACADEMY	0.00	0.00	0.00	31,364,608.20	0.00	0.00	0.00	0.00	0.00	0.00	31,364,608.20
326.	0517026104	FSTC DAYI	0.00	0.00	0.00	72,904,935.00	0.00	0.00	0.00	0.00	0.00	0.00	72,904,935.00
327.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	1,126,550.00	0.00	0.00	0.00	0.00	0.00	0.00	1,126,550.00
328.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	539,293,501.72	408,214.02	250,000.00	37,927,401.08	100,000.00	0.00	0.00	577,979,116.82
329.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	0.00	0.00	1,045,442.50	0.00	2,233,900.00	0.00	0.00	0.00	0.00	3,279,342.50
330.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	240,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00	243,000.00

331.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	0.00	0.00	4,070,600.00	0.00	0.00	0.00	0.00	0.00	0.00	4,070,600.00
332.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	27,404,876.00	0.00	0.00	0.00	0.00	0.00	0.00	27,404,876.00
333.	0521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	325,750.00	0.00	96,000.00	0.00	0.00	0.00	0.00	421,750.00
334.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	0.00	199,300.00	0.00	4,000.00	0.00	0.00	0.00	0.00	203,300.00
335.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	0.00	478,883,337.33	140,453,660.09	41,215,000.00	0.00	23,000.00	0.00	0.00	660,574,997.42
336.	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	100,314.00	0.00	0.00	0.00	0.00	0.00	0.00	100,314.00
337.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	3,694,089,459.16	0.00	5,440,000.00	0.00	28,635,590.64	11,033,018.48	0.00	3,739,198,068.28
338.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	45,200.00	0.00	0.00	0.00	45,200.00
339.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
340.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	630,312,526.02	0.00	521,128,240.81	1,446,271,335.75	0.00	0.00	0.00	2,597,712,102.58
341.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	0.00	0.00	3,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500,000.00
342.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	0.00	0.00	0.00	0.00	0.00	291,658,716.31	1,088,409,753.48	0.00	0.00	0.00	1,380,068,469.79
343.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	5,057,000.00	0.00	36,339,152.00	56,144,615.04	0.00	0.00	0.00	97,540,767.04
344.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	1,657.50	0.00	0.00	0.00	0.00	0.00	0.00	1,657.50
345.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	0.00	12,870,240.00	0.00	72,115,501.95	3,118,000.00	360,000.00	0.00	0.00	88,463,741.95
346.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	16,277,855.50	282,298.59	450,157,576.46	331,899,953.01	2,047,775.34	0.00	0.00	800,665,458.90
347.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
348.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	0.00	0.00	101,625,748.40	85,395.00	104,206,668.50	76,533,029.83	0.00	69,270.00	0.00	282,520,111.73
349.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
350.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	769,421,445.78	0.00	0.00	0.00	0.00	0.00	0.00	769,421,445.78
351.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	8,589,727.75	0.00	0.00	0.00	8,589,727.75
352.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	0.00	0.00	727,112,488.08	0.00	269,001,413.90	0.00	8,303,876.79	0.00	0.00	1,004,417,778.77
353.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	76,098,517.88	4,500.00	40,585,790.00	40,497,450.00	622,800.00	0.00	0.00	157,809,057.88
354.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	80,561,875.39	0.00	50,206,270.41	429,461,393.39	0.00	0.00	0.00	560,229,539.19
355.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	0.00	133,769,300.00	0.00	117,410,695.71	433,255,512.29	0.00	1,000,000.00	0.00	685,435,508.00
356.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	0.00	0.00	68,906,702.08	503,900.00	299,647,955.72	814,319,383.45	13,113,809.70	0.00	0.00	1,196,491,750.95
357.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	0.00	0.00	0.00	402,000.00	0.00	0.00	0.00	0.00	0.00	0.00	402,000.00
358.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	62,300.00	0.00	36,400.00	0.00	0.00	0.00	0.00	98,700.00
359.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	0.00	0.00	22,500.00	144,000.00	0.00	0.00	0.00	0.00	0.00	166,500.00
360.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	0.00	0.00	100,057,251.65	0.00	0.00	30,965,654.63	0.00	0.00	0.00	131,022,906.28
361.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	29,425,553.67	0.00	77,106,279.80	248,837,775.85	0.00	0.00	0.00	355,369,609.32
362.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	0.00	0.00	158,315.00	0.00	106,000.00	0.00	0.00	0.00	0.00	264,315.00
363.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00	0.00	0.00	150,000.00
364.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	262,120,455.23	0.00	0.00	0.00	47,085,996.62	0.00	0.00	309,206,451.85
365.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	0.00	0.00	10,209,928.58	0.00	1,021,704.39	539,365.63	0.00	293,417.50	0.00	12,064,416.10
366.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	97,205,291.00	0.00	0.00	0.00	0.00	0.00	0.00	97,205,291.00
367.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00

368.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	0.00	85,879,888.50	0.00	12,750,000.00	0.00	0.00	0.00	0.00	98,629,888.50
369.	0535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	0.00	1,810,000.00	0.00	138,500.00	317,000.00	0.00	5,970,000.00	0.00	8,235,500.00
370.	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	0.00	0.00	0.00	2,317,000.00	350,644.00	3,823,279.57	0.00	0.00	0.00	6,490,923.57
371.	0535008001	KAMUKU NATIONAL PARK	0.00	0.00	0.00	0.00	266,140.50	375,725.00	4,323,336.32	0.00	0.00	0.00	4,965,201.82
372.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
373.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	0.00	0.00	170,000.00	0.00	0.00	0.00	0.00	0.00	0.00	170,000.00
374.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	0.00	613,236,436.83	47,098,935.21	436,050.50	0.00	0.00	0.00	0.00	660,771,422.54
375.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	0.00	0.00	7,558,974.70	0.00	0.00	0.00	0.00	0.00	0.00	7,558,974.70
376.	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	32,997,557.50	0.00	360,000.00	0.00	0.00	0.00	0.00	33,357,557.50
		GRAND-TOTAL	**286,811,200.00**	**0.00**	**0.00**	**65,568,443,094.73**	**3,153,210,205.13**	**21,581,758,875.57**	**10,198,522,244.15**	**954,976,426.81**	**3,159,808,017.89**	**150,000,000.00**	**105,053,530,064.27**

NOTE 7:
INVESTMENT INCOME

S/N	ADMIN. CODE	MDA	INVESTMENT INCOME 120211 ₦
		ADMINISTRATIVE SECTOR	
1	0124002001	NIGERIAN PRISON SERVICE	2,585,579.00
2	0161007001	FEDERAL ROAD SAFETY COMMISSION	3,000.00
		ECONOMIC SECTOR	
3	022000-7001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	225,000.00
4	0220008001	FEDERAL INLAND REVENUE SERVICES	2,452,476.47
5	0220011001	NIGERIA CUSTOMS SERVICES	2,526,782.80
6	0220012001	CONSOLIDATED REVENUE FUND	260,160,912,908.88
7	0229005001	MARITIME ACADEMY, ORON	2,406,457.02
8	0252047001	UPPER BENUE RBDA	22,525,925.06
		LAW & JUSTICE SECTOR	
9.	0326004001	COUNCIL OF LEGAL EDUCATION	120,683,924.48
		SOCIAL SECTOR	
10	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,440,932.50
11	0517021002	UNIVERSITY OF LAGOS	84,614,760.89
12	0517021003	UNIVERSITY OF NIGERIA, NSSUKA	1,477,713.88
13	0517021007	UNIVERSITY OF JOS	1,560,355.99
14	0517021009	UNIVERSITY OF ILORIN	14,777,296.71
15	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	15,750.00
16	0517021031	FEDERAL UNIVERSITY DUTSE	758,957.50
17	0517026037	FGC ZARIA	980,285.44
		GRAND TOTAL	**260,419,948,106.62**

NOTE 7 A:
INVESTMENT INCOME

S/NO.	NARRATION FROM THE BANK STATEMENT	OPERATING SURPLUS	DIVIDEND RECEIVED	OTHER INVESTMENT INCOME	TOTAL
1.	Asset Management Corporation of Nigeria	3,021,938,194.08			3,021,938,194.08
2.	Anambra-Imo River Basin Dev Authority	20,840,000.00			20,840,000.00
3.	Bereau for Public Enterprises	12,773,491,071.44			12,773,491,071.44
4.	Benin Owena RBDA	9,850,781,250.00			9,850,781,250.00
5.	Corporate Affairs Commission (CAC)	4,939,954.56			4,939,954.56
6.	Chad Basin RBDA	13,522,800.00			13,522,800.00
7.	Citizen and Leadership Training Centre	13,312,491.90			13,312,491.90
8.	Council for the Regulation of Engineering in Nigeria (COREN)	30,296,000.00			30,296,000.00
9.	Energy Commission of Nigeria	100,000.00			100,000.00
10.	Federal Airport Authority of Nigeria(FAAN)	1,996,332,637.41			1,996,332,637.41
11.	Federal Radio Corporation of Nigeria (FRCN)	21,308,566.14			21,308,566.14
12.	Federal Road Safety Commission (FRSC)	413,735,159.64			413,735,159.64
13.	Finacial Report Council of Nigeria	1,078,235.00			1,078,235.00
14.	Intergrated Water Resources Dev Agency	43,234,291.97			43,234,291.97
15.	Investments & Securities Tribunal	264,000.00			264,000.00
16.	Kumuku National Park	213,359.14			213,359.14
17.	Joint Admission and Matriculation Board(JAMB)	41,532,570.08			41,532,570.08
18.	Lagos International Trade Fair Complex Mgt.	250,000,000.00			250,000,000.00
19.	Maritime Academy of Nigeria, ORON	64,408,422.50			64,408,422.50
20.	Medical & Dental Council of Nigeria (MDCN)	5,426,821.50			5,426,821.50
21.	Lower Benue River Basin Devt Authority	10,845,969.76			10,845,969.76
22.	National Agency for Food and Drug Administration & Control(NAFDAC)	431,221,616.70			431,221,616.70
23.	National Agric Extension Service	2,397,676.00			2,397,676.00
24.	National Agriculture Research Council	3,984,319.76			3,984,319.76
25.	National Institute of Policy and Strategic Studies (NIPSS)	18,335,923.42			18,335,923.42
26.	National Automotive Design & Dev Council	62,126,352.93			62,126,352.93
27.	National Bio-Safety Management Agency (Established 2015)	2,700,000.00			2,700,000.00
28.	National Brodcasting Commission	242,381,016.63			242,381,016.63

29.	National Board for Tech Education (NBTE)	86,115,429.34			86,115,429.34
30.	National Examiniation Council (NECO)	1,283,385,229.18			1,283,385,229.18
31.	National Film & Video Censors Board	1,109,502.30			1,109,502.30
32.	National Health Insurance Scheme (NHIS)	15,435,978.52			15,435,978.52
33.	National Library of Nigeria	431,800.00			431,800.00
34.	National Seeds Council	106,033,244.18			106,033,244.18
35.	National Institute for Pharmaceutical Research & Development	115,000.00			115,000.00
36.	National Insurance Commission	1,707,842.50			1,707,842.50
37.	National Lottery Regulatory Commission	164,274,292.33			164,274,292.33
38.	National Lottery Trust Fund	5,383,692.78			5,383,692.78
39.	National Oil Spill Det. & Resp Agency	9,541,332.58			9,541,332.58
40.	National Agric Quarantine Service	24,938,345.07			24,938,345.07
41.	National Office for Technology Acquisition Prom.	24,484,409.38			24,484,409.38
42.	National Pension Commission	146,000.00			146,000.00
43.	National Security & Civil Defence Corps	12,732,737.75			12,732,737.75
44.	National Research Institue for Chemical Technology	1,575,000.00			1,575,000.00
45.	National Sport Commission	1,630,778.00			1,630,778.00
46.	National Sugar Development Council	452,178,183.87			452,178,183.87
47.	National Steel Raw Materials Dev Agency	3,736,135.10			3,736,135.10
48.	National Theatre, Igamu Lagos	4,536,006.25			4,536,006.25
49.	National Universities Commission	8,001,271,000.00			8,001,271,000.00
50.	News Agency of Nigeria	2,018,851.85			2,018,851.85
51.	Nigeria Atomic Energy Commission	1,000,000.00			1,000,000.00
52.	Nigeria Electricity Liability Management Limited (NELMCO)	500,000,000.00			500,000,000.00
53.	Nig Bulk Electricity Trading PLC	42,807,180.70			42,807,180.70
54.	Nigeria Electricity Management Service Agency (NEMSA)	42,816,180.70			42,816,180.70
55.	Nig. Comm Sat	111,155,937.27			111,155,937.27
56.	Nigeria Airspace Management Agency	2,726,883.53			2,726,883.53
57.	Nigeria Comminication Commission (NCC)	94,297,345,850.79			94,297,345,850.79
58.	Nigeria Copy Right Commission	300,000.00			300,000.00
59.	Nigeria Film Corporation	4,824,700.00			4,824,700.00

60.	Nigeria National Petroleum Corporation	135,806,725.85			135,806,725.85
61.	Nigeria Ports Authority (NPA)	30,172,618,038.40			30,172,618,038.40
62.	Nigeria Postal Service	37,690,887.39			37,690,887.39
63.	Nigeria Shippers Council	535,158,227.51			535,158,227.51
64.	Nigerian Customs Service	171,987,226.02			171,987,226.02
65.	Nigeria Television Authority (NTA)	75,000.00			75,000.00
66.	Nigerian Agricultural Inssurance Corporation	1,100,000.00			1,100,000.00
67.	Nigerian Deposit Insurance Corporation (NDIC)	81,566,127,970.00			81,566,127,970.00
68.	Nigeria Investment Promotion Comm (NIPC)	1,358,658,840.09			1,358,658,840.09
69.	Nigerian Export Import Bank (NEXIM)	845,102,767.61			845,102,767.61
70.	Nigerian Export processing Zones Authority	150,517,149.64			150,517,149.64
71.	Nigeria Export Promotion Council	3,636,700.00			3,636,700.00
72.	Nigerian Nuclear Regulatory Authority	160,352,241.36			160,352,241.36
73.	Nigeria Immigration Service	1,226,281,619.35			1,226,281,619.35
74.	ONNE Oil & Gas Free Zone Authority	262,721,500.27			262,721,500.27
75.	Ogun/Osun River Basin Dev Authority	524,250.00			524,250.00
76.	Petroleum Products Pricing Regulatory Agency(PPPRA)	1,276,894,087.70			1,276,894,087.70
77.	Presidential Committee on Lease of Govt. Properties	120,489,433.05			120,489,433.05
78.	Petroleum Equalization Fund (PEF)	2,702,042.26			2,702,042.26
79.	Security Excahnge Commission (SEC)	6,076,127.52			6,076,127.52
80.	Standard Organisation of Nigeria (SON)	616,450,870.00			616,450,870.00
81.	Small & Medium Ent. Dev. Agency of Nigeria	105,813.09			105,813.09
82.	Sokoto Rima River Basin Dev Authority(RBDA)	10,931,806.00			10,931,806.00
83.	Tetiary Education Trust Fund (TETFUND)	15,484,478.54			15,484,478.54
84.	Tafawa Balewa Square Management Board	80,217,404.76			80,217,404.76
85.	Upper Benue River Basin Dev. Authority	14,362,439.87			14,362,439.87
86.	Upper Niger River Basin Dev. Authority	40,000.00			40,000.00
87.	NDLEA	67,369,284.69			67,369,284.69
88.	Voice of Nigeria	3,242,629,828.95			3,242,629,828.95
89.	Recovery of Arrears od Remittance	3,278,282,197.02			3,278,282,197.02
90.	DIVIDEND		1,477,713.88		1,477,713.88

91.	OTHER INVESTMENT INCOME			252,534,013.53	252,534,013.53
92.	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION			225,000.00	225,000.00
93.	FEDERAL ROAD SAFETY COMMISSION			3,000.00	3,000.00
94.	NIGERIAN PRISON SERVICE			2,585,579.00	2,585,579.00
95.	MARITIME ACADEMY, ORON			2,406,457.02	2,406,457.02
96.	FEDERAL INLAND REVENUE SERVICES			2,452,476.47	2,452,476.47
97.	UPPER BENUE RBDA			22,525,925.06	22,525,925.06
98.	COUNCIL OF LEGAL EDUCATION			120,683,924.48	120,683,924.48
99.	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD			1,440,932.50	1,440,932.50
100.	UNIVERSITY OF LAGOS			84,614,760.89	84,614,760.89
101.	UNIVERSITY OF NIGERIA, NNSUKA			1,477,713.88	1,477,713.88
102.	UNIVERSITY OF JOS			1,560,355.99	1,560,355.99
103.	UNIVERSITY OF ILORIN			14,777,296.71	14,777,296.71
104.	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS			15,750.00	15,750.00
105.	FEDERAL UNIVERSITY DUTSE			758,957.50	758,957.50
106.	FGC ZARIA			980,285.44	980,285.44
107.	NIGERIA CUSTOMS SERVIVES			2,526,782.80	2,526,782.80
	TOTAL	**259,906,901,181.47**	**1,477,713.88**	**511,569,211.27**	**260,419,948,106.62**

NOTE 8:

INTEREST EARNED

S/N.	ADMIN. CODE	MDA	INTEREST EARNED
			120212
			₦
		ADMINISTRATIVE SECTOR	
1.	0119009002	FOREIGN MISSION: ACCRA	1,183.43
2.	0119009004	FOREIGN MISSION: ALGIERS	70,964.67
3.	0119009006	FOREIGN MISSION: ATHENS	395,344.82
4.	0119009010	FOREIGN MISSION: BANGKOK	263,207.46
5.	0119009014	FOREIGN MISSION: BEIJING	1,778,083.81

6.	0119009016	FOREIGN MISSION: BERLIN	6,800.38
7.	0119009021	FOREIGN MISSION: BRUSSELS	61,318.39
8.	0119009023	FOREIGN MISSION: BUDAPEST	37,566.67
9.	0119009024	FOREIGN MISSION: BUEA	41,097.44
10.	0119009026	FOREIGN MISSION: BUJUMBURA	85,235.09
11.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	549,545.06
12.	0119009039	FOREIGN MISSION: GABORONE	596,581.77
13.	0119009047	FOREIGN MISSION: JAKARTA	55,554.34
14.	0119009049	FOREIGN MISSION: JOHANNESBURG	1,392,224.25
15.	0119009054	FOREIGN MISSION: KINGSTON	7,309.09
16.	0119009056	FOREIGN MISSION: KUALA LUMPUR	52.63
17.	0119009057	FOREIGN MISSION: KUWAIT	9,000.00
18.	0119009058	FOREIGN MISSION: LIBREVILLE	41,612.12
19.	0119009061	FOREIGN MISSION: LONDON	34,203.16
20.	0119009065	FOREIGN MISSION: MALABO	353,787.24
21.	0119009066	FOREIGN MISSION: MANILLA	41,612.12
22.	0119009068	FOREIGN MISSION: MEXICO CITY	304,796.97
23.	0119009081	FOREIGN MISSION: OUAGADOUGOU	94,787.69
24.	0119009083	FOREIGN MISSION: PORT OF SPAIN	234,224.00
25.	0119009084	FOREIGN MISSION: PRETORIA	335,262.77
26.	0119009086	FOREIGN MISSION: RABAT	418,164.09
27.	0119009088	FOREIGN MISSION: ROME	7,689.45
28.	0119009093	FOREIGN MISSION: SHANGHAI	379,666.51
29.	0119009095	FOREIGN MISSION: STOCKHOLM	3,155.22
30.	0119009097	FOREIGN MISSION: TEL AVIV	9,090.91
31.	0119009100	FOREIGN MISSION: TOKYO	222,476.62
32.	0119009105	FOREIGN MISSION: WASHINGTON	52,587.88
33.	0119009111	FOREIGN MISSION LILONGWE, MALAWI	862,530.94
34.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	125.92
35.	0119009116	FOREIGN MISSION VATICAN	63,696.86
36.	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	190,863.64
37.	0119009123	FOREIGN MISSION AMMAN, JORDAN	80.43
38.	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	183,088.23

39.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	2,001,892,377.81
		ECONOMIC SECTOR	**-**
40.	0220011001	NIGERIA CUSTOMS SERVIVES	25,501,761.50
		LAW & JUSTICES SECTOR	
41.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	8,733,808.38
		SOCIAL SECTOR	**-**
42.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	582,750.00
43.	0517021002	UNIVERSITY OF LAGOS	945,358.50
44.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	16,735.93
45.	0517021009	UNIVERSITY OF ILORIN	5,442,887.39
46.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	406.25
		GRAND-TOTAL	**₦2,052,300,657.82**

NOTE 9:
AID & GRANTS

S/N.	ADMIN. CODE	MDA	DOMESTIC AID	FOREIGN AID	DOMESTIC GRANTS	FOREIGN GRANTS	TOTALS
			13010101	13010201	130203	130204	
			₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR					
1	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	42,849,983,261.27	0.00	42,849,983,261.27
2	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	79,260,467.00	0.00	4,000,000.00	0.00	83,260,467.00
3	0119009006	FOREIGN MISSION: ATHENS	0.00	1,379,310.34	0.00	0.00	1,379,310.34
4	0119009031	FOREIGN MISSION: COTONOU	0.00	14,485.39	0.00	0.00	14,485.39
5	0119009088	FOREIGN MISSION: ROME	0.00	5,172,413.79	0.00	0.00	5,172,413.79
6	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	3,000,000.00	0.00	3,000,000.00
7	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	38,833,843,027.03	0.00	38,833,843,027.03
8	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	150,500,000.00	0.00	150,500,000.00
9	0517002001	TERTIARY EDUCATION TRUST FUND	0.00	0.00	8,000,000,000.00	0.00	8,000,000,000.00
		ECONOMIC SECTOR					

10	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	2,009,483,925.01	50,612,423.47	22,500,000.00	0.00	2,082,596,348.48
11	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	4,644,663.50	0.00	0.00	0.00	4,644,663.50
12	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	3,566,875.00	0.00	0.00	3,566,875.00
13	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	8,100,625.00	0.00	0.00	8,100,625.00
14	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	0.00	5,000,000.00	0.00	5,000,000.00
15	0229005001	MARITIME ACADEMY, ORON	408,987,544.12	0.00	4,821,377,329.00	0.00	5,230,364,873.12
16	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	62,179,171,691.46	0.00	62,179,171,691.46
17	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	10,004,325,907.73	0.00	10,004,325,907.73
18	0252047001	UPPER BENUE RBDA	0.00	0.00	264,055,555.40	0.00	264,055,555.40
		LAW & JUSTICES SECTOR					
19	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	145,621,140.47	59,897,392.75	0.00	205,518,533.22
		SOCIAL SECTOR					
19	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	10,397,000.00	0.00	0.00	0.00	10,397,000.00
20	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	982,022.50	183,668,354,067.35	374,584,311.00	184,043,920,400.85
	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	513,585,765.50	0.00	513,585,765.50
21	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	1,725,883,890.86	0.00	1,725,883,890.86
22	0517018009	FEDERAL POLYTECHNIC KADUNA	35,895,000.00	0.00	0.00	0.00	35,895,000.00
23	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	194,561,233.62	0.00	194,561,233.62
24	0517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	0.00	0.00
25	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	682,044,128.80	0.00	682,044,128.80
26	0517018019	YABA COLLEGE OF TECHNOLOGY	730,152,388.30	0.00	0.00	0.00	730,152,388.30
27	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	79,862,691.34	0.00	0.00	0.00	79,862,691.34
28	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	916,928,372.40	0.00	0.00	0.00	916,928,372.40
29	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	342,988,670.00	0.00	0.00	0.00	342,988,670.00
30	0517019021	ALVAN IKOKU COLLEGE OF	0.00	0.00	112,734,300.00	0.00	112,734,300.00

		EDUCATION, OWERRI					
31	0517021002	UNIVERSITY OF LAGOS	27,216,670.66	814,237,433.43	870,028,640.03	0.00	1,711,482,744.12
32	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	55,661,519.50	228,276,997.59	2,429,575,580.48	0.00	2,713,514,097.57
33	0517021007	UNIVERSITY OF JOS	2,117,224,203.11	0.00	0.00	0.00	2,117,224,203.11
34	0517021008	UNIVERSITY OF CALABAR	0.00	0.00	1,821,278,002.52	0.00	1,821,278,002.52
35	0517021009	UNIVERSITY OF ILORIN	0.00	0.00	1,183,880,397.26	0.00	1,183,880,397.26
36	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	119,709,000.00	0.00	119,709,000.00
37	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	79,009,580.00	0.00	0.00	0.00	79,009,580.00
38	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	627,203,624.78	0.00	627,203,624.78
39	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	349,187,225.85	0.00	0.00	0.00	349,187,225.85
40	0517021035	FEDERAL UNIVERSITY KASHERE	1,137,486,701.37	0.00	0.00	0.00	1,137,486,701.37
41	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	142,345,981.88	23,172,301.00	0.00	165,518,282.88
42	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,967,682.50	0.00	0.00	0.00	1,967,682.50
43	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	95,463,395.75	341,555,313.75	0.00	0.00	437,018,709.50
44	0535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	207,804,500.00	0.00	207,804,500.00
		GRAND-TOTAL	**8,481,819,700.41**	**1,741,865,022.61**	**361,377,469,596.84**	**374,584,311.00**	**371,975,738,630.86**

NOTE 10:
DEBT FORGIVENESS

S/N	ADMIN. CODE	MDA	FOREIGN DEBT FORGIVENESS 140401 ₦	DOMESTIC DEBT FORGIVENESS 140402 ₦	OTHER CAPITAL RECEIPTS TO CDF 140201 ₦	TOTAL
		ADIMINISTRATIVE SECTOR				
1.	0220011001	NIGERIA CUSTOMS SERVICES	0.00	0.00	19,248,660,235.50	19,248,660,235.50
		G**RAND TOTAL**	0.00	0.00	19,248,660,235.50	19,248,660,235.50

NOTE 11:
OTHER REVENUE

S/N.	ADMIN. CODE	MDA	OTHER REVENUE
			140701
		ADMINISTRATIVE SECTOR	₦
1	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	1,340,000.00
2	0119009014	FOREIGN MISSION: BEIJING	7,061,310.31
3	0119009021	FOREIGN MISSION: BRUSSELS	115,454.55
4	0119009026	FOREIGN MISSION: BUJUMBURA	2,584.85
5	0119009028	FOREIGN MISSION: CANBERRA	951,632.19
6	0119009031	FOREIGN MISSION: COTONOU	14,815.44
7	0119009037	FOREIGN MISSION: DUBLIN	1,939,878.79
8	0119009042	FOREIGN MISSION: HANOI	1,894,412.31
9	0119009046	FOREIGN MISSION: ISLAMABAD	2,581,212.12
10	0119009058	FOREIGN MISSION: LIBREVILLE	1,142,506.14
11	0119009061	FOREIGN MISSION: LONDON	100,087,877.82
12	0119009065	FOREIGN MISSION: MALABO	25,300,177.22
13	0119009066	FOREIGN MISSION: MANILLA	1,142,506.14
14	0119009095	FOREIGN MISSION: STOCKHOLM	36,454.85
15	0119009099	FOREIGN MISSION: THE HAGUE	8,833,434.38
16	0119009100	FOREIGN MISSION: TOKYO	1,341,974.51
17	0119009123	FOREIGN MISSION AMMAN, JORDAN	368,906.46
18	0123005001	NEWS AGENCY OF NIGERIA	616,330.00
19	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	6,730,907.50
20	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	500,949,700.76
		ECONOMIC SECTOR	
21	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	2,000,000.00
22	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	7,729,083.45
23	022001200100	CONSOLIDATED REVENUE FUND	4,688,723,331,615.83
24	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	35,210,973.00
25	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	2,616,945,577.08
26	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	3,902,583.19

27	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	9,052,248,376.06
28	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	18,892.50
29	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	2,330,696.35
30	0220011001	NIGERIA CUSTOMS SERVIVES	73,656,692.25
		LAW & JUSTICES SECTOR	**0.00**
31	0318002001	SUPREME COURT OF NIGERIA	8,690,525.67
32	0318004001	FEDERAL HIGH COURT-LAGOS	2,509,605.80
33	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	6,046,310.00
		SOCIAL SECTOR	
34	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	450,712.50
35	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	5,949,127.43
36	0517018006	FEDERAL POLYTECHNIC MUBI	64,503,340.74
37	0517018007	FEDERAL POLYTECHNIC NASARAWA	15,860,076.54
38	0517018010	FEDERAL POLYTECHNIC OFFA	3,782,344.81
39	0517018019	YABA COLLEGE OF TECHNOLOGY	7,625,797.90
40	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	10,909,701.58
41	0517021002	UNIVERSITY OF LAGOS	30,952,165.61
42	0517021007	UNIVERSITY OF JOS	212,231,366.00
43	0517021009	UNIVERSITY OF ILORIN	60,338,303.13
44	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	85,790,045.37
45	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	545,004.44
46	0517021031	FEDERAL UNIVERSITY DUTSE	348,705,869.43
47	0517021035	FEDERAL UNIVERSITY KASHERE	391,190,572.13
48	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	12,334,903.43
49	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	2,108,477.00
50	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,919,793.75
51	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	11,053,252.74
52	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	706,192.50
53	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	126,120.83
54	0535002001	NATIONAL PARK HEADQUARTERS	470,000.00
55	0535006001	GASHAKA GUMTI NATIONAL PARK	585,000.00
		GRAND-TOTAL	**4,702,466,211,175.38**

NOTE 12:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

S/N.	ADMIN. CODE	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1.	0111001001	STATE HOUSE - HQTRS	12,372,786,074.72	12,372,786,074.72	0.00
2.	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	1,335,460,934.63	-1,335,460,934.63	0.00
3.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	448,618,092.00	-448,618,092.00	0.00
4.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	20,391,699.63	-20,391,699.63	0.00
5.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	111,359,316.00	-111,359,316.00	0.00
6.	0111001006	STATE HOUSE MEDICAL CENTRE	331,730,209.75	-331,730,209.75	0.00
7.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	95,280,399.12	-95,280,399.12	0.00
8.	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - NIGER DELTA	64,999,999,993.00	-64,999,999,993.00	0.00
9.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	15,728,858,479.80	-15,728,858,479.80	0.00
10.	0111006001	NIPSS, KURU	1,495,957,726.02	-1,495,957,726.02	0.00
11.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,495,957,726.02	-1,495,957,726.02	0.00
12.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	919,148,917.44	-919,148,917.44	0.00
13.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	17,033,700,850.45	-17,033,700,850.45	0.00
14.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	1,024,858,948.01	-1,024,858,948.01	
15.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,495,957,726.02	-1,495,957,726.02	0.00
16.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	896,212,453.38	-896,212,453.38	0.00
17.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,058,637,332.23	-1,058,637,332.23	0.00
18.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	31,242,964.52	-31,242,964.52	0.00
19.	0112001001	NASS MANAGEMENT	12,635,996,832.46	-12,635,996,832.46	0.00
20.	0112002001	SENATE	28,835,512,954.79	-28,835,512,954.79	0.00
21.	0112003001	HOUSE OF REPRESENTATIVES	48,338,864,269.51	-48,338,864,269.51	0.00
22.	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00
23.	0112005001	LEGISLATIVE AIDES	9,501,982,335.41	-9,501,982,335.41	0.00
24.	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	118,881,602.86	-118,881,602.86	0.00
25.	0112007001	HOUSE COMMITTEE ON PUBLIC	142,564,984.90	-142,564,984.90	0.00

		ACCOUNTS			
26.	0112008001	GENERAL SERVICE	8,967,407,300.13	-8,967,407,300.13	0.00
27.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,781,293,305.00	-1,781,293,305.00	0.00
28.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	77,534,709,518.97	-77,534,709,518.97	0.00
29.	0116002001	DEFENCE HEADQURTERS	1,280,721,984.56	-1,280,721,984.56	0.00
30.	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	332,532,172.85	-332,532,172.85	0.00
31.	0116003001	NIGERIAN ARMY	219,510,753,168.40	-219,510,753,168.40	0.00
32.	116003002	NIGERIA ARMY UNIVERSITY, BIU	24,999,999.99	-24,999,999.99	0.00
33.	0116004001	NIGERIAN NAVY	73,387,386,729.07	-73,387,386,729.07	0.00
34.	0116005001	NIGERIAN AIRFORCE	68,932,230,807.77	-68,932,230,807.77	0.00
35.	0116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	0.00	0.00
36.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	2,466,583,462.31	-2,466,583,462.31	0.00
37.	0116007001	NIGERIANCOLLEGE DEFENCE	7,090,189,164.98	-7,090,189,164.98	0.00
38.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	2,466,583,462.31	-2,466,583,462.31	0.00
39.	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	3,326,070,518.93	-3,326,070,518.93	0.00
40.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	1,124,103,160.99	-1,124,103,160.99	0.00
41.	0116011001	DEFENCE SCHOOL INTELLIGENCE	145,573,978.00	-145,573,978.00	0.00
42.	0116012001	DEFENCE AGENCY INTELLIGENCE	16,252,194,540.83	-16,252,194,540.83	0.00
43.	0116015017	DEFENCE MISSIONS	12,141,514,339.01	-12,141,514,339.01	0.00
44.	0116021001	MILITARY PENSION BOARD	177,915,293,954.31	-177,915,293,954.31	0.00
45.	0116018001	DEFENCE SPACE AGENCY	0.00	0.00	0.00
46.	116018002	DEFENCE SPACE ADMINISTRATION	1,274,949,881.20	-1,274,949,881.20	0.00
47.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	5,929,337,994.38	-5,929,337,994.38	0.00
48.	0119002001	TECHNICAL AIDS CORPS	3,660,204,698.56	-3,660,204,698.56	0.00
49.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	35,293,666.68	-35,293,666.68	0.00
50.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	561,671,852.14	-561,671,852.14	0.00
51.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	221,082,394.82	-221,082,394.82	0.00
52.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	302,366,149.36	-302,366,149.36	0.00
53.	0119009001	FOREIGN MISSION: ABIDJAN	367,409,072.00	-367,409,072.00	0.00
54.	0119009002	FOREIGN MISSION: ACCRA	410,511,325.50	-410,511,325.50	0.00
55.	0119009003	FOREIGN MISSION: ADDIS ABABA	499,195,791.00	-499,195,791.00	0.00
56.	0119009004	FOREIGN MISSION: ALGIERS	438,585,780.50	-438,585,780.50	0.00

57.	0119009005	FOREIGN MISSION: ANKARA	655,513,866.00	-655,513,866.00	0.00
58.	0119009006	FOREIGN MISSION: ATHENS	440,263,945.50	-440,263,945.50	0.00
59.	0119009007	FOREIGN MISSION: ATLANTA	462,625,736.75	-462,625,736.75	0.00
60.	0119009009	FOREIGN MISSION: BAMAKO	367,238,342.50	-367,238,342.50	0.00
61.	0119009010	FOREIGN MISSION: BANGKOK	474,076,058.00	-474,076,058.00	0.00
62.	0119009011	FOREIGN MISSION: BANGUI	305,194,376.75	-305,194,376.75	0.00
63.	0119009012	FOREIGN MISSION: BANJUL	351,243,586.00	-351,243,586.00	0.00
64.	0119009013	FOREIGN MISSION: BATA	362,487,810.00	-362,487,810.00	0.00
65.	0119009014	FOREIGN MISSION: BEIJING	707,899,456.75	-707,899,456.75	0.00
66.	0119009015	FOREIGN MISSION: BEIRUT	366,913,910.00	-366,913,910.00	0.00
67.	0119009016	FOREIGN MISSION: BERLIN	1,054,894,686.00	-1,054,894,686.00	0.00
68.	0119009017	FOREIGN MISSION: BERNE	527,191,248.75	-527,191,248.75	0.00
69.	0119009018	FOREIGN MISSION: BISSAU	337,037,217.75	-337,037,217.75	0.00
70.	0119009019	FOREIGN MISSION: BRASILIA	676,509,421.00	-676,509,421.00	0.00
71.	0119009020	FOREIGN MISSION: BRAZAVILLE	351,081,489.50	-351,081,489.50	0.00
72.	0119009021	FOREIGN MISSION: BRUSSELS	631,913,156.75	-631,913,156.75	0.00
73.	0119009022	FOREIGN MISSION: BUCHAREST	496,655,707.50	-496,655,707.50	0.00
74.	0119009023	FOREIGN MISSION: BUDAPEST	493,146,321.75	-493,146,321.75	0.00
75.	0119009024	FOREIGN MISSION: BUEA	406,565,859.25	-406,565,859.25	0.00
76.	0119009025	FOREIGN MISSION: BUENOS AIRES	545,976,707.50	-545,976,707.50	0.00
77.	0119009026	FOREIGN MISSION: BUJUMBURA	413,615,773.50	-413,615,773.50	0.00
78.	0119009027	FOREIGN MISSION: CAIRO	397,242,445.50	-397,242,445.50	0.00
79.	0119009028	FOREIGN MISSION: CANBERRA	578,204,648.00	-578,204,648.00	0.00
80.	0119009029	FOREIGN MISSION: CARACAS	426,320,328.00	-426,320,328.00	0.00
81.	0119009030	FOREIGN MISSION: CONAKRY	379,124,357.00	-379,124,357.00	0.00
82.	0119009031	FOREIGN MISSION: COTONOU	413,134,293.50	-413,134,293.50	0.00
83.	0119009032	FOREIGN MISSION: DAKAR	414,728,019.00	-414,728,019.00	0.00
84.	0119009033	FOREIGN MISSION: DAMASCUS	351,639,863.00	-351,639,863.00	0.00
85.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	427,108,526.00	-427,108,526.00	0.00
86.	0119009035	FOREIGN MISSION: DOUALA	324,793,783.75	-324,793,783.75	0.00
87.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	391,327,382.25	-391,327,382.25	0.00
88.	0119009037	FOREIGN MISSION: DUBLIN	553,879,354.00	-553,879,354.00	0.00
89.	0119009038	FOREIGN MISSION: FREETOWN	385,000,770.00	-385,000,770.00	0.00

90.	0119009039	FOREIGN MISSION: GABORONE	394,376,970.00	-394,376,970.00	0.00
91.	0119009040	FOREIGN MISSION: GENEVA	984,767,645.00	-984,767,645.00	0.00
92.	0119009042	FOREIGN MISSION: HANOI	320,562,453.78	-320,562,453.78	0.00
93.	0119009043	FOREIGN MISSION: HARARE	411,001,805.00	-411,001,805.00	0.00
94.	0119009044	FOREIGN MISSION: HAVANA	387,594,211.00	-387,594,211.00	0.00
95.	0119009045	FOREIGN MISSION: HONGKONG	466,914,383.00	-466,914,383.00	0.00
96.	0119009046	FOREIGN MISSION: ISLAMABAD	327,358,047.00	-327,358,047.00	0.00
97.	0119009047	FOREIGN MISSION: JAKARTA	377,254,038.00	-377,254,038.00	0.00
98.	0119009048	FOREIGN MISSION: JEDDAH	565,685,767.00	-565,685,767.00	0.00
99.	0119009049	FOREIGN MISSION: JOHANNESBURG	395,253,095.00	-395,253,095.00	0.00
100.	0119009050	FOREIGN MISSION: KAMPALA	357,012,423.75	-357,012,423.75	0.00
101.	0119009051	FOREIGN MISSION: KHARTOUM	386,199,908.50	-386,199,908.50	0.00
102.	0119009052	FOREIGN MISSION: KIEV	506,564,395.00	-506,564,395.00	0.00
103.	0119009053	FOREIGN MISSION: KIGALI RWANDA	406,248,221.00	-406,248,221.00	0.00
104.	0119009054	FOREIGN MISSION: KINGSTON	352,952,053.00	-352,952,053.00	0.00
105.	0119009055	FOREIGN MISSION: KINSHASA	332,185,557.75	-332,185,557.75	0.00
106.	0119009056	FOREIGN MISSION: KUALA LUMPUR	444,594,093.00	-444,594,093.00	0.00
107.	0119009057	FOREIGN MISSION: KUWAIT	309,545,949.75	-309,545,949.75	0.00
108.	0119009058	FOREIGN MISSION: LIBREVILLE	333,056,001.00	-333,056,001.00	0.00
109.	0119009059	FOREIGN MISSION: LISBON	346,795,883.00	-346,795,883.00	0.00
110.	0119009060	FOREIGN MISSION: LOME	339,796,175.00	-339,796,175.00	0.00
111.	0119009061	FOREIGN MISSION: LONDON	926,273,302.47	-926,273,302.47	0.00
112.	0119009062	FOREIGN MISSION: LUANDA	287,442,037.50	-287,442,037.50	0.00
113.	0119009063	FOREIGN MISSION: LUSAKA	316,928,319.00	-316,928,319.00	0.00
114.	0119009064	FOREIGN MISSION: MADRID	815,575,714.00	-815,575,714.00	0.00
115.	0119009065	FOREIGN MISSION: MALABO	369,662,203.50	-369,662,203.50	0.00
116.	0119009066	FOREIGN MISSION: MANILLA	335,012,112.00	-335,012,112.00	0.00
117.	0119009067	FOREIGN MISSION: MAPUTO	363,022,296.00	-363,022,296.00	0.00
118.	0119009068	FOREIGN MISSION: MEXICO CITY	378,407,323.00	-378,407,323.00	0.00
119.	0119009069	FOREIGN MISSION: MNROVIA	363,143,252.00	-363,143,252.00	0.00
120.	0119009070	FOREIGN MISSION: MOSCOW	593,299,325.50	-593,299,325.50	0.00
121.	0119009071	FOREIGN MISSION: NAIROBI	458,744,565.00	-458,744,565.00	0.00
122.	0119009072	FOREIGN MISSION: N'DJAMENA	433,583,161.00	-433,583,161.00	0.00

123.	0119009074	FOREIGN MISSION: NEW DELHI	424,271,030.00	-424,271,030.00	0.00
124.	0119009075	FOREIGN MISSION: NEW YORK (CG)	1,041,962,965.50	-1,041,962,965.50	0.00
125.	0119009076	FOREIGN MISSION: NEW YORK (PM)	2,013,015,879.00	-2,013,015,879.00	0.00
126.	0119009077	FOREIGN MISSION: NIAMEY	360,615,098.00	-360,615,098.00	0.00
127.	0119009078	FOREIGN MISSION: NNJC - NIAMEY	337,867,445.50	-337,867,445.50	0.00
128.	0119009080	FOREIGN MISSION: OTTAWA	908,130,019.00	-908,130,019.00	0.00
129.	0119009081	FOREIGN MISSION: OUAGADOUGOU	357,778,724.75	-357,778,724.75	0.00
130.	0119009082	FOREIGN MISSION: PARIS	767,336,019.00	-767,336,019.00	0.00
131.	0119009083	FOREIGN MISSION: PORT OF SPAIN	394,753,842.00	-394,753,842.00	0.00
132.	0119009084	FOREIGN MISSION: PRETORIA	494,033,296.00	-494,033,296.00	0.00
133.	0119009085	FOREIGN MISSION: PYONG YANG	364,598,974.00	-364,598,974.00	0.00
134.	0119009086	FOREIGN MISSION: RABAT	422,655,897.50	-422,655,897.50	0.00
135.	0119009087	FOREIGN MISSION: RIYADH	453,395,293.00	-453,395,293.00	0.00
136.	0119009088	FOREIGN MISSION: ROME	644,813,476.00	-644,813,476.00	0.00
137.	0119009091	FOREIGN MISSION: SAO TOME	426,359,782.00	-426,359,782.00	0.00
138.	0119009092	FOREIGN MISSION: SEOUL	505,370,237.00	-505,370,237.00	0.00
139.	0119009093	FOREIGN MISSION: SHANGHAI	486,152,445.00	-486,152,445.00	0.00
140.	0119009094	FOREIGN MISSION: SINGAPORE	626,119,208.00	-626,119,208.00	0.00
141.	0119009095	FOREIGN MISSION: STOCKHOLM	475,882,845.50	-475,882,845.50	0.00
142.	0119009096	FOREIGN MISSION: TEHRAN	430,120,089.00	-430,120,089.00	0.00
143.	0119009097	FOREIGN MISSION: TEL AVIV	459,334,493.00	-459,334,493.00	0.00
144.	0119009099	FOREIGN MISSION: THE HAGUE	670,656,472.75	-670,656,472.75	0.00
145.	0119009100	FOREIGN MISSION: TOKYO	841,473,702.75	-841,473,702.75	0.00
146.	0119009101	FOREIGN MISSION: TRIPOLI	385,609,501.50	-385,609,501.50	0.00
147.	0119009102	FOREIGN MISSION: TUNIS	467,395,489.50	-467,395,489.50	0.00
148.	0119009103	FOREIGN MISSION: VIENNA	642,074,125.00	-642,074,125.00	0.00
149.	0119009104	FOREIGN MISSION: WARSAW	416,389,698.50	-416,389,698.50	0.00
150.	0119009105	FOREIGN MISSION: WASHINGTON	1,124,451,314.00	-1,124,451,314.00	0.00
151.	0119009106	FOREIGN MISSION: WINDHOEK	403,406,602.00	-403,406,602.00	0.00
152.	0119009107	FOREIGN MISSION: YAOUNDE	375,620,789.00	-375,620,789.00	0.00
153.	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	387,831,881.00	-387,831,881.00	0.00
154.	0119009110	FOREIGN MISSIONS, ABU DHAB	471,201,523.00	-471,201,523.00	0.00
155.	0119009111	FOREIGN MISSION LILONGWE, MALAWI	360,738,020.50	-360,738,020.50	0.00

156.	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	0.00	0.00
157.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	370,517,667.25	-370,517,667.25	0.00
158.	0119009116	FOREIGN MISSION VATICAN	394,427,836.75	-394,427,836.75	0.00
159.	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	0.00	0.00
160.	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	552,342,005.25	-552,342,005.25	0.00
161.	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00	0.00	0.00
162.	0119009120	FOREIGN MISSION DOHA, QATAR	428,776,616.00	-428,776,616.00	0.00
163.	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	595,955,723.58	-595,955,723.58	0.00
164.	0119009123	FOREIGN MISSION AMMAN, JORDAN	505,701,459.00	-505,701,459.00	0.00
165.	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	455,039,138.25	-455,039,138.25	0.00
166.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	4,614,481,749.49	-4,614,481,749.49	0.00
167.	0123003001	NIGERIAN TELEVISION AUTHORITY	6,134,951,230.76	-6,134,951,230.76	0.00
168.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	7,700,268,016.68	-7,700,268,016.68	0.00
169.	0123005001	NEWS AGENCY OF NIGERIA	1,596,305,431.78	-1,596,305,431.78	0.00
170.	0123006001	VOICE OF NIGERIA	2,301,382,613.33	-2,301,382,613.33	0.00
171.	0123007001	NIGERIAN FILM CORPORATION	510,823,482.64	-510,823,482.64	0.00
172.	0123008001	NATIONAL BROADCASTING COMMISION	725,200,757.68	-725,200,757.68	0.00
173.	0123009001	NIGERIA PRESS COUNCIL	218,012,459.12	-218,012,459.12	0.00
174.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	881,864,219.68	-881,864,219.68	0.00
175.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	227,065,336.32	-227,065,336.32	0.00
176.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	733,021,815.94	-733,021,815.94	0.00
177.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	3,560,598,903.77	-3,560,598,903.77	0.00
178.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,514,022,189.64	-1,514,022,189.64	0.00
179.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	394,464,721.91	-394,464,721.91	0.00
180.	0123011006	NATIONAL TROUPE OF NIGERIA	216,992,008.97	-216,992,008.97	0.00
181.	0123011007	NATIONAL THEATRE	415,440,865.90	-415,440,865.90	0.00
182.	0123011008	NATIONAL GALLERY OF ART	1,888,551,366.12	-1,888,551,366.12	0.00
183.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	86,760,076.53	-86,760,076.53	0.00
184.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,356,004,530.53	-1,356,004,530.53	0.00
185.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,454,659,590.32	-1,454,659,590.32	0.00
186.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	138,974,414.49	-138,974,414.49	0.00

187.	0123011017	NATIONAL ORIENTATION AGENCY	6,065,448,518.80	-6,065,448,518.80	0.00
188.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	3,855,791,031.88	-3,855,791,031.88	0.00
189.	0124002001	NIGERIAN PRISON SERVICE	66,721,674,207.25	-66,721,674,207.25	0.00
190.	0124003001	NIGERIA IMMIGRATION SERVICE	49,427,534,133.95	-49,427,534,133.95	0.00
191.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	84,792,519,307.82	-84,792,519,307.82	0.00
192.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	1,014,670,273.34	-1,014,670,273.34	0.00
193.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	7,718,333,327.67	-7,718,333,327.67	0.00
194.	0124007001	FEDERAL FIRE SERVICE	6,044,475,919.24	-6,044,475,919.24	0.00
195.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	2,063,945,449.72	-2,063,945,449.72	0.00
196.	0124012001	POLICE FORMATION & COMMAND HQTRS	355,475,808,690.59	-355,475,808,690.59	0.00
197.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	4,073,667,843.20	-4,073,667,843.20	0.00
198.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	1,204,408,008.52	-1,204,408,008.52	0.00
199.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	805,391,586.30	-805,391,586.30	0.00
200.	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	22,022,389.36	-22,022,389.36	0.00
201.	0125005002	FEDERAL TRAINING CENTRE,ENUGU	38,698,336.96	-38,698,336.96	0.00
202.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	39,720,854.46	-39,720,854.46	0.00
203.	0125005004	FEDERAL TRAINING CENTRE,KADUNA	40,295,216.20	-40,295,216.20	0.00
204.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	53,997,845.30	-53,997,845.30	0.00
205.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	42,200,884.70	-42,200,884.70	0.00
206.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	34,538,940.74	-34,538,940.74	0.00
207.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	281,774,796.66	-281,774,796.66	0.00
208.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	243,301,707.77	-243,301,707.77	0.00
209.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00
210.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	3,046,568,366.31	-3,046,568,366.31	0.00
211.	0145001001	PUBLIC COMPLAINTS COMMISSION	4,383,620,324.00	-4,383,620,324.00	0.00
212.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	1,213,379,969.59	-1,213,379,969.59	0.00
213.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	43,500,000,000.04	-43,500,000,000.04	0.00
214.	0149001001	FEDERAL CHARACTER COMMISSION	2,227,672,164.92	-2,227,672,164.92	0.00
215.	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	100,000,000.00	-100,000,000.00	0.00
216.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	3,946,735,914.60	-3,946,735,914.60	0.00
217.	0156003001	NIGERIA COMMUNICATION SATELLITE	2,469,757,350.75	-2,469,757,350.75	0.00

218.	0156006001	NIPOST	8,860,271,775.34	-8,860,271,775.34	0.00
219.	0157001001	NATIONAL SECURITY ADVISER	34,571,455,817.77	-34,571,455,817.77	0.00
220.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	54,502,520,827.35	-54,502,520,827.35	0.00
221.	0157003001	NATIONAL INTELLIGENT AGENCY	38,147,565,991.30	-38,147,565,991.30	0.00
222.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	7,678,980,666.06	-7,678,980,666.06	0.00
223.	0158001001	CODE OF CONDUCT TRIBUNAL	624,113,967.66	-624,113,967.66	0.00
224.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,016,007,323.82	-1,016,007,323.82	0.00
225.	0160001001	POLICE SERVICE COMMISSION HQTRS	1,127,724,329.10	-1,127,724,329.10	0.00
226.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	25,352,407,784.02	-25,352,407,784.02	0.00
227.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	121,888,382.66	-121,888,382.66	0.00
228.	0161003001	NATIONAL COMMISSION FOR REFUGEES	809,587,321.02	-809,587,321.02	0.00
229.	0161004001	LAGOS LIAISON OFFICE	65,586,824.68	-65,586,824.68	0.00
230.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	4,425,986,697.45	-4,425,986,697.45	0.00
231.	0161006001	NATIONAL MERIT AWARD	61,488,510.38	-61,488,510.38	0.00
232.	0161007001	FEDERAL ROAD SAFETY COMMISSION	39,910,358,859.91	-39,910,358,859.91	0.00
233.	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	901,209,233.54	-901,209,233.54	0.00
234.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	901,209,233.54	-901,209,233.54	0.00
235.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	880,998,411.42	-880,998,411.42	0.00
236.	0161013001	NATIONAL PENSION COMMISSION	64,744,408,534.16	-64,744,408,534.16	0.00
237.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	1,174,052,029.52	-1,174,052,029.52	0.00
238.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	1,848,469,970.27	-1,848,469,970.27	0.00
239.	0161016001	NATIONAL LOTTERY TRUST FUND	503,684,413.91	-503,684,413.91	0.00
240.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,620,894,731.39	-1,620,894,731.39	0.00
241.	0161018001	SERVICOM	17,381,027.36	-17,381,027.36	0.00
242.	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	46,414,142.68	-46,414,142.68	0.00
243.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	420,698,726.70	-420,698,726.70	0.00
244.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	404,702,768.36	-404,702,768.36	0.00
245.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	121,888,382.66	-121,888,382.66	0.00
246.	0517002001	TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00
		ECONOMIC SECTOR			
247.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	6,987,818,961.23	-6,987,818,961.23	0.00

248.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	503,140,601.21	-503,140,601.21	0.00
249.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	419,587,265.47	-419,587,265.47	0.00
250.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	477,203,998.33	-477,203,998.33	0.00
251.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,218,100,636.36	-1,218,100,636.36	0.00
252.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	2,338,195,539.52	-2,338,195,539.52	0.00
253.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	2,004,990,314.14	-2,004,990,314.14	0.00
254.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,642,710,511.40	-1,642,710,511.40	0.00
255.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	1,134,734,996.37	-1,134,734,996.37	0.00
256.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,550,746,897.29	-1,550,746,897.29	0.00
257.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,336,804,414.31	-1,336,804,414.31	0.00
258.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	1,065,219,921.25	-1,065,219,921.25	0.00
259.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,176,009,900.42	-1,176,009,900.42	0.00
260.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,319,910,390.44	-1,319,910,390.44	0.00
261.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	588,257,785.00	-588,257,785.00	0.00
262.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,015,796,519.42	-1,015,796,519.42	0.00
263.	0215019001	VETERINARY COUNCIL OF NIGERIA	116,079,700.01	-116,079,700.01	0.00
264.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	1,060,174,769.29	-1,060,174,769.29	0.00
265.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	509,820,838.79	-509,820,838.79	0.00
266.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	586,576,048.78	-586,576,048.78	0.00
267.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,374,895,521.59	-1,374,895,521.59	0.00
268.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	326,940,286.90	-326,940,286.90	0.00
269.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	561,355,299.67	-561,355,299.67	0.00
270.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	456,900,167.32	-456,900,167.32	0.00
271.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	223,596,067.71	-223,596,067.71	0.00
272.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	566,659,517.65	-566,659,517.65	0.00
273.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	121,508,909.28	-121,508,909.28	0.00

274.	0215030001	FEDERAL CO-OPERATIVE COLLEGE-KADUNA	111,684,536.15	-111,684,536.15	0.00
275.	0215031001	FEDERAL CO-OPERATIVE COLLEGE-OJI RIVER	108,972,054.08	-108,972,054.08	0.00
276.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	347,689,604.16	-347,689,604.16	0.00
277.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	254,680,014.21	-254,680,014.21	0.00
278.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	666,292,258.32	-666,292,258.32	0.00
279.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	295,740,275.90	-295,740,275.90	0.00
280.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	160,360,895.29	-160,360,895.29	
281.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	748,087,837.02	-748,087,837.02	0.00
282.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	671,622,737.09	-671,622,737.09	0.00
283.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	37,593,942.00	-37,593,942.00	0.00
284.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	477,783,248.20	-477,783,248.20	0.00
285.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	57,123,363.75	-57,123,363.75	0.00
286.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	383,510,697.12	-383,510,697.12	0.00
287.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	924,232,211.17	-924,232,211.17	0.00
288.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	3,111,933,578.29	-3,111,933,578.29	0.00
289.	0220002001	DEBT MANAGEMENT OFFICE	497,844,278.43	-497,844,278.43	0.00
290.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	473,946,848.64	-473,946,848.64	0.00
291.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	680,107,353,463.64	-680,107,353,463.64	0.00
292.	022001200100	CONSOLIDATED REVENUE FUND	3,799,653,434,799.30	3,799,653,434,799.30	0.00
293.	022000700200	FPO ABAKALIKI	1,440,000.00	-1,440,000.00	0.00
294.	022000700300	FPO ABEOKUTA	1,440,000.00	-1,440,000.00	0.00
295.	022000700400	FPO ADO-EKITI	1,440,000.00	-1,440,000.00	0.00
296.	022000700500	FPO AKURE	1,440,000.00	-1,440,000.00	0.00
297.	022000700600	FPO ASABA	1,440,000.00	-1,440,000.00	0.00
298.	022000700700	FPO AWKA	1,440,000.00	-1,440,000.00	0.00
299.	022000700800	FPO BAUCHI	1,440,000.00	-1,440,000.00	0.00
300.	022000700900	FPO BENIN	1,440,000.00	-1,440,000.00	0.00
301.	022000701000	FPO BIRNI-KEBI	1,440,000.00	-1,440,000.00	0.00
302.	022000701100	FPO CALABAR	1,440,000.00	-1,440,000.00	0.00
303.	022000701200	FPO DAMATURU	1,440,000.00	-1,440,000.00	0.00

304.	022000701300	FPO DUTSE	1,440,000.00	-1,440,000.00	0.00
305.	022000701400	FPO ENUGU	1,440,000.00	-1,440,000.00	0.00
306.	022000701500	FPO GOMBE	1,440,000.00	-1,440,000.00	0.00
307.	022000701600	FPO GUSUA	1,440,000.00	-1,440,000.00	0.00
308.	022000701700	FPO IBADAN	1,440,000.00	-1,440,000.00	0.00
309.	022000701800	FPO ILORIN	1,440,000.00	-1,440,000.00	0.00
310.	022000701900	FPO JALINGO	152,845,354.37	-152,845,354.37	0.00
311.	022000702000	FPO JOS	1,440,000.00	-1,440,000.00	0.00
312.	022000702100	FPO KADUNA	1,440,000.00	-1,440,000.00	0.00
313.	022000702200	FPO KANO	1,440,000.00	-1,440,000.00	0.00
314.	022000702300	FPO KATSINA	1,440,000.00	-1,440,000.00	0.00
315.	022000702400	FPO LAFIA	1,440,000.00	-1,440,000.00	0.00
316.	022000702500	FPO LAGOS I	9,446,585.00	-9,446,585.00	0.00
317.	022000702600	FPO LAGOS II	1,440,000.00	-1,440,000.00	0.00
318.	022000702700	FPO LOKOJA	1,440,000.00	-1,440,000.00	0.00
319.	022000702800	FPO MAIDUGURI	1,440,000.00	-1,440,000.00	0.00
320.	022000702900	FPO MAKURDI	1,440,000.00	-1,440,000.00	0.00
321.	022000703000	FPO MINNA	392,838,602.35	-392,838,602.35	0.00
322.	022000703100	FPO OSOGBO	1,440,000.00	-1,440,000.00	0.00
323.	022000703200	FPO OWERRI	1,440,000.00	-1,440,000.00	0.00
324.	022000703300	FPO PORT-HARCOURT	1,440,000.00	-1,440,000.00	0.00
325.	022000703400	FPO SOKOTO	1,440,000.00	-1,440,000.00	0.00
326.	022000703500	FPO UMUAHIA	263,797,161.62	-263,797,161.62	0.00
327.	022000703600	FPO UYO	1,440,000.00	-1,440,000.00	0.00
328.	022000703700	FPO YENOGOA	1,440,000.00	-1,440,000.00	0.00
329.	022000703800	FPO YOLA	1,440,000.00	-1,440,000.00	0.00
330.	022000703900	SUB-TREASURER OF THE FEDERATION	1,440,000.00	-1,440,000.00	0.00
331.	0220007040	FEDERAL TREASURY ACADEMY OROZO	2,160,000.00	-2,160,000.00	0.00
332.	0220007041	ZONAL OFFICE ENUGU	1,440,000.00	-1,440,000.00	0.00
333.	0220007042	ZONAL OFFICE IBADAN	1,440,000.00	-1,440,000.00	0.00
334.	0220007043	ZONAL OFFICE JOS	1,440,000.00	-1,440,000.00	0.00
335.	0220007044	ZONAL OFFICE KADUNA	1,440,000.00	-1,440,000.00	0.00
336.	0220007045	ZONAL OFFICE MAIDUGURI	1,440,000.00	-1,440,000.00	0.00

337.	0220007046	ZONAL OFFICE PORTHARCOURT	1,440,000.00	-1,440,000.00	0.00
338.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	113,314,952,163.46	-113,314,952,163.46	0.00
339.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	3,223,443,445.52	-3,223,443,445.52	0.00
340.	0222002001	STANDARD ORGANIZATION OF NIGERIA	2,658,426,758.35	-2,658,426,758.35	0.00
341.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	341,425,834.22	-341,425,834.22	0.00
342.	0222005001	INDUSTRIAL TRAINING FUND	1,028,647,531.22	-1,028,647,531.22	0.00
343.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	792,201,976.01	-792,201,976.01	0.00
344.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	98,139,217.70	-98,139,217.70	0.00
345.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	665,685,195.10	-665,685,195.10	0.00
346.	0222009001	CONSUMER PROTECTION COUNCIL	713,997,528.61	-713,997,528.61	0.00
347.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	132,310,639.73	-132,310,639.73	0.00
348.	0222011001	FEDERAL PRODUCE INSPECTION	48,333,333.36	-48,333,333.36	
349.	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	187,702,140.00	-187,702,140.00	0.00
350.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	652,607,051.56	-652,607,051.56	0.00
351.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	96,769,067.62	-96,769,067.62	0.00
352.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	190,097,571.61	-190,097,571.61	0.00
353.	0222016001	NIGERIA TRADE OFFICE, TAIWAN	50,814,972.57	-50,814,972.57	0.00
354.	0222017001	NIGERIA TRADE OFFICE, CHINA	50,833,928.57	-50,833,928.57	0.00
355.	0222027001	SMEDAN - H/QTRS	543,119,550.55	-543,119,550.55	0.00
356.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	778,405,414.52	-778,405,414.52	0.00
357.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	245,622,922.85	-245,622,922.85	0.00
358.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	3,322,986,332.43	-3,322,986,332.43	0.00
359.	0227002001	INDUSTRIAL ARBITRATION PANEL	580,457,455.33	-580,457,455.33	0.00
360.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	508,109,942.57	-508,109,942.57	0.00
361.	0227004001	NATIONAL PRODUCTIVITY CENTRE	1,006,330,305.37	-1,006,330,305.37	0.00
362.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	4,409,808,264.09	-4,409,808,264.09	0.00
363.	0227006001	GENEVA LABOUR DESK OFFICE	79,333,333.36	-79,333,333.36	0.00
364.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	786,153,925.22	-786,153,925.22	0.00
365.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	897,527,726.42	-897,527,726.42	0.00
366.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	493,605,840.03	-493,605,840.03	0.00

367.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	328,212,954.42	-328,212,954.42	0.00
368.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	2,422,279,558.08	-2,422,279,558.08	0.00
369.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	417,572,120.44	-417,572,120.44	0.00
370.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	391,162,794.80	-391,162,794.80	0.00
371.	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	569,385,550.05	-569,385,550.05	0.00
372.	0228006001	COOPERATIVE INFORMATION NETWORK	579,122,589.66	-579,122,589.66	0.00
373.	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,836,643,346.67	-1,836,643,346.67	0.00
374.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	311,853,859.88	-311,853,859.88	0.00
375.	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	263,400,500.35	-263,400,500.35	0.00
376.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	274,227,679.91	-274,227,679.91	0.00
377.	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	242,381,413.68	-242,381,413.68	0.00
378.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	316,080,983.22	-316,080,983.22	0.00
379.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	246,695,028.45	-246,695,028.45	0.00
380.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	264,977,461.23	-264,977,461.23	0.00
381.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	206,359,212.93	-206,359,212.93	0.00
382.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	194,202,154.84	-194,202,154.84	0.00
383.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	77,430,233.28	-77,430,233.28	0.00
384.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	57,537,536.79	-57,537,536.79	0.00
385.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	56,751,098.93	-56,751,098.93	0.00
386.	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	72,641,386.58	-72,641,386.58	0.00
387.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	41,665,246.95	-41,665,246.95	0.00
388.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	63,092,428.58	-63,092,428.58	0.00
389.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	62,575,277.84	-62,575,277.84	0.00
390.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	59,762,616.22	-59,762,616.22	0.00
391.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	53,593,217.30	-53,593,217.30	0.00
392.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	58,486,584.95	-58,486,584.95	0.00
393.	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	67,880,403.35	-67,880,403.35	0.00
394.	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	69,554,878.36	-69,554,878.36	0.00

395.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	69,669,002.72	-69,669,002.72	0.00
396.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	53,762,539.02	-53,762,539.02	0.00
397.	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	28,207,933.20	-28,207,933.20	0.00
398.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	321,488,675.00	-321,488,675.00	0.00
399.	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	6,199,555.56	-6,199,555.56	0.00
400.	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	6,199,555.56	-6,199,555.56	
401.	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	6,199,555.56	-6,199,555.56	
402.	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	6,199,555.56	-6,199,555.56	
403.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	6,199,555.56	-6,199,555.56	
404.	0228009031	NORTH WEST ZONAL OFFICE, KANO	7,222,222.22	-7,222,222.22	
405.	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	7,222,222.22	-7,222,222.22	
406.	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	7,222,222.22	-7,222,222.22	
407.	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	7,222,222.22	-7,222,222.22	
408.	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	7,222,222.22	-7,222,222.22	
409.	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	7,222,222.22	-7,222,222.22	
410.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	129,813,074.18	-129,813,074.18	0.00
411.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	61,717,274.17	-61,717,274.17	0.00
412.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	93,121,773.78	-93,121,773.78	0.00
413.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	68,313,717.04	-68,313,717.04	0.00
414.	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	60,140,657.36	-60,140,657.36	0.00
415.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	82,694,723.91	-82,694,723.91	0.00
416.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	52,382,531.94	-52,382,531.94	0.00
417.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	58,868,817.11	-58,868,817.11	0.00
418.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	83,601,822.30	-83,601,822.30	0.00
419.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	61,062,345.79	-61,062,345.79	0.00
420.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	48,947,856.36	-48,947,856.36	0.00
421.	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	48,947,856.36	-48,947,856.36	0.00
422.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	45,539,371.88	-45,539,371.88	0.00
423.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	80,750,895.48	-80,750,895.48	0.00
424.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	83,391,009.49	-83,391,009.49	0.00
425.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	67,249,026.87	-67,249,026.87	0.00

426.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	52,393,834.08	-52,393,834.08	0.00
427.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	123,089,116.04	-123,089,116.04	0.00
428.	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	43,227,552.06	-43,227,552.06	0.00
429.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	70,497,718.37	-70,497,718.37	0.00
430.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	38,901,321.96	-38,901,321.96	0.00
431.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	354,874,367.41	-354,874,367.41	0.00
432.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	291,837,579.53	-291,837,579.53	0.00
433.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	567,197,997.21	-567,197,997.21	0.00
434.	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	15,192,898.00	-15,192,898.00	0.00
435.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	342,690,606.94	-342,690,606.94	0.00
436.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	30,671,783.00	-30,671,783.00	0.00
437.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	1,007,593,377.28	-1,007,593,377.28	0.00
438.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	1,093,205,315.36	-1,093,205,315.36	0.00
439.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	632,845,502.06	-632,845,502.06	0.00
440.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	615,614,536.44	-615,614,536.44	0.00
441.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	892,424,999.38	-892,424,999.38	0.00
442.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	806,730,726.04	-806,730,726.04	0.00
443.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	325,770,588.40	-325,770,588.40	0.00
444.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	903,460,860.90	-903,460,860.90	0.00
445.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,412,354,651.66	-1,412,354,651.66	0.00
446.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,768,712,791.43	-1,768,712,791.43	0.00
447.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	955,336,232.35	-955,336,232.35	0.00
448.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	289,181,292.37	-289,181,292.37	0.00
449.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	389,805,473.17	-389,805,473.17	0.00
450.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	970,199,987.15	-970,199,987.15	0.00
451.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	27,511,152.15	-27,511,152.15	0.00
452.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	30,862,904.69	-30,862,904.69	0.00

453.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	53,386,875.51	-53,386,875.51	0.00
454.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	56,781,275.99	-56,781,275.99	0.00
455.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	262,930,924.17	-262,930,924.17	0.00
456.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	254,544,354.38	-254,544,354.38	0.00
457.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	1,539,830,737.85	-1,539,830,737.85	0.00
458.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	445,189,971.15	-445,189,971.15	0.00
459.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	65,667,208.57	-65,667,208.57	0.00
460.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	44,238,794.90	-44,238,794.90	0.00
461.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	101,186,556.67	-101,186,556.67	0.00
462.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	342,565,430.58	-342,565,430.58	0.00
463.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	167,260,593.95	-167,260,593.95	0.00
464.	0228066001	SOKOTO ENERGY RESEARCH	10,442,946.16	-10,442,946.16	0.00
465.	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	170,223,838.68	-170,223,838.68	0.00
466.	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	4,873,167.51	-4,873,167.51	0.00
467.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	14,284,660.68	-14,284,660.68	0.00
468.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	12,537,626.00	-12,537,626.00	0.00
469.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	66,776,844.52	-66,776,844.52	0.00
470.	0228073001	ENERGY COMMISSION OF NIGERIA	1,763,410,038.76	-1,763,410,038.76	0.00
471.	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	16,550,073.36	-16,550,073.36	0.00
472.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	61,750,174.17	-61,750,174.17	0.00
473.	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	49,728,785.72	-49,728,785.72	0.00
474.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	11,773,446,424.73	-11,773,446,424.73	0.00
475.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	855,735,747.13	-855,735,747.13	0.00
476.	0229003001	NIGERIAN RAILWAY CORPORATION	8,587,469,428.47	-8,587,469,428.47	0.00
477.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	3,566,120,265.31	-3,566,120,265.31	0.00
478.	0229005001	MARITIME ACADEMY, ORON	967,342,780.24	-967,342,780.24	0.00
479.	0229006001	COUNCIL FOR THE REGULATION OF	427,744,981.99	-427,744,981.99	0.00

		FREIGHT FORWARDING IN NIGERIA			
480.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,500,321,686.37	-1,500,321,686.37	0.00
481.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	3,316,742,145.59	-3,316,742,145.59	0.00
482.	0220008001	FEDERAL INLAND REVENUE SERVICES	114,681,401,056.76	-114,681,401,056.76	0.00
483.	0229031006	ACCIDENT INVESTIGATION BUREAU	235,101,277.70	-235,101,277.70	0.00
484.	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	0.00	0.00
485.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	9,589,900,204.20	-9,589,900,204.20	0.00
486.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	994,785,718.22	-994,785,718.22	0.00
487.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	6,359,304,406.15	-6,359,304,406.15	
488.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,749,793,650.78	-1,749,793,650.78	0.00
489.	0231010001	NATIONAL POWER TRAINING INSTITUTE	768,840,146.52	-768,840,146.52	0.00
490.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	339,328,297.63	-339,328,297.63	0.00
491.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	994,192,247.60	-994,192,247.60	0.00
492.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	425,089,366.32	-425,089,366.32	0.00
493.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	11,729,466,402.04	-11,729,466,402.04	0.00
494.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	214,784,418.01	-214,784,418.01	0.00
495.	0231089006	SURVEY COUNCIL OF NIGERIA	114,375,755.40	-114,375,755.40	0.00
496.	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	0.00	0.00
497.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	1,071,942,835.78	-1,071,942,835.78	0.00
498.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	37,633,768,925.54	-37,633,768,925.54	0.00
499.	0232003001	PETROLEUM TRAINING INSTITUTE	12,899,449,892.82	-12,899,449,892.82	0.00
500.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	8,601,740,948.14	-8,601,740,948.14	0.00
501.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	6,359,304,406.15	-6,359,304,406.15	0.00
502.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	1,432,123,028.47	-1,432,123,028.47	0.00
503.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	39,696,578.36	-39,696,578.36	0.00
504.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,200,319,651.10	-1,200,319,651.10	0.00
505.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	546,701,953.37	-546,701,953.37	0.00
506.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	574,964,653.08	-574,964,653.08	0.00
507.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	391,642,744.19	-391,642,744.19	0.00
508.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,452,423,052.69	-1,452,423,052.69	0.00
509.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	338,731,300.62	-338,731,300.62	0.00

510.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	227,220,162.66	-227,220,162.66	0.00
511.	0233011001	AJAOKUTA STEEL COMPANY LIMITED	3,546,371,360.50	-3,546,371,360.50	0.00
512.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	66,397,921.28	-66,397,921.28	0.00
513.	0238001001	BUDGET AND NATIONAL PLANNING	2,588,900,702.21	-2,588,900,702.21	0.00
514.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	693,582,849.80	-693,582,849.80	0.00
515.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	892,549,207.11	-892,549,207.11	0.00
516.	0238004001	NATIONAL BUREAU OF STATISTICS	4,088,180,041.26	-4,088,180,041.26	0.00
517.	0238005001	BUDGET OFFICE OF THE FEDERATION	2,027,995,727.03	-2,027,995,727.03	0.00
518.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	692,351,353.38	-692,351,353.38	0.00
519.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,941,816,420.91	-1,941,816,420.91	0.00
520.	0250001001	FISCAL RESPONSILIBITY COMMISSION	445,241,361.57	-445,241,361.57	0.00
521.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,668,653,308.69	-1,668,653,308.69	0.00
522.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	290,410,365.02	-290,410,365.02	0.00
523.	0252037001	ANAMBRA/ IMO RBDA	509,475,815.47	-509,475,815.47	0.00
524.	0252038001	BENIN/ OWENA RBDA	384,819,550.47	-384,819,550.47	0.00
525.	0252039001	CHAD BASIN RBDA	392,459,367.43	-392,459,367.43	0.00
526.	0252040001	CROSS RIVER RBDA	447,746,403.74	-447,746,403.74	0.00
527.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	415,362,080.50	-415,362,080.50	0.00
528.	0252042001	LOWER BENUE RBDA	415,680,061.59	-415,680,061.59	0.00
529.	0252043001	LOWER NIGER RBDA	533,058,038.63	-533,058,038.63	0.00
530.	0252044001	NIGER DELTA RBDA	646,625,130.34	-646,625,130.34	0.00
531.	0252045001	OGUN/ OSUN RBDA	353,963,654.16	-353,963,654.16	0.00
532.	0252046001	SOKOTO RIMA RBDA	430,121,457.88	-430,121,457.88	0.00
533.	0252047001	UPPER BENUE RBDA	412,310,349.75	-412,310,349.75	0.00
534.	0252048001	UPPER NIGER RBDA	401,452,150.65	-401,452,150.65	0.00
535.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	401,954,525.90	-401,954,525.90	0.00
536.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	177,552,897.61	-177,552,897.61	0.00
537.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	7,966,273.68	-7,966,273.68	
538.	0220011001	NIGERIA CUSTOMS SERVIVES	82,423,877,825.10	-82,423,877,825.10	0.00
		LAW & JUSTICES SECTOR			
539.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	11,988,924,813.50	-11,988,924,813.50	0.00
540.	0318002001	SUPREME COURT OF NIGERIA	6,428,366,617.84	-6,428,366,617.84	0.00

541.	0318003001	COURT OF APPEAL	10,091,825,467.87	-10,091,825,467.87	0.00
542.	0318004001	FEDERAL HIGH COURT-LAGOS	9,560,294,670.70	-9,560,294,670.70	0.00
543.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	7,302,440,895.12	-7,302,440,895.12	0.00
544.	0318006001	SHARIA COURT OF APPEAL-ABUJA	2,631,006,350.41	-2,631,006,350.41	0.00
545.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	3,254,220,734.34	-3,254,220,734.34	0.00
546.	0318008001	NATIONAL INDUSTRIAL COURT	7,497,918,737.11	-7,497,918,737.11	0.00
547.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	2,304,208,990.02	-2,304,208,990.02	0.00
548.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	2,049,900,745.88	-2,049,900,745.88	0.00
549.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	2,188,945,465.31	-2,188,945,465.31	0.00
550.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	6,183,872,565.93	-6,183,872,565.93	0.00
551.	0326002001	NIGERIAN LAW REFORM COMMISSION	486,334,177.14	-486,334,177.14	0.00
552.	0326003001	LEGAL AID COUNCIL	1,043,105,289.11	-1,043,105,289.11	0.00
553.	0326004001	COUNCIL OF LEGAL EDUCATION	1,176,049,034.82	-1,176,049,034.82	0.00
554.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	712,197,619.26	-712,197,619.26	0.00
555.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	1,645,304,596.00	-1,645,304,596.00	0.00
556.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	65,731,869.43	-65,731,869.43	0.00
557.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	10,277,153,785.75	-10,277,153,785.75	0.00
558.	0326010001	NIGERIAN COPYRIGHT COMMISSION	625,704,156.03	-625,704,156.03	0.00
559.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,750,419,146.39	-1,750,419,146.39	0.00
560.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	6,003,282,444.18	-6,003,282,444.18	0.00
561.	0344001001	CODE OF CONDUCT BUREAU	2,592,592,262.48	-2,592,592,262.48	0.00
562.		**REGIONAL SECTOR**			
563.	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	4,686,050.00	-4,686,050.00	0.00
564.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	1,692,729,296.77	-1,692,729,296.77	0.00
565.	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	71,195,023,528.20	-71,195,023,528.20	0.00
566.		**SOCIAL SECTOR**			
567.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	240,364,961.32	-240,364,961.32	0.00
568.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,076,608,355.50	-1,076,608,355.50	0.00
569.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	104,455,869,610.45	-104,455,869,610.45	0.00
570.	0513021002	NIGERIA FOOTBALL FEDERATION	720,059,602.92	-720,059,602.92	0.00
571.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	383,288,964.77	-383,288,964.77	0.00

572.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,408,259,920.96	-1,408,259,920.96	0.00
573.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	7,380,743,808.26	-7,380,743,808.26	0.00
574.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	4,840,199,186.75	-4,840,199,186.75	0.00
575.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00
576.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	489,596,545.11	-489,596,545.11	0.00
577.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	3,035,350,269.06	-3,035,350,269.06	0.00
578.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,017,551,670.42	-3,017,551,670.42	0.00
579.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	567,753,670.32	-567,753,670.32	0.00
580.	0517008001	NATIONAL LIBRARY OF NIGERIA	1,284,726,059.06	-1,284,726,059.06	0.00
581.	0517009001	NATIONAL EXAMINATIONS COUNCIL	7,206,423,109.00	-7,206,423,109.00	0.00
582.	0517010001	MASS LITERACY COUNCIL	1,001,111,812.51	-1,001,111,812.51	0.00
583.	0517011001	NOMADIC EDUCATION COMMISSION	468,106,223.31	-468,106,223.31	0.00
584.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	908,430,704.59	-908,430,704.59	0.00
585.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,311,020,297.11	-1,311,020,297.11	0.00
586.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,061,539,040.17	-1,061,539,040.17	0.00
587.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	181,347,413.61	-181,347,413.61	0.00
588.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	842,745,507.01	-842,745,507.01	0.00
589.	0517017001	NATIONAL TEACHERS INSTITUTE	1,389,017,616.03	-1,389,017,616.03	0.00
590.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	3,263,465,535.56	-3,263,465,535.56	0.00
591.	0517018002	FEDERAL POLYTECHNIC BAUCHI	2,755,145,244.05	-2,755,145,244.05	0.00
592.	0517018003	FEDERAL POLYTECHNIC BIDA	3,690,012,364.81	-3,690,012,364.81	0.00
593.	0517018004	FEDERAL POLYTECHNIC IDAH	2,472,520,329.48	-2,472,520,329.48	0.00
594.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,895,563,872.27	-2,895,563,872.27	0.00
595.	0517018006	FEDERAL POLYTECHNIC MUBI	3,821,149,659.06	-3,821,149,659.06	0.00
596.	0517018007	FEDERAL POLYTECHNIC NASARAWA	2,512,920,268.24	-2,512,920,268.24	0.00
597.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	4,049,558,982.65	-4,049,558,982.65	0.00
598.	0517018009	FEDERAL POLYTECHNIC KADUNA	7,497,078,902.11	-7,497,078,902.11	0.00
599.	0517018010	FEDERAL POLYTECHNIC OFFA	3,409,878,829.19	-3,409,878,829.19	0.00
600.	0517018011	FEDERAL POLYTECHNIC EDE	2,178,032,895.75	-2,178,032,895.75	0.00
601.	0517018012	FEDERAL POLYTECHNIC AUCHI	4,677,857,565.81	-4,677,857,565.81	0.00
602.	0517018013	FEDERAL POLYTECHNIC NEKEDE	4,003,681,383.00	-4,003,681,383.00	0.00

603.	0517018014	FEDERAL POLYTECHNIC OKO	5,688,637,441.09	-5,688,637,441.09	0.00
604.	0517018015	FEDERAL POLYTECHNIC DAMATURU	1,205,912,569.39	-1,205,912,569.39	0.00
605.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	904,708,307.80	-904,708,307.80	0.00
606.	0517018017	FEDERAL POLYTECHNIC GWANDU	2,780,922,917.35	-2,780,922,917.35	0.00
607.	0517018018	FEDERAL POLYTECHNIC ILARO	2,110,819,654.78	-2,110,819,654.78	0.00
608.	0517018019	YABA COLLEGE OF TECHNOLOGY	5,013,958,564.58	-5,013,958,564.58	0.00
609.	0517018020	FEDERAL POLYTECHNIC BALI	868,992,768.61	-868,992,768.61	0.00
610.	0517018021	FEDERAL POLYTECHNIC EKOWE	1,489,230,035.28	-1,489,230,035.28	0.00
611.	0517018022	FEDERAL POLYTECHNIC BONNY	506,589,108.23	-506,589,108.23	0.00
612.	0517018023	FEDERAL POLYTECHNIC UKANA	253,257,775.52	-253,257,775.52	0.00
613.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	219,413,372.08	-219,413,372.08	0.00
614.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	434,022,512.69	-434,022,512.69	0.00
615.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	2,135,864,997.52	-2,135,864,997.52	0.00
616.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,684,838,895.14	-1,684,838,895.14	0.00
617.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	2,070,789,380.44	-2,070,789,380.44	0.00
618.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,833,518,537.70	-1,833,518,537.70	0.00
619.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	2,143,462,660.92	-2,143,462,660.92	0.00
620.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,253,115,997.26	-1,253,115,997.26	0.00
621.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	2,319,814,738.31	-2,319,814,738.31	0.00
622.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,487,439,255.89	-1,487,439,255.89	0.00
623.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,712,573,914.67	-1,712,573,914.67	0.00
624.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,595,038,915.17	-2,595,038,915.17	0.00
625.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	2,315,910,815.69	-2,315,910,815.69	0.00
626.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	2,576,622,565.04	-2,576,622,565.04	0.00
627.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,561,313,759.67	-2,561,313,759.67	0.00
628.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	2,800,426,111.14	-2,800,426,111.14	0.00
629.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	2,248,858,909.30	-2,248,858,909.30	0.00
630.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,348,363,140.20	-1,348,363,140.20	0.00
631.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	2,417,428,366.20	-2,417,428,366.20	0.00
632.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,585,400,834.03	-1,585,400,834.03	0.00
633.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	4,406,704,075.80	-4,406,704,075.80	0.00

634.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,961,031,894.06	-1,961,031,894.06	0.00
635.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	5,204,205,022.50	-5,204,205,022.50	0.00
636.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,000,513,028.31	-2,000,513,028.31	0.00
637.	0517021001	UNIVERSITY OF IBADAN	12,980,337,740.44	-12,980,337,740.44	0.00
638.	0517021002	UNIVERSITY OF LAGOS	12,867,118,756.55	-12,867,118,756.55	0.00
639.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	21,745,573,748.69	-21,745,573,748.69	0.00
640.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	17,502,803,680.90	-17,502,803,680.90	0.00
641.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	10,923,851,848.25	-10,923,851,848.25	0.00
642.	0517021006	UNIVERSITY OF BENIN	14,222,553,090.50	-14,222,553,090.50	0.00
643.	0517021007	UNIVERSITY OF JOS	11,622,164,767.11	-11,622,164,767.11	0.00
644.	0517021008	UNIVERSITY OF CALABAR	14,878,024,884.97	-14,878,024,884.97	0.00
645.	0517021009	UNIVERSITY OF ILORIN	9,070,172,592.54	-9,070,172,592.54	0.00
646.	0517021010	UNIVERSITY OF ABUJA	5,888,769,687.44	-5,888,769,687.44	0.00
647.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	5,290,326,816.88	-5,290,326,816.88	0.00
648.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	6,464,450,083.35	-6,464,450,083.35	0.00
649.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	7,026,623,592.95	-7,026,623,592.95	0.00
650.	0517021014	UNIVERSITY OF PORT HARCOURT	10,670,755,614.53	-10,670,755,614.53	0.00
651.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	5,197,465,335.52	-5,197,465,335.52	0.00
652.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	8,638,804,008.86	-8,638,804,008.86	0.00
653.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	5,621,789,682.77	-5,621,789,682.77	0.00
654.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	5,011,503,057.37	-5,011,503,057.37	0.00
655.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,591,017,572.45	-3,591,017,572.45	0.00
656.	0517021020	UNIVERSITY OF UYO	8,890,117,853.59	-8,890,117,853.59	0.00
657.	0517021021	UNIVERSITY OF MAIDUGURI	13,841,865,129.68	-13,841,865,129.68	0.00
658.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	9,668,239,923.74	-9,668,239,923.74	0.00
659.	0517021023	BAYERO UNIVERSITY, KANO	9,912,542,592.11	-9,912,542,592.11	0.00
660.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	7,418,873,858.24	-7,418,873,858.24	0.00
661.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	646,223,886.47	-646,223,886.47	0.00
662.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	554,356,036.51	-554,356,036.51	0.00
663.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	506,602,445.78	-506,602,445.78	0.00
664.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	437,130,887.48	-437,130,887.48	0.00
665.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,731,681,981.66	-2,731,681,981.66	0.00

666.	0517021030	FEDERAL UNIVERSITY OTUOKE	3,167,085,469.32	-3,167,085,469.32	0.00
667.	0517021031	FEDERAL UNIVERSITY DUTSE	3,291,011,682.60	-3,291,011,682.60	0.00
668.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	4,332,566,835.78	-4,332,566,835.78	0.00
669.	0517021033	FEDERAL UNIVERSITY LAFIA	2,950,553,443.00	-2,950,553,443.00	0.00
670.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	2,725,244,925.63	-2,725,244,925.63	0.00
671.	0517021035	FEDERAL UNIVERSITY KASHERE	2,904,502,328.69	-2,904,502,328.69	0.00
672.	0517021036	FEDERAL UNIVERSITY LOKOJA	2,137,384,508.71	-2,137,384,508.71	0.00
673.	0517021037	FEDERAL UNIVERSITY WUKARI	4,362,152,453.44	-4,362,152,453.44	0.00
674.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,818,851,719.95	-1,818,851,719.95	0.00
675.	0517021039	FEDERAL UNIVERSITYOF GASHUA	1,896,424,581.36	-1,896,424,581.36	0.00
676.	0517021040	FEDERAL UNIVERSITYOF GUSAU	2,156,295,652.01	-2,156,295,652.01	0.00
677.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,300,468,730.74	-1,300,468,730.74	0.00
678.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,896,398,686.65	-1,896,398,686.65	0.00
679.	0517024001	NATIONAL OPEN UNIVERSITY	5,913,110,479.26	-5,913,110,479.26	0.00
680.	0517026001	F.S.C. SOKOTO	291,196,558.67	-291,196,558.67	0.00
681.	0517026002	FGC AZARE	323,127,700.60	-323,127,700.60	0.00
682.	0517026003	FGC BUNI-YADI	140,371,402.60	-140,371,402.60	0.00
683.	0517026004	FGC BIRIN YAURI	286,417,348.32	-286,417,348.32	0.00
684.	0517026005	FGC DAURA	301,467,791.22	-301,467,791.22	0.00
685.	0517026006	FGC GANYE	294,938,896.18	-294,938,896.18	0.00
686.	0517026007	FGC GARKI	611,419,201.28	-611,419,201.28	0.00
687.	0517026008	FGC IJANIKIN	674,053,806.30	-674,053,806.30	0.00
688.	0517026009	FGC IKET NISE	366,088,108.64	-366,088,108.64	0.00
689.	0517026010	FGC IKET VANDAKYA	260,876,402.50	-260,876,402.50	0.00
690.	0517026011	FGC IKOM	284,412,263.07	-284,412,263.07	0.00
691.	0517026012	FGC IKOT EKPENE	434,636,160.06	-434,636,160.06	0.00
692.	0517026013	FGC IKURIN	433,664,631.60	-433,664,631.60	0.00
693.	0517026014	FGC JOS	554,762,632.13	-554,762,632.13	0.00
694.	0517026015	FGC KADUNA	600,768,128.32	-600,768,128.32	0.00
695.	0517026016	FGC KANO	556,700,155.01	-556,700,155.01	0.00
696.	0517026017	FGC KEFFI	546,182,492.04	-546,182,492.04	0.00
697.	0517026018	FGC KIYAWA	546,182,492.04	-546,182,492.04	0.00
698.	0517026019	FGC KWALI	740,643,454.68	-740,643,454.68	0.00

699.	0517026020	FGC MAIDUGURI	466,303,941.02	-466,303,941.02	0.00
700.	0517026021	FGC MINJIBIR	336,710,896.05	-336,710,896.05	0.00
701.	0517026022	FGC MINNA	552,960,873.67	-552,960,873.67	0.00
702.	0517026023	FGC ODIKOLOGUNA	224,318,860.92	-224,318,860.92	0.00
703.	0517026024	FGC ODOGBOLU	441,959,635.91	-441,959,635.91	0.00
704.	0517026025	FGC OGBOMOSHMO	438,079,482.37	-438,079,482.37	0.00
705.	0517026026	FGC OGOJA	281,078,492.75	-281,078,492.75	0.00
706.	0517026027	FGC OHAFIA	237,958,362.06	-237,958,362.06	0.00
707.	0517026028	FGC OKIGWE	487,468,171.50	-487,468,171.50	0.00
708.	0517026029	FGC OKPOSI	314,847,470.52	-314,847,470.52	0.00
709.	0517026030	FGC ONITSHA	431,064,917.75	-431,064,917.75	0.00
710.	0517026031	FGC PORT HARCOURT	584,883,670.71	-584,883,670.71	0.00
711.	0517026032	FGC POTISKUM	225,702,955.14	-225,702,955.14	0.00
712.	0517026033	FGC RUBBOCHI	290,230,965.08	-290,230,965.08	0.00
713.	0517026034	FGC SOKOTO	406,234,886.41	-406,234,886.41	0.00
714.	0517026035	FGC UGWOLAWO	227,683,145.69	-227,683,145.69	0.00
715.	0517026036	FGC WARRI	566,537,824.91	-566,537,824.91	0.00
716.	0517026037	FGC ZARIA	363,920,037.82	-363,920,037.82	0.00
717.	0517026038	FGC, BILLIRI	315,839,485.61	-315,839,485.61	0.00
718.	0517026039	FGC, IDO-ANI	349,450,483.22	-349,450,483.22	0.00
719.	0517026040	FGC, IKOLE	285,804,200.66	-285,804,200.66	0.00
720.	0517026041	FGGC ABAJI	381,214,760.27	-381,214,760.27	0.00
721.	0517026042	FGGC ABULOMA	441,712,914.10	-441,712,914.10	0.00
722.	0517026043	FGGC AKURE	489,092,253.10	-489,092,253.10	0.00
723.	0517026044	FGGC ANKA	252,733,340.50	-252,733,340.50	0.00
724.	0517026045	FGGC BAJOGA	149,498,325.63	-149,498,325.63	0.00
725.	0517026046	FGGC BAKORI	362,532,503.68	-362,532,503.68	0.00
726.	0517026047	FGGC BAUCHI	401,526,511.11	-401,526,511.11	0.00
727.	0517026048	FGGC BENIN	523,317,921.17	-523,317,921.17	0.00
728.	0517026049	FGGC BIDA	264,448,117.90	-264,448,117.90	0.00
729.	0517026050	FGGC BWARI	647,339,450.82	-647,339,450.82	0.00
730.	0517026051	FGGC CALABAR	437,354,111.09	-437,354,111.09	0.00
731.	0517026052	FGGC EFON ALAYE	245,713,304.41	-245,713,304.41	0.00

732.	0517026053	FGGC EFON IMNRINGI	274,184,051.82	-274,184,051.82	0.00
733.	0517026054	FGGC ENUGU	716,123,525.49	-716,123,525.49	0.00
734.	0517026055	FGGC EZZAMGBO ABAKALIKI	287,798,939.81	-287,798,939.81	0.00
735.	0517026056	FGGC GBOKO	350,628,442.59	-350,628,442.59	0.00
736.	0517026057	FGGC GUSAU	340,284,992.71	-340,284,992.71	0.00
737.	0517026058	FGGC GWANDU	268,710,020.92	-268,710,020.92	0.00
738.	0517026059	FGGC IBILLO	277,809,044.94	-277,809,044.94	0.00
739.	0517026060	FGGC IBUSA	401,318,536.70	-401,318,536.70	0.00
740.	0517026061	FGGC IKOT-OBIO-ITONG	285,168,826.95	-285,168,826.95	0.00
741.	0517026062	FGGC ILORIN	439,915,391.25	-439,915,391.25	0.00
742.	0517026063	FGGC IPETUMODU	340,577,593.47	-340,577,593.47	0.00
743.	0517026064	FGGC JALINGO	303,588,420.84	-303,588,420.84	0.00
744.	0517026065	FGGC KABBA	291,559,674.83	-291,559,674.83	0.00
745.	0517026066	FGGC KAZAURE	286,357,378.91	-286,357,378.91	0.00
746.	0517026067	FGGC KEANA	194,867,959.40	-194,867,959.40	0.00
747.	0517026068	FGGC LANGTANG	301,754,847.69	-301,754,847.69	0.00
748.	0517026069	FGGC LEJJA	316,045,904.67	-316,045,904.67	0.00
749.	0517026070	FGGC MONGUNO	165,677,008.46	-165,677,008.46	0.00
750.	0517026071	FGGC NEW BUSA	272,549,778.78	-272,549,778.78	0.00
751.	0517026072	FGGC OMU-ARAN	262,005,171.78	-262,005,171.78	0.00
752.	0517026073	FGGC OWERRI	590,678,388.99	-590,678,388.99	0.00
753.	0517026074	FGGC OYO	556,204,015.27	-556,204,015.27	0.00
754.	0517026075	FGGC SHAGAMU	483,021,614.35	-483,021,614.35	0.00
755.	0517026076	FGGC GUMI TAMBAWAL	282,123,486.75	-282,123,486.75	0.00
756.	0517026077	FGGC UMUAHIA	455,930,995.81	-455,930,995.81	0.00
757.	0517026078	FGGC WUKARI	311,374,677.77	-311,374,677.77	0.00
758.	0517026079	FGGC, YOLA	306,899,140.93	-306,899,140.93	0.00
759.	0517026080	FSTC AHOADA	303,424,497.70	-303,424,497.70	0.00
760.	0517026081	FSTC AWKA	456,485,686.40	-456,485,686.40	0.00
761.	0517026082	FSTC JUBU-IMUSHIN	382,753,674.31	-382,753,674.31	0.00
762.	0517026083	FSTC MICHIKA	97,783,596.29	-97,783,596.29	0.00
763.	0517026084	FSTC TUNGBO - YENAGOA	241,581,577.28	-241,581,577.28	0.00
764.	0517026085	FSTC USI-EKITI	250,519,243.00	-250,519,243.00	0.00

765.	0517026086	FTC IKARE	286,948,236.74	-286,948,236.74	0.00
766.	0517026087	FTC ILESA	380,342,538.11	-380,342,538.11	0.00
767.	0517026088	FTC JALINGO	286,872,269.07	-286,872,269.07	0.00
768.	0517026089	FTC KAFANCHAN	285,980,701.94	-285,980,701.94	0.00
769.	0517026090	FTC LASSA	108,184,520.25	-108,184,520.25	0.00
770.	0517026091	FTC OHANSO	281,930,639.13	-281,930,639.13	0.00
771.	0517026092	FTC OROZO	591,124,104.90	-591,124,104.90	0.00
772.	0517026093	FTC OTOBI	293,461,321.21	-293,461,321.21	0.00
773.	0517026094	FTC OTUPKO	292,964,505.09	-292,964,505.09	0.00
774.	0517026095	FTC SHIRORO	315,602,244.65	-315,602,244.65	0.00
775.	0517026096	FTC UROMI	294,128,289.98	-294,128,289.98	0.00
776.	0517026097	FTC UYO	381,044,490.00	-381,044,490.00	0.00
777.	0517026098	FTC YABA	1,045,523,322.63	-1,045,523,322.63	0.00
778.	0517026099	FTC ZURU	246,525,508.26	-246,525,508.26	0.00
779.	0517026100	KING'S COLLEGE	712,214,456.54	-712,214,456.54	0.00
780.	0517026101	QUEEN'S COLLEGE LAGOS	746,371,059.55	-746,371,059.55	0.00
781.	0517026102	SULEJA ACADEMY	512,292,888.44	-512,292,888.44	0.00
782.	0517026103	FSTC,DOMA	233,857,086.59	-233,857,086.59	0.00
783.	0517026104	FSTC DAYI	182,713,274.40	-182,713,274.40	0.00
784.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	190,515,302.07	-190,515,302.07	0.00
785.	0517028001	UNESCO PARIS	625,871,415.50	-625,871,415.50	0.00
786.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	832,686,095.45	-832,686,095.45	0.00
787.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	3,805,069,428.29	-3,805,069,428.29	
788.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	6,922,784,127.85	-6,922,784,127.85	0.00
789.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00
790.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	22,759,539,386.21	-22,759,539,386.21	0.00
791.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	98,547,795.40	-98,547,795.40	0.00
792.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	238,350,104.51	-238,350,104.51	0.00
793.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	162,624,946.18	-162,624,946.18	0.00
794.	0521008001	HEALTH RECORDS REGISTRATION BOARD	262,095,931.78	-262,095,931.78	0.00
795.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	204,140,231.47	-204,140,231.47	0.00
796.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	75,547,319.25	-75,547,319.25	0.00

797.	0521011001	NURSING AND MIDWIFERY COUNCIL	290,194,131.63	-290,194,131.63	0.00
798.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	682,741,793.14	-682,741,793.14	0.00
799.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	253,061,679.32	-253,061,679.32	0.00
800.	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	5,116,210,920.26	-5,116,210,920.26	0.00
801.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	281,313,208.31	-281,313,208.31	0.00
802.	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	561,174,855.58	-561,174,855.58	0.00
803.	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	37,917,899.79	-37,917,899.79	0.00
804.	0521018001	NURSE TUTOR TRAINING - ENUGU	14,496,296.38	-14,496,296.38	0.00
805.	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	93,623,206.03	-93,623,206.03	0.00
806.	0521020001	NURSE TUTOR TRAINNING KADUNA	63,571,074.71	-63,571,074.71	0.00
807.	0521021001	NURSE TUTOR TRAINNING IBADAN	18,505,896.46	-18,505,896.46	0.00
808.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	256,488,057.39	-256,488,057.39	0.00
809.	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	27,181,755.53	-27,181,755.53	0.00
810.	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	1,718,241.36	-1,718,241.36	0.00
811.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	30,783,548.50	-30,783,548.50	0.00
812.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	16,148,990,947.46	-16,148,990,947.46	0.00
813.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	7,222,328,612.63	-7,222,328,612.63	0.00
814.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	9,724,687,077.78	-9,724,687,077.78	0.00
815.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	11,395,075,942.16	-11,395,075,942.16	0.00
816.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	16,805,119,452.71	-16,805,119,452.71	0.00
817.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	8,239,863,831.06	-8,239,863,831.06	0.00
818.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	8,169,813,723.41	-8,169,813,723.41	0.00
819.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	7,340,950,559.43	-7,340,950,559.43	0.00
820.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	8,815,054,537.43	-8,815,054,537.43	0.00
821.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	9,835,573,074.96	-9,835,573,074.96	0.00
822.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	8,349,421,397.40	-8,349,421,397.40	0.00
823.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	6,553,035,208.63	-6,553,035,208.63	0.00
824.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	7,037,938,534.38	-7,037,938,534.38	0.00
825.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	8,454,468,425.22	-8,454,468,425.22	0.00
826.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	5,698,212,743.87	-5,698,212,743.87	0.00

827.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	3,891,619,797.93	-3,891,619,797.93	0.00
828.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	6,267,774,096.54	-6,267,774,096.54	0.00
829.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	7,023,614,095.02	-7,023,614,095.02	0.00
830.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	2,120,787,046.13	-2,120,787,046.13	0.00
831.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,561,407,849.76	-1,561,407,849.76	0.00
832.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	901,082,783.45	-901,082,783.45	0.00
833.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,128,933,635.05	-2,128,933,635.05	0.00
834.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,577,837,294.56	-1,577,837,294.56	0.00
835.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	1,464,870,568.86	-1,464,870,568.86	0.00
836.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,210,189,049.98	-3,210,189,049.98	0.00
837.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	2,312,551,512.56	-2,312,551,512.56	0.00
838.	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	281,645,008.87	-281,645,008.87	0.00
839.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,645,051,690.37	-1,645,051,690.37	0.00
840.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	3,398,252,139.03	-3,398,252,139.03	0.00
841.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	2,854,715,833.75	-2,854,715,833.75	0.00
842.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,662,468,993.03	-2,662,468,993.03	0.00
843.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	857,292,368.42	-857,292,368.42	0.00
844.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	5,159,449,961.82	-5,159,449,961.82	0.00
845.	0521027018	FEDERAL MEDICAL CENTRE, OWO	4,641,803,836.49	-4,641,803,836.49	0.00
846.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	5,591,320,078.90	-5,591,320,078.90	0.00
847.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	6,471,539,162.76	-6,471,539,162.76	0.00
848.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	5,240,995,571.22	-5,240,995,571.22	0.00
849.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	3,489,689,392.50	-3,489,689,392.50	0.00
850.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	3,998,271,175.05	-3,998,271,175.05	0.00
851.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	2,880,947,506.85	-2,880,947,506.85	0.00
852.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	4,693,559,585.16	-4,693,559,585.16	0.00
853.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	3,727,387,541.01	-3,727,387,541.01	0.00
854.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	3,012,006,717.26	-3,012,006,717.26	0.00
855.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	3,510,822,014.54	-3,510,822,014.54	0.00
856.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	12,719,211,361.39	-12,719,211,361.39	0.00

857.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	6,164,875,928.88	-6,164,875,928.88	0.00
858.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	3,464,244,817.91	-3,464,244,817.91	0.00
859.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,309,119,931.91	-2,309,119,931.91	0.00
860.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	3,053,367,072.61	-3,053,367,072.61	0.00
861.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	2,990,949,823.96	-2,990,949,823.96	0.00
862.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,865,289,455.37	-1,865,289,455.37	0.00
863.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	9,697,763,871.57	-9,697,763,871.57	0.00
864.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	3,369,521,193.16	-3,369,521,193.16	0.00
865.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,518,233,265.96	-2,518,233,265.96	0.00
866.	0521027039	NATIONAL EYE CENTRE KADUNA	1,546,172,935.48	-1,546,172,935.48	0.00
867.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	1,098,162,548.77	-1,098,162,548.77	0.00
868.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	213,637,112.94	-213,637,112.94	0.00
869.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	900,635,873.26	-900,635,873.26	0.00
870.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	415,270,009.29	-415,270,009.29	0.00
871.	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	1,376,000.00	-1,376,000.00	
872.	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	1,575,000.00	-1,575,000.00	0.00
873.	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	1,575,000.00	-1,575,000.00	0.00
874.	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	1,575,000.00	-1,575,000.00	
875.	0521029001	PHS, ABUJA	1,116,297.36	-1,116,297.36	0.00
876.	0521029002	PHS, YOLA	1,116,297.36	-1,116,297.36	0.00
877.	0521029003	PHS, JALINGO	1,116,297.36	-1,116,297.36	0.00
878.	0521029004	PHS, MAIDUGURI	1,116,297.36	-1,116,297.36	0.00
879.	0521029005	PHS, DAMATURU	1,116,297.36	-1,116,297.36	0.00
880.	0521029006	PHS, KANO	1,116,297.36	-1,116,297.36	0.00
881.	0521029007	PHS, KASTINA	1,116,297.36	-1,116,297.36	0.00
882.	0521029008	PHS, DUTSE	1,116,297.36	-1,116,297.36	0.00
883.	0521029009	PHS, ILORIN	1,116,297.36	-1,116,297.36	0.00
884.	0521029010	PHS, SOKOTO	1,116,297.36	-1,116,297.36	0.00
885.	0521029011	PHS, IBADAN	1,240,330.68	-1,240,330.68	0.00
886.	0521029012	PHS, ABEOKUTA	816,297.36	-816,297.36	0.00
887.	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	1,116,297.36	-1,116,297.36	0.00
888.	0521029014	PHS, CALABAR	1,116,297.36	-1,116,297.36	0.00

889.	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,116,297.36	-1,116,297.36	0.00
890.	0521029016	PHS, WARRI	1,116,297.36	-1,116,297.36	0.00
891.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	0.00
892.	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	904,540.00	-904,540.00	0.00
893.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	742,428,021.72	-742,428,021.72	0.00
894.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	804,116,951.49	-804,116,951.49	0.00
895.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	441,348,478.15	-441,348,478.15	0.00
896.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	184,344,263.43	-184,344,263.43	0.00
897.	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	10,593,130.00	-10,593,130.00	0.00
898.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	111,041,439.04	-111,041,439.04	0.00
899.	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	9,216,056.00	-9,216,056.00	0.00
900.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	187,326,763.66	-187,326,763.66	0.00
901.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	494,049,578.28	-494,049,578.28	0.00
902.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	786,348,903.99	-786,348,903.99	0.00
903.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	792,871,101.09	-792,871,101.09	0.00
904.	0521049001	NATIONAL HOSPITAL	7,366,768,161.33	-7,366,768,161.33	0.00
905.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,352,760,287.57	-2,352,760,287.57	0.00
906.	0535002001	NATIONAL PARK HEADQUARTERS	245,603,319.15	-245,603,319.15	0.00
907.	0535003001	KAINJI NATIONAL PARK	508,883,958.42	-508,883,958.42	0.00
908.	0535004001	OYO NATIONAL PARK	372,825,678.94	-372,825,678.94	0.00
909.	0535005001	CHAD BASIN NATIONAL PARK	272,457,157.57	-272,457,157.57	0.00
910.	0535006001	GASHAKA GUMTI NATIONAL PARK	374,539,927.91	-374,539,927.91	0.00
911.	0535007001	CROSS RIVER NATIONAL PARK	523,411,820.03	-523,411,820.03	0.00
912.	0535008001	KAMUKU NATIONAL PARK	236,204,596.58	-236,204,596.58	0.00
913.	0535009001	OKUMU NATIONAL PARK	222,276,883.69	-222,276,883.69	0.00
914.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	571,596,572.70	-571,596,572.70	0.00
915.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	1,055,262,525.05	-1,055,262,525.05	0.00
916.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	649,175,623.67	-649,175,623.67	0.00
917.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,797,144,512.45	-1,797,144,512.45	0.00
918.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	620,610,933.68	-620,610,933.68	0.00
919.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	2,167,154,419.02	-2,167,154,419.02	0.00

920.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	3,419,456,407.38	-3,419,456,407.38	0.00
921.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	329,793,483.33	-329,793,483.33	0.00
922.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	297,277,297.38	-297,277,297.38	0.00
923.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	436,449,192.41	-436,449,192.41	0.00
924.	0543001001	NATIONAL POPULATION COMMISSION	6,644,081,442.51	-6,644,081,442.51	0.00
		GRAND-TOTAL	**8,113,040,556,889.04**	**-8,113,040,556,889.04**	**0.00**

NOTE 12A:
OTHER FUND

S/N	ADMIN. CODE	MDA	OTHER FUND ₦
1	022001200100	CONSOLIDATED REVENUE FUND	796,919,190,619.72
		GRAND TOTAL	**796,919,190,619.72**

NOTE 12A

ECONOMIC CODE	FUND	AMOUNT ₦
16010110	STABILIZATION FUND	31,722,102,458.78
16010111	ECOLOGICAL FUND	61,013,385,640.42
16010112	DEVELOPMENT OF NATURAL RESOURCES	163,926,451,786.77
16010113	TERTIARY EDUCATION TRUST FUND	221,241,462,181.27
16010114	STEEL POOL LEVY ACCOUNT	768,962,939.83
16010118	SUGAR DEVELOPMENT FUND	7,297,981,648.90
16010119	NATIONAL AUTOMOTIVE COUNCIL FUND	10,997,851,970.36
16010120	RICE LEVY	4,552,146.37
16010121	PORT LEVY	48,898,308,824.85
16010123	CISS LEVY	77,589,396,259.26
16010124	NESS LEVY	7,217,399,145.72
16010126	CIGARETTE LEVY	1,832,435,754.60
16010129	CEMENT LEVY	845,690.22
16010134	CONSOLIDATED POOL ACCOUNT	70,741,478,770.16
16010135	MOFI OPTIONAL ACCOUNT	7,820,715,070.67
16010136	WHEAT FLOUR LEVY	6,663,797.23

16010137	WHEAT GRAIN LEVY	63,639,083,930.89
16010144	NITDA POOL ACCOUNT	15,181,623,143.59
16010147	SOLID MINERALS REVENUE POOL A/C	5,003,742,877.17
16010148	35% NAC LEVY POOL ACCOUNT	2,014,746,582.66
	TOTAL	**796,919,190,619.72**

NOTE 13:
SALARIES & WAGES

S/N	ADMIN. CODE	MDA	SALARIES AND WAGES	ALLOWANCES	SOCIAL CONTRIBUTIONS	TOTALS	BUDGET	VARIANCE
			210101	210201	210202			
			₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR						
1.	0111001001	STATE HOUSE - HQTRS	1,235,999,152.04	203,662,379.60	130,998,240.89	1,570,659,772.53	1,645,266,597.00	74,606,824.47
2.	0111006001	NIPSS, KURU	785,514,627.94	480,000,000.00	73,539,586.25	1,339,054,214.19	614,682,778.00	-724,371,436.19
3.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	785,514,627.94	480,000,000.00	73,539,586.25	1,339,054,214.19	1,512,484,469.00	173,430,254.81
4.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	834,765,531.17	42,828,678.62	65,094,395.02	942,688,604.81	847,564,926.00	-95,123,678.81
5.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	6,956,450,465.53	5,974,195,527.53	1,671,154,346.19	14,601,800,339.25	14,106,193,137.00	-495,607,202.25
6.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	371,974,227.79	46,486,495.47	6,398,224.75	424,858,948.01	385,310,825.00	-39,548,123.01
7.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	785,514,627.94	480,000,000.00	73,539,586.25	1,339,054,214.19	461,403,583.00	-877,650,631.19
8.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	658,316,821.30	0.00	53,138,454.73	711,455,276.03	798,147,879.00	86,692,602.97
9.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	889,873,773.71	0.00	73,503,789.63	963,377,563.34	1,002,707,479.00	39,329,915.66
10.	0112001001	NASS MANAGEMENT	7,846,429,748.99	448,380,512.07	0.00	8,294,810,261.06	9,305,157,169.00	1,010,346,907.94
11.	0112003001	HOUSE OF REPRESENTATIVES	4,923,237,118.21	0.00	0.00	4,923,237,118.21	4,923,743,127.00	506,008.79
12.	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	0.00	1,184,118,535.00	1,184,118,535.00
13.	0112005001	LEGISLATIVE AIDES	8,778,319,110.02	138,698,641.00	0.00	8,917,017,751.02	8,917,127,214.00	109,462.98
14.	0112008001	GENERAL SERVICE	0.00	8,000,000.00	542,763,090.00	550,763,090.00	-	-550,763,090.00

15.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	387,175,350.72	0.00	0.00	387,175,350.72	462,410,234.00	75,234,883.28
16.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	11,760,530,371.25	1,857,128,845.34	1,176,557,453.77	14,794,216,670.36	15,467,705,568.00	673,488,897.64
17.	0116002001	DEFENCE HEADQURTERS	579,346,250.50	0.00	0.00	579,346,250.50	726,876,161.00	147,529,910.50
18.	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	49,946,444.47	190,906,510.87	0.00	240,852,955.34	259,031,299.00	18,178,343.66
19.	0116003001	NIGERIAN ARMY	74,427,064,383.42	125,627,450,194.32	5,226,760,619.73	205,281,275,197.47	193,158,608,196.00	-12,122,667,001.47
20.	116003002	NIGERIA ARMY UNIVERSITY, BIU	0.00	0.00	0.00	0.00	888,250,582.00	888,250,582.00
21.	0116004001	NIGERIAN NAVY	37,785,632,033.84	26,230,058,467.46	1,630,981,272.93	65,646,671,774.23	66,499,351,951.00	852,680,176.77
22.	0116005001	NIGERIAN AIRFORCE	28,204,235,007.20	28,601,470,737.17	1,477,108,889.38	58,282,814,633.75	60,933,592,977.00	2,650,778,343.25
23.	0116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	0.00	0.00	0.00	1,303,220,006.00	1,303,220,006.00
24.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	818,018,998.59	168,385,988.20	158,028,225.60	1,144,433,212.39	8,072,630,357.00	6,928,197,144.61
25.	0116007001	NIGERIANCOLLEGE DEFENCE	1,584,969,301.67	464,276,966.06	135,312,309.27	2,184,558,577.00	2,184,937,113.00	378,536.00
26.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	818,018,998.59	168,385,988.20	158,028,225.60	1,144,433,212.39	2,273,183,117.00	1,128,749,904.61
27.	0116009001	NIGERIANRESETTLEMENTARMEDCE NTRE,FORCES LAGOS	0.00	1,720,541,553.70	0.00	1,720,541,553.70	3,097,602,448.00	1,377,060,894.30
28.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	585,107,189.60	102,428,532.00	79,221,091.45	766,756,813.05	1,042,127,019.00	275,370,205.95
29.	0116012001	DEFENCE AGENCY INTELLIGENCE	4,070,125,030.52	28,605,706.48	171,634,238.88	4,270,364,975.88	10,422,641,783.00	6,152,276,807.12
30.	0116015017	DEFENCE MISSIONS	0.00	4,634,992,370.88	0.00	4,634,992,370.88	7,481,362,815.00	2,846,370,444.12
31.	116018002	DEFENCE SPACE ADMINISTRATION	212,704,823.32	415,854,447.88	25,454,706.25	654,013,977.45	651,286,548.00	-2,727,429.45
32.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,529,223,435.26	0.00	207,202,354.38	2,736,425,789.64	3,145,147,663.00	408,721,873.36
33.	0119002001	TECHNICAL AIDS CORPS	0.00	3,449,473,200.21	0.00	3,449,473,200.21	3,449,527,439.00	54,238.79
34.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	423,079,609.60	0.00	34,479,369.95	457,558,979.55	563,890,277.00	106,331,297.45
35.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	109,788,136.75	0.00	9,132,136.46	118,920,273.21	143,304,948.00	24,384,674.79
36.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	184,241,448.25	0.00	14,581,420.78	198,822,869.03	259,656,916.00	60,834,046.97

37.	0119009001	FOREIGN MISSION: ABIDJAN	61,915,414.67	96,720,982.92	0.00	158,636,397.59	215,320,963.00	56,684,565.41
38.	0119009002	FOREIGN MISSION: ACCRA	83,667,603.52	102,712,748.48	0.00	186,380,352.00	251,180,988.00	64,800,636.00
39.	0119009003	FOREIGN MISSION: ADDIS ABABA	32,634,810.40	204,235,612.12	0.00	236,870,422.52	335,548,015.00	98,677,592.48
40.	0119009004	FOREIGN MISSION: ALGIERS	67,103,480.60	83,096,687.67	0.00	150,200,168.27	260,213,907.00	110,013,738.73
41.	0119009005	FOREIGN MISSION: ANKARA	96,590,975.76	133,793,709.09	105,669,225.63	336,053,910.48	361,577,372.00	25,523,461.52
42.	0119009006	FOREIGN MISSION: ATHENS	120,306,096.57	93,758,627.58	12,976,200.00	227,040,924.15	282,796,679.00	55,755,754.85
43.	0119009007	FOREIGN MISSION: ATLANTA	116,758,957.58	126,165,242.42	0.00	242,924,200.00	308,246,944.00	65,322,744.00
44.	0119009009	FOREIGN MISSION: BAMAKO	35,821,320.37	86,036,850.26	34,903.28	121,893,073.91	213,876,093.00	91,983,019.09
45.	0119009010	FOREIGN MISSION: BANGKOK	20,571,759.03	209,507,427.78	0.00	230,079,186.80	329,316,515.00	99,237,328.20
46.	0119009011	FOREIGN MISSION: BANGUI	93,051,160.61	62,840,872.73	0.00	155,892,033.34	162,531,828.00	6,639,794.66
47.	0119009012	FOREIGN MISSION: BANJUL	24,334,651.41	89,755,234.07	0.00	114,089,885.48	210,477,907.00	96,388,021.52
48.	0119009013	FOREIGN MISSION: BATA	34,743,575.86	71,407,139.39	0.00	106,150,715.25	197,501,663.00	91,350,947.75
49.	0119009014	FOREIGN MISSION: BEIJING	124,724,521.82	135,897,208.05	0.00	260,621,729.87	546,293,464.00	285,671,734.13
50.	0119009015	FOREIGN MISSION: BEIRUT	104,664,615.38	91,855,194.47	0.00	196,519,809.85	214,772,117.00	18,252,307.15
51.	0119009016	FOREIGN MISSION: BERLIN	317,022,675.92	225,610,706.06	0.00	542,633,381.98	706,555,534.00	163,922,152.02
52.	0119009017	FOREIGN MISSION: BERNE	68,327,651.38	106,379,208.93	0.00	174,706,860.31	368,096,492.00	193,389,631.69
53.	0119009018	FOREIGN MISSION: BISSAU	28,418,092.50	100,793,858.73	0.00	129,211,951.23	175,835,060.00	46,623,108.77
54.	0119009019	FOREIGN MISSION: BRASILIA	46,875,073.53	62,593,362.03	0.00	109,468,435.56	490,349,962.00	380,881,526.44
55.	0119009020	FOREIGN MISSION: BRAZAVILLE	31,422,603.22	51,944,773.62	0.00	83,367,376.84	211,108,168.00	127,740,791.16
56.	0119009021	FOREIGN MISSION: BRUSSELS	242,712,471.16	156,429,496.24	0.00	399,141,967.40	466,001,260.00	66,859,292.60
57.	0119009022	FOREIGN MISSION: BUCHAREST	81,255,051.49	100,279,351.48	0.00	181,534,402.97	337,832,163.00	156,297,760.03
58.	0119009023	FOREIGN MISSION: BUDAPEST	124,190,000.00	117,808,748.48	0.00	241,998,748.48	345,409,837.00	103,411,088.52
59.	0119009024	FOREIGN MISSION: BUEA	38,242,769.72	87,472,633.33	0.00	125,715,403.06	245,342,525.00	119,627,121.94
60.	0119009025	FOREIGN MISSION: BUENOS AIRES	203,519,782.01	79,417,948.50	0.00	282,937,730.51	363,035,209.00	80,097,478.49
61.	0119009026	FOREIGN MISSION: BUJUMBURA	52,781,978.40	122,147,937.34	0.00	174,929,915.74	274,554,619.00	99,624,703.26

62.	0119009027	FOREIGN MISSION: CAIRO	52,814,415.15	104,229,106.06	0.00	157,043,521.21	239,053,443.00	82,009,921.79
63.	0119009028	FOREIGN MISSION: CANBERRA	148,646,156.83	101,421,587.88	7,475,202.27	257,542,946.97	412,134,156.00	154,591,209.03
64.	0119009029	FOREIGN MISSION: CARACAS	25,688,967.08	50,521,182.15	0.00	76,210,149.23	284,553,024.00	208,342,874.77
65.	0119009030	FOREIGN MISSION: CONAKRY	28,616,451.94	53,764,281.30	0.00	82,380,733.24	219,949,480.00	137,568,746.76
66.	0119009031	FOREIGN MISSION: COTONOU	30,559,081.37	40,542,130.85	0.00	71,101,212.22	267,372,889.00	196,271,676.78
67.	0119009032	FOREIGN MISSION: DAKAR	53,177,408.00	77,187,107.45	0.00	130,364,515.45	228,799,068.00	98,434,552.55
68.	0119009033	FOREIGN MISSION: DAMASCUS	37,357,512.12	70,537,051.52	0.00	107,894,563.64	221,533,226.00	113,638,662.36
69.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	4,696,085.81	76,170,599.76	3,601,949.53	84,468,635.09	284,008,134.00	199,539,498.91
70.	0119009035	FOREIGN MISSION: DOUALA	26,116,420.56	41,234,178.79	0.00	67,350,599.35	185,146,362.00	117,795,762.65
71.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	44,239,249.99	106,103,975.76	0.00	150,343,225.75	224,802,613.00	74,459,387.25
72.	0119009037	FOREIGN MISSION: DUBLIN	151,670,794.04	138,399,193.94	11,301,230.30	301,371,218.29	394,384,210.00	93,012,991.71
73.	0119009038	FOREIGN MISSION: FREETOWN	13,608,659.40	153,831,515.15	0.00	167,440,174.55	244,400,971.00	76,960,796.45
74.	0119009039	FOREIGN MISSION: GABORONE	40,585,049.84	76,006,806.06	0.00	116,591,855.90	254,208,144.00	137,616,288.10
75.	0119009040	FOREIGN MISSION: GENEVA	195,416,736.65	164,673,521.43	0.00	360,090,258.08	720,970,134.00	360,879,875.92
76.	0119009042	FOREIGN MISSION: HANOI	31,621,802.87	80,130,174.04	0.00	111,751,976.91	235,513,485.00	123,761,508.09
77.	0119009043	FOREIGN MISSION: HARARE	37,904,233.34	99,211,127.27	0.00	137,115,360.61	251,418,023.00	114,302,662.39
78.	0119009044	FOREIGN MISSION: HAVANA	112,645,993.94	182,294,399.96	1,526,863.64	296,467,257.53	248,450,477.00	-48,016,780.53
79.	0119009045	FOREIGN MISSION: HONGKONG	58,227,183.21	79,662,843.72	4,056,924.19	141,946,951.12	251,594,586.00	109,647,634.88
80.	0119009046	FOREIGN MISSION: ISLAMABAD	37,606,289.18	76,534,242.42	0.00	114,140,531.60	190,311,502.00	76,170,970.40
81.	0119009047	FOREIGN MISSION: JAKARTA	34,148,330.85	91,873,439.39	1,328,295.52	127,350,065.76	237,305,908.00	109,955,842.24
82.	0119009048	FOREIGN MISSION: JEDDAH	173,494,139.32	165,841,576.23	0.00	339,335,715.55	405,781,329.00	66,445,613.45

83.	0119009049	FOREIGN MISSION: JOHANNESBURG	53,117,521.16	118,610,155.57	0.00	171,727,676.73	240,605,644.00	68,877,967.27
84.	0119009050	FOREIGN MISSION: KAMPALA	20,836,379.32	58,650,031.58	0.00	79,486,410.90	215,717,012.00	136,230,601.10
85.	0119009051	FOREIGN MISSION: KHARTOUM	40,289,396.97	124,216,881.31	0.00	164,506,278.28	231,897,409.00	67,391,130.72
86.	0119009052	FOREIGN MISSION: KIEV	25,205,863.27	65,069,171.82	0.00	90,275,035.09	301,487,319.00	211,212,283.91
87.	0119009053	FOREIGN MISSION: KIGALI RWANDA	15,913,664.96	112,495,127.28	0.00	128,408,792.24	239,936,978.00	111,528,185.76
88.	0119009054	FOREIGN MISSION: KINGSTON	83,414,948.78	109,436,360.05	0.00	192,851,308.83	210,815,825.00	17,964,516.17
89.	0119009055	FOREIGN MISSION: KINSHASA	41,290,905.81	99,149,310.45	0.00	140,440,216.26	203,087,897.00	62,647,680.74
90.	0119009056	FOREIGN MISSION: KUALA LUMPUR	41,303,053.19	119,799,454.55	249,253.73	161,351,761.47	288,101,398.00	126,749,636.53
91.	0119009057	FOREIGN MISSION: KUWAIT	75,445,000.00	77,706,303.03	0.00	153,151,303.03	178,783,060.00	25,631,756.97
92.	0119009058	FOREIGN MISSION: LIBREVILLE	59,390,481.82	87,438,751.52	0.00	146,829,233.34	194,295,358.00	47,466,124.66
93.	0119009059	FOREIGN MISSION: LISBON	117,138,583.76	85,558,290.91	0.00	202,696,874.67	219,033,937.00	16,337,062.33
94.	0119009060	FOREIGN MISSION: LOME	26,957,791.38	75,600,975.57	0.00	102,558,766.95	198,988,730.00	96,429,963.05
95.	0119009061	FOREIGN MISSION: LONDON	327,796,164.29	122,069,904.00	14,991,048.09	464,857,116.38	1,043,470,428.00	578,613,311.62
96.	0119009062	FOREIGN MISSION: LUANDA	45,077,971.33	52,838,983.28	0.00	97,916,954.61	148,766,015.00	50,849,060.39
97.	0119009063	FOREIGN MISSION: LUSAKA	16,397,130.74	79,138,424.15	0.00	95,535,554.89	176,931,942.00	81,396,387.11
98.	0119009064	FOREIGN MISSION: MADRID	194,651,132.14	153,698,128.57	110,897,132.14	459,246,392.85	671,656,630.00	212,410,237.15
99.	0119009065	FOREIGN MISSION: MALABO	93,853,097.54	0.00	0.00	93,853,097.54	213,902,235.00	120,049,137.46
100.	0119009066	FOREIGN MISSION: MANILLA	59,390,481.82	87,438,751.52	0.00	146,829,233.33	195,920,793.00	49,091,559.67
101.	0119009067	FOREIGN MISSION: MAPUTO	44,393,443.26	61,225,013.19	0.00	105,618,456.45	223,752,132.00	118,133,675.55
102.	0119009068	FOREIGN MISSION: MEXICO CITY	9,007,814.84	93,002,115.16	0.00	102,009,930.00	220,193,461.00	118,183,531.00
103.	0119009069	FOREIGN MISSION: MNROVIA	0.00	79,242,712.50	0.00	79,242,712.50	217,347,113.00	138,104,400.50
104.	0119009070	FOREIGN MISSION: MOSCOW	157,509,878.92	111,987,654.46	0.00	269,497,533.38	432,115,190.00	162,617,656.62
105.	0119009071	FOREIGN MISSION: NAIROBI	46,375,526.19	118,561,303.42	150,090.25	165,086,919.85	308,073,219.00	142,986,299.15

106.	0119009072	FOREIGN MISSION: N'DJAMENA	52,441,811.82	115,612,956.39	10,027,782.76	178,082,550.97	292,584,296.00	114,501,745.03
107.	0119009074	FOREIGN MISSION: NEW DELHI	70,730,241.66	159,451,407.82	0.00	230,181,649.48	273,978,210.00	43,796,560.52
108.	0119009075	FOREIGN MISSION: NEW YORK (CG)	308,786,315.15	183,179,951.52	0.00	491,966,266.67	795,271,154.00	303,304,887.33
109.	0119009076	FOREIGN MISSION: NEW YORK (PM)	222,488,155.32	388,090,222.40	0.00	610,578,377.72	1,389,996,928.00	779,418,550.28
110.	0119009077	FOREIGN MISSION: NIAMEY	26,337,248.06	66,304,720.64	13,216,451.50	105,858,420.20	220,218,023.00	114,359,602.80
111.	0119009078	FOREIGN MISSION: NNJC - NIAMEY	28,505,032.88	82,703,030.30	0.00	111,208,063.18	163,335,987.00	52,127,923.82
112.	0119009080	FOREIGN MISSION: OTTAWA	248,202,134.85	111,620,288.39	0.00	359,822,423.24	548,503,599.00	188,681,175.76
113.	0119009081	FOREIGN MISSION: OUAGADOUGOU	38,518,837.71	56,244,785.98	2,231,200.84	96,994,824.54	219,071,528.00	122,076,703.46
114.	0119009082	FOREIGN MISSION: PARIS	253,245,872.37	229,900,472.42	0.00	483,146,344.79	531,178,568.00	48,032,223.21
115.	0119009083	FOREIGN MISSION: PORT OF SPAIN	62,836,685.66	67,340,538.67	0.00	130,177,224.33	240,055,307.00	109,878,082.67
116.	0119009084	FOREIGN MISSION: PRETORIA	87,069,759.21	161,180,351.58	0.00	248,250,110.79	310,360,955.00	62,110,844.21
117.	0119009085	FOREIGN MISSION: PYONG YANG	15,751,475.07	39,422,950.13	0.00	55,174,425.20	204,754,839.00	149,580,413.80
118.	0119009086	FOREIGN MISSION: RABAT	65,934,826.77	94,154,168.00	3,279,003.89	163,367,998.65	248,336,251.00	84,968,252.35
119.	0119009087	FOREIGN MISSION: RIYADH	171,522,283.48	100,599,445.45	0.00	272,121,728.94	296,188,458.00	24,066,729.06
120.	0119009088	FOREIGN MISSION: ROME	267,980,163.93	161,079,266.66	0.00	429,059,430.59	476,002,818.00	46,943,387.41
121.	0119009091	FOREIGN MISSION: SAO TOME	50,620,342.18	79,426,812.12	7,077,677.67	137,124,831.97	228,706,270.00	91,581,438.03
122.	0119009092	FOREIGN MISSION: SEOUL	107,431,134.27	104,029,848.49	0.00	211,460,982.76	351,335,493.00	139,874,510.24
123.	0119009093	FOREIGN MISSION: SHANGHAI	55,216,343.14	96,659,924.24	0.00	151,876,267.38	331,809,256.00	179,932,988.62
124.	0119009094	FOREIGN MISSION: SINGAPORE	0.00	216,968,922.04	20,457,181.36	237,426,103.40	419,393,876.00	181,967,772.60
125.	0119009095	FOREIGN MISSION: STOCKHOLM	171,364,030.13	47,003,882.09	0.00	218,367,912.22	320,839,228.00	102,471,315.78
126.	0119009096	FOREIGN MISSION: TEHRAN	135,770,810.18	97,181,363.63	0.00	232,952,173.81	247,970,938.00	15,018,764.19

127.	0119009097	FOREIGN MISSION: TEL AVIV	129,295,998.35	128,829,696.97	0.00	258,125,695.32	300,743,338.00	42,617,642.68
128.	0119009099	FOREIGN MISSION: THE HAGUE	131,603,166.67	141,800,115.15	0.00	273,403,281.82	419,108,096.00	145,704,814.18
129.	0119009100	FOREIGN MISSION: TOKYO	182,539,790.48	225,141,301.25	0.00	407,681,091.74	587,665,286.00	179,984,194.26
130.	0119009101	FOREIGN MISSION: TRIPOLI	39,476,342.41	82,020,751.51	0.00	121,497,093.92	207,075,697.00	85,578,603.08
131.	0119009102	FOREIGN MISSION: TUNIS	25,733,431.73	111,086,651.52	2,551,819.32	139,371,902.57	278,025,031.00	138,653,128.43
132.	0119009103	FOREIGN MISSION: VIENNA	158,955,129.21	161,870,993.94	9,446,458.62	330,272,581.77	481,796,910.00	151,524,328.23
133.	0119009104	FOREIGN MISSION: WARSAW	85,958,722.65	89,143,415.15	6,986,004.88	182,088,142.68	277,142,703.00	95,054,560.32
134.	0119009105	FOREIGN MISSION: WASHINGTON	341,180,709.10	202,118,833.33	144,718,451.52	688,017,993.95	893,359,643.00	205,341,649.05
135.	0119009106	FOREIGN MISSION: WINDHOEK	15,847,574.60	48,519,210.08	1,574,145.85	65,940,930.53	261,409,323.00	195,468,392.47
136.	0119009107	FOREIGN MISSION: YAOUNDE	24,607,234.26	106,976,302.13	0.00	131,583,536.39	236,903,032.00	105,319,495.61
137.	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	601,827,702.60	0.00	0.00	601,827,702.60	237,303,822.00	-364,523,880.60
138.	0119009110	FOREIGN MISSIONS, ABU DHAB	101,313,796.05	198,548,740.02	0.00	299,862,536.07	310,293,768.00	10,431,231.93
139.	0119009111	FOREIGN MISSION LILONGWE, MALAWI	16,007,303.14	66,218,484.86	0.00	82,225,788.00	228,689,133.00	146,463,345.00
140.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	62,154,595.07	57,212,354.54	0.00	119,366,949.61	140,076,213.00	20,709,263.39
141.	0119009116	FOREIGN MISSION VATICAN	102,247,319.93	83,671,206.07	372,413.79	186,290,939.79	255,219,643.00	68,928,703.21
142.	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	84,978,388.08	114,352,941.18	0.00	199,331,329.26	308,019,178.00	108,687,848.74
143.	0119009120	FOREIGN MISSION DOHA, QATAR	39,320,168.07	93,462,007.41	0.00	132,782,175.48	289,548,528.00	156,766,352.52
144.	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	40,403,052.56	261,236,027.19	0.00	301,639,079.75	171,402,373.00	-130,236,706.75
145.	0119009123	FOREIGN MISSION AMMAN, JORDAN	150,733,598.97	111,951,484.85	0.00	262,685,083.82	350,216,892.00	87,531,808.18
146.	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	37,180,465.56	126,029,319.19	0.00	163,209,784.75	273,690,807.00	110,481,022.25
147.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	3,135,407,306.29	147,000,000.00	340,425,608.36	3,622,832,914.65	3,398,565,322.00	-224,267,592.65
148.	0123003001	NIGERIAN TELEVISION AUTHORITY	4,499,163,879.77	900,000,000.00	553,451,027.22	5,952,614,906.99	6,067,982,252.00	115,367,345.01
149.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	5,810,391,860.39	1,262,081,094.00	500,944,934.46	7,573,417,888.85	7,877,537,308.00	304,119,419.15

150.	0123005001	NEWS AGENCY OF NIGERIA	1,071,829,520.74	250,000,000.00	106,412,442.50	1,428,241,963.24	1,441,992,950.00	13,750,986.76
151.	0123006001	VOICE OF NIGERIA	1,202,052,127.14	375,121,290.96	152,216,406.78	1,729,389,824.88	1,745,068,952.00	15,679,127.12
152.	0123007001	NIGERIAN FILM CORPORATION	339,461,541.37	69,975,197.00	40,009,009.26	449,445,747.63	459,003,826.00	9,558,078.37
153.	0123008001	NATIONAL BROADCASTING COMMISION	500,611,301.00	76,000,000.00	59,414,571.63	636,025,872.63	666,332,042.00	30,306,169.37
154.	0123009001	NIGERIA PRESS COUNCIL	113,109,519.82	37,698,748.00	11,212,832.56	162,021,100.38	179,854,619.00	17,833,518.62
155.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	585,153,253.00	122,134,785.00	68,560,026.79	775,848,064.79	780,432,195.00	4,584,130.21
156.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	191,019,157.00	0.00	14,341,325.45	205,360,482.45	264,551,186.00	59,190,703.55
157.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	525,530,503.00	0.00	63,103,458.95	588,633,961.95	591,221,816.00	2,587,854.05
158.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,712,058,987.49	373,744,387.00	337,037,172.99	3,422,840,547.48	3,482,333,795.00	59,493,247.52
159.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,072,239,300.41	227,413,996.87	134,029,833.50	1,433,683,130.78	1,433,683,211.00	80.22
160.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	287,381,768.99	41,657,086.00	24,042,101.28	353,080,956.27	371,711,638.00	18,630,681.73
161.	0123011006	NATIONAL TROUPE OF NIGERIA	136,340,672.04	27,012,971.00	17,169,283.92	180,522,926.96	181,901,760.00	1,378,833.04
162.	0123011007	NATIONAL THEATRE	199,162,616.07	103,730,364.00	21,442,862.62	324,335,842.69	344,489,952.00	20,154,109.31
163.	0123011008	NATIONAL GALLERY OF ART	1,021,576,267.65	615,819,204.00	115,389,213.07	1,752,784,684.72	1,958,846,969.00	206,062,284.28
164.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	66,605,998.64	7,816,851.46	5,016,787.59	79,439,637.69	91,798,747.00	12,359,109.31
165.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,172,172,368.06	0.00	98,216,952.74	1,270,389,320.80	1,390,242,393.00	119,853,072.20
166.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,238,273,518.48	0.00	103,011,153.37	1,341,284,671.85	1,420,135,035.00	78,850,363.15
167.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	123,479,078.41	0.00	10,212,898.10	133,691,976.51	143,013,516.00	9,321,539.49
168.	0123011017	NATIONAL ORIENTATION AGENCY	5,378,105,283.00	0.00	495,572,663.74	5,873,677,946.74	6,050,368,443.00	176,690,496.26

169.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	3,357,688,747.55	0.00	301,477,912.03	3,659,166,659.58	2,961,971,577.00	-697,195,082.58
170.	0124002001	NIGERIAN PRISON SERVICE	37,478,588,863.00	0.00	4,081,493,458.23	41,560,082,321.23	50,690,761,748.00	9,130,679,426.77
171.	0124003001	NIGERIA IMMIGRATION SERVICE	30,373,916,561.00	13,008,922,027.17	3,537,403,206.23	46,920,241,794.40	50,417,495,347.00	3,497,253,552.60
172.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	60,651,882,646.00	12,412,443,835.00	7,581,485,447.00	80,645,811,928.00	80,645,812,855.00	927.00
173.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	125,130,683.57	0.00	8,764,101.01	133,894,784.58	158,106,543.00	24,211,758.42
174.	0124007001	FEDERAL FIRE SERVICE	4,076,457,245.64	917,133,309.00	514,953,150.00	5,508,543,704.64	5,551,711,665.00	43,167,960.36
175.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	970,122,133.78	5,492,237.51	113,500,187.41	1,089,114,558.70	1,090,003,186.00	888,627.30
176.	0124012001	POLICE FORMATION & COMMAND HQTRS	249,968,059,130.57	51,485,398,011.44	31,872,646,739.65	333,326,103,881.66	334,818,308,495.25	1,492,204,613.59
177.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,041,581,226.31	0.00	178,043,518.42	2,219,624,744.73	2,250,913,968.00	31,289,223.27
178.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	145,052,353.45	0.00	16,874,575.63	161,926,929.08	163,183,898.00	1,256,968.92
179.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	672,614,493.73	0.00	52,534,790.34	725,149,284.07	767,172,250.00	42,022,965.93
180.	0125005002	FEDERAL TRAINING CENTRE,ENUGU	21,823,822.18	0.00	1,797,569.36	23,621,391.54	53,672,734.00	30,051,342.46
181.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	22,768,469.85	0.00	1,877,025.87	24,645,495.72	66,645,026.00	41,999,530.28
182.	0125005004	FEDERAL TRAINING CENTRE,KADUNA	23,324,067.54	0.00	1,876,637.73	25,200,705.27	67,230,463.00	42,029,757.73
183.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	35,930,828.87	0.00	2,962,420.20	38,893,249.07	91,407,468.00	52,514,218.93
184.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	21,741,796.06	0.00	1,756,431.62	23,498,227.68	53,859,861.00	30,361,633.32
185.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	18,025,910.68	0.00	1,425,660.94	19,451,571.62	52,187,688.00	32,736,116.38
186.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	196,312,348.71	0.00	13,980,314.70	210,292,663.41	258,154,208.00	47,861,544.59
187.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	74,346,086.09	0.00	5,598,405.62	79,944,491.71	108,344,116.00	28,399,624.29
188.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	1,757,405,485.00	0.00	198,456,825.32	1,955,862,310.32	1,977,081,170.00	21,218,859.68
189.	0145001001	PUBLIC COMPLAINTS COMMISSION	4,389,046,360.80	0.00	0.00	4,389,046,360.80	-	-4,389,046,360.80

190.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	693,892,821.00	0.00	44,857,154.72	738,749,975.72	600,200,139.00	-138,549,836.72
191.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	19,649,228,222.66	0.00	1,373,773,560.25	21,023,001,782.91	21,833,856,686.75	810,854,903.84
192.	0149001001	FEDERAL CHARACTER COMMISSION	1,603,871,553.56	201,343,700.00	112,143,200.44	1,917,358,454.00	2,352,692,308.00	435,333,854.00
193.	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	0.00	-	0.00
194.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	731,722,813.47	0.00	55,047,515.03	786,770,328.50	826,209,719.00	39,439,390.50
195.	0156003001	NIGERIA COMMUNICATION SATELLITE	2,159,390,145.70	0.00	168,650,456.27	2,328,040,601.97	2,630,446,650.00	302,406,048.03
196.	0156006001	NIPOST	7,875,797,133.44	0.00	984,474,641.72	8,860,271,775.16	8,860,271,776.00	0.84
197.	0157001001	NATIONAL SECURITY ADVISER	200,066,983.87	1,284,020,593.89	29,500,392.08	1,513,587,969.84	4,608,846,589.00	3,095,258,619.16
198.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	12,263,109,184.95	0.00	1,109,042,193.54	13,372,151,378.49	33,992,964,168.00	20,620,812,789.51
199.	0157003001	NATIONAL INTELLIGENT AGENCY	11,051,852,456.69	0.00	541,120,430.80	11,592,972,887.49	32,362,951,912.00	20,769,979,024.51
200.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	47,211,807.38	376,852,076.70	2,203,322.76	426,267,206.84	426,506,762.00	239,555.16
201.	0158001001	CODE OF CONDUCT TRIBUNAL	291,191,147.40	170,990,761.00	9,285,329.33	471,467,237.73	469,240,479.00	-2,226,758.73
202.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	798,770,251.00	0.00	95,242,591.98	894,012,842.98	898,616,533.00	4,603,690.02
203.	0160001001	POLICE SERVICE COMMISSION HQTRS	521,997,073.94	0.00	58,683,816.64	580,680,890.58	571,953,855.00	-8,727,035.58
204.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,191,666,139.72	65,479,548.02	212,089,845.50	4,469,235,533.24	5,121,892,807.00	652,657,273.76
205.	0161003001	NATIONAL COMMISSION FOR REFUGEES	334,564,998.00	0.00	38,428,978.87	372,993,976.87	374,978,612.00	1,984,635.13
206.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	3,852,857,178.27	0.00	319,075,153.30	4,171,932,331.57	5,339,695,516.00	1,167,763,184.43
207.	0161006001	NATIONAL MERIT AWARD	31,928,057.42	0.00	2,247,807.54	34,175,864.96	36,355,232.00	2,179,367.04
208.	0161007001	FEDERAL ROAD SAFETY COMMISSION	25,580,366,792.56	6,200,000,000.00	2,256,097,938.85	34,036,464,731.41	37,407,203,868.00	3,370,739,136.59

209.	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	170,563,675.27	0.00	13,340,398.42	183,904,073.69	-	-183,904,073.69
210.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	170,563,675.27	0.00	13,340,398.42	183,904,073.69	219,777,257.00	35,873,183.31
211.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	478,307,729.89	245,000,000.00	42,805,501.77	766,113,231.66	778,937,166.00	12,823,934.34
212.	0161013001	NATIONAL PENSION COMMISSION	0.00	0.00	36,997,872,596.00	36,997,872,596.00	-	-36,997,872,596.00
213.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	285,494,186.40	0.00	29,066,341.25	314,560,527.65	317,875,079.00	3,314,551.35
214.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	159,528,721.74	0.00	17,878,427.79	177,407,149.53	179,469,812.00	2,062,662.47
215.	0161016001	NATIONAL LOTTERY TRUST FUND	403,123,838.24	0.00	47,095,915.51	450,219,753.75	453,514,318.00	3,294,564.25
216.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,365,424,165.51	0.00	153,561,676.35	1,518,985,841.86	1,580,260,453.00	61,274,611.14
217.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	317,702,419.17	0.00	38,063,726.90	355,766,146.07	357,415,221.00	1,649,074.93
218.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	178,092,563.98	0.00	14,050,274.45	192,142,838.43	221,426,541.00	29,283,702.57
219.	0517002001	TERTIARY EDUCATION TRUST FUND	2,333,038,980.19	1,039,262,999.55	339,929,188.71	3,712,231,168.45	3,403,781,186.00	-308,449,982.45
		ECONOMIC SECTOR						
220.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	6,143,963,049.72	0.00	447,995,259.79	6,591,958,309.51	7,017,036,928.00	425,078,618.49
221.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	284,952,819.37	2,500,000.00	23,514,213.89	310,967,033.26	326,899,478.00	15,932,444.74
222.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	367,951,983.21	0.00	30,576,265.24	398,528,248.45	447,623,914.00	49,095,665.55
223.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	400,085,911.37	0.00	32,096,074.80	432,181,986.17	462,962,155.00	30,780,168.83
224.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,055,766,574.00	0.00	124,669,150.73	1,180,435,724.73	1,186,893,181.00	6,457,456.27
225.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,721,659,013.21	450,898,152.00	142,272,735.78	2,314,829,900.99	2,383,992,706.00	69,162,805.01

226.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,809,618,813.20	0.00	150,827,239.35	1,960,446,052.55	2,101,225,303.00	140,779,250.45
227.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,481,818,167.52	0.00	123,613,944.31	1,605,432,111.83	1,746,835,251.00	141,403,139.17
228.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	999,098,074.84	0.00	115,922,028.72	1,115,020,103.56	1,137,875,138.00	22,855,034.44
229.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	798,991,724.14	673,308,709.83	64,306,816.80	1,536,607,250.77	1,600,361,628.00	63,754,377.23
230.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,214,483,179.42	0.00	101,590,724.91	1,316,073,904.33	1,449,096,648.00	133,022,743.67
231.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	966,976,057.27	0.00	80,323,116.57	1,047,299,173.84	1,187,413,539.00	140,114,365.16
232.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	997,260,580.82	14,195,646.00	119,612,828.85	1,131,069,055.67	1,182,612,391.00	51,543,335.33
233.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,153,315,739.95	0.00	90,909,208.49	1,244,224,948.44	1,329,856,205.00	85,631,256.56
234.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	498,187,506.54	0.00	39,084,510.74	537,272,017.28	655,257,368.00	117,985,350.72
235.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	822,674,457.71	70,000,000.00	89,275,154.87	981,949,612.58	1,013,750,395.00	31,800,782.42
236.	0215019001	VETERINARY COUNCIL OF NIGERIA	95,124,355.35	0.00	6,917,826.48	102,042,181.83	152,762,235.00	50,720,053.17
237.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	824,396,778.00	108,761,984.00	98,768,889.73	1,031,927,651.73	1,034,824,144.00	2,896,492.27
238.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	411,337,895.00	0.00	48,370,308.14	459,708,203.14	502,235,503.00	42,527,299.86
239.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	518,824,150.41	0.00	42,936,011.69	561,760,162.10	733,153,708.00	171,393,545.90
240.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,259,105,342.52	0.00	97,735,427.57	1,356,840,770.09	1,487,995,471.00	131,154,700.91
241.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	289,791,054.25	0.00	23,966,783.32	313,757,837.57	376,410,523.00	62,652,685.43
242.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	313,074,324.53	171,486,990.00	51,657,075.32	536,218,389.85	555,027,808.00	18,809,418.15

243.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	363,658,124.84	46,259,000.00	29,822,108.78	439,739,233.62	460,932,537.00	21,193,303.38
244.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	192,281,115.19	0.00	13,949,479.98	206,230,595.17	198,839,597.00	-7,390,998.17
245.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	508,170,678.73	0.00	42,329,227.31	550,499,906.04	593,925,529.00	43,425,622.96
246.	0215029001	FEDERAL CO-OPERATIVE COLLEGE-IBADAN	103,692,402.47	0.00	6,983,115.17	110,675,517.64	115,375,730.00	4,700,212.36
247.	0215030001	FEDERAL CO-OPERATIVE COLLEGE-KADUNA	93,213,603.05	0.00	6,876,914.29	100,090,517.34	105,173,304.00	5,082,786.66
248.	0215031001	FEDERAL CO-OPERATIVE COLLEGE-OJI RIVER	94,514,645.65	0.00	7,595,661.32	102,110,306.97	138,555,522.00	36,445,215.03
249.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	294,683,754.00	0.00	34,593,728.67	329,277,482.67	330,135,007.00	857,524.33
250.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	212,084,478.07	0.00	16,522,667.18	228,607,145.25	246,267,125.00	17,659,979.75
251.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	598,547,491.32	234,000.00	49,675,165.39	648,456,656.71	819,875,202.00	171,418,545.29
252.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	217,851,522.45	102,900.00	15,539,717.67	233,494,140.12	313,823,276.00	80,329,135.88
253.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	95,755,773.00	0.00	7,126,960.74	102,882,733.74	106,570,525.00	3,687,791.26
254.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	626,711,079.53	0.00	73,709,499.17	700,420,578.70	703,677,084.00	3,256,505.30
255.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	588,429,884.22	0.00	45,179,070.96	633,608,955.18	720,242,791.00	86,633,835.82
256.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	404,145,000.29	0.00	32,700,999.98	436,846,000.27	453,865,842.00	17,019,841.73
257.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	9,637,984.25	0.00	0.00	9,637,984.25	38,551,937.00	28,913,952.75
258.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	329,240,989.73	0.00	25,813,445.33	355,054,435.06	387,902,389.00	32,847,953.94
259.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	759,754,623.55	0.00	64,278,186.36	824,032,809.91	891,943,096.00	67,910,286.09
260.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	1,185,323,675.58	0.00	97,212,189.59	1,282,535,865.17	1,372,924,387.00	90,388,521.83

261.	0220002001	DEBT MANAGEMENT OFFICE	390,511,963.64	0.00	30,398,490.66	420,910,454.30	496,339,834.00	75,429,379.70
262.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	231,431,274.22	106,182,456.00	17,097,580.33	354,711,310.55	385,265,652.00	30,554,341.45
263.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	126,771,799,632.46	12,439,403,339.66	21,591,505,906.51	160,802,708,878.63	188,458,007,610.00	27,655,298,731.37
264.	022000700500	FPO AKURE	147,000.00	0.00	0.00	147,000.00	-	-147,000.00
265.	022000701800	FPO ILORIN	0.00	201,364.33	34,596.67	235,961.00	-	-235,961.00
266.	022000703800	FPO YOLA	0.00	14,407,900.00	0.00	14,407,900.00	-	-14,407,900.00
267.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	1,473,023,021.13	0.00	120,830,130.11	1,593,853,151.24	1,728,647,598.00	134,794,446.76
268.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,235,101,532.62	0.00	184,516,085.83	2,419,617,618.45	2,910,499,119.00	490,881,500.55
269.	0222002001	STANDARD ORGANIZATION OF NIGERIA	2,266,755,429.47	0.00	177,614,851.98	2,444,370,281.45	-	-2,444,370,281.45
270.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	301,607,154.91	0.00	35,469,551.11	337,076,706.02	2,606,187,662.00	2,269,110,955.98
271.	0222004001	NATIONAL AUTOMOTIVE COUNCIL	0.00	0.00	0.00	0.00	337,923,835.00	337,923,835.00
272.	0222005001	INDUSTRIAL TRAINING FUND	7,423,322.22	1,049,956,653.00	0.00	1,057,379,975.22	1,500,000,000.00	442,620,024.78
273.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	687,732,994.35	0.00	52,564,273.54	740,297,267.89	781,597,460.00	41,300,192.11
274.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	2,256,808.40	0.00	3,761,347.35	6,018,155.75	-	-6,018,155.75
275.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	614,568,972.61	0.00	51,229,020.61	665,797,993.22	985,316,810.00	319,518,816.78
276.	0222009001	CONSUMER PROTECTION COUNCIL	480,869,142.33	0.00	39,045,516.85	519,914,659.18	569,634,021.00	49,719,361.82
277.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	74,601,169.83	0.00	5,034,682.96	79,635,852.79	84,065,495.00	4,429,642.21
278.	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	114,324,375.00	0.00	0.00	114,324,375.00	152,432,500.00	38,108,125.00
279.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	539,345,991.88	0.00	67,418,249.00	606,764,240.88	606,764,241.00	0.12
280.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	58,971,172.64	0.00	6,348,353.34	65,319,525.98	56,025,970.00	-9,293,555.98

281.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	133,198,264.39	0.00	9,462,621.94	142,660,886.33	154,122,592.00	11,461,705.67
282.	0222016001	NIGERIA TRADE OFFICE, TAIWAN	42,869,886.15	0.00	0.00	42,869,886.15	46,767,149.00	3,897,262.85
283.	0222017001	NIGERIA TRADE OFFICE, CHINA	40,083,014.15	0.00	0.00	40,083,014.15	43,726,925.00	3,643,910.85
284.	0222027001	SMEDAN - H/QTRS	383,087,672.47	0.00	31,059,163.40	414,146,835.87	477,756,756.00	63,609,920.13
285.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	623,563,791.60	0.00	31,414,772.84	654,978,564.44	743,291,199.00	88,312,634.56
286.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	125,165,363.51	0.00	6,348,230.77	131,513,594.28	157,686,129.00	26,172,534.72
287.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	2,040,810,881.00	0.00	239,663,298.67	2,280,474,179.67	2,296,092,241.00	15,618,061.33
288.	0227002001	INDUSTRIAL ARBITRATION PANEL	489,187,772.87	0.00	17,670,104.97	506,857,877.84	551,739,269.00	44,881,391.16
289.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	411,858,653.02	0.00	33,868,093.60	445,726,746.62	465,473,358.00	19,746,611.38
290.	0227004001	NATIONAL PRODUCTIVITY CENTRE	794,844,573.00	0.00	95,665,054.76	890,509,627.76	892,815,929.00	2,306,301.24
291.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	2,626,331,649.99	696,191,215.09	208,817,057.87	3,531,339,922.95	4,442,465,830.00	911,125,907.05
292.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	585,128,765.50	0.00	48,639,110.62	633,767,876.12	687,261,490.00	53,493,613.88
293.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	758,433,167.52	0.00	78,964,079.30	837,397,246.82	861,109,851.00	23,712,604.18
294.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	346,119,860.77	65,632,420.00	29,197,697.81	440,949,978.58	473,918,113.00	32,968,134.42
295.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	270,995,193.79	0.00	19,936,614.17	290,931,807.96	348,183,300.00	57,251,492.04
296.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,820,985,908.28	290,900,000.00	216,305,850.79	2,328,191,759.07	2,290,609,566.00	-37,582,193.07
297.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	323,932,506.88	44,505,267.51	33,124,566.05	401,562,340.44	342,626,362.00	-58,935,978.44
298.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	316,822,133.91	23,000,000.00	37,159,409.24	376,981,543.15	386,426,052.00	9,444,508.85

299.	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	362,158,970.93	142,150,057.81	53,415,191.57	557,724,220.31	560,953,321.00	3,229,100.69
300.	0228006001	COOPERATIVE INFORMATION NETWORK	440,193,848.20	75,557,594.90	54,706,301.10	570,457,744.20	567,914,305.00	-2,543,439.20
301.	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,625,343,787.36	0.00	153,015,187.15	1,778,358,974.51	1,827,158,651.00	48,799,676.49
302.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	270,595,812.16	0.00	20,740,438.71	291,336,250.87	305,898,837.00	14,562,586.13
303.	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	232,541,505.52	0.00	17,931,388.27	250,472,893.79	264,125,774.00	13,652,880.21
304.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	241,972,315.98	0.00	20,315,663.69	262,287,979.67	290,096,682.00	27,808,702.33
305.	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	204,739,677.00	0.00	23,403,783.13	228,143,460.13	230,332,137.00	2,188,676.87
306.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	266,911,869.38	0.00	25,403,102.40	292,314,971.78	308,949,444.00	16,634,472.22
307.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	213,638,075.48	0.00	16,522,944.49	230,161,019.97	243,694,038.00	13,533,018.03
308.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	234,978,249.84	0.00	19,612,342.07	254,590,591.91	265,991,241.00	11,400,649.09
309.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	189,265,764.81	0.00	15,568,964.78	204,834,729.59	218,701,790.00	13,867,060.41
310.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	171,290,805.00	20,735,898.23	0.00	192,026,703.23	192,702,155.00	675,451.77
311.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	67,308,554.31	0.00	5,666,011.13	72,974,565.44	76,090,177.00	3,115,611.56
312.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	48,813,531.62	0.00	3,798,167.37	52,611,698.99	55,062,699.00	2,451,000.01
313.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	46,743,197.53	0.00	5,640,256.60	52,383,454.13	52,651,407.00	267,952.87
314.	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	62,731,991.53	0.00	5,232,939.60	67,964,931.13	72,740,711.00	4,775,779.87
315.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	34,589,951.75	0.00	2,682,644.82	37,272,596.57	39,239,118.00	1,966,521.43
316.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	53,773,227.29	0.00	4,451,392.55	58,224,619.84	59,924,105.00	1,699,485.16
317.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	51,910,193.30	0.00	6,147,764.54	58,057,957.84	55,329,881.00	-2,728,076.84
318.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	51,922,676.19	0.00	4,343,660.30	56,266,336.49	71,373,010.00	15,106,673.51

319.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	44,731,470.62	0.00	3,747,266.50	48,478,737.12	52,047,336.00	3,568,598.88
320.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	50,564,825.40	0.00	4,236,614.33	54,801,439.73	57,069,363.00	2,267,923.27
321.	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	55,690,323.13	0.00	6,325,650.29	62,015,973.42	62,651,647.00	635,673.58
322.	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	59,384,895.88	0.00	4,995,056.21	64,379,952.09	69,135,855.00	4,755,902.91
323.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	58,897,592.32	0.00	4,993,284.97	63,890,877.29	66,538,280.00	2,647,402.71
324.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	45,134,720.20	0.00	3,774,124.35	48,908,844.55	54,299,237.00	5,390,392.45
325.	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	25,681,633.47	0.00	2,140,333.98	27,821,967.45	50,252,027.00	22,430,059.55
326.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	247,731,122.92	0.00	18,731,478.98	266,462,601.90	300,485,953.00	34,023,351.10
327.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	107,661,075.64	0.00	8,460,819.84	116,121,895.48	124,097,410.00	7,975,514.52
328.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	50,936,639.98	0.00	4,278,234.07	55,214,874.05	60,549,735.00	5,334,860.95
329.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	76,849,443.93	0.00	0.00	76,849,443.93	86,455,624.00	9,606,180.07
330.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	57,223,712.49	0.00	4,849,137.25	62,072,849.74	65,762,711.00	3,689,861.26
331.	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	50,839,455.55	0.00	4,261,459.29	55,100,914.84	68,589,388.00	13,488,473.16
332.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	69,571,418.20	0.00	5,262,382.69	74,833,800.89	87,302,920.00	12,469,119.11
333.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	40,549,434.13	0.00	4,046,439.11	44,595,873.24	49,886,531.00	5,290,657.76
334.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	47,786,494.00	0.00	5,864,562.00	53,651,056.00	53,759,806.00	108,750.00
335.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	70,839,235.32	0.00	5,525,217.08	76,364,452.40	82,755,349.00	6,390,896.60
336.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	49,499,430.68	0.00	3,806,360.74	53,305,791.42	65,987,803.00	12,682,011.58
337.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	38,911,818.00	0.00	4,539,769.11	43,451,587.11	43,775,795.00	324,207.89
338.	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	38,911,818.00	0.00	4,539,769.11	43,451,587.11	43,458,995.00	7,407.89
339.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	37,766,261.26	0.00	3,194,636.83	40,960,898.09	44,210,327.00	3,249,428.91

340.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	70,023,316.63	0.00	5,837,026.89	75,860,343.52	79,498,680.00	3,638,336.48
341.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	69,580,156.56	0.00	8,183,160.51	77,763,317.07	78,277,677.00	514,359.93
342.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	54,731,419.44	0.00	6,797,259.48	61,528,678.92	61,572,846.00	44,167.08
343.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	42,700,080.61	0.00	3,396,252.71	46,096,333.32	51,283,273.00	5,186,939.68
344.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	101,209,272.13	0.00	7,885,141.04	109,094,413.17	118,369,936.00	9,275,522.83
345.	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	33,798,807.44	0.00	2,641,469.96	36,440,277.40	39,216,204.00	2,775,926.60
346.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	59,900,434.97	0.00	5,074,939.76	64,975,374.73	68,296,482.00	3,321,107.27
347.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	29,248,208.35	0.00	2,986,771.88	32,234,980.23	26,880,947.00	-5,354,033.23
348.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	315,440,963.28	0.00	26,218,784.23	341,659,747.51	359,430,299.00	17,770,551.49
349.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	251,086,537.30	0.00	21,062,675.41	272,149,212.71	368,100,799.00	95,951,586.29
350.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	468,738,694.61	0.00	35,949,025.77	504,687,720.38	539,354,100.00	34,666,379.62
351.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	261,678,736.53	0.00	35,890,026.68	297,568,763.21	323,010,240.00	25,441,476.79
352.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	30,671,783.00	0.00	0.00	30,671,783.00	-	-30,671,783.00
353.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	756,923,430.44	132,686,412.00	90,191,879.14	979,801,721.58	1,003,626,551.00	23,824,829.42
354.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	818,583,770.47	141,447,497.00	102,322,972.00	1,062,354,239.47	1,062,354,240.00	0.53
355.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	467,178,198.00	84,376,523.33	63,170,935.72	614,725,657.05	653,914,944.00	39,189,286.95
356.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	497,469,623.19	70,000,000.00	33,044,810.69	600,514,433.88	562,795,040.00	-37,719,393.88
357.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	785,049,141.15	0.00	47,700,084.98	832,749,226.13	916,494,196.00	83,744,969.87
358.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	666,492,327.45	0.00	52,239,721.00	718,732,048.45	806,520,865.00	87,788,816.55

359.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	273,999,087.48	0.00	21,166,397.62	295,165,485.10	342,414,578.00	47,249,092.90
360.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	767,012,379.73	0.00	60,882,226.06	827,894,605.79	872,156,044.00	44,261,438.21
361.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,177,988,700.99	0.00	151,687,082.33	1,329,675,783.32	1,365,183,741.00	35,507,957.68
362.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,530,626,759.25	0.00	127,231,037.69	1,657,857,796.94	1,752,224,270.00	94,366,473.06
363.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	761,129,533.16	0.00	60,063,268.06	821,192,801.22	877,405,166.00	56,212,364.78
364.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	243,237,564.85	0.00	19,071,118.46	262,308,683.31	277,033,030.00	14,724,346.69
365.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	330,160,122.82	0.00	25,728,932.32	355,889,055.14	375,470,014.00	19,580,958.86
366.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	777,739,913.72	0.00	63,482,393.94	841,222,307.66	968,574,449.00	127,352,141.34
367.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	23,339,637.93	0.00	1,797,855.99	25,137,493.92	26,703,571.00	1,566,077.08
368.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	27,324,418.41	0.00	2,169,859.03	29,494,277.44	30,865,704.00	1,371,426.56
369.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	46,798,476.79	0.00	3,451,520.34	50,249,997.13	52,797,824.00	2,547,826.87
370.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	46,816,742.32	0.00	3,718,717.49	50,535,459.81	55,447,943.00	4,912,483.19
371.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	219,118,753.81	0.00	17,438,292.35	236,557,046.16	255,768,198.00	19,211,151.84
372.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	221,083,845.07	0.00	26,858,494.41	247,942,339.48	248,719,325.00	776,985.52
373.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	1,206,896,056.03	212,127,877.25	104,478,407.46	1,523,502,340.74	1,656,652,583.00	133,150,242.26
374.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	375,994,262.42	0.00	29,383,233.45	405,377,495.87	433,860,873.00	28,483,377.13
375.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	55,006,641.10	0.00	4,661,262.80	59,667,903.90	63,978,538.00	4,310,634.10
376.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	33,464,435.07	0.00	2,655,237.85	36,119,672.92	39,087,671.00	2,967,998.08
377.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	84,237,790.08	0.00	6,626,792.96	90,864,583.04	107,848,545.00	16,983,961.96
378.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	297,908,790.42	0.00	35,706,854.07	333,615,644.49	335,147,389.00	1,531,744.51

379.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	142,167,765.86	0.00	17,450,251.83	159,618,017.69	159,938,736.00	320,718.31
380.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	55,374,135.72	0.00	4,676,147.45	60,050,283.17	66,292,330.00	6,242,046.83
381.	0228073001	ENERGY COMMISSION OF NIGERIA	1,388,296,693.08	57,815,131.32	109,416,155.75	1,555,527,980.15	1,626,155,307.00	70,627,326.85
382.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	50,437,769.25	0.00	4,222,752.20	54,660,521.45	57,088,826.00	2,428,304.55
383.	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	40,122,114.61	0.00	3,357,677.90	43,479,792.51	48,093,481.00	4,613,688.49
384.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,273,946,774.89	0.00	141,394,894.30	1,415,341,669.19	1,440,117,020.00	24,775,350.81
385.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	713,760,911.48	0.00	55,424,473.92	769,185,385.40	807,479,950.00	38,294,564.60
386.	0229003001	NIGERIAN RAILWAY CORPORATION	5,763,990,332.70	56,193,677.60	367,389,767.60	6,187,573,777.90	8,099,778,963.00	1,912,205,185.10
387.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	574,560,003.50	0.00	44,227,197.37	618,787,200.87	837,299,035.00	218,511,834.13
388.	0229005001	MARITIME ACADEMY, ORON	897,654,151.52	304,060,782.40	65,457,177.82	1,267,172,111.74	913,076,114.00	-354,095,997.74
389.	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	375,153,109.59	0.00	30,595,101.70	405,748,211.29	451,549,742.00	45,801,530.71
390.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,199,227,407.37	0.00	81,792,211.87	1,281,019,619.24	1,780,047,527.00	499,027,907.76
391.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	2,853,755,981.00	0.00	338,832,988.33	3,192,588,969.33	3,210,475,479.00	17,886,509.67
392.	0220008001	FEDERAL INLAND REVENUE SERVICES	49,157,706,862.04	24,711,734,724.43	4,685,345,620.70	78,554,787,207.17	-	-78,554,787,207.17
393.	0229031006	ACCIDENT INVESTIGATION BUREAU	121,533,722.03	0.00	1,675,345.45	123,209,067.48	180,937,309.00	57,728,241.52
394.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	9,177,725,852.58	0.00	0.00	9,177,725,852.58	9,504,445,599.00	326,719,746.42
395.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	821,645,652.89	23,050,811.99	58,292,262.20	902,988,727.08	933,434,277.00	30,445,549.92
396.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,251,469,907.41	2,026,419,971.28	675,936,381.48	3,953,826,260.17	-	-3,953,826,260.17
397.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,388,378,452.01	0.00	53,136,563.47	1,441,515,015.48	1,904,563,854.00	463,048,838.52
398.	0231010001	NATIONAL POWER TRAINING INSTITUTE	650,548,596.88	0.00	12,956,401.02	663,504,997.90	735,652,367.00	72,147,369.10
399.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	152,139,562.70	0.00	11,218,581.84	163,358,144.54	186,686,660.00	23,328,515.46

400.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	613,845,455.09	0.00	51,155,274.54	665,000,729.63	844,192,327.00	179,191,597.37
401.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	390,572,478.04	0.00	23,398,440.87	413,970,918.91	471,970,252.00	57,999,333.09
402.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	1,451,372,664.98	0.00	184,597,645.00	1,635,970,309.98	1,672,634,895.00	36,664,585.02
403.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	193,494,757.27	0.00	15,351,750.99	208,846,508.26	222,278,938.00	13,432,429.74
404.	0231089006	SURVEY COUNCIL OF NIGERIA	89,677,872.36	0.00	6,485,586.39	96,163,458.75	105,005,652.00	8,842,193.25
405.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	612,957,148.59	0.00	51,295,533.85	664,252,682.44	709,481,154.00	45,228,471.56
406.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	15,877,032,634.80	19,659,795,342.37	3,419,619,065.23	38,956,447,042.40	38,060,891,371.00	-895,555,671.40
407.	0232003001	PETROLEUM TRAINING INSTITUTE	5,645,862,250.36	6,552,790,125.36	612,593,566.76	12,811,245,942.48	13,046,227,590.00	234,981,647.52
408.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	3,365,983,796.46	6,103,183,999.30	458,213,783.28	9,927,381,579.04	7,786,989,364.00	-2,140,392,215.04
409.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	1,688,665,266.50	4,330,948,885.00	201,638,591.19	6,221,252,742.69	6,254,632,567.00	33,379,824.31
410.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	829,726,492.40	0.00	64,390,306.17	894,116,798.57	1,004,757,910.00	110,641,111.43
411.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	22,324,811.28	0.00	1,866,825.70	24,191,636.98	40,122,349.00	15,930,712.02
412.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	927,369,567.00	0.00	111,037,040.30	1,038,406,607.30	1,042,909,174.00	4,502,566.70
413.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	444,269,660.00	0.00	53,292,392.01	497,562,052.01	488,705,467.00	-8,856,585.01
414.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	488,197,782.47	0.00	53,049,347.70	541,247,130.17	534,441,830.00	-6,805,300.17
415.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	306,711,583.38	0.00	24,795,387.06	331,506,970.44	349,809,143.00	18,302,172.56
416.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,049,990,933.58	210,580,000.00	82,834,616.37	1,343,405,549.95	1,416,247,271.00	72,841,721.05
417.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	194,251,289.29	0.00	12,729,117.15	206,980,406.44	268,259,908.00	61,279,501.56
418.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	88,864,919.54	0.00	6,033,592.02	94,898,511.56	117,751,908.00	22,853,396.44
419.	0233011001	AJAOKUTA STEEL COMPANY LIMITED	2,677,735,832.34	485,848,120.00	307,705,757.00	3,471,289,709.34	3,254,199,937.00	-217,089,772.34
420.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	19,440,193.05	0.00	737,223.87	20,177,416.92	42,161,043.00	21,983,626.08

421.	0238001001	BUDGET AND NATIONAL PLANNING	458,137,708.86	0.00	37,674,207.97	495,811,916.83	641,942,167.00	146,130,250.17
422.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	523,534,258.03	0.00	39,856,506.20	563,390,764.23	681,157,717.00	117,766,952.77
423.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	699,289,770.96	23,562,153.29	58,172,773.70	781,024,697.95	921,111,002.00	140,086,304.05
424.	0238004001	NATIONAL BUREAU OF STATISTICS	3,193,729,251.83	0.00	421,010,865.37	3,614,740,117.20	3,800,171,512.00	185,431,394.80
425.	0238005001	BUDGET OFFICE OF THE FEDERATION	540,205,018.41	0.00	45,256,476.12	585,461,494.53	623,361,496.00	37,900,001.47
426.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	365,769,856.35	190,000,000.00	29,215,409.02	584,985,265.37	624,649,314.00	39,664,048.63
427.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,463,529,469.57	81,583,749.65	80,734,278.22	1,625,847,497.44	1,829,437,854.00	203,590,356.56
428.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,256,183,034.31	0.00	216,745,799.00	1,472,928,833.31	1,482,876,255.00	9,947,421.69
429.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	238,595,295.20	0.00	18,182,484.50	256,777,779.70	273,657,698.00	16,879,918.30
430.	0252037001	ANAMBRA/ IMO RBDA	422,091,036.00	0.00	48,815,128.36	470,906,164.36	474,852,416.00	3,946,251.64
431.	0252038001	BENIN/ OWENA RBDA	311,332,783.00	0.00	35,720,730.39	347,053,513.39	350,249,381.00	3,195,867.61
432.	0252039001	CHAD BASIN RBDA	307,635,486.00	0.00	36,278,473.55	343,913,959.55	346,089,921.00	2,175,961.45
433.	0252040001	CROSS RIVER RBDA	375,973,981.04	0.00	25,800,828.50	401,774,809.54	428,354,616.00	26,579,806.46
434.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	335,349,442.00	0.00	39,499,941.55	374,849,383.55	377,268,122.00	2,418,738.45
435.	0252042001	LOWER BENUE RBDA	362,829,244.32	0.00	28,844,324.57	391,673,568.89	421,417,495.00	29,743,926.11
436.	0252043001	LOWER NIGER RBDA	449,833,822.86	0.00	34,507,236.60	484,341,059.46	510,757,294.00	26,416,234.54
437.	0252044001	NIGER DELTA RBDA	549,034,687.00	0.00	64,891,122.43	613,925,809.43	617,664,023.00	3,738,213.57
438.	0252045001	OGUN/ OSUN RBDA	287,260,892.97	0.00	21,855,873.55	309,116,766.52	344,012,757.00	34,895,990.48
439.	0252046001	SOKOTO RIMA RBDA	362,083,165.12	0.00	26,406,066.38	388,489,231.50	407,405,033.00	18,915,801.50
440.	0252047001	UPPER BENUE RBDA	338,998,778.35	11,490,706.84	23,762,601.47	374,252,086.66	397,223,019.00	22,970,932.34
441.	0252048001	UPPER NIGER RBDA	342,419,573.87	0.00	25,057,979.20	367,477,553.07	387,427,584.00	19,950,030.93

442.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	350,603,150.46	0.00	28,542,544.93	379,145,695.39	405,030,469.00	25,884,773.61
443.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	128,975,209.31	0.00	9,762,555.17	138,737,764.48	161,166,892.00	22,429,127.52
444.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	243,647.52	0.00	20,646.66	264,294.18	-	-264,294.18
445.	0220011001	NIGERIA CUSTOMS SERVIVES	76,200,948,438.58	41,488,794.56	0.00	76,242,437,233.14	86,746,034,083.62	10,503,596,850.48
		LAW & JUSTICES SECTOR					-	
446.	0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	861,979,985.22	0.00	0.00	861,979,985.22	1,111,397,081.87	249,417,096.65
447.	0318002001	SUPREME COURT OF NIGERIA	1,886,939,280.14	0.00	0.00	1,886,939,280.14	1,730,399,400.02	-156,539,880.12
448.	0318003001	COURT OF APPEAL	4,406,832,545.09	0.00	0.00	4,406,832,545.09	3,557,515,339.00	-849,317,206.09
449.	0318004001	FEDERAL HIGH COURT-LAGOS	3,510,101,812.30	755,902,046.95	187,625,176.88	4,453,629,036.13	13,026,465,371.42	8,572,836,335.29
450.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	2,818,358,903.73	109,493,994.56	160,336,328.73	3,088,189,227.02	3,115,868,373.45	27,679,146.43
451.	0318006001	SHARIA COURT OF APPEAL-ABUJA	1,221,708,242.04	0.00	72,843,201.47	1,294,551,443.51	1,366,539,020.11	71,987,576.60
452.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	1,754,577,779.74	66,730,000.00	112,734,705.82	1,934,042,485.56	2,100,670,283.65	166,627,798.09
453.	0318008001	NATIONAL INDUSTRIAL COURT	2,472,472,732.43	275,853,253.43	6,318,723.00	2,754,644,708.86	2,522,410,893.64	-232,233,815.22
454.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	756,898,988.68	0.00	0.00	756,898,988.68	822,933,446.55	66,034,457.87
455.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	587,061,239.97	31,321,280.00	36,752,242.30	655,134,762.27	716,348,457.39	61,213,695.12
456.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	429,650,561.60	10,961,853.37	14,714,565.39	455,326,980.36	503,256,496.12	47,929,515.76
457.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	3,092,520,725.50	64,254,335.50	252,521,643.51	3,409,296,704.51	3,811,893,920.00	402,597,215.49
458.	0326002001	NIGERIAN LAW REFORM COMMISSION	222,878,740.25	179,939,685.00	16,344,962.40	419,163,387.65	511,095,457.00	91,932,069.35
459.	0326003001	LEGAL AID COUNCIL	747,435,351.31	0.00	88,786,338.07	836,221,689.38	847,238,592.00	11,016,902.62
460.	0326004001	COUNCIL OF LEGAL EDUCATION	1,032,224,531.04	0.00	83,131,533.22	1,115,356,064.26	1,174,126,278.00	58,770,213.74
461.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	583,341,738.59	0.00	44,159,056.46	627,500,795.05	703,166,881.00	75,666,085.95
462.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	1,499,501,549.77	74,930,000.00	0.00	1,574,431,549.77	1,058,291,430.18	-516,140,119.59

463.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	44,501,222.86	0.00	4,044,054.22	48,545,277.08	M	#VALUE!
464.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	6,272,274,667.86	1,439,414,907.30	788,802,482.04	8,500,492,057.20	8,709,921,521.00	209,429,463.80
465.	0326010001	NIGERIAN COPYRIGHT COMMISSION	379,005,464.29	58,322,500.00	44,990,913.73	482,318,878.02	484,750,576.00	2,431,697.98
466.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	996,794,708.00	400,640,583.74	114,084,252.18	1,511,519,543.92	1,632,774,922.00	121,255,378.08
467.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	2,197,147,213.78	1,403,432,364.00	220,175,051.21	3,820,754,628.99	4,067,222,626.00	246,467,997.01
468.	0344001001	CODE OF CONDUCT BUREAU	1,034,474,551.07	540,303,520.13	91,306,191.20	1,666,084,262.40	1,946,711,277.00	280,627,014.60
		REGIONAL SECTOR						
469.	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	4,686,050.00	0.00	0.00	4,686,050.00	-	-4,686,050.00
470.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	1,091,503,201.47	0.00	90,359,772.26	1,181,862,973.73	1,322,601,448.00	140,738,474.27
471.	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	71,195,023,528.20	0.00	0.00	71,195,023,528.20	-	-71,195,023,528.20
		SOCIAL SECTOR					-	
472.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	155,803,778.10	0.00	22,067,550.40	177,871,328.50	190,364,967.00	12,493,638.50
473.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	871,155,634.18	959,999.70	72,488,873.13	944,604,507.01	983,711,124.00	39,106,616.99
474.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	6,406,765,800.46	88,700,415,300.00	495,934,771.74	95,603,115,872.20	99,975,063,563.00	4,371,947,690.80
475.	0513021002	NIGERIA FOOTBALL FEDERATION	100,471,004.45	0.00	0.00	100,471,004.45	119,772,418.00	19,301,413.55
476.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	290,040,007.55	0.00	22,639,953.94	312,679,961.49	341,293,370.00	28,613,408.51
477.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	722,294,750.30	0.00	56,780,406.29	779,075,156.59	831,253,118.00	52,177,961.41
478.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,709,460,861.97	240,000.00	120,962,610.30	1,830,663,472.27	1,885,116,594.00	54,453,121.73
479.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,720,871,603.83	0.00	313,180,021.66	4,034,051,625.49	4,186,732,394.00	152,680,768.51
480.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	1,204,515,329.66	4,819,226.88	40,188,372.72	1,249,522,929.25	1,357,832,226.80	108,309,297.55
481.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	217,038,036.74	209,480,115.23	39,507,337.40	466,025,489.37	474,163,647.00	8,138,157.63

482.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	2,706,115,822.13	0.00	282,530,806.43	2,988,646,628.56	3,047,461,652.00	58,815,023.44
483.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,650,313,750.11	0.00	322,587,712.54	2,972,901,462.65	2,997,420,833.00	24,519,370.35
484.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	470,542,702.39	0.00	35,748,638.72	506,291,341.11	535,139,748.00	28,848,406.89
485.	0517008001	NATIONAL LIBRARY OF NIGERIA	1,009,194,784.36	0.00	78,226,945.04	1,087,421,729.40	1,172,676,184.00	85,254,454.60
486.	0517009001	NATIONAL EXAMINATIONS COUNCIL	6,338,432,804.42	0.00	496,990,159.11	6,835,422,963.53	7,477,871,045.00	642,448,081.47
487.	0517010001	MASS LITERACY COUNCIL	853,464,581.63	0.00	93,954,894.45	947,419,476.08	992,795,178.00	45,375,701.92
488.	0517011001	NOMADIC EDUCATION COMMISSION	361,115,030.04	0.00	27,145,447.66	388,260,477.70	424,928,324.00	36,667,846.30
489.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	697,261,685.81	0.00	57,087,344.65	754,349,030.46	811,144,866.00	56,795,835.54
490.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,132,894,099.10	0.00	87,703,617.78	1,220,597,716.88	1,293,575,395.00	72,977,678.12
491.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	888,845,636.17	0.00	67,756,615.04	956,602,251.21	1,071,590,932.00	114,988,680.79
492.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	157,386,739.12	0.00	12,211,865.41	169,598,604.53	186,172,427.00	16,573,822.47
493.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	567,150,479.02	0.00	47,163,027.88	614,313,506.90	654,589,797.00	40,276,290.10
494.	0517017001	NATIONAL TEACHERS INSTITUTE	1,187,259,283.98	0.00	92,388,536.01	1,279,647,819.99	1,403,135,602.00	123,487,782.01
495.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	1,801,664,808.55	33,204,473.16	292,114,816.53	2,126,984,098.24	3,231,947,395.00	1,104,963,296.76
496.	0517018002	FEDERAL POLYTECHNIC BAUCHI	2,378,010,925.91	10,587,189.26	295,573,604.78	2,684,171,719.95	2,698,806,518.00	14,634,798.05
497.	0517018003	FEDERAL POLYTECHNIC BIDA	3,226,262,897.00	0.00	369,544,338.45	3,595,807,235.45	3,621,080,287.00	25,273,051.55
498.	0517018004	FEDERAL POLYTECHNIC IDAH	2,126,162,750.00	3,278,480.00	276,051,601.84	2,405,492,831.84	2,401,807,003.00	-3,685,828.84
499.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,517,706,866.92	5,281,322.93	312,854,301.54	2,835,842,491.39	2,850,647,369.00	14,804,877.61
500.	0517018006	FEDERAL POLYTECHNIC MUBI	3,351,592,485.05	0.00	417,378,166.72	3,768,970,651.77	3,816,205,500.00	47,234,848.23
501.	0517018007	FEDERAL POLYTECHNIC NASARAWA	2,168,751,187.22	323,571,240.00	245,319,626.66	2,737,642,053.88	2,484,737,201.00	-252,904,852.88
502.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,551,495,409.00	11,280,933.00	428,550,201.35	3,991,326,543.35	3,991,326,552.00	8.65
503.	0517018009	FEDERAL POLYTECHNIC KADUNA	6,530,529,812.56	44,033,527.00	788,577,220.83	7,363,140,560.39	7,362,144,511.00	-996,049.39
504.	0517018010	FEDERAL POLYTECHNIC OFFA	3,005,477,699.11	59,579,271.59	344,199,968.00	3,409,256,938.70	3,113,402,056.00	-295,854,882.70

505.	0517018011	FEDERAL POLYTECHNIC EDE	1,868,587,979.00	44,842,243.00	211,585,515.54	2,125,015,737.54	2,137,891,219.00	12,875,481.46
506.	0517018012	FEDERAL POLYTECHNIC AUCHI	4,236,465,700.46	7,740,000.00	353,274,150.64	4,597,479,851.10	4,952,379,615.00	354,899,763.90
507.	0517018013	FEDERAL POLYTECHNIC NEKEDE	3,482,661,031.02	44,521,977.02	335,194,669.69	3,862,377,677.73	3,947,560,185.00	85,182,507.27
508.	0517018014	FEDERAL POLYTECHNIC OKO	5,168,218,462.57	39,775,886.97	521,277,109.98	5,729,271,459.52	5,841,904,396.00	112,632,936.48
509.	0517018015	FEDERAL POLYTECHNIC DAMATURU	1,033,640,416.76	0.00	125,287,454.82	1,158,927,871.58	1,170,329,778.00	11,401,906.42
510.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	751,642,741.31	4,206,379.56	88,966,596.07	844,815,716.94	846,563,589.00	1,747,872.06
511.	0517018017	FEDERAL POLYTECHNIC GWANDU	2,423,293,891.93	46,365,000.00	300,709,195.59	2,770,368,087.52	2,767,088,143.00	-3,279,944.52
512.	0517018018	FEDERAL POLYTECHNIC ILARO	1,834,041,509.00	8,353,548.00	222,218,944.48	2,064,614,001.48	2,070,266,030.00	5,652,028.52
513.	0517018019	YABA COLLEGE OF TECHNOLOGY	4,534,737,284.39	379,540,090.37	512,122,525.56	5,426,399,900.32	4,907,432,618.00	-518,967,282.32
514.	0517018020	FEDERAL POLYTECHNIC BALI	681,821,694.16	2,483,111.00	83,880,423.00	768,185,228.16	768,480,651.00	295,422.84
515.	0517018021	FEDERAL POLYTECHNIC EKOWE	1,290,224,503.66	0.00	106,279,535.02	1,396,504,038.68	998,873,916.00	-397,630,122.68
516.	0517018022	FEDERAL POLYTECHNIC BONNY	320,914,609.35	8,781,422.00	47,196,297.60	376,892,328.95	375,796,160.00	-1,096,168.95
517.	0517018023	FEDERAL POLYTECHNIC UKANA	205,122,194.00	0.00	24,008,879.78	229,131,073.78	228,821,819.00	-309,254.78
518.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	179,931,708.73	0.00	14,700,227.27	194,631,936.00	236,457,309.00	41,825,373.00
519.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	326,895,212.95	2,036,088.56	37,238,805.33	366,170,106.84	369,986,314.00	3,816,207.16
520.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,856,842,875.40	7,427,153.29	230,745,204.84	2,095,015,233.53	2,095,327,442.00	312,208.47
521.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,432,711,086.58	0.00	205,814,248.31	1,638,525,334.89	1,657,935,049.00	19,409,714.11
522.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,802,983,042.73	0.00	206,294,455.07	2,009,277,497.80	2,028,419,023.00	19,141,525.20
523.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,613,254,877.49	18,083,896.65	182,011,557.23	1,813,350,331.37	1,806,004,338.00	-7,345,993.37
524.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,870,083,998.49	32,000.00	222,585,892.30	2,092,701,890.79	2,108,905,984.00	16,204,093.21
525.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,077,769,517.02	0.00	133,314,717.45	1,211,084,234.47	1,217,512,517.00	6,428,282.53
526.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	2,035,519,509.96	0.00	235,515,993.36	2,271,035,503.32	2,297,116,312.00	26,080,808.68
527.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,295,464,524.00	8,235,532.80	148,551,732.68	1,452,251,789.48	1,456,013,374.00	3,761,584.52
528.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,490,896,609.00	677,101.00	184,950,456.85	1,676,524,166.85	1,676,594,469.00	70,302.15

529.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,241,373,483.81	20,061,120.21	260,003,751.15	2,521,438,355.17	2,524,986,357.00	3,548,001.83
530.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	1,986,421,124.46	0.00	247,404,832.85	2,233,825,957.31	2,245,305,964.00	11,480,006.69
531.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	2,216,495,897.53	44,227,960.00	274,610,080.99	2,535,333,938.52	2,537,723,221.00	2,389,282.48
532.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,195,824,557.59	0.00	195,323,971.33	2,391,148,528.92	2,496,530,759.00	105,382,230.08
533.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	2,434,234,023.36	900,000.00	293,035,247.63	2,728,169,270.99	2,746,368,130.00	18,198,859.01
534.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,950,911,265.54	900,000.00	234,404,976.03	2,186,216,241.57	2,194,656,059.00	8,439,817.43
535.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,162,064,212.47	0.00	143,040,762.18	1,305,104,974.65	1,313,341,819.00	8,236,844.35
536.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,833,934,879.63	0.00	219,666,498.19	2,053,601,377.82	2,416,218,570.00	362,617,192.18
537.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,389,926,702.49	0.00	170,316,212.97	1,560,242,915.46	1,562,357,209.00	2,114,293.54
538.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	3,882,739,541.69	0.00	466,777,553.40	4,349,517,095.09	4,367,347,180.00	17,830,084.91
539.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,682,900,112.13	53,101,507.71	193,783,052.00	1,929,784,671.84	2,007,420,093.00	77,635,421.16
540.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	4,622,263,473.37	5,237,000.00	537,885,140.32	5,165,385,613.69	4,883,152,524.00	-282,233,089.69
541.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,349,120,599.08	0.00	105,872,603.97	1,454,993,203.05	1,560,792,178.00	105,798,974.95
542.	0517021001	UNIVERSITY OF IBADAN	11,236,805,507.28	540,905,269.57	1,090,913,082.32	12,868,623,859.17	13,312,682,471.00	444,058,611.83
543.	0517021002	UNIVERSITY OF LAGOS	11,027,783,099.93	1,591,960,310.35	1,210,475,171.68	13,830,218,581.96	12,205,130,074.00	-1,625,088,507.96
544.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	18,018,373,113.53	2,610,323,278.74	894,825,445.03	21,523,521,837.30	17,356,095,266.00	-4,167,426,571.30
545.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	14,109,104,543.00	1,555,024,955.00	1,678,393,132.17	17,342,522,630.17	17,426,383,350.00	83,860,719.83
546.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	9,692,255,334.30	159,008,255.88	970,960,137.46	10,822,223,727.64	11,220,800,170.00	398,576,442.36
547.	0517021006	UNIVERSITY OF BENIN	12,355,763,012.81	258,023,387.46	1,488,190,137.91	14,101,976,538.18	14,156,920,887.00	54,944,348.82
548.	0517021007	UNIVERSITY OF JOS	9,234,344,707.21	1,113,270,812.13	1,068,905,585.10	11,416,521,104.44	11,936,142,014.00	519,620,909.56
549.	0517021008	UNIVERSITY OF CALABAR	12,436,061,443.37	746,141,292.04	1,547,779,422.15	14,729,982,157.56	14,735,176,634.00	5,194,476.44
550.	0517021009	UNIVERSITY OF ILORIN	7,409,164,255.09	1,091,946,282.66	929,298,797.50	9,430,409,335.25	9,156,069,808.00	-274,339,527.25
551.	0517021010	UNIVERSITY OF ABUJA	4,369,579,851.42	920,000,000.00	490,694,882.86	5,780,274,734.28	5,922,798,659.00	142,523,924.72

552.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,347,335,897.66	313,190,564.91	558,226,628.10	5,218,753,090.67	5,419,144,801.00	200,391,710.33
553.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	5,434,976,777.76	94,608,178.71	536,699,849.07	6,066,284,805.54	6,267,517,234.00	201,232,428.46
554.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	6,209,095,256.06	182,847,928.98	773,761,818.34	7,165,705,003.38	7,304,330,014.00	138,625,010.62
555.	0517021014	UNIVERSITY OF PORT HARCOURT	9,446,155,850.24	30,060,000.20	1,096,199,552.22	10,572,415,402.66	10,802,715,012.00	230,299,609.34
556.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,563,204,636.00	26,000,000.00	548,180,942.69	5,137,385,578.69	5,158,270,848.00	20,885,269.31
557.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	7,566,214,208.44	51,134,970.19	918,138,735.07	8,535,487,913.70	8,902,199,170.00	366,711,256.30
558.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,926,055,986.12	1,000,000.00	581,994,734.38	5,509,050,720.50	5,555,657,324.00	46,606,603.50
559.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	4,303,598,290.07	124,267,591.07	533,182,889.10	4,961,048,770.24	4,951,289,237.00	-9,759,533.24
560.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,147,476,846.09	76,813,097.99	391,040,955.58	3,615,330,899.66	3,544,304,600.00	-71,026,299.66
561.	0517021020	UNIVERSITY OF UYO	6,389,603,312.76	698,055,403.22	871,671,040.43	7,959,329,756.41	8,984,420,862.00	1,025,091,105.59
562.	0517021021	UNIVERSITY OF MAIDUGURI	6,408,734,487.20	264,390,859.16	767,764,821.08	7,440,890,167.44	10,911,945,085.00	3,471,054,917.56
563.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	8,744,214,023.46	34,492,560.16	825,883,230.79	9,604,589,814.41	9,981,176,057.00	376,586,242.59
564.	0517021023	BAYERO UNIVERSITY, KANO	8,145,505,599.91	717,555,210.89	967,964,011.28	9,831,024,822.08	9,904,323,336.00	73,298,513.92
565.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	5,947,767,151.77	654,701,844.23	712,700,300.52	7,315,169,296.52	7,952,613,368.00	637,444,071.48
566.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	456,447,008.58	0.00	57,672,070.53	514,119,079.11	616,562,169.00	102,443,089.89
567.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	461,515,574.01	8,036,578.95	50,521,698.40	520,073,851.36	476,842,305.00	-43,231,546.36
568.	0517021027	ARABIC LANGUAG , VILLAGE BORNO	417,138,455.69	0.00	48,181,824.57	465,320,280.26	467,900,069.00	2,579,788.74
569.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	360,479,567.61	0.00	40,724,515.12	401,204,082.73	403,687,045.00	2,482,962.27
570.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,372,988,103.61	4,800,000.00	252,014,899.24	2,629,803,002.85	2,674,300,664.00	44,497,661.15
571.	0517021030	FEDERAL UNIVERSITY OTUOKE	2,671,277,373.15	87,199,099.00	314,401,479.71	3,072,877,951.86	3,101,370,468.00	28,492,516.14
572.	0517021031	FEDERAL UNIVERSITY DUTSE	2,606,715,242.87	215,922,707.65	324,408,168.77	3,147,046,119.29	3,004,478,377.00	-142,567,742.29
573.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	3,829,004,799.14	0.00	442,768,383.52	4,271,773,182.66	4,340,270,753.00	68,497,570.34

574.	0517021033	FEDERAL UNIVERSITY LAFIA	2,568,644,027.29	32,000.00	331,549,909.97	2,900,225,937.26	3,018,531,104.00	118,305,166.74
575.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	2,332,048,853.00	53,654,342.70	276,067,218.22	2,661,770,413.92	2,672,002,266.00	10,231,852.08
576.	0517021035	FEDERAL UNIVERSITY KASHERE	2,754,451,331.44	159,951,875.31	330,548,064.78	3,244,951,271.53	3,093,891,720.00	-151,059,551.53
577.	0517021036	FEDERAL UNIVERSITY LOKOJA	1,887,925,327.63	6,097,702.00	213,882,839.72	2,107,905,869.35	2,167,967,285.00	60,061,415.65
578.	0517021037	FEDERAL UNIVERSITY WUKARI	3,427,993,293.27	33,475,151.02	394,875,108.92	3,856,343,553.21	3,796,463,984.00	-59,879,569.21
579.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,478,647,523.62	116,800.00	208,327,560.82	1,687,091,884.44	1,988,212,686.00	301,120,801.56
580.	0517021039	FEDERAL UNIVERSITYOF GASHUA	1,545,813,985.97	67,866,163.00	185,129,899.56	1,798,810,048.53	1,805,560,671.00	6,750,622.47
581.	0517021040	FEDERAL UNIVERSITYOF GUSAU	1,832,741,544.66	0.00	219,651,427.77	2,052,392,972.43	2,061,437,684.00	9,044,711.57
582.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	908,051,129.48	209,704,809.00	114,467,050.14	1,232,222,988.62	1,240,686,097.00	8,463,108.38
583.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,603,056,316.42	67,819,822.22	198,947,260.35	1,869,823,398.99	1,869,981,986.00	158,587.01
584.	0517024001	NATIONAL OPEN UNIVERSITY	5,036,594,391.08	0.00	573,893,552.61	5,610,487,943.69	5,681,183,157.00	70,695,213.31
585.	0517026001	F.S.C. SOKOTO	121,781,579.92	60,000.00	15,222,697.77	137,064,277.69	137,064,280.00	2.31
586.	0517026002	FGC AZARE	131,235,693.91	300,000.00	16,404,461.91	147,940,155.82	147,940,157.00	1.18
587.	0517026003	FGC BUNI-YADI	60,998,160.52	0.00	5,085,664.75	66,083,825.27	73,620,791.00	7,536,965.73
588.	0517026004	FGC BIRIN YAURI	74,799,911.05	0.00	5,485,526.69	80,285,437.74	99,547,842.00	19,262,404.26
589.	0517026005	FGC DAURA	151,608,125.27	0.00	12,731,148.79	164,339,274.06	171,784,546.00	7,445,271.94
590.	0517026006	FGC GANYE	107,929,818.79	360,000.00	13,491,227.00	121,781,045.79	121,781,047.00	1.21
591.	0517026007	FGC GARKI	360,636,099.12	2,130,000.00	45,079,512.65	407,845,611.77	405,715,614.00	-2,129,997.77
592.	0517026008	FGC IJANIKIN	377,298,949.42	900,000.00	47,163,618.80	425,362,568.22	425,372,569.00	10,000.78
593.	0517026009	FGC IKET NISE	137,767,743.05	2,595,317.13	11,460,490.37	151,823,550.55	203,123,704.00	51,300,153.45
594.	0517026010	FGC IKET VANDAKYA	115,962,836.92	420,000.00	14,495,354.75	130,878,191.67	130,878,193.00	1.33
595.	0517026011	FGC IKOM	141,713,865.08	5,707,150.00	17,714,289.66	165,135,304.74	160,328,607.00	-4,806,697.74
596.	0517026012	FGC IKOT EKPENE	194,992,495.80	480,000.00	24,374,062.18	219,846,557.98	219,846,559.00	1.02

597.	0517026013	FGC IKURIN	240,071,960.36	300,000.00	30,008,995.42	270,380,955.78	270,380,958.00	2.22
598.	0517026014	FGC JOS	316,850,723.70	4,619,000.00	39,606,340.70	361,076,064.40	356,697,066.00	-4,378,998.40
599.	0517026015	FGC KADUNA	320,437,428.50	600,000.00	40,054,678.70	361,092,107.20	361,092,108.00	0.80
600.	0517026016	FGC KANO	222,318,945.65	360,000.00	33,639,915.28	256,318,860.93	307,462,116.00	51,143,255.07
601.	0517026017	FGC KEFFI	226,231,042.86	11,836,166.20	35,689,899.75	273,757,108.81	321,569,098.00	47,811,989.19
602.	0517026018	FGC KIYAWA	226,231,042.86	11,836,166.20	35,689,899.75	273,757,108.81	92,677,585.00	-181,079,523.81
603.	0517026019	FGC KWALI	370,071,160.48	1,020,000.00	46,258,895.34	417,350,055.82	417,350,058.00	2.18
604.	0517026020	FGC MAIDUGURI	146,764,827.51	60,000.00	18,345,603.59	165,170,431.10	165,170,432.00	0.90
605.	0517026021	FGC MINJIBIR	107,655,660.89	60,000.00	13,456,957.85	121,172,618.74	121,172,621.00	2.26
606.	0517026022	FGC MINNA	265,522,030.08	360,000.00	33,190,254.20	299,072,284.28	299,072,289.00	4.72
607.	0517026023	FGC ODIKOLOGUNA	64,084,698.52	6,970,300.00	5,244,244.46	76,299,242.98	92,695,898.00	16,396,655.02
608.	0517026024	FGC ODOGBOLU	217,524,115.27	0.00	27,190,514.65	244,714,629.92	244,714,632.00	2.08
609.	0517026025	FGC OGBOMOSHMO	236,462,202.12	240,000.00	29,557,775.48	266,259,977.60	266,259,979.00	1.40
610.	0517026026	FGC OGOJA	95,831,794.92	0.00	7,373,218.60	103,205,013.52	125,928,788.00	22,723,774.48
611.	0517026027	FGC OHAFIA	87,785,843.21	240,000.00	10,973,230.63	98,999,073.84	98,999,075.00	1.16
612.	0517026028	FGC OKIGWE	165,715,330.59	0.00	13,544,826.10	179,260,156.69	220,971,567.00	41,711,410.31
613.	0517026029	FGC OKPOSI	121,025,094.36	0.00	9,453,310.45	130,478,404.81	137,924,481.00	7,446,076.19
614.	0517026030	FGC ONITSHA	164,436,940.30	60,000.00	22,906,084.01	187,403,024.31	206,214,756.00	18,811,731.69
615.	0517026031	FGC PORT HARCOURT	272,708,374.35	600,000.00	39,565,153.17	312,873,527.52	356,686,378.00	43,812,850.48
616.	0517026032	FGC POTISKUM	87,049,057.73	300,000.00	11,797,102.40	99,146,160.13	106,473,921.00	7,327,760.87
617.	0517026033	FGC RUBBOCHI	120,006,089.90	180,000.00	15,000,761.44	135,186,851.34	135,186,854.00	2.66
618.	0517026034	FGC SOKOTO	146,499,265.75	420,000.00	21,145,750.55	168,065,016.30	190,731,754.00	22,666,737.70
619.	0517026035	FGC UGWOLAWO	106,627,611.00	6,216,000.00	13,328,451.56	126,172,062.56	120,076,064.00	-6,095,998.56
620.	0517026036	FGC WARRI	211,439,469.65	180,000.00	36,178,398.28	247,797,867.93	325,785,584.00	77,987,716.07
621.	0517026037	FGC ZARIA	178,632,740.42	300,000.00	22,329,092.75	201,261,833.17	201,261,835.00	1.83

622.	0517026038	FGC, BILLIRI	132,959,983.50	2,345,000.00	10,184,536.75	145,489,520.25	162,124,009.00	16,634,488.75
623.	0517026039	FGC, IDO-ANI	152,032,988.90	600,000.00	19,004,124.35	171,637,113.25	171,637,120.00	6.75
624.	0517026040	FGC, IKOLE	123,637,043.70	240,000.00	15,454,630.63	139,331,674.33	139,331,675.00	0.67
625.	0517026041	FGGC ABAJI	167,594,241.83	300,000.00	20,949,280.40	188,843,522.23	188,843,523.00	0.77
626.	0517026042	FGGC ABULOMA	231,473,227.60	600,000.00	28,934,153.76	261,007,381.36	261,007,384.00	2.64
627.	0517026043	FGGC AKURE	263,824,198.10	188,574,947.71	32,978,024.96	485,377,170.77	297,642,225.00	-187,734,945.77
628.	0517026044	FGGC ANKA	62,150,798.28	0.00	5,142,326.06	67,293,124.34	74,801,885.00	7,508,760.66
629.	0517026045	FGGC BAJOGA	79,153,018.55	640,000.00	6,321,438.44	86,114,456.99	98,150,991.00	12,036,534.01
630.	0517026046	FGGC BAKORI	168,708,701.14	0.00	13,150,939.26	181,859,640.40	198,595,646.00	16,736,005.60
631.	0517026047	FGGC BAUCHI	149,341,773.29	0.00	11,993,334.85	161,335,108.14	173,111,440.00	11,776,331.86
632.	0517026048	FGGC BENIN	278,476,554.91	6,175,000.00	20,750,016.20	305,401,571.11	314,591,130.00	9,189,558.89
633.	0517026049	FGGC BIDA	109,951,204.84	0.00	13,743,900.77	123,695,105.61	123,695,106.00	0.39
634.	0517026050	FGGC BWARI	359,945,262.30	540,000.00	44,993,157.91	405,478,420.21	405,478,421.00	0.79
635.	0517026051	FGGC CALABAR	197,128,579.24	8,757,000.00	16,488,302.08	222,373,881.32	256,135,922.00	33,762,040.68
636.	0517026052	FGGC EFON ALAYE	105,745,043.75	60,000.00	13,964,257.63	119,769,301.38	125,738,319.00	5,969,017.62
637.	0517026053	FGGC EFON IMNRINGI	118,665,030.34	0.00	14,833,128.97	133,498,159.31	133,498,161.00	1.69
638.	0517026054	FGGC ENUGU	388,173,540.20	7,983,000.00	30,809,691.61	426,966,231.81	493,655,115.00	66,688,883.19
639.	0517026055	FGGC EZZAMGBO ABAKALIKI	129,345,494.77	6,357,000.00	9,504,177.94	145,206,672.71	145,955,523.00	748,850.29
640.	0517026056	FGGC GBOKO	169,691,758.59	960,000.00	21,211,470.00	191,863,228.59	191,863,230.00	1.41
641.	0517026057	FGGC GUSAU	128,877,603.81	0.00	9,900,710.21	138,778,314.02	145,587,304.00	6,808,989.98
642.	0517026058	FGGC GWANDU	77,320,752.08	0.00	10,134,921.25	87,455,673.33	91,214,292.00	3,758,618.67
643.	0517026059	FGGC IBILLO	135,320,762.81	0.00	9,886,979.95	145,207,742.76	153,116,170.00	7,908,427.24
644.	0517026060	FGGC IBUSA	203,634,195.31	1,293,677.76	25,454,274.65	230,382,147.72	229,088,472.00	-1,293,675.72
645.	0517026061	FGGC IKOT-OBIO-ITONG	121,878,873.36	0.00	11,013,910.06	132,892,783.42	164,576,166.00	31,683,382.58
646.	0517026062	FGGC ILORIN	259,211,535.86	10,558,004.80	19,328,668.06	289,098,208.72	292,650,609.00	3,552,400.28

647.	0517026063	FGGC IPETUMODU	173,598,482.70	2,470,000.00	25,403,158.07	201,471,640.77	208,669,058.00	7,197,417.23
648.	0517026064	FGGC JALINGO	131,360,830.49	540,000.00	16,420,103.95	148,320,934.44	148,320,936.00	1.56
649.	0517026065	FGGC KABBA	123,957,298.53	0.00	15,260,856.88	139,218,155.41	137,707,712.00	-1,510,443.41
650.	0517026066	FGGC KAZAURE	119,009,633.77	5,698,481.75	13,795,922.63	138,504,038.15	119,185,840.00	-19,318,198.15
651.	0517026067	FGGC KEANA	105,109,601.95	480,000.00	13,138,700.45	118,728,302.40	118,728,304.00	1.60
652.	0517026068	FGGC LANGTANG	148,845,454.80	300,000.00	18,605,682.06	167,751,136.86	167,751,138.00	1.14
653.	0517026069	FGGC LEJJA	139,168,894.97	8,315,000.00	17,396,112.08	164,880,007.05	156,565,009.00	-8,314,998.05
654.	0517026070	FGGC MONGUNO	65,571,920.80	0.00	5,367,498.42	70,939,419.22	121,172,621.00	50,233,201.78
655.	0517026071	FGGC NEW BUSA	94,942,899.87	0.00	7,852,516.45	102,795,416.32	129,175,856.00	26,380,439.68
656.	0517026072	FGGC OMU-ARAN	141,216,983.58	0.00	10,205,376.08	151,422,359.66	161,513,175.00	10,090,815.34
657.	0517026073	FGGC OWERRI	266,620,336.04	4,765,029.00	22,273,292.99	293,658,658.03	352,454,412.00	58,795,753.97
658.	0517026074	FGGC OYO	296,598,613.97	588,000.00	21,933,385.62	319,119,999.59	341,012,999.00	21,892,999.41
659.	0517026075	FGGC SHAGAMU	254,022,132.19	540,000.00	31,061,516.75	285,623,648.94	280,093,651.00	-5,529,997.94
660.	0517026076	FGGC GUMI TAMBAWAL	93,510,941.72	20,250.48	6,060,740.73	99,591,932.93	107,428,558.00	7,836,625.07
661.	0517026077	FGGC UMUAHIA	205,141,320.10	10,529,768.48	25,642,665.25	241,313,753.83	230,903,987.00	-10,409,766.83
662.	0517026078	FGGC WUKARI	133,971,589.14	240,000.00	18,609,229.32	152,820,818.46	167,723,065.00	14,902,246.54
663.	0517026079	FGGC, YOLA	153,642,059.27	9,330,400.00	11,942,766.54	174,915,225.81	180,802,646.00	5,887,420.19
664.	0517026080	FSTC AHOADA	112,838,951.85	360,000.00	14,104,869.12	127,303,820.97	127,303,822.00	1.03
665.	0517026081	FSTC AWKA	181,656,544.35	3,360,000.00	14,556,944.45	199,573,488.80	207,323,687.00	7,750,198.20
666.	0517026082	FSTC JUBU-IMUSHIN	182,046,428.92	120,000.00	22,755,803.77	204,922,232.69	204,922,234.00	1.31
667.	0517026083	FSTC MICHIKA	56,104,625.61	931,000.00	7,013,078.68	64,048,704.29	63,177,707.00	-870,997.29
668.	0517026084	FSTC TUNGBO - YENAGOA	69,188,656.94	600,000.00	9,665,377.00	79,454,033.94	87,588,393.00	8,134,359.06
669.	0517026085	FSTC USI-EKITI	89,779,088.34	60,000.00	13,920,644.90	103,759,733.24	125,345,804.00	21,586,070.76
670.	0517026086	FTC IKARE	134,063,742.92	2,741,130.88	16,757,968.08	153,562,841.88	151,301,713.00	-2,261,128.88
671.	0517026087	FTC ILESA	207,032,447.93	6,190,895.05	16,131,188.50	229,354,531.48	245,985,837.00	16,631,305.52

672.	0517026088	FTC JALINGO	139,982,133.67	180,000.00	17,497,766.89	157,659,900.56	157,659,902.00	1.44
673.	0517026089	FTC KAFANCHAN	137,502,961.19	2,306,000.00	17,187,870.26	156,996,831.45	155,050,832.00	-1,945,999.45
674.	0517026090	FTC LASSA	62,038,739.17	0.00	5,101,138.73	67,139,877.90	77,623,647.00	10,483,769.10
675.	0517026091	FTC OHANSO	113,738,977.41	360,000.00	14,217,372.35	128,316,349.76	128,316,351.00	1.24
676.	0517026092	FTC OROZO	368,546,145.41	9,340,000.00	46,068,268.52	423,954,413.93	415,514,416.00	-8,439,997.93
677.	0517026093	FTC OTOBI	108,245,735.17	540,000.00	13,530,717.13	122,316,452.30	122,316,454.00	1.70
678.	0517026094	FTC OTUPKO	132,566,169.92	3,324,000.00	10,666,916.58	146,557,086.50	168,823,088.00	22,266,001.50
679.	0517026095	FTC SHIRORO	131,552,727.16	0.00	10,915,328.21	142,468,055.37	165,464,528.00	22,996,472.63
680.	0517026096	FTC UROMI	135,918,196.83	865,000.00	16,989,774.78	153,772,971.61	153,207,973.00	-564,998.61
681.	0517026097	FTC UYO	203,318,226.52	6,444,500.00	25,414,778.00	235,177,504.52	229,153,006.00	-6,024,498.52
682.	0517026098	FTC YABA	387,320,268.30	32,351,100.00	32,339,040.34	452,010,408.64	540,477,830.00	88,467,421.36
683.	0517026099	FTC ZURU	100,636,261.63	0.00	12,579,532.92	113,215,794.55	113,215,796.00	1.45
684.	0517026100	KING'S COLLEGE	337,277,660.50	0.00	26,486,247.74	363,763,908.24	408,010,246.00	44,246,337.76
685.	0517026101	QUEEN'S COLLEGE LAGOS	390,387,756.50	300,000.00	48,798,469.72	439,486,226.22	439,486,228.00	1.78
686.	0517026102	SULEJA ACADEMY	249,881,727.41	900,000.00	31,235,215.93	282,016,943.34	282,016,943.00	-0.34
687.	0517026103	FSTC,DOMA	92,986,580.06	0.00	6,323,064.97	99,309,645.03	111,278,555.00	11,968,909.97
688.	0517026104	FSTC DAYI	44,075,802.25	0.00	3,335,098.47	47,410,900.72	58,729,070.00	11,318,169.28
689.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	158,974,444.73	0.00	11,321,017.97	170,295,462.70	183,561,188.00	13,265,725.30
690.	0517028001	UNESCO PARIS	223,095,036.50	0.00	0.00	223,095,036.50	433,245,113.00	210,150,076.50
691.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	603,398,641.47	798,752.00	15,596,618.57	619,794,012.04	804,094,599.00	184,300,586.96
692.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	2,833,069,502.53	0.00	415,999,523.00	3,249,069,025.53	3,755,069,429.00	506,000,403.47
693.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	5,117,126,526.08	0.00	312,167,324.03	5,429,293,850.11	7,411,093,350.00	1,981,799,499.89
694.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,679,089,794.67	156,300,000.00	128,294,595.71	1,963,684,390.38	2,221,880,412.00	258,196,021.62
695.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	88,241,638.49	0.00	6,779,923.81	95,021,562.30	106,738,161.00	11,716,598.70
696.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	171,140,591.34	48,271,851.00	16,091,346.97	235,503,789.31	278,336,503.00	42,832,713.69
697.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	120,292,069.58	31,617,683.54	9,771,229.50	161,680,982.62	170,296,009.00	8,615,026.38

698.	0521008001	HEALTH RECORDS REGISTRATION BOARD	200,798,698.83	43,029,884.00	16,505,471.24	260,334,054.07	297,152,815.00	36,818,760.93
699.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	161,606,686.91	26,780,773.80	14,708,385.99	203,095,846.70	231,577,119.00	28,481,272.30
700.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	66,964,444.64	2,800,000.00	21,828,362.60	91,592,807.24	79,887,588.00	-11,705,219.24
701.	0521011001	NURSING AND MIDWIFERY COUNCIL	245,427,478.77	20,847,721.00	21,828,362.60	288,103,562.37	299,084,323.00	10,980,760.63
702.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	495,736,654.26	123,477,471.00	35,141,162.29	654,355,287.55	758,471,294.00	104,116,006.45
703.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	216,269,992.16	0.00	15,560,353.46	231,830,345.62	282,400,932.00	50,570,586.38
704.	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	4,749,053,686.14	0.00	361,681,995.89	5,110,735,682.03	6,114,793,422.00	1,004,057,739.97
705.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	187,949,247.29	44,657,450.00	28,402,585.98	261,009,283.27	312,593,960.00	51,584,676.73
706.	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	466,050,827.34	10,421,300.00	47,113,840.01	523,585,967.35	541,112,072.00	17,526,104.65
707.	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	27,310,664.35	2,500,000.00	2,235,191.35	32,045,855.70	34,893,487.00	2,847,631.30
708.	0521018001	NURSE TUTOR TRAINING - ENUGU	12,465,682.35	0.00	12,465,682.35	24,931,364.70	18,616,218.00	-6,315,146.70
709.	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	74,092,950.02	20,301,762.78	5,739,313.34	100,134,026.14	105,082,803.00	4,948,776.86
710.	0521020001	NURSE TUTOR TRAINNING KADUNA	52,102,986.86	3,500,000.00	6,410,250.45	62,013,237.31	62,214,638.00	201,400.69
711.	0521021001	NURSE TUTOR TRAINNING IBADAN	16,681,902.11	0.00	1,206,565.38	17,888,467.49	26,659,352.00	8,770,884.51
712.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	195,362,578.10	32,902,232.00	15,335,149.52	243,599,959.62	255,310,447.00	11,710,487.38
713.	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	21,019,142.45	2,250,000.00	1,657,656.43	24,926,798.88	27,226,184.00	2,299,385.12
714.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	25,123,113.46	2,500,000.00	2,023,480.79	29,646,594.25	31,356,086.00	1,709,491.75
715.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	15,368,964,375.67	5,777,595.00	803,185,440.50	16,177,927,411.17	14,582,330,951.00	-1,595,596,460.17
716.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	4,747,167,569.00	1,816,281,341.00	591,011,730.00	7,154,460,640.00	7,155,460,640.00	1,000,000.00
717.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	4,266,671,695.24	2,542,279,895.85	489,018,042.00	7,297,969,633.09	7,312,045,790.00	14,076,156.91

718.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	6,065,411,198.91	4,405,466,584.97	987,257,959.14	11,458,135,743.02	12,520,698,700.00	1,062,562,956.98
719.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	4,899,870,522.12	3,052,294,761.94	361,383,853.27	8,313,549,137.33	8,812,195,218.00	498,646,080.67
720.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	4,819,230,535.17	2,662,570,283.78	351,981,954.01	7,833,782,772.96	8,265,743,473.00	431,960,700.04
721.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	5,107,135,029.42	2,553,321,937.67	415,694,670.01	8,076,151,637.10	8,542,008,146.00	465,856,508.90
722.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	3,825,718,264.58	3,018,848,776.85	275,453,603.56	7,120,020,644.99	7,884,350,277.00	764,329,632.01
723.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	5,382,446,496.33	2,652,118,517.42	617,827,254.76	8,652,392,268.51	8,687,051,205.00	34,658,936.49
724.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	2,985,292,648.86	6,109,039,169.70	440,227,151.88	9,534,558,970.44	9,769,664,158.00	235,105,187.56
725.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,234,610,685.10	2,021,767,794.87	390,811,267.26	6,647,189,747.23	6,784,484,116.00	137,294,368.77
726.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	4,466,918,378.46	1,628,304,589.76	419,809,364.72	6,515,032,332.94	6,487,420,198.00	-27,612,134.94
727.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,363,929,729.98	1,920,145,150.12	534,992,726.53	6,819,067,606.63	6,951,100,056.00	132,032,449.37
728.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	5,079,993,991.64	2,632,947,367.00	571,781,985.00	8,284,723,343.64	8,418,266,088.00	133,542,744.36
729.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,781,301,321.95	753,987,501.50	225,759,795.55	3,761,048,619.00	3,763,248,628.00	2,200,009.00
730.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	3,440,276,276.42	2,481,371,371.15	307,736,089.47	6,229,383,737.04	6,455,393,606.00	226,009,868.96
731.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	3,803,489,279.15	2,331,412,165.06	301,113,194.97	6,436,014,639.18	6,993,349,129.00	557,334,489.82
732.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	1,237,894,160.22	997,973,834.20	156,618,991.58	2,392,486,986.00	2,006,982,248.00	-385,504,738.00
733.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,055,573,390.67	366,520,274.36	115,100,088.18	1,537,193,753.21	1,602,853,938.00	65,660,184.79
734.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	553,961,149.02	288,015,902.78	44,040,780.27	886,017,832.07	910,256,429.00	24,238,596.93
735.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,372,472,535.41	550,687,302.67	168,171,802.13	2,091,331,640.21	2,097,183,484.00	5,851,843.79
736.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	759,015,621.30	698,172,006.86	65,844,984.66	1,523,032,612.82	1,550,721,616.00	27,689,003.18
737.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	1,089,314,544.60	253,700,239.02	91,281,865.84	1,434,296,649.46	1,479,175,225.00	44,878,575.54
738.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,966,017,543.90	869,416,403.40	249,475,147.00	3,084,909,094.30	3,147,155,642.00	62,246,547.70

739.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,602,885,291.59	514,505,506.01	175,741,301.38	2,293,132,098.98	2,329,335,490.00	36,203,391.02
740.	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	207,587,321.00	30,043,100.00	28,022,062.35	265,652,483.35	265,652,551.00	67.65
741.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,090,067,321.06	354,581,722.06	120,619,454.32	1,565,268,497.44	1,635,850,342.00	70,581,844.56
742.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,141,592,576.41	931,749,614.00	176,925,687.88	3,250,267,878.29	3,601,730,065.00	351,462,186.71
743.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,639,476,599.89	594,293,436.86	193,408,066.84	2,427,178,103.59	2,524,265,173.00	97,087,069.41
744.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,744,118,614.24	730,072,016.50	143,544,421.12	2,617,735,051.86	2,740,355,167.00	122,620,115.14
745.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	502,180,043.71	219,859,528.00	45,815,221.75	767,854,793.46	795,911,218.00	28,056,424.54
746.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	3,405,869,780.78	1,404,012,837.54	321,561,085.31	5,131,443,703.63	5,132,374,024.00	930,320.37
747.	0521027018	FEDERAL MEDICAL CENTRE, OWO	2,694,246,515.06	1,592,380,804.49	349,408,960.21	4,636,036,279.76	4,610,610,930.00	-25,425,349.76
748.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	3,647,865,315.92	1,395,687,342.07	454,598,948.22	5,498,151,606.21	5,571,644,726.00	73,493,119.79
749.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	3,957,347,224.70	2,150,000,000.00	352,130,166.07	6,459,477,390.77	6,561,496,382.00	102,018,991.23
750.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	3,258,992,928.81	1,337,520,599.20	427,547,173.80	5,024,060,701.81	5,196,518,887.00	172,458,185.19
751.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,053,858,296.03	1,087,229,117.40	331,752,061.02	3,472,839,474.45	3,466,626,726.00	-6,212,748.45
752.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	2,595,121,843.19	1,229,574,457.06	277,135,195.00	4,101,831,495.25	3,978,862,642.00	-122,968,853.25
753.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,563,076,923.56	1,123,651,170.60	173,080,086.03	2,859,808,180.19	2,880,728,495.00	20,920,314.81
754.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	2,782,959,278.44	1,586,456,891.74	332,892,001.41	4,702,308,171.59	4,720,686,947.00	18,378,775.41
755.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	2,040,819,484.47	1,310,940,605.00	181,894,058.06	3,533,654,147.53	3,699,718,279.00	166,064,131.47
756.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,858,829,634.42	947,190,292.76	195,322,390.04	3,001,342,317.22	3,023,182,570.00	21,840,252.78
757.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,890,551,385.46	1,347,373,763.08	235,559,397.94	3,473,484,546.48	3,480,149,328.00	6,664,781.52
758.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	8,338,418,547.89	3,804,818,064.83	747,543,163.20	12,890,779,775.92	12,990,081,493.00	99,301,717.08
759.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	3,429,012,835.22	2,287,514,577.09	427,039,963.55	6,143,567,375.86	6,143,849,355.00	281,979.14

760.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	1,840,469,960.51	1,360,620,614.32	228,075,531.48	3,429,166,106.31	3,437,813,856.00	8,647,749.69
761.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,556,296,704.25	544,714,267.20	191,291,025.78	2,292,301,997.23	2,292,302,020.00	22.77
762.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	2,050,609,596.38	730,399,520.71	249,187,347.77	3,030,196,464.86	3,030,330,436.00	133,971.14
763.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,683,993,255.42	1,133,104,593.50	157,931,265.14	2,975,029,114.06	3,122,031,458.00	147,002,343.94
764.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,216,224,750.92	510,598,109.72	135,873,596.69	1,862,696,457.33	1,877,474,265.00	14,777,807.67
765.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	5,539,322,494.82	2,940,789,437.67	673,251,238.37	9,153,363,170.86	8,889,962,327.00	-263,400,843.86
766.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,594,087,863.19	982,571,513.16	210,041,778.88	2,786,701,155.23	6,078,550,807.00	3,291,849,651.77
767.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,806,157,820.65	502,701,697.00	188,986,603.73	2,497,846,121.38	2,497,853,271.00	7,149.62
768.	0521027039	NATIONAL EYE CENTRE KADUNA	1,069,560,385.89	485,298,401.06	131,638,570.59	1,686,497,357.54	1,518,073,705.00	-168,423,652.54
769.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	658,695,244.00	311,897,225.51	79,990,212.79	1,050,582,682.30	1,064,090,334.00	13,507,651.70
770.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	170,095,887.93	19,145,972.48	12,643,508.57	201,885,368.98	619,196,959.00	417,311,590.02
771.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	720,562,163.00	37,679,802.60	70,021,044.05	828,263,009.65	852,373,263.00	24,110,253.35
772.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	340,443,989.31	31,138,560.00	41,171,283.30	412,753,832.61	412,753,833.00	0.39
773.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	531,520,015.32	127,691,991.40	59,991,828.02	719,203,834.74	719,203,837.00	2.26
774.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	553,060,829.76	165,742,381.60	67,482,819.87	786,286,031.23	808,674,409.00	22,388,377.77
775.	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	0.00	126,271,973.00	126,271,973.00
776.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	316,716,386.68	77,334,315.00	41,205,332.98	435,256,034.66	435,256,036.00	1.34
777.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	111,873,602.86	51,249,681.33	13,588,262.08	176,711,546.27	209,082,759.00	32,371,212.73
778.	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	0.00	-	0.00
779.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	99,486,040.20	0.00	6,482,762.76	105,968,802.96	136,519,655.00	30,550,852.04

780.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	91,120,384.90	19,579,088.00	6,635,323.26	117,334,796.16	107,916,108.00	-9,418,688.16
781.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00	0.00	471,927,587.00	471,927,587.00
782.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	288,800,587.21	106,278,344.95	34,742,129.69	429,821,061.85	775,952,325.00	346,131,263.15
783.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	557,307,168.35	142,432,139.12	63,918,087.11	763,657,394.58	773,883,497.00	10,226,102.42
784.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	531,118,858.70	168,753,613.00	61,021,060.96	760,893,532.66	7,613,091,776.00	6,852,198,243.34
785.	0521049001	NATIONAL HOSPITAL	5,171,355,282.29	1,744,806,267.35	448,784,464.43	7,364,946,014.07	2,078,117,513.00	-5,286,828,501.07
786.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,840,957,525.79	150,000.00	151,359,824.42	1,992,467,350.21	2,078,117,513.00	85,650,162.79
787.	0535002001	NATIONAL PARK HEADQUARTERS	165,678,391.65	0.00	27,300,635.62	192,979,027.27	209,304,874.00	16,325,846.73
788.	0535003001	KAINJI NATIONAL PARK	363,436,012.62	80,000,000.00	30,664,846.98	474,100,859.60	556,336,055.00	82,235,195.40
789.	0535004001	OYO NATIONAL PARK	316,278,459.13	0.00	23,674,576.21	339,953,035.34	471,698,288.00	131,745,252.66
790.	0535005001	CHAD BASIN NATIONAL PARK	179,419,408.84	50,000,000.00	16,927,967.03	246,347,375.87	283,215,908.00	36,868,532.13
791.	0535006001	GASHAKA GUMTI NATIONAL PARK	247,619,306.57	60,000,000.00	21,093,177.26	328,712,483.83	355,308,982.00	26,596,498.17
792.	0535007001	CROSS RIVER NATIONAL PARK	386,316,045.83	70,000,000.00	33,814,740.44	490,130,786.27	586,663,023.00	96,532,236.73
793.	0535008001	KAMUKU NATIONAL PARK	196,478,358.77	14,520,652.05	0.00	210,999,010.82	296,670,694.00	85,671,683.18
794.	0535009001	OKUMU NATIONAL PARK	155,977,500.81	30,000,000.00	13,786,554.43	199,764,055.24	241,537,515.00	41,773,459.76
795.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	490,223,974.39	0.00	40,868,490.59	531,092,464.98	564,230,682.00	33,138,217.02
796.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	930,734,123.08	0.00	77,664,150.33	1,008,398,273.41	1,175,772,151.00	167,373,877.59
797.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	560,684,780.77	0.00	46,524,375.86	607,209,156.63	645,276,677.00	38,067,520.37
798.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	2,046,214,858.02	0.00	0.00	2,046,214,858.02	2,388,388,711.00	342,173,852.98
799.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	543,979,844.62	0.00	44,881,290.29	588,861,134.91	617,014,134.00	28,152,999.09
800.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,457,793,864.11	407,363,306.00	194,724,233.55	2,059,881,403.66	2,059,881,407.00	3.34
801.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,553,735,690.61	500,000,000.00	255,682,730.63	3,309,418,421.24	3,381,084,211.00	71,665,789.76
802.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	192,979,752.57	53,600,000.00	23,067,307.45	269,647,060.02	282,632,610.00	12,985,549.98

803.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	231,205,213.49	0.00	17,436,309.58	248,641,523.07	264,748,859.00	16,107,335.93
804.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	361,968,870.48	20,000,000.00	32,008,621.35	413,977,491.83	409,035,137.00	-4,942,354.83
805.	0543001001	NATIONAL POPULATION COMMISSION	5,025,510,095.56	0.00	539,927,658.26	5,565,437,753.82	5,598,775,979.00	33,338,225.18
		GRAND-TOTAL	**1,856,325,994,943.34**	**586,943,883,473.79**	**219,261,547,377.73**	**2,662,531,425,794.86**	**2,644,166,871,536.82**	**-18,364,554,258.04**

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

NOTE 14:
EMPLOYEE BENEFITS

S/N	ADMIN. CODE	MDA	EMPLOYEES BENEFITS	BUDGET	VARIANCE
			210301		
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	3,961,026.35	-	-3,961,026.35
2	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	80,000,000.00	-	-80,000,000.00
3	0116012001	DEFENCE AGENCY INTELLIGENCE	191,131,326.00	-	-191,131,326.00
4	0116021001	MILITARY PENSION BOARD	155,859,612,649.62	-	-155,859,612,649.62
5	0119009010	FOREIGN MISSION: BANGKOK	23,337,897.25	-	-23,337,897.25
6	0119009011	FOREIGN MISSION: BANGUI	454,545.45	-	-454,545.45
7	0119009013	FOREIGN MISSION: BATA	23,085,560.80	-	-23,085,560.80

8	0119009023	FOREIGN MISSION: BUDAPEST	6,969,696.97	-	-6,969,696.97
9	0119009064	FOREIGN MISSION: MADRID	18,214,285.71	-	-18,214,285.71
10	0119009075	FOREIGN MISSION: NEW YORK (CG)	422,397,539.39	-	-422,397,539.39
11	0119009077	FOREIGN MISSION: NIAMEY	1,196,690.61	-	-1,196,690.61
12	0119009100	FOREIGN MISSION: TOKYO	42,853,994.78	-	-42,853,994.78
13	0119009101	FOREIGN MISSION: TRIPOLI	1,904,236.36	-	-1,904,236.36
14	0119009103	FOREIGN MISSION: VIENNA	3,448,275.86	-	-3,448,275.86
15	0123003001	NIGERIAN TELEVISION AUTHORITY	16,701,204.38	-	-16,701,204.38
16	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	10,500,000.00	-	-10,500,000.00
17	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	7,530,424,359.06	-	-7,530,424,359.06
18	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	11,444,453,805.67	-	-11,444,453,805.67
19	0157003001	NATIONAL INTELLIGENT AGENCY	2,781,858,923.25	-	-2,781,858,923.25
20	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	980,675,110.10	-	-980,675,110.10
21	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	1,846,000.00	-	-1,846,000.00
22	0517002001	TERTIARY EDUCATION TRUST FUND	123,985,512.69	112,978,301.00	-11,007,211.69
		ECONOMIC SECTOR			
23	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,378,080.00	-	-1,378,080.00
24	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	2,432,047,579.00	6,000,000,000.00	3,567,952,421.00
25	022001200100	CONSOLIDATED REVENUE FUND	377,207,291.37	-	-377,207,291.37
26	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	103,359,145,392.17	-	-103,359,145,392.17
27	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	9,284,585.11	-	-9,284,585.11

28	0229003001	NIGERIAN RAILWAY CORPORATION	20,000.00	-	-20,000.00
29	0220008001	FEDERAL INLAND REVENUE SERVICES	1,025,744,391.01	-	-1,025,744,391.01
30	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	25,327,475,057.28	-	-25,327,475,057.28
31	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	176,859,188.06	-	-176,859,188.06
32	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	3,985,765,649.28	4,236,584,525.37	250,818,876.09
33	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	3,600,000.00	-	-3,600,000.00
34	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	900,000.00	-	-900,000.00
35	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	2,628,747.98	-	-2,628,747.98
36	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	36,411,905.86	-	-36,411,905.86
37	0517018006	FEDERAL POLYTECHNIC MUBI	3,562,000.00	-	-3,562,000.00
38	0517018007	FEDERAL POLYTECHNIC NASARAWA	3,134,233.85	-	-3,134,233.85
39	0517018014	FEDERAL POLYTECHNIC OKO	1,550,000.00	-	-1,550,000.00
40	0517018017	FEDERAL POLYTECHNIC GWANDU	4,600,000.00	-	-4,600,000.00
41	0517018019	YABA COLLEGE OF TECHNOLOGY	17,783,763.26	-	-17,783,763.26
42	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	574,500.00	-	-574,500.00
43	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	500,000.00	-	-500,000.00
44	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	2,647,683.82	-	-2,647,683.82
45	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	996,550.03	-	-996,550.03
46	0517021031	FEDERAL UNIVERSITY DUTSE	167,501.38	-	-167,501.38
47	0517021035	FEDERAL UNIVERSITY KASHERE	600,000.00	-	-600,000.00
48	0517021037	FEDERAL UNIVERSITY WUKARI	30,099,611.08	-	-30,099,611.08
49	0517026052	FGGC EFON ALAYE	120,000.00	-	-120,000.00

50	0517026075	FGGC SHAGAMU	220,000.00	-	-220,000.00
51	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	700,000.00	-	-700,000.00
52	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	7,089,189.64	-	-7,089,189.64
53	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	5,282,102.24	-	-5,282,102.24
54	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	2,965,250.00	-	-2,965,250.00
55	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	904,500.00	-	-904,500.00
56	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	4,000,000.00	-	-4,000,000.00
		GRAND-TOTAL	**316,395,277,392.72**	**10,349,562,826.37**	**326,744,840,219.09**

NOTE 15:
OVERHEAD COST

S/N	ADMIN. CODE	MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VAVIRIANCE
			220201	220202	220203	220204	220205	220206	220207	220208	220210	230501	220201 - 220208, 220210 & 230501		
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE													
1.	0111001001	STATE HOUSE - HQTRS	181,681,383.89	476,868,394.26	375,798,000.44	413,371,441.12	56,930,970.00	66,669,000.00	41,445,237.44	131,599,331.77	7,376,124,663.06	0.00	9,120,488,421.98	9,525,739,003.00	405,250,581.02
2.	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	1,001,217,904.56	0.00	98,306,000.00	0.00	0.00	0.00	0.00	0.00	235,794,305.00	0.00	1,335,318,209.56	1,335,460,938.00	142,728.44
3.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	301,028,638.69	0.00	62,359,583.78	0.00	0.00	0.00	0.00	2,340,800.00	82,778,800.00	0.00	448,507,822.47	448,618,094.00	110,271.53
4.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	500,000.00	1,800,000.00	0.00	0.00	0.00	0.00	18,061,010.00	0.00	20,361,010.00	20,391,700.00	30,690.00

5.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	111,944.00	14,353,246.00	26,663,100.00	4,350,000.00	0.00	0.00	61,709,283.00	4,150,930.00	0.00	111,338,503.00	111,359,316.00	20,813.00
6.	0111001006	STATE HOUSE MEDICAL CENTRE	10,807,985.77	0.00	222,601,014.72	91,132,915.54	6,095,000.00	0.00	0.00	0.00	0.00	0.00	330,636,916.03	331,730,212.00	1,093,295.97
7.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	2,299,445.00	42,631,266.68	5,425,882.67	35,578,950.02	0.00	2,704,519.00	0.00	3,882,328.67	2,507,919.00	0.00	95,030,311.04	95,280,402.00	250,090.96
8.	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - NIGER DELTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,843,417,712.18	0.00	64,843,417,712.18	-	-64,843,417,712.18
9.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	18,634,190.00	12,208,211.00	15,418,598.64	8,749,100.00	0.00	4,389,986.00	10,048,100.00	7,359,750.00	26,911,610.00	0.00	103,719,545.64	111,703,951.00	7,984,405.36
10.	0111006001	NIPSS, KURU	12,107,348.10	11,992,902.65	6,675,211.28	26,279,408.02	27,871,384.99	3,167,780.64	6,473,920.00	2,294,000.00	5,765,594.50	0.00	102,627,550.18	658,831,725.00	556,204,174.82
11.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	12,107,348.10	11,992,902.65	6,675,211.28	26,279,408.02	27,871,384.99	3,167,780.64	6,473,920.00	2,294,000.00	5,765,594.50	0.00	102,627,550.18	237,483,135.00	134,855,584.82
12.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	436,546,257.78	30,609,178.24	6,579,183,271.48	32,019,657.29	150,261,153.50	66,013,247.59	19,000,000.00	24,672,117.76	26,892,507.20	0.00	7,365,197,390.84	152,230,385.00	-7,212,967,005.84
13.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	799,523,527.33	155,347,026.85	120,363,518.58	444,523,803.00	205,824,641.29	122,652,010.07	152,350,122.25	198,658,936.65	227,234,269.99	0.00	2,426,477,856.01	3,600,713,300.00	1,174,235,443.99
14.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	99,967,970.57	22,170,476.92	43,877,627.24	62,811,675.52	194,282,742.48	23,499,964.74	57,496,066.30	20,749,495.00	75,430,864.85	0.00	600,286,883.62	600,000,000.00	-286,883.62
15.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	12,107,348.10	11,992,902.65	6,675,211.28	26,279,408.02	27,871,384.99	3,167,780.64	6,473,920.00	2,294,000.00	5,765,594.50	0.00	102,627,550.18	750,059,898.00	647,432,347.82
16.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	15,179,500.06	5,929,089.43	9,940,131.46	12,589,498.70	19,233,271.60	12,659,074.85	10,128,312.75	2,861,000.00	69,847,787.25	0.00	158,367,666.10	277,314,427.00	118,946,760.90
17.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	15,900,554.78	4,077,804.14	2,455,635.00	9,238,748.76	3,950,251.00	25,415,401.62	1,337,000.00	3,347,638.39	3,280,087.59	0.00	69,003,121.28	164,975,915.00	95,972,793.72

18.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	8,196,429.00	749,450.00	3,051,900.00	5,761,783.51	5,776,600.00	2,215,360.00	0.00	3,199,900.00	3,280,087.59	0.00	32,231,510.10	46,864,447.00	14,632,936.90
19.	0112001001	NASS MANAGEMENT	636,336,376.00	233,300,638.00	1,666,262,352.40	295,027,472.00	437,208,322.00	255,005,200.00	228,853,974.00	127,958,700.00	441,965,330.00	0.00	4,321,918,364.40	4,665,531,130.00	343,612,765.60
20.	0112002001	SENATE	4,081,558,580.00	480,464,336.00	1,316,495,879.00	1,080,223,906.00	1,258,411,813.00	751,423,345.00	2,944,321,665.00	666,137,021.00	14,593,205,251.75	0.00	27,172,241,796.75	26,979,568,068.00	-192,673,728.75
21.	0112003001	HOUSE OF REPRESENTATIVES	8,739,165,866.28	899,748,279.00	3,246,266,162.31	2,937,918,687.15	5,174,458,205.04	1,938,251,450.00	5,004,775,839.66	5,160,619,424.33	8,449,733,398.53	0.00	41,550,937,312.30	43,415,756,179.00	1,864,818,866.70
22.	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,240,256,165.00	1,240,256,165.00
23.	0112005001	LEGISLATIVE AIDES	254,000,000.00	0.00	66,000,000.00	0.00	109,000,000.00	0.00	0.00	0.00	155,964,584.39	0.00	584,964,584.39	584,968,714.00	4,129.61
24.	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	25,339,572.00	0.00	32,025,019.00	7,943,016.00	0.00	0.00	15,012,404.00	0.00	38,561,591.86	0.00	118,881,602.86	118,970,215.00	88,612.14
25.	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	31,444,175.00	0.00	37,708,610.00	8,985,393.00	0.00	0.00	11,889,482.00	0.00	52,537,324.90	0.00	142,564,984.90	142,764,258.00	199,273.10
26.	0112008001	GENERAL SERVICE	1,450,000,000.00	680,000,000.00	230,360,800.00	800,000,000.00	341,000,000.00	585,000,000.00	618,000,000.00	720,000,000.00	1,593,362,209.13	490,000,000.00	7,507,723,009.13	8,967,743,268.00	1,460,020,258.87
27.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	57,011,219.00	39,886,054.69	80,929,076.92	26,422,396.31	603,432,568.57	147,143,516.66	7,650,000.00	22,690,435.00	251,169,451.29	203,069,542.75	1,439,404,261.19	1,377,759,855.00	-61,644,406.19
28.	0116001001	FEDERAL DEFENCE MINISTRY-MAIN MOD	86,788,057.63	40,017,620.41	83,443,851.31	27,454,553.49	30,963,088.08	1,243,019,054.25	2,959,660.00	43,301,272.46	61,244,536,135.42	0.00	62,802,483,293.05	63,182,376,516.99	379,893,223.94
29.	0116002001	DEFENCE HEADQURTERS	110,657,725.20	146,196,841.87	51,447,616.71	90,720,199.76	13,032,004.84	95,949,241.41	5,781,597.52	48,871,196.49	18,682,457.02	0.00	581,338,880.82	1,045,138,942.00	463,800,061.18
30.	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	22,098,535.00	1,721,937.09	16,527,800.00	4,036,200.00	0.00	10,220,277.55	485,100.00	4,132,500.00	32,223,430.00	0.00	91,445,779.64	150,000,002.00	58,554,222.36
31.	0116003001	NIGERIAN ARMY	398,252,344.62	182,441,611.76	264,585,570.59	2,883,360,857.66	3,236,277,837.94	3,825,103,276.88	21,370,026.58	1,573,586,875.25	1,843,299,571.66	0.00	14,228,277,972.94	15,634,293,455.00	1,406,015,482.06

32.	116003002	NIGERIA ARMY UNIVERSITY, BIU	1,614,000.00	1,584,300.00	5,299,050.00	4,323,625.00	0.00	3,233,450.00	0.00	4,234,743.35	4,687,300.00	0.00	24,976,468.35	149,999,977.00	125,023,508.65
33.	0116004001	NIGERIAN NAVY	427,160,450.82	268,759,478.18	14,280,000.00	1,330,799,284.34	455,639,717.01	4,208,760,159.00	0.00	996,325,615.05	38,176,567.21	0.00	7,739,901,271.61	7,740,714,955.00	813,683.39
34.	0116005001	NIGERIAN AIRFORCE	335,361,612.09	1,931,229,286.44	508,811,152.46	1,236,195,970.22	659,797,039.60	1,356,546,409.52	127,021,258.96	1,853,852,331.33	81,817,875.58	1,158,043.66	8,091,790,979.86	8,850,534,571.00	758,743,591.14
35.	0116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,994,499.00	152,994,499.00
36.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,855,943,827.00	2,855,943,827.00
37.	0116007001	NIGERIANCOLLEGE DEFENCE	2,907,299,762.64	181,938,680.10	248,900,296.30	1,073,377,413.20	590,420,110.49	78,794,098.00	0.00	52,073,213.99	194,542,815.99	0.00	5,327,346,390.71	4,208,130,589.00	-1,119,215,801.71
38.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,879,900,335.00	2,879,900,335.00
39.	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE ,FORCES LAGOS	13,333,485.92	11,795,000.00	11,670,500.00	114,781,952.00	0.00	5,580,000.00	12,600,000.00	8,215,000.00	6,385,960.00	0.00	184,361,897.92	555,858,387.00	371,496,489.08
40.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	4,526,540.00	4,565,000.00	1,590,000.00	2,328,000.00	10,453,168.25	2,000,000.00	2,400,000.00	7,617,968.25	11,451,071.55	0.00	46,931,748.05	141,972,939.00	95,041,190.95
41.	0116011001	DEFENCE SCHOOL INTELLIGENCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218,360,967.00	218,360,967.00
42.	0116012001	DEFENCE AGENCY INTELLIGENCE	15,556,566.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,556,566.00	5,308,036,762.00	5,292,480,196.00
43.	0116015017	DEFENCE MISSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,660,403,573.00	4,660,403,573.00
44.	0116021001	MILITARY PENSION BOARD	14,545,190.68	0.00	949,800.00	7,456,075.00	0.00	0.00	0.00	0.00	0.00	0.00	22,951,065.68	96,459,482.00	73,508,416.32
45.	116018002	DEFENCE SPACE ADMINISTRATION	12,708,340.82	5,558,881.19	2,234,400.00	5,364,026.74	452,293,777.73	149,102,388.96	568,021.83	2,724,688.00	2,102,064.66	0.00	632,656,589.93	680,360,000.00	47,703,410.07
46.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS -	1,079,612,896.10	75,928,608.69	730,458,101.07	80,093,371.54	254,900,274.86	94,618,455.31	670,000.00	34,295,774.93	607,146,773.44	0.00	2,957,724,255.94	3,468,867,740.00	511,143,484.06

		HQTRS													
47.	0119002001	TECHNICAL AIDS CORPS	152,194,039.73	17,202,470.00	3,250,340.00	34,058,960.00	0.00	12,664,638.50	0.00	4,734,200.00	6,603,798.95	0.00	230,708,447.18	316,288,103.00	85,579,655.82
48.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	4,938,060.00	2,455,442.51	2,128,230.00	2,283,030.00	10,434,990.00	4,515,500.00	0.00	7,832,174.44	1,070,265.00	0.00	35,657,691.95	52,940,500.00	17,282,808.05
49.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	17,148,620.00	2,503,513.67	10,425,982.98	9,069,378.49	18,559,250.00	6,115,640.01	2,250,000.00	5,358,610.00	32,182,888.80	0.00	103,613,883.95	156,252,174.00	52,638,290.05
50.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	25,952,693.75	10,607,730.69	18,853,793.02	14,857,952.46	16,887,746.40	8,211,666.66	0.00	7,660,500.00	0.00	0.00	103,032,082.98	155,991,854.00	52,959,771.02
51.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	14,039,480.00	8,236,561.88	4,802,690.00	10,729,164.65	139,500.00	23,542,237.53	2,495,000.02	3,524,400.00	40,213,610.19	0.00	107,722,644.27	155,106,458.00	47,383,813.73
52.	0119009001	FOREIGN MISSION: ABIDJAN	84,680,391.89	30,299,022.30	9,353,340.97	32,673,521.69	0.00	8,333,312.33	0.00	752,761.54	74,100,236.08	0.00	240,192,586.80	152,089,310.00	-88,103,276.80
53.	0119009002	FOREIGN MISSION: ACCRA	64,935,900.63	15,915,813.34	5,574,867.60	31,811,153.79	0.00	24,785,065.38	101,489.94	15,115,829.68	53,902,402.95	0.00	212,142,523.31	159,330,539.00	-52,811,984.31
54.	0119009003	FOREIGN MISSION: ADDIS ABABA	110,812,759.62	37,938,068.20	24,054,367.87	288,435,995.06	309,686.42	1,886,474.64	0.00	4,763,641.86	35,945,989.64	0.00	504,146,983.31	163,648,776.00	-340,498,207.31
55.	0119009004	FOREIGN MISSION: ALGIERS	67,276,792.15	21,163,966.12	4,233,242.91	3,799,495.71	0.00	117,052,998.09	0.00	1,249,260.72	71,720,071.27	0.00	286,495,826.97	178,372,077.00	-108,123,749.97
56.	0119009005	FOREIGN MISSION: ANKARA	98,478,195.04	27,864,709.46	7,922,492.65	111,779,990.40	338,181.82	32,702,825.46	14,018,915.94	11,050,073.12	143,415,301.09	0.00	447,570,684.97	293,937,694.00	-153,632,990.97
57.	0119009006	FOREIGN MISSION: ATHENS	218,216,276.82	18,769,368.98	1,467,920.70	12,804,810.34	548,989.66	54,827,586.22	879,310.35	6,916,986.21	35,705,919.69	0.00	350,137,168.97	157,467,269.00	-192,669,899.97
58.	0119009007	FOREIGN MISSION: ATLANTA	30,218,572.73	46,022,406.07	4,767,927.27	61,233,915.16	0.00	36,740,485.65	0.00	8,971,663.56	60,068,236.36	0.00	248,023,206.80	154,379,793.00	-93,643,413.80
59.	0119009009	FOREIGN MISSION: BAMAKO	30,746,345.69	48,800,962.12	3,011,947.60	6,762,902.20	0.00	26,756,044.04	0.00	11,003,367.15	28,486,798.07	0.00	155,568,366.87	153,362,453.00	-2,205,913.87
60.	0119009010	FOREIGN MISSION: BANGKOK	92,151,274.84	36,295,447.29	4,439,503.92	25,511,062.10	0.00	76,454,822.18	955,112.15	6,726,187.75	53,117,527.30	0.00	295,650,937.53	144,760,743.00	-150,890,194.53

61.	0119009011	FOREIGN MISSION: BANGUI	35,317,333.33	28,542,636.36	4,855,000.00	60,737,887.89	0.00	0.00	0.00	7,344,350.46	10,772,270.15	0.00	147,569,478.19	142,662,753.00	-4,906,725.19
62.	0119009012	FOREIGN MISSION: BANJUL	22,901,191.05	9,449,145.71	6,411,761.96	25,343,017.56	0.00	11,703,630.69	0.00	2,472,304.32	73,866,857.56	0.00	152,147,908.85	140,766,879.00	-11,381,029.85
63.	0119009013	FOREIGN MISSION: BATA	61,236,104.10	39,571,866.54	4,256,934.06	20,270,784.33	0.00	18,621,627.93	0.00	1,587,078.93	39,641,446.28	0.00	185,185,842.17	164,987,347.00	-20,198,495.17
64.	0119009014	FOREIGN MISSION: BEIJING	91,293,188.11	18,885,275.66	14,324,584.98	20,382,306.08	0.00	172,013,602.48	0.00	5,796,879.23	66,943,287.46	0.00	389,639,124.00	161,605,993.00	-228,033,131.00
65.	0119009015	FOREIGN MISSION: BEIRUT	37,863,438.77	9,565,539.36	9,609,792.17	19,713,745.72	363,636.40	18,372,384.40	0.00	4,753,951.22	50,253,959.94	0.00	150,496,447.98	152,142,993.00	1,646,545.02
66.	0119009016	FOREIGN MISSION: BERLIN	128,085,514.42	58,992,800.02	24,912,468.97	188,670,724.14	1,285,172.41	68,724,768.97	3,228,182.76	21,468,810.35	122,232,144.74	0.00	617,600,586.78	348,340,352.00	-269,260,234.78
67.	0119009017	FOREIGN MISSION: BERNE	93,134,118.26	58,727,775.06	5,678,999.14	57,897,591.12	0.00	29,150,171.17	1,379,677.42	5,380,972.12	97,072,178.99	0.00	348,421,483.27	159,095,757.00	-189,325,726.27
68.	0119009018	FOREIGN MISSION: BISSAU	41,083,827.87	25,323,201.29	1,577,860.24	32,234,294.23	0.00	31,630,547.23	0.00	10,309,598.52	49,733,418.05	0.00	191,892,747.43	161,202,160.00	-30,690,587.43
69.	0119009019	FOREIGN MISSION: BRASILIA	24,849,356.19	19,200,604.78	4,111,735.01	36,542,199.02	0.00	48,464,456.21	0.00	11,181,465.01	47,130,231.67	0.00	191,480,047.88	186,160,459.00	-5,319,588.88
70.	0119009020	FOREIGN MISSION: BRAZAVILLE	70,981,033.99	29,007,487.07	15,996,554.36	62,595,769.98	0.00	20,457,243.22	0.00	2,214,416.72	27,828,589.28	0.00	229,081,094.62	139,973,322.00	-89,107,772.62
71.	0119009021	FOREIGN MISSION: BRUSSELS	96,057,049.11	38,187,095.51	17,109,048.28	50,257,926.18	0.00	56,417,763.05	1,208,420.69	7,136,725.45	110,384,583.95	0.00	376,758,612.22	165,911,897.00	-210,846,715.22
72.	0119009022	FOREIGN MISSION: BUCHAREST	49,073,113.98	16,309,910.49	9,361,847.45	17,824,573.89	0.00	85,224,954.72	194,852.94	11,088,322.00	42,726,841.13	0.00	231,804,416.60	158,824,554.00	-72,979,862.60
73.	0119009023	FOREIGN MISSION: BUDAPEST	34,296,830.30	17,564,469.69	5,637,442.43	21,191,381.80	0.00	192,836,130.30	0.00	11,094,445.45	57,248,827.28	0.00	339,869,527.25	147,737,485.00	-192,132,042.25
74.	0119009024	FOREIGN MISSION: BUEA	74,797,019.91	30,227,475.62	5,008,829.90	44,946,829.77	0.00	29,887,440.30	0.00	11,377,567.99	53,085,201.02	0.00	249,330,364.51	161,223,340.00	-88,107,024.51
75.	0119009025	FOREIGN MISSION: BUENOS AIRES	110,972,173.35	61,743,254.76	12,499,421.09	268,187,970.55	0.00	58,678,062.52	9,393,939.40	5,066,440.53	122,199,951.10	0.00	648,741,213.30	182,941,703.00	-465,799,510.30
76.	0119009026	FOREIGN MISSION: BUJUMBURA	79,167,679.40	40,028,319.64	3,092,032.18	31,032,609.16	104,098.52	68,528,523.42	2,981,925.30	7,090,134.94	9,172,831.48	0.00	241,198,154.04	139,061,356.00	-102,136,798.04
77.	0119009027	FOREIGN MISSION: CAIRO	52,240,356.08	24,607,151.11	3,838,126.69	20,977,687.73	0.00	27,420,779.07	0.00	3,501,013.52	66,497,265.74	0.00	199,082,379.94	158,189,404.00	-40,892,975.94
78.	0119009028	FOREIGN MISSION: CANBERRA	125,216,025.51	25,849,583.28	9,230,467.01	66,112,963.69	276,595.74	57,393,473.79	2,775,645.32	4,543,880.67	23,866,023.20	0.00	315,264,658.22	166,071,692.00	-149,192,966.22
79.	0119009029	FOREIGN MISSION: CARACAS	5,777,311.69	9,652,641.78	16,457,003.22	44,618,039.60	0.00	3,568,995.22	0.00	1,417,063.21	26,220,955.80	0.00	107,712,010.52	141,767,304.00	34,055,293.48

80.	0119009030	FOREIGN MISSION: CONAKRY	9,625,607.17	31,038,341.44	9,639,898.47	114,287,574.71	609,343.22	70,537,416.35	2,787,787.91	3,698,213.80	41,833,014.37	0.00	284,057,197.44	159,175,077.00	-124,882,120.44
81.	0119009031	FOREIGN MISSION: COTONOU	90,096,077.25	24,663,825.93	6,277,802.80	11,176,950.73	81,752.60	40,568,276.70	0.00	9,432,932.47	36,457,689.43	0.00	218,755,307.91	145,761,606.00	-72,993,701.91
82.	0119009032	FOREIGN MISSION: DAKAR	113,363,071.54	45,393,600.59	6,151,416.11	6,429,014.78	0.00	16,911,723.94	0.00	4,663,476.40	41,089,208.01	0.00	234,001,511.37	185,930,151.00	-48,071,360.37
83.	0119009033	FOREIGN MISSION: DAMASCUS	47,685,939.39	21,056,350.43	1,991,587.88	28,151,469.70	0.00	98,409,090.91	90,909.09	1,387,084.85	45,757,757.58	0.00	244,530,189.83	130,107,837.00	-114,422,352.83
84.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	73,721,882.16	29,931,574.67	7,692,742.99	20,253,988.80	0.00	12,471,571.45	330,009.80	8,457,664.83	39,664,225.63	0.00	192,523,660.34	143,100,392.00	-49,423,268.34
85.	0119009035	FOREIGN MISSION: DOUALA	36,812,184.84	16,123,939.73	3,061,030.06	18,376,139.43	115,643.40	37,633,240.88	759,566.86	7,140,069.03	36,091,956.67	0.00	156,113,770.90	139,647,623.00	-16,466,147.90
86.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	70,125,996.58	11,762,056.80	4,627,154.53	10,555,399.60	0.00	52,836,055.01	501,394.64	1,843,778.58	54,100,780.12	0.00	206,352,615.86	166,524,775.00	-39,827,840.86
87.	0119009037	FOREIGN MISSION: DUBLIN	14,701,644.31	16,588,065.52	2,076,551.72	15,141,451.72	146,551.72	44,390,165.52	323,103.45	11,029,600.00	20,583,982.76	0.00	124,981,116.72	159,495,344.00	34,514,227.28
88.	0119009038	FOREIGN MISSION: FREETOWN	59,460,260.77	11,644,645.54	822,345.34	60,361,685.60	0.00	5,246,992.58	0.00	0.00	100,298,161.86	0.00	237,834,091.69	140,600,999.00	-97,233,092.69
89.	0119009039	FOREIGN MISSION: GABORONE	56,234,304.25	34,989,613.05	4,527,936.29	89,399,741.61	0.00	15,326,320.34	0.00	12,262,776.62	43,227,013.80	0.00	255,967,705.96	140,169,026.00	-115,798,679.96
90.	0119009040	FOREIGN MISSION: GENEVA	21,173,363.63	34,710,850.82	11,445,268.93	33,149,689.78	8,807,364.58	157,398,849.64	0.00	4,744,484.85	127,002,786.75	0.00	398,432,658.98	263,798,511.00	-134,634,147.98
91.	0119009042	FOREIGN MISSION: HANOI	18,414,296.93	16,670,473.66	55,843,280.63	25,756,058.38	0.00	74,425,613.10	0.00	2,147,199.10	25,975,275.42	0.00	219,232,197.22	163,116,986.00	-56,115,211.22
92.	0119009043	FOREIGN MISSION: HARARE	70,659,303.03	65,027,145.46	7,443,945.45	39,699,103.03	0.00	27,860,745.45	0.00	38,063,290.91	46,633,906.06	0.00	295,387,439.39	159,584,982.00	-135,802,457.39
93.	0119009044	FOREIGN MISSION: HAVANA	25,406,980.19	35,589,618.05	6,396,969.70	88,689,269.70	0.00	45,995,303.03	1,526,863.64	10,333,272.73	13,462,042.43	0.00	227,400,319.45	139,144,735.00	-88,255,584.45
94.	0119009045	FOREIGN MISSION: HONGKONG	62,587,305.69	20,501,246.40	0.00	12,663,332.30	0.00	115,338,781.53	0.00	8,302,655.34	34,620,347.20	0.00	254,013,668.45	215,319,997.00	-38,693,671.45
95.	0119009046	FOREIGN MISSION: ISLAMABAD	26,391,137.35	10,890,388.62	8,180,073.75	33,223,184.58	0.00	27,879,959.57	0.00	2,585,666.12	19,478,217.83	0.00	128,628,627.82	137,047,745.00	8,419,117.18
96.	0119009047	FOREIGN MISSION: JAKARTA	83,631,378.35	27,629,966.64	12,337,328.14	12,950,819.59	0.00	60,441,525.22	56,890.01	4,110,454.36	77,551,943.39	0.00	278,710,305.70	139,949,330.00	-138,760,975.70
97.	0119009048	FOREIGN MISSION: JEDDAH	178,402,555.07	19,986,432.82	17,571,816.43	27,016,081.08	0.00	36,734,171.15	2,473,258.20	5,483,685.15	58,817,928.53	0.00	346,485,928.42	159,905,638.00	-186,580,290.42

98.	0119009049	FOREIGN MISSION: JOHANNESBURG	105,374,527.34	32,115,903.85	4,765,955.55	44,321,012.78	0.00	24,741,245.08	0.00	11,864,323.42	28,946,789.48	0.00	252,129,757.50	154,648,651.00	-97,481,106.50
99.	0119009050	FOREIGN MISSION: KAMPALA	46,648,606.43	29,787,178.23	9,836,659.20	27,618,705.93	0.00	5,682,745.47	0.00	6,588,964.64	61,584,151.17	0.00	187,747,011.07	141,295,613.00	-46,451,398.07
100	0119009051	FOREIGN MISSION: KHARTOUM	53,732,251.55	16,042,905.51	3,720,644.81	30,196,821.75	0.00	13,750,237.85	1,436,206.22	1,640,991.39	39,743,161.05	0.00	160,263,220.13	154,302,701.00	-5,960,519.13
101	0119009052	FOREIGN MISSION: KIEV	7,280,727.27	5,915,090.59	606,060.61	25,987,982.92	0.00	45,694,272.73	0.00	5,442,304.66	47,247,709.09	0.00	138,174,147.87	205,077,276.00	66,903,128.13
102	0119009053	FOREIGN MISSION: KIGALI RWANDA	55,075,114.25	28,879,874.20	2,408,153.58	17,812,168.81	0.00	70,809,249.75	0.00	9,148,537.88	49,589,684.48	0.00	233,722,782.95	166,311,243.00	-67,411,539.95
103	0119009054	FOREIGN MISSION: KINGSTON	64,745,438.95	22,499,111.97	4,621,355.40	22,477,387.47	0.00	132,671,502.77	781,104.79	4,065,446.35	35,384,510.10	0.00	287,245,857.80	142,137,228.00	-145,108,629.80
104	0119009055	FOREIGN MISSION: KINSHASA	117,241,429.75	29,883,720.86	0.00	25,237,624.00	0.00	15,646,013.33	0.00	2,606,264.52	13,482,393.81	0.00	204,097,446.27	129,097,662.00	-74,999,784.27
105	0119009056	FOREIGN MISSION: KUALA LUMPUR	47,697,924.72	27,507,734.09	26,548,777.85	4,533,312.10	0.00	71,205,688.17	0.00	13,318,000.51	28,869,312.47	0.00	219,680,749.91	156,492,695.00	-63,188,054.91
106	0119009057	FOREIGN MISSION: KUWAIT	20,588,621.21	3,900,000.00	3,404,545.45	4,519,000.00	0.00	105,707,000.00	0.00	500,000.00	57,553,272.73	0.00	196,172,439.39	130,762,891.00	-65,409,548.39
107	0119009058	FOREIGN MISSION: LIBREVILLE	82,492,568.12	21,161,080.83	6,847,575.68	23,436,672.49	0.00	49,379,210.83	2,741,093.37	4,931,202.03	39,671,456.88	0.00	230,660,860.23	138,760,843.00	-91,900,017.23
108	0119009059	FOREIGN MISSION: LISBON	49,182,019.90	13,710,018.10	1,045,393.10	36,703.45	0.00	1,344,827.59	0.00	0.00	38,235,914.90	0.00	103,554,877.04	162,331,503.00	58,776,625.96
109	0119009060	FOREIGN MISSION: LOME	26,269,582.89	26,274,578.06	6,978,448.39	6,690,867.47	1,215,778.79	40,023,978.82	109,718.18	605,981.10	66,711,102.12	0.00	174,880,035.84	140,807,445.00	-34,072,590.84
110	0119009061	FOREIGN MISSION: LONDON	109,353,235.96	61,129,015.09	16,860,269.09	370,939,807.65	4,167,600.00	45,518,535.82	8,370,454.54	48,389,125.47	112,981,419.11	0.00	777,709,462.73	493,684,941.00	-284,024,521.73
111	0119009062	FOREIGN MISSION: LUANDA	18,983,105.83	20,365,573.71	4,419,987.54	16,613,556.45	0.00	15,868,909.13	0.00	5,219,534.53	20,048,603.45	0.00	101,519,270.63	138,676,026.00	37,156,755.37
112	0119009063	FOREIGN MISSION: LUSAKA	65,587,389.38	9,519,682.28	2,847,805.88	21,069,741.96	0.00	8,782,967.02	2,831,396.57	6,719,941.06	61,828,493.99	0.00	179,187,418.14	139,996,377.00	-39,191,041.14
113	0119009064	FOREIGN MISSION: MADRID	102,196,717.86	19,375,232.14	14,285,714.29	1,785,714.29	0.00	25,923,571.43	0.00	0.00	87,752,335.72	0.00	251,319,285.73	143,920,084.00	-107,399,201.73
114	0119009065	FOREIGN MISSION: MALABO	20,937,710.15	17,805,467.29	2,478,790.67	4,911,440.03	0.00	4,235,482.22	0.00	728,930.39	34,545,398.22	0.00	85,643,218.97	155,759,970.00	70,116,751.03
115	0119009066	FOREIGN MISSION: MANILLA	82,492,568.12	21,161,080.84	6,847,575.68	23,436,672.48	0.00	49,379,210.83	2,741,093.37	4,931,202.03	39,671,456.89	0.00	230,660,860.23	139,091,319.00	-91,569,541.23

116	0119009067	FOREIGN MISSION: MAPUTO	36,856,868.30	15,025,763.48	11,634,546.38	43,878,408.46	56,084.13	12,928,565.86	0.00	12,000,782.61	73,030,180.43	0.00	205,411,199.65	139,270,164.00	-66,141,035.65
117	0119009068	FOREIGN MISSION: MEXICO CITY	42,822,113.77	15,236,150.87	6,442,954.27	21,604,298.19	0.00	91,764,530.02	0.00	3,651,670.71	88,588,939.01	0.00	270,110,656.83	158,215,062.00	-111,895,594.83
118	0119009069	FOREIGN MISSION: MNROVIA	60,273,662.50	163,952,884.17	13,007,250.00	83,313,692.50	0.00	11,930,000.00	0.00	4,877,300.00	87,304,017.50	0.00	424,658,806.67	145,796,339.00	-278,862,467.67
119	0119009070	FOREIGN MISSION: MOSCOW	43,026,075.49	25,401,247.19	4,608,114.44	31,951,092.27	0.00	118,313,067.62	85,259.15	5,572,506.04	58,413,853.90	0.00	287,371,216.11	161,185,137.00	-126,186,079.11
120	0119009071	FOREIGN MISSION: NAIROBI	129,368,228.05	37,262,716.24	15,961,269.21	56,239,518.35	0.00	23,868,682.13	0.00	4,026,774.58	95,930,643.84	0.00	362,657,832.40	150,672,346.00	-211,985,486.40
121	0119009072	FOREIGN MISSION: N'DJAMENA	88,781,825.80	12,119,404.33	11,485,218.86	26,979,769.26	0.00	35,493,371.56	0.00	4,448,334.76	61,136,069.56	0.00	240,443,994.13	141,000,065.00	-99,443,929.13
122	0119009074	FOREIGN MISSION: NEW DELHI	32,363,023.78	67,807,093.95	3,378,983.37	22,141,952.49	0.00	26,298,285.82	0.00	8,328,499.17	47,422,583.64	0.00	207,740,422.23	150,292,820.00	-57,447,602.23
123	0119009075	FOREIGN MISSION: NEW YORK (CG)	436,590,909.09	23,840,151.52	107,763,651.52	119,833,069.70	0.00	16,364,878.79	98,481.82	2,030,303.03	111,508,390.91	0.00	818,029,836.36	246,691,812.00	-571,338,024.36
124	0119009076	FOREIGN MISSION: NEW YORK (PM)	86,837,473.21	148,172,660.14	10,203,726.73	200,834,694.37	0.00	74,448,038.97	0.00	21,045,202.37	257,951,505.03	0.00	799,493,300.82	623,018,951.00	-176,474,349.82
125	0119009077	FOREIGN MISSION: NIAMEY	30,304,381.54	56,039,459.19	1,647,330.76	27,743,520.58	0.00	13,474,978.42	0.00	5,882,536.80	75,879,873.01	0.00	210,972,080.30	140,398,075.00	-70,574,005.30
126	0119009078	FOREIGN MISSION: NNJC - NIAMEY	54,358,663.75	0.00	0.00	9,697,543.12	0.00	788,477.71	239,146.99	526,651.80	0.00	0.00	65,610,483.37	174,531,460.00	108,920,976.63
127	0119009080	FOREIGN MISSION: OTTAWA	203,318,571.37	91,871,776.73	64,924,204.65	193,635,462.78	11,046,511.63	87,080,234.89	0.00	22,625,902.33	75,174,975.87	0.00	749,677,640.25	359,627,420.00	-390,050,220.25
128	0119009081	FOREIGN MISSION: OUAGADOUGOU	62,541,179.75	13,849,610.64	2,282,352.59	21,015,577.93	258,651.30	17,957,902.27	0.00	3,683,327.05	7,950,164.15	0.00	129,538,765.67	138,707,398.00	9,168,632.33
129	0119009082	FOREIGN MISSION: PARIS	76,578,200.53	18,074,215.35	12,098,668.48	14,912,459.38	3,101,220.28	65,508,356.84	2,804,368.97	6,805,632.60	144,285,394.73	0.00	344,168,517.16	236,157,651.00	-108,010,866.16
130	0119009083	FOREIGN MISSION: PORT OF SPAIN	66,957,005.12	11,957,858.16	8,959,282.88	30,035,311.50	200,000.00	46,797,943.06	4,043,243.24	1,386,233.87	102,372,483.57	0.00	272,709,361.41	154,699,735.00	-118,009,626.41

131	0119009084	FOREIGN MISSION: PRETORIA	61,313,072.56	47,843,319.62	2,199,509.60	62,588,418.08	0.00	11,536,740.43	0.00	10,779,909.29	25,429,103.44	0.00	221,690,073.02	183,673,541.00	-38,016,532.02
132	0119009085	FOREIGN MISSION: PYONG YANG	66,225,229.75	14,026,958.55	3,404,009.89	16,596,635.24	0.00	35,932,667.80	0.00	2,287,088.55	31,558,657.35	0.00	170,031,247.12	159,845,135.00	-10,186,112.12
133	0119009086	FOREIGN MISSION: RABAT	65,493,047.06	19,187,764.95	2,776,471.45	29,007,821.77	0.00	41,760,847.64	0.00	113,009.71	43,750,791.09	0.00	202,089,753.66	174,319,848.00	-27,769,905.66
134	0119009087	FOREIGN MISSION: RIYADH	87,079,044.73	29,807,458.20	2,343,717.21	12,078,829.51	0.00	2,045,901.64	296,577.87	4,048,287.15	34,811,713.85	0.00	172,511,530.16	157,208,035.00	-15,303,495.16
135	0119009088	FOREIGN MISSION: ROME	50,639,366.89	17,841,472.40	7,991,982.77	83,090,315.45	0.00	27,889,027.60	9,747,641.06	11,359,458.62	53,692,791.04	0.00	262,252,055.83	168,811,858.00	-93,440,197.83
136	0119009091	FOREIGN MISSION: SAO TOME	49,842,429.35	16,103,349.55	3,549,411.08	10,276,095.88	7,485,793.82	18,754,543.13	208,333.33	3,266,491.80	56,812,766.57	0.00	166,299,214.51	197,654,712.00	31,355,497.49
137	0119009092	FOREIGN MISSION: SEOUL	74,653,905.25	13,380,359.95	8,305,384.49	32,551,592.88	0.00	104,041,828.58	817,438.69	4,206,081.89	78,885,120.40	0.00	316,841,712.13	154,035,944.00	-162,805,768.13
138	0119009093	FOREIGN MISSION: SHANGHAI	79,657,522.70	22,549,357.14	3,657,020.30	51,028,756.69	1,338,484.85	142,450,747.35	1,603,571.43	10,856,236.13	78,255,076.02	0.00	391,396,772.60	154,344,389.00	-237,052,383.60
139	0119009094	FOREIGN MISSION: SINGAPORE	64,438,958.60	43,594,119.07	10,328,919.28	91,179,236.77	0.00	164,169,333.55	0.00	2,767,753.00	82,495,319.99	0.00	458,973,640.26	206,726,532.00	-252,247,108.26
140	0119009095	FOREIGN MISSION: STOCKHOLM	29,490,467.92	32,859,116.67	4,980,599.16	14,479,557.96	0.00	20,170,993.18	890,737.18	16,225,145.13	53,629,093.10	0.00	172,725,710.30	155,043,618.00	-17,682,092.30
141	0119009096	FOREIGN MISSION: TEHRAN	65,832,802.48	25,130,671.96	4,107,124.59	55,084,347.56	0.00	233,809,736.92	0.00	19,724,899.22	112,282,784.47	0.00	515,972,367.20	182,149,151.00	-333,823,216.20
142	0119009097	FOREIGN MISSION: TEL AVIV	58,177,272.88	32,757,699.57	2,395,805.44	97,406,938.65	0.00	38,364,049.59	4,211,863.17	5,547,221.38	105,666,946.19	0.00	344,527,796.86	158,592,155.00	-185,935,641.86
143	0119009099	FOREIGN MISSION: THE HAGUE	58,841,732.39	48,986,848.27	16,486,620.69	48,629,268.97	0.00	41,971,048.28	0.00	15,321,641.38	108,528,929.36	0.00	338,766,089.33	251,548,378.00	-87,217,711.33
144	0119009100	FOREIGN MISSION: TOKYO	84,189,645.98	40,293,603.82	4,762,922.43	33,917,846.49	1,968,106.37	91,926,934.21	1,136,953.49	7,394,505.81	24,250,405.03	0.00	289,840,923.64	253,809,417.00	-36,031,506.64
145	0119009101	FOREIGN MISSION: TRIPOLI	114,744,396.36	16,613,576.02	9,829,553.63	20,878,041.30	0.00	45,538,927.14	5,000,000.00	2,089,284.84	67,241,172.27	0.00	281,934,951.56	178,534,805.00	-103,400,146.56
146	0119009102	FOREIGN MISSION: TUNIS	116,794,849.25	27,578,056.44	5,147,325.84	37,331,238.73	0.00	29,603,401.25	0.00	2,628,373.94	63,346,242.73	0.00	282,429,488.18	189,370,660.00	-93,058,828.18
147	0119009103	FOREIGN MISSION: VIENNA	67,282,972.36	24,112,828.10	9,858,143.11	24,872,657.89	0.00	58,534,715.03	0.00	6,268,231.76	25,239,185.26	0.00	216,168,733.51	160,278,415.00	-55,890,318.51

148	0119009104	FOREIGN MISSION: WARSAW	56,216,689.37	4,958,705.89	2,127,311.55	18,740,964.32	0.00	26,002,609.35	10,202,101.12	8,958,613.46	77,992,699.11	0.00	205,199,694.18	139,246,997.00	-65,952,697.18
149	0119009105	FOREIGN MISSION: WASHINGTON	74,721,581.82	89,187,527.28	2,717,051.52	49,407,330.30	0.00	114,875,372.72	1,136,363.63	19,747,136.35	64,669,024.24	0.00	416,461,387.86	231,092,871.00	-185,368,516.86
150	0119009106	FOREIGN MISSION: WINDHOEK	9,738,925.20	11,113,677.58	602,619.20	52,094,464.68	0.00	30,762,628.07	0.00	4,028,615.36	17,240,021.49	0.00	125,580,951.58	141,998,479.00	16,417,527.42
151	0119009107	FOREIGN MISSION: YAOUNDE	4,526,284.90	16,409,320.25	2,999,610.19	9,843,307.39	0.00	7,057,468.85	861,084.37	879,896.07	65,763,029.02	0.00	108,340,001.04	138,717,957.00	30,377,955.96
152	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	29,127,670.31	33,233,950.40	0.00	8,936,730.30	21,893,636.37	38,632,181.87	212,121.21	19,722,403.02	22,542,081.25	0.00	174,300,774.73	150,528,259.00	-23,772,515.73
153	0119009110	FOREIGN MISSIONS, ABU DHAB	78,237,904.77	21,818,869.07	4,638,335.24	58,745,097.39	0.00	69,404,761.91	1,194,121.42	12,706,210.24	65,366,079.12	0.00	312,111,379.16	160,907,955.00	-151,203,424.16
154	0119009111	FOREIGN MISSION LILONGWE, MALAWI	38,697,939.73	19,545,223.19	14,309,302.84	10,755,006.79	5,041,850.21	41,615,906.62	251,515.41	7,569,385.98	60,367,254.46	0.00	198,153,385.23	132,048,889.00	-66,104,496.23
155	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	42,474,007.39	14,312,992.48	16,997,901.29	38,335,271.01	0.00	80,146,665.40	3,920,419.61	3,599,103.82	51,612,996.69	0.00	251,399,357.69	221,957,298.00	-29,442,059.69
156	0119009116	FOREIGN MISSION VATICAN	28,881,459.15	6,609,679.53	1,424,851.72	11,392,934.48	0.00	53,606,403.44	1,034,482.76	5,609,466.66	32,821,720.68	0.00	141,380,998.42	139,208,196.00	-2,172,802.42
157	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	80,791,754.34	13,396,970.50	7,195,361.68	19,580,187.65	0.00	35,450,445.01	0.00	5,461,841.82	59,461,938.29	0.00	221,338,499.29	244,322,829.00	22,984,329.71
158	0119009120	FOREIGN MISSION DOHA, QATAR	12,645,845.89	10,032,769.69	3,041,260.50	9,988,890.76	0.00	60,173,949.58	0.00	2,416,558.82	45,817,133.37	0.00	144,116,408.62	139,229,088.00	-4,887,320.62
159	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	115,581,835.90	18,159,323.81	16,751,856.00	10,143,670.00	3,306,800.00	42,711,237.00	586,800.00	10,658,425.00	84,532,340.12	0.00	302,432,287.83	132,321,470.00	-170,110,817.83
160	0119009123	FOREIGN MISSION AMMAN, JORDAN	72,303,827.28	20,950,298.21	10,349,925.57	23,033,126.95	0.00	74,346,371.28	0.00	15,990,000.00	71,113,892.20	0.00	288,087,441.49	155,484,567.00	-132,602,874.49
161	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	31,041,541.71	15,133,612.81	951,130.62	8,538,551.45	0.00	124,940,209.40	0.00	3,455,072.90	46,992,466.97	0.00	231,052,585.86	181,348,532.00	-49,704,053.86
162	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	138,612,372.50	23,737,729.55	52,201,223.16	55,015,565.54	12,845,550.00	40,552,760.00	8,065,200.00	19,158,882.08	650,379,918.95	0.00	1,000,569,201.78	880,507,008.00	-120,062,193.78
163	0123003001	NIGERIAN TELEVISION AUTHORITY	266,785,954.76	1,090,772,294.03	93,641,354.43	520,539,713.54	117,914,858.61	180,752,487.08	27,563,977.91	369,290,627.04	756,816,468.85	0.00	3,424,077,736.25	3,484,548,278.00	60,470,541.75

164	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	9,477,057.36	36,177,334.01	5,349,486.25	13,135,034.26	1,390,944.00	991,021.33	17,450,000.01	30,603,800.00	6,721,757.19	0.00	121,296,434.41	193,953,448.00	72,657,013.59
165	0123005001	NEWS AGENCY OF NIGERIA	32,982,765.64	34,986,436.58	8,456,895.30	31,372,926.60	25,011,081.30	3,455,400.00	9,954,496.76	16,254,251.13	6,256,139.62	0.00	168,730,392.93	215,401,467.00	46,671,074.07
166	0123006001	VOICE OF NIGERIA	91,968,567.77	68,318,912.00	50,996,689.06	42,627,448.83	38,423,738.90	71,740,208.75	35,977,400.00	108,522,988.00	47,941,407.26	0.00	556,517,360.57	564,149,066.00	7,631,705.43
167	0123007001	NIGERIAN FILM CORPORATION	22,887,094.00	2,486,936.40	1,531,349.65	1,874,566.83	0.00	21,929,914.00	1,901,240.00	2,791,640.00	6,053,033.47	0.00	61,455,774.35	92,021,865.00	30,566,090.65
168	0123008001	NATIONAL BROADCASTING COMMISION	32,032,232.50	2,078,884.63	3,024,745.00	5,455,875.73	0.00	480,000.00	3,396,822.76	5,480,000.00	7,769,491.78	0.00	59,718,052.40	88,303,074.00	28,585,021.60
169	0123009001	NIGERIA PRESS COUNCIL	6,358,184.77	5,213,630.00	7,583,854.50	5,365,528.87	3,139,880.00	14,235,662.96	4,190,400.00	5,963,300.00	2,314,631.00	0.00	54,365,072.10	83,909,990.00	29,544,917.90
170	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	25,596,605.92	4,252,971.52	10,555,500.00	8,870,285.00	650,000.00	17,885,745.00	16,030,000.00	2,385,200.00	15,149,389.56	0.00	101,375,697.00	152,148,037.00	50,772,340.00
171	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	2,795,201.00	0.00	0.00	0.00	2,434,375.00	0.00	0.00	0.00	3,549,600.00	0.00	8,779,176.00	13,612,038.00	4,832,862.00
172	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	32,500,477.40	12,476,789.54	16,116,823.76	10,866,709.98	3,089,800.00	19,694,993.40	9,360,400.02	4,345,400.00	34,672,177.02	0.00	143,123,571.12	219,950,000.00	76,826,428.88
173	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	17,548,619.34	10,274,954.25	17,038,200.09	17,812,454.00	12,592,400.00	14,772,936.95	8,975,058.38	8,577,296.76	19,264,661.70	0.00	126,856,581.47	205,276,334.00	78,419,752.53
174	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	23,105,000.00	5,793,000.00	16,084,611.00	3,749,165.00	0.00	8,826,465.00	4,960,545.80	6,667,500.00	9,844,541.20	0.00	79,030,828.00	124,551,468.00	45,520,640.00
175	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	13,617,912.00	2,198,782.97	3,157,700.00	5,666,110.00	982,700.00	5,780,074.44	526,000.00	3,179,020.00	5,911,800.00	0.00	41,020,099.41	65,920,936.00	24,900,836.59
176	0123011006	NATIONAL TROUPE OF NIGERIA	9,556,600.00	2,942,000.00	2,266,500.00	8,616,001.00	550,000.00	4,005,000.00	500,000.00	2,656,800.00	5,113,913.85	0.00	36,206,814.85	58,879,138.00	22,672,323.15
177	0123011007	NATIONAL THEATRE	16,699,686.34	20,472,323.60	557,470.00	10,955,181.74	446,000.00	15,029,500.00	1,206,501.55	19,584,500.00	6,430,943.00	0.00	91,382,106.23	144,042,771.00	52,660,664.77
178	0123011008	NATIONAL GALLERY OF ART	17,936,407.35	2,656,400.00	15,298,271.00	11,268,860.00	9,781,500.00	33,525,061.26	10,885,891.87	1,289,909.90	32,707,605.73	0.00	135,349,907.11	223,192,992.00	87,843,084.89

179	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	1,131,000.00	475,000.00	934,000.00	915,000.00	1,275,000.00	1,192,000.00	0.00	545,000.00	990,000.00	0.00	7,457,000.00	11,340,112.00	3,883,112.00
180	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMEN T STUDIES	12,424,912.65	2,853,500.00	23,469,520.00	17,593,270.00	2,489,555.00	10,166,200.00	3,536,125.00	1,186,600.00	12,023,310.06	0.00	85,742,992.71	132,072,424.00	46,329,431.29
181	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	28,795,250.00	2,118,750.00	2,494,259.33	34,329,290.00	809,600.00	16,467,450.40	3,930,000.00	5,485,000.00	16,267,040.30	0.00	110,696,640.03	174,101,600.00	63,404,959.97
182	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	457,600.00	549,600.00	129,800.00	1,079,300.00	594,500.00	932,050.00	0.00	56,000.00	1,303,000.00	0.00	5,101,850.00	7,776,060.00	2,674,210.00
183	0123011017	NATIONAL ORIENTATION AGENCY	59,958,691.69	7,177,291.52	8,020,832.50	17,518,300.25	5,188,226.08	24,512,483.77	20,834,478.82	16,044,950.23	31,122,591.31	0.00	190,377,846.17	324,430,068.00	134,052,221.83
184	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	59,316,004.74	2,386,800.00	32,571,885.65	29,420,237.35	35,401,076.42	11,971,898.63	6,238,536.25	25,773,362.85	86,097,260.80	0.00	289,177,062.69	350,809,384.00	61,632,321.31
185	0124002001	NIGERIAN PRISON SERVICE	356,002,685.83	159,744,978.52	16,005,531,438.44	700,642,414.30	143,532,084.00	240,163,375.51	27,409,660.06	614,847,040.43	840,315,171.42	0.00	19,088,188,848.51	19,835,198,510.00	747,009,661.49
186	0124003001	NIGERIA IMMIGRATION SERVICE	168,423,222.27	62,737,442.41	506,966,258.78	379,170,957.69	94,813,555.70	186,159,299.53	19,159,398.30	285,968,935.98	71,757,316.92	0.00	1,775,156,387.58	1,977,878,090.00	202,721,702.42
187	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	515,055,883.22	17,304,030.03	390,382,644.58	118,551,832.24	271,123,778.00	385,066,684.85	34,155,930.00	118,570,035.03	2,124,500,559.42	0.00	3,974,711,377.37	4,499,999,999.00	525,288,621.63
188	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	18,834,902.00	1,079,900.00	11,177,600.00	11,926,800.00	9,318,200.00	2,188,000.00	1,626,000.00	12,694,400.00	811,864,765.00	0.00	880,710,567.00	137,477,248.00	-743,233,319.00
189	0124007001	FEDERAL FIRE SERVICE	25,992,043.86	7,827,786.79	28,435,818.98	49,825,057.40	25,876,251.40	21,043,254.66	34,780,686.18	78,770,234.64	142,014,121.91	0.00	414,565,255.82	498,951,445.00	84,386,189.18
190	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	36,495,774.40	66,840,555.58	260,267,192.01	30,195,766.23	9,524,345.00	8,857,413.09	22,173,332.15	38,264,084.37	101,482,424.68	0.00	574,100,887.51	1,337,657,949.00	763,557,061.49
191	0124012001	POLICE FORMATION & COMMAND HQTRS	913,345,629.50	461,180,393.76	1,342,021,715.46	2,104,053,239.71	596,711,472.59	930,168,050.88	150,716,807.49	966,082,738.64	3,833,811,488.52	0.00	11,298,091,536.55	9,250,565,304.00	-2,047,526,232.55
192	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	132,195,506.55	109,492,017.52	38,501,218.32	138,097,653.81	63,245,497.80	20,260,345.26	7,455,750.00	26,525,015.00	1,212,098,162.68	0.00	1,747,871,166.94	726,670,610.00	-1,021,200,556.94

193	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	18,594,025.88	0.00	10,047,900.00	4,205,202.02	0.00	0.00	0.00	4,684,152.49	3,350,000.00	0.00	40,881,280.39	61,836,167.00	20,954,886.61
194	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	17,632,274.50	1,958,500.00	6,650,180.00	9,290,153.50	1,814,925.00	12,894,884.94	148,000.00	5,950,711.00	9,946,863.73	0.00	66,286,492.67	99,299,631.00	33,013,138.33
195	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	1,813,600.00	1,014,000.00	1,176,700.00	941,000.00	15,109,350.00	0.00	184,000.00	224,000.00	1,553,220.00	0.00	22,015,870.00	33,033,334.00	11,017,464.00
196	0125005002	FEDERAL TRAINING CENTRE,ENUGU	7,676,001.00	2,268,000.00	800,000.00	2,464,000.00	0.00	1,010,000.00	0.00	230,000.00	547,000.00	0.00	14,995,001.00	22,540,697.00	7,545,696.00
197	0125005003	FEDERAL TRAINING CENTRE,ILORIN	5,016,400.00	2,565,200.00	628,000.00	3,272,801.00	0.00	2,165,000.00	0.00	0.00	1,332,000.00	0.00	14,979,401.00	22,540,697.00	7,561,296.00
198	0125005004	FEDERAL TRAINING CENTRE,KADUNA	6,316,800.00	2,635,201.28	1,046,000.00	3,837,325.00	0.00	885,600.00	0.00	0.00	249,300.00	0.00	14,970,226.28	22,540,697.00	7,570,470.72
199	0125005005	FEDERAL TRAINING CENTRE,LAGOS	6,276,000.00	2,333,432.00	1,376,800.00	3,874,380.00	0.00	984,340.16	0.00	0.00	259,100.00	0.00	15,104,052.16	22,540,697.00	7,436,644.84
200	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	7,836,360.00	2,638,000.00	1,303,000.00	4,955,500.00	0.00	1,662,000.00	0.00	0.00	330,000.00	0.00	18,724,860.00	22,540,697.00	3,815,837.00
201	0125005007	FEDERAL TRAINING CENTRE,CALABAR	6,399,420.00	2,393,000.00	1,209,600.00	3,766,000.00	0.00	1,366,800.00	0.00	0.00	0.00	0.00	15,134,820.00	22,541,705.00	7,406,885.00
202	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	13,278,200.30	4,210,166.21	10,533,699.00	11,828,100.00	0.00	19,976,258.50	2,352,800.00	1,024,000.00	10,993,356.80	0.00	74,196,580.81	108,234,500.00	34,037,919.19
203	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	31,089,050.20	1,492,000.00	24,106,819.10	9,527,025.00	58,089,300.00	10,220,615.00	2,466,800.00	2,332,150.00	24,036,034.35	0.00	163,359,793.65	246,074,928.00	82,715,134.35
204	0140001001	AUDITOR GENERAL FOR THE FEDERATION	461,338,089.18	29,110,403.16	66,747,654.51	32,155,405.31	94,053,840.00	29,026,750.00	178,000,000.00	13,859,650.00	63,078,977.85	0.00	967,370,770.01	984,230,795.00	16,860,024.99
205	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00	-	-3,000,000.00
206	0147001001	FEDERAL CIVIL SERVICE COMMISSION	42,896,680.24	25,960,200.00	10,262,644.00	29,503,483.21	22,722,070.00	21,749,130.05	3,903,100.00	16,806,775.00	264,717,997.27	0.00	438,522,079.77	472,853,041.00	34,330,961.23

207	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	1,167,489,154.97	269,046,728.76	298,005,634.60	1,787,493,319.23	139,943,798.00	609,518,598.04	3,326,527,124.55	508,336,804.56	143,459,168,630.68	0.00	151,565,529,793.39	4,332,044,387.99	-147,233,485,405.40
208	0149001001	FEDERAL CHARACTER COMMISSION	106,695,524.22	19,814,160.79	18,399,667.40	18,467,688.00	5,699,470.00	21,982,850.00	9,150,360.00	9,912,214.00	30,755,904.14	0.00	240,877,838.55	372,635,538.00	131,757,699.45
209	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000,000.00	0.00	100,000,000.00	-	-100,000,000.00
210	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	39,540,316.98	992,000.00	13,527,850.00	9,532,466.56	16,356,325.45	25,957,041.66	5,037,400.00	6,031,000.00	285,080,769.48	0.00	402,055,170.13	203,791,496.00	-198,263,674.13
211	0156003001	NIGERIA COMMUNICATION SATELLITE	506,854.00	13,167,178.11	229,695.00	646,808.50	0.00	15,406,474.00	734,000.00	9,846,350.00	983,880.00	0.00	41,521,239.61	63,183,065.00	21,661,825.39
212	0157001001	NATIONAL SECURITY ADVISER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,307,768,374.00	0.00	12,307,768,374.00	15,964,101,139.00	3,656,332,765.00
213	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,270,000,000.00	0.00	1,270,000,000.00	3,568,409,505.00	2,298,409,505.00
214	0157003001	NATIONAL INTELLIGENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650,000,000.00	0.00	650,000,000.00	1,864,008,065.00	1,214,008,065.00
215	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	440,606,000.00	96,000,000.00	22,000,000.00	1,442,700,000.00	303,562,821.00	169,500,000.00	0.00	327,900,000.00	149,282,300.00	0.00	2,951,551,121.00	3,934,390,091.00	982,838,970.00
216	0158001001	CODE OF CONDUCT TRIBUNAL	22,664,580.00	10,990,032.86	29,898,310.39	22,670,500.00	13,385,900.01	26,818,236.00	2,862,025.60	3,700,000.00	13,741,675.54	0.00	146,731,260.40	232,310,234.00	85,578,973.60
217	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	43,625,868.62	13,150,256.83	4,821,899.21	12,098,597.12	1,021,900.00	9,592,100.00	4,691,250.85	7,590,489.63	18,872,466.18	0.00	115,464,828.44	176,088,460.00	60,623,631.56
218	0160001001	POLICE SERVICE COMMISSION HQTRS	47,610,418.34	900,000.00	11,455,230.00	6,053,960.00	17,764,275.00	7,339,132.41	1,908,600.00	8,206,800.00	398,859,275.54	0.00	500,097,691.29	211,369,318.00	-288,728,373.29
219	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,056,113,947.77	64,730,126.27	810,701,937.02	96,438,838.39	193,643,416.99	321,863,708.08	245,982,842,048.01	77,634,074.99	9,286,369,812.38	0.00	260,890,337,909.90	6,959,882,433.18	-253,930,455,476.72
220	0161001003	SPECIAL DUITIES SGF	14,253,573.00	3,451,900.00	8,298,550.00	2,025,700.00	20,321,583.00	1,220,000.00	4,121,100.00	2,303,000.00	17,464,000.00	0.00	73,459,406.00	108,407,074.00	34,947,668.00

22	0161003001	NATIONAL COMMISSION FOR REFUGEES	2,006,222.50	1,086,500.00	616,900.00	1,884,100.00	1,006,477.50	13,237,504.00	1,090,400.00	494,400.00	14,684,475.30	0.00	36,106,979.30	55,115,336.00	19,008,356.70
22	0161004001	LAGOS LIAISON OFFICE	4,255,000.00	14,052,850.00	2,045,000.00	14,839,962.50	0.00	18,369,232.50	0.00	13,323,475.00	663,000.00	0.00	67,548,520.00	104,380,237.00	36,831,717.00
22	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	124,636,292.70	77,193,022.44	14,332,517.90	39,531,832.25	148,759,343.09	50,049,421.26	71,813,717.79	10,815,596.50	233,356,836.07	0.00	770,488,580.00	392,760,383.00	-377,728,197.00
22	0161006001	NATIONAL MERIT AWARD	8,683,721.27	2,921,206.62	736,549.44	3,167,295.00	0.00	7,721,374.34	300,000.00	799,000.00	5,038,956.91	0.00	29,368,103.58	42,209,136.00	12,841,032.42
22	0161007001	FEDERAL ROAD SAFETY COMMISSION	347,690,340.30	143,233,548.17	726,264,968.59	472,348,052.42	2,226,403,646.44	310,086,571.98	114,191,500.00	431,477,013.87	707,871,241.15	0.00	5,479,566,882.92	5,514,943,775.00	35,376,892.08
22	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	42,446,750.59	2,265,911.00	11,383,794.00	6,807,648.00	45,138,776.60	4,015,346.00	2,532,865.00	3,168,000.00	132,208,693.24	0.00	249,967,784.43	8,059,340.00	-241,908,444.43
22	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	42,446,750.59	2,265,911.00	11,383,794.00	6,807,648.00	45,138,776.60	4,015,346.00	2,532,865.00	3,168,000.00	132,208,693.24	0.00	249,967,784.43	238,147,865.00	-11,819,919.43
22	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	1,727,515.00	2,397,890.32	3,826,500.00	18,620,232.12	1,193,460.00	55,363,400.00	552,000.00	203,000.00	28,786,856.97	0.00	112,670,854.41	91,831,058.00	-20,839,796.41
22	0161013001	NATIONAL PENSION COMMISSION	13,519,000.00	0.00	0.00	0.00	33,558,145.73	0.00	0.00	0.00	14,050,885.12	0.00	61,128,030.85	95,923,346.00	34,795,315.15
23	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	120,145,466.40	18,478,815.59	12,626,984.75	34,823,355.14	14,409,926.00	27,269,254.65	200,000.00	9,302,500.00	612,544,950.07	0.00	849,801,252.60	617,344,916.00	-232,456,336.60
23	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	16,475,185.20	14,568,236.08	10,641,377.00	17,109,810.59	7,999,925.00	25,896,200.00	4,595,950.42	9,499,040.01	1,564,208,753.91	0.00	1,670,994,478.21	669,281,369.00	-1,001,713,109.21
23	0161016001	NATIONAL LOTTERY TRUST FUND	22,365,000.00	2,830,000.00	6,370,000.00	0.00	10,830,000.00	2,250,000.00	0.00	0.00	4,920,000.00	0.00	49,565,000.00	75,255,144.00	25,690,144.00
23	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	13,685,057.21	1,690,547.92	2,727,399.99	5,503,483.98	375,800.00	13,227,695.20	9,615,945.68	765,300.00	1,449,224.07	0.00	49,040,454.05	73,672,094.00	24,631,639.95
23	0161018001	SERVICOM	2,127,333.00	385,443.00	2,818,500.00	1,833,251.52	2,118,502.00	3,028,135.00	0.00	1,320,500.00	3,690,465.00	0.00	17,322,129.52	28,321,542.00	10,999,412.48
23	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	315,000.00	708,700.00	690,000.00	0.00	390,000.00	0.00	2,955,600.00	1,710,000.00	0.00	6,769,300.00	69,621,214.00	62,851,914.00

236	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	15,262,809.97	7,930,209.09	3,700,470.00	6,077,578.16	9,203,565.00	13,687,982.02	837,000.00	681,600.00	6,810,066.72	0.00	64,191,280.96	89,105,259.00	24,913,978.04
237	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	52,135,646.90	5,106,599.48	1,482,550.00	13,811,625.83	22,409,900.00	79,874,652.18	6,131,097.89	3,033,476.17	36,720,383.41	0.00	220,705,931.86	316,473,532.00	95,767,600.14
238	0517002001	TERTIARY EDUCATION TRUST FUND	1,217,411,192.64	131,322,413.70	88,227,375.12	161,769,458.39	415,342,801.92	52,954,106.25	122,827,580.00	15,072,000.00	687,692,850.86	0.00	2,892,619,778.88	3,927,638,145.00	1,035,018,366.12
		ECONOMIC SECTOR													
239	0215001001	FEDERAL MINISTRY OF AGRICULTURE	17,633,702.00	1,095,000.00	5,601,100.00	21,895,612.25	3,092,304.00	6,709,195.00	5,335,800.00	10,423,471.95	24,133,374.43	0.00	95,919,559.63	194,333,148.00	98,413,588.37
240	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	2,118,850.00	1,659,000.00	11,239,260.00	7,670,860.00	10,000.00	2,179,900.00	1,700,000.00	1,183,400.00	12,868,500.00	0.00	40,629,770.00	13,625,494.00	-27,004,276.00
241	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	3,030,020.00	3,156,554.52	1,550,825.00	2,728,458.25	3,507,218.99	9,939,576.81	194,500.00	3,438,421.85	879,384.89	0.00	28,424,960.31	43,917,096.00	15,492,135.69
242	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	9,908,000.18	2,515,680.00	1,490,760.00	27,697,407.50	0.00	12,552,540.00	3,745,000.00	365,000.00	9,199,417.00	0.00	67,473,804.68	32,904,382.00	-34,569,422.68
243	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	43,100,013.77	5,769,161.76	2,939,250.00	659,214,379.65	3,361,864.70	1,543,486.91	315,415,016.96	10,053,972.38	13,580,700.00	0.00	1,054,977,846.13	46,811,183.00	-1,008,166,663.13
244	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	93,242,727.49	11,498,041.00	29,343,423.33	39,235,774.87	4,968,309.02	34,272,876.81	5,484,000.00	9,977,954.96	78,753,052.35	1,566,880,214.87	1,873,656,374.70	103,443,235.00	-1,770,213,139.70
245	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	3,793,000.00	14,012,024.01	698,500.00	5,491,282.38	0.00	15,514,988.00	12,000.00	2,868,050.00	1,678,000.00	0.00	44,067,844.39	64,167,728.00	20,099,883.61
246	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,758,654.00	55,758,654.00
247	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	5,319,918.03	384,897.53	1,537,592.00	5,332,785.53	2,009,354.78	0.00	1,063,076.80	0.00	1,837,692.06	0.00	17,485,316.73	28,017,802.00	10,532,485.27

248	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE-ZARIA	2,701,175.00	4,699,234.82	23,600.00	6,427,470.30	0.00	0.00	0.00	2,531,176.00	3,228,000.00	0.00	19,610,656.12	31,046,305.00	11,435,648.88
249	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE-IBADAN	0.00	1,610,911.19	1,318,460.00	497,990.00	1,800,301.08	6,435,000.00	380,200.00	1,877,705.00	2,723,401.00	0.00	16,643,968.27	26,987,844.00	10,343,875.73
250	0215014001	COCOA RESEARCH INSTITUTE-IBADAN	7,735,352.36	500,000.00	2,467,900.00	2,298,250.00	743,808.72	195,000.00	955,599.50	1,402,750.00	2,554,841.14	0.00	18,853,501.72	30,445,486.00	11,591,984.28
251	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING-IBADAN	1,179,620.00	1,123,684.00	1,142,788.00	1,627,340.00	2,846,990.01	0.00	1,893,602.14	2,159,211.84	2,116,295.00	0.00	14,089,530.99	20,933,356.00	6,843,825.01
252	0215016001	RUBBER RESEARCH INSTITUTE-BENIN	8,507,365.00	68,000.00	1,582,150.00	1,274,120.00	0.00	4,490,700.00	0.00	2,789,500.00	7,786,000.00	0.00	26,497,835.00	37,800,000.00	11,302,165.00
253	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	7,860,000.00	3,915,897.27	1,222,900.00	2,318,000.00	215,500.00	5,940,000.00	0.00	4,256,365.37	0.00	0.00	25,728,662.64	38,601,676.00	12,873,013.36
254	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES-ZARIA	6,138,939.00	676,450.00	942,470.00	4,573,958.75	3,212,262.75	0.00	60,500.00	4,330,919.00	5,829,774.95	0.00	25,765,274.45	39,137,407.00	13,372,132.55
255	0215019001	VETERINARY COUNCIL OF NIGERIA	4,070,292.50	2,106,996.82	264,500.00	2,915,667.85	704,400.00	1,600,000.00	901,010.00	1,287,263.00	968,360.00	0.00	14,818,490.17	21,160,141.00	6,341,650.83
256	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	8,385,271.67	1,103,450.00	6,631,042.82	1,441,101.00	0.00	4,557,486.03	0.00	655,200.00	680,650.00	0.00	23,454,201.52	38,026,735.00	14,572,533.48
257	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	8,158,175.50	5,426,313.75	0.00	0.00	0.00	7,384,120.19	1,153,045.00	1,926,120.00	0.00	0.00	24,047,774.44	36,651,704.00	12,603,929.56
258	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION-IBADAN	8,682,600.00	3,983,000.00	3,611,800.00	538,800.00	1,905,699.00	291,000.00	0.00	509,500.00	4,124,320.00	0.00	23,646,719.00	36,503,631.00	12,856,912.00
259	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	13,286,528.96	0.00	0.00	0.00	0.00	0.00	0.00	9,536,458.49	0.00	0.00	22,822,987.45	36,387,026.00	13,564,038.55
260	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY	5,219,800.00	2,405,770.69	93,000.00	422,065.00	0.00	4,448,997.90	0.00	7,625.00	156,500.00	0.00	12,753,758.59	19,363,325.00	6,609,566.41

		- NEW BUSSA													
261	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	4,481,085.00	2,540,217.60	3,632,838.94	921,788.00	908,900.00	2,522,004.00	460,000.00	364,200.00	4,961,535.00	0.00	20,792,568.54	30,279,000.00	9,486,431.46
262	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	7,670,288.80	1,647,428.87	276,150.00	2,809,247.12	5,675,418.64	3,447,952.38	984,514.74	1,812,097.34	6,317,133.42	0.00	30,640,231.31	28,009,049.00	-2,631,182.31
263	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	10,315,350.00	375,000.00	285,430.00	237,700.00	0.00	3,681,000.00	1,500,000.00	142,100.00	1,593,093.95	0.00	18,129,673.95	26,239,289.00	8,109,615.05
264	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	6,759,450.00	2,650,700.00	4,639,875.00	3,224,200.00	0.00	3,925,120.99	126,000.00	742,400.00	2,694,825.04	0.00	24,762,571.03	24,731,841.00	-30,730.03
265	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	166,000.00	0.00	0.00	3,684,605.00	0.00	2,408,860.00	0.00	203,500.00	0.00	0.00	6,462,965.00	10,278,604.00	3,815,639.00
266	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	1,028,700.00	2,370,500.01	0.00	0.00	0.00	4,415,250.02	0.00	0.00	0.00	0.00	7,814,450.03	10,278,658.00	2,464,207.97
267	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	2,496,000.00	739,000.00	1,985,000.00	784,000.00	0.00	1,411,000.00	0.00	677,000.00	0.00	0.00	8,092,000.00	10,278,656.00	2,186,656.00
268	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	2,966,755.00	221,000.00	1,279,300.00	4,222,502.00	0.00	500,000.00	0.00	3,728,189.00	4,303,752.00	0.00	17,221,498.00	26,331,896.00	9,110,398.00
269	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY , KURU - JOS	6,015,000.00	1,258,000.00	3,249,000.00	5,287,000.00	855,001.00	3,503,499.98	960,000.00	830,000.00	2,127,000.00	0.00	24,084,500.98	31,119,719.00	7,035,218.02
270	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	5,771,528.00	387,160.00	2,063,650.00	6,790,557.00	1,833,300.00	5,495,580.00	1,210,550.00	5,205,500.00	2,904,500.00	0.00	31,662,325.00	26,886,940.00	-4,775,385.00
271	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	15,693,308.90	5,635,280.12	5,002,770.00	7,054,900.00	2,226,087.50	2,697,100.00	3,292,760.00	5,695,315.00	11,712,315.00	0.00	59,009,836.52	108,364,423.00	49,354,586.48
272	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	932,700.00	5,456,500.10	943,440.00	7,996,015.00	0.00	0.00	5,930,870.00	12,331,080.00	0.00	33,590,605.10	50,000,000.00	16,409,394.90

273	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	18,652,366.50	1,697,855.00	884,150.00	6,558,169.50	2,256,400.00	16,759,225.88	17,705,326.74	2,043,980.00	8,126,855.82	0.00	74,684,329.44	66,616,130.00	-8,068,199.44
274	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	1,357,300.00	1,237,188.93	540,400.00	0.00	0.00	14,878,300.00	2,748,966.18	2,826,864.76	0.00	0.00	23,589,019.87	34,230,182.00	10,641,162.13
275	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	7,716,003.30	76,000.00	4,813,556.00	1,319,200.00	6,614,057.50	18,083,900.00	403,000.00	322,000.00	0.00	0.00	39,347,716.80	56,390,913.00	17,043,196.20
276	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	2,745,573.69	3,461,310.08	2,836,250.42	1,265,395.28	100,400.15	4,384,502.85	519,494.31	137,570.39	30,629,540.85	0.00	46,080,038.02	61,859,403.00	15,779,364.98
277	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,209,411.00	28,209,411.00
278	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	1,902,100.00	699,160.20	1,112,270.20	1,506,086.20	0.00	3,903,142.86	417,414.28	981,845.85	4,998,197.44	0.00	15,520,217.03	23,019,684.00	7,499,466.97
279	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	27,409,692.60	5,694,050.72	3,443,972.54	12,988,514.73	0.00	5,921,100.00	3,783,094.14	478,200.00	27,933,031.44	0.00	87,651,656.17	48,434,606.00	-39,217,050.17
280	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	202,442,224.43	94,836,928.33	80,192,087.17	142,104,470.87	198,480,329.98	72,187,891.60	65,312,182.25	86,485,450.00	578,547,103.36	0.00	1,520,588,667.99	1,370,881,528.00	-149,707,139.99
281	0220002001	DEBT MANAGEMENT OFFICE	18,113,906.90	2,910,000.00	5,599,910.01	6,586,055.47	5,020,995.00	860,000.00	4,673,600.00	5,000,000.00	15,265,573.66	0.00	64,030,041.04	2,254,124,996,096.00	2,254,060,966,054.96
282	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	27,295,320.78	6,554,378.81	13,849,584.51	7,555,546.75	9,398,500.00	7,863,495.49	6,496,087.00	7,421,200.00	21,448,532.38	0.00	107,882,645.72	133,106,114.00	25,223,468.28
283	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	132,216,884.25	19,329,114.10	82,996,843.83	26,176,857.92	33,102,104.57	54,482,588.67	8,093,484.60	20,500,053.43	388,699,567,603.80	0.00	389,076,465,535.17	389,351,065,712.28	274,600,177.11
284	022000700200	FPO ABAKALIKI	220,000.00	40,000.00	278,530.00	308,950.00	0.00	380,000.00	0.00	210,000.00	0.00	0.00	1,437,480.00	2,160,000.00	722,520.00
285	022000700300	FPO ABEOKUTA	95,000.00	137,000.00	442,500.00	363,000.00	0.00	314,000.00	0.00	32,000.00	47,000.00	0.00	1,430,500.00	2,160,000.00	729,500.00
286	022000700400	FPO ADO-EKITI	221,000.00	109,200.00	298,000.00	271,100.00	0.00	361,000.00	0.00	137,600.00	33,100.00	0.00	1,431,000.00	2,160,000.00	729,000.00
287	022000700500	FPO AKURE	98,000.00	0.00	297,500.00	273,000.00	0.00	255,500.00	0.00	126,000.00	9,100.00	0.00	1,059,100.00	2,160,000.00	1,100,900.00

28	022000700600	FPO ASABA	256,371.00	151,930.00	350,408.00	407,062.00	0.00	152,000.00	0.00	89,830.00	66,567.00	0.00	1,474,168.00	2,160,000.00	685,832.00
28	022000700700	FPO AWKA	250,000.00	145,000.00	312,000.00	188,500.00	0.00	340,000.00	0.00	200,000.00	0.00	0.00	1,435,500.00	2,160,000.00	724,500.00
29	022000700800	FPO BAUCHI	256,371.00	50,000.00	313,796.00	240,159.00	0.00	425,439.00	0.00	224,000.00	50,000.00	0.00	1,559,765.00	2,160,000.00	600,235.00
29	022000700900	FPO BENIN	128,000.00	52,000.00	388,000.00	330,000.00	0.00	360,000.00	0.00	180,000.00	0.00	0.00	1,438,000.00	2,160,000.00	722,000.00
29	022000701000	FPO BIRNI-KEBI	110,000.00	55,000.00	303,500.00	356,000.00	0.00	260,000.00	0.00	167,000.00	0.00	0.00	1,251,500.00	2,160,000.00	908,500.00
29	022000701100	FPO CALABAR	234,880.00	92,000.00	224,851.98	250,779.72	0.00	436,346.00	0.00	144,374.00	55,468.30	0.00	1,438,700.00	2,160,000.00	721,300.00
29	022000701200	FPO DAMATURU	225,000.00	92,000.00	380,000.00	349,000.00	0.00	193,000.00	0.00	198,000.00	0.00	0.00	1,437,000.00	2,160,000.00	723,000.00
29	022000701300	FPO DUTSE	255,000.00	9,500.00	319,000.00	229,000.00	0.00	415,000.00	0.00	207,500.00	0.00	0.00	1,435,000.00	2,160,000.00	725,000.00
29	022000701400	FPO ENUGU	231,000.00	116,028.00	356,315.00	313,300.00	0.00	292,000.00	0.00	107,657.00	13,700.00	0.00	1,430,000.00	2,160,000.00	730,000.00
29	022000701500	FPO GOMBE	217,000.00	69,000.00	260,000.00	311,000.00	0.00	386,000.00	0.00	161,000.00	29,000.00	0.00	1,433,000.00	2,160,000.00	727,000.00
29	022000701600	FPO GUSUA	170,914.00	116,751.20	324,623.28	330,799.60	0.00	284,051.28	0.00	149,333.20	44,377.60	0.00	1,420,850.16	2,160,000.00	739,149.84
29	022000701700	FPO IBADAN	170,000.00	76,000.00	325,420.00	363,695.00	0.00	246,000.00	0.00	197,500.00	53,700.00	0.00	1,432,315.00	2,160,000.00	727,685.00
30	022000701800	FPO ILORIN	0.00	0.00	374,361.33	228,216.01	0.00	375,939.00	0.00	198,666.67	26,284.00	0.00	1,203,467.01	2,160,000.00	956,532.99
30	022000701900	FPO JALINGO	128,000.00	154,500.00	496,900.00	254,000.00	0.00	245,000.00	0.00	116,000.00	41,000.00	0.00	1,435,400.00	2,160,000.00	724,600.00
30	022000702000	FPO JOS	120,000.00	0.00	360,000.00	339,000.00	0.00	405,200.00	0.00	214,500.00	0.00	0.00	1,438,700.00	2,160,000.00	721,300.00
30	022000702100	FPO KADUNA	217,100.00	70,300.00	400,950.00	301,500.00	0.00	348,450.00	0.00	79,000.00	16,100.00	0.00	1,433,400.00	2,160,000.00	726,600.00
30	022000702200	FPO KANO	256,000.00	39,000.00	258,000.00	329,000.00	0.00	348,000.00	0.00	206,000.00	0.00	0.00	1,436,000.00	2,160,000.00	724,000.00
30	022000702300	FPO KATSINA	228,000.00	12,000.00	355,000.00	307,000.00	0.00	354,000.00	0.00	141,000.00	35,000.00	0.00	1,432,000.00	2,160,000.00	728,000.00
30	022000702400	FPO LAFIA	120,000.00	88,000.00	493,500.00	179,000.00	0.00	377,000.00	0.00	179,000.00	0.00	0.00	1,436,500.00	2,160,000.00	723,500.00
30	022000702500	FPO LAGOS I	350,000.00	158,000.00	788,500.00	3,412,400.00	0.00	547,000.00	50,000.00	2,674,600.00	100,000.00	0.00	8,080,500.00	2,160,000.00	-5,920,500.00
30	022000702600	FPO LAGOS II	141,500.00	103,500.00	366,600.00	284,201.00	0.00	300,000.00	0.00	213,100.00	27,000.00	0.00	1,435,901.00	2,160,000.00	724,099.00

309	022000702700	FPO LOKOJA	232,000.00	155,963.00	294,432.00	350,562.50	0.00	252,719.50	0.00	100,499.00	39,639.00	0.00	1,425,815.00	2,160,000.00	734,185.00
310	022000702800	FPO MAIDUGURI	120,000.00	12,000.00	420,000.00	326,000.00	0.00	400,000.00	0.00	160,000.00	0.00	0.00	1,438,000.00	2,160,000.00	722,000.00
311	022000702900	FPO MAKURDI	170,178.66	115,214.75	331,790.68	328,315.31	0.00	291,219.50	0.00	146,000.01	40,267.03	0.00	1,422,985.94	2,160,000.00	737,014.06
312	022000703000	FPO MINNA	20,290,920.00	3,461,000.00	332,444,179.68	13,584,420.20	0.00	3,366,000.00	0.00	6,762,878.60	3,514,000.00	0.00	383,423,398.48	2,160,000.00	-381,263,398.48
313	022000703100	FPO OSOGBO	256,000.00	116,000.00	278,000.00	410,000.00	0.00	196,000.00	0.00	129,000.00	53,000.00	0.00	1,438,000.00	2,160,000.00	722,000.00
314	022000703200	FPO OWERRI	245,000.00	116,000.00	390,000.00	312,500.00	0.00	190,000.00	0.00	127,000.00	50,000.00	0.00	1,430,500.00	2,160,000.00	729,500.00
315	022000703300	FPO PORT-HARCOURT	256,370.00	90,130.00	209,000.00	334,000.00	0.00	324,000.00	0.00	224,000.00	0.00	0.00	1,437,500.00	2,160,000.00	722,500.00
316	022000703400	FPO SOKOTO	170,914.08	111,251.16	331,823.08	335,060.56	0.00	291,251.24	0.00	147,999.78	43,011.83	0.00	1,431,311.73	2,160,000.00	728,688.27
317	022000703500	FPO UMUAHIA	173,096.57	119,488.64	336,822.07	327,724.79	0.00	263,844.45	0.00	170,665.96	45,192.12	0.00	1,436,834.60	2,160,000.00	723,165.40
318	022000703600	FPO UYO	256,371.00	126,559.00	424,108.00	270,562.00	0.00	181,300.00	0.00	181,000.00	0.00	0.00	1,439,900.00	2,160,000.00	720,100.00
319	022000703700	FPO YENOGOA	256,371.00	163,859.00	383,061.00	330,000.00	0.00	93,000.00	0.00	225,000.00	44,000.00	0.00	1,495,291.00	2,160,000.00	664,709.00
320	022000703800	FPO YOLA	17,475,864.00	6,212,006.78	104,303,987.22	9,462,006.00	2,490,500.00	985,800.00	1,660,000.00	2,572,194.00	20,475,131.72	0.00	165,637,489.72	2,160,000.00	-163,477,489.72
321	022000703900	SUB-TREASURER OF THE FEDERATION	146,566.00	48,000.00	491,885.00	418,530.00	0.00	54,000.00	0.00	214,715.00	58,566.00	0.00	1,432,262.00	2,160,000.00	727,738.00
322	0220007040	FEDERAL TREASURY ACADEMY OROZO	143,633.00	355,000.00	244,000.00	633,500.00	0.00	302,000.00	0.00	310,000.00	165,477.00	0.00	2,153,610.00	3,240,000.00	1,086,390.00
323	0220007041	ZONAL OFFICE ENUGU	183,000.00	87,000.00	225,000.00	326,000.00	0.00	373,000.00	0.00	195,000.00	27,000.00	0.00	1,416,000.00	2,160,000.00	744,000.00
324	0220007042	ZONAL OFFICE IBADAN	252,000.00	112,000.00	274,000.00	470,800.00	0.00	83,500.00	0.00	216,000.00	29,500.00	0.00	1,437,800.00	2,160,000.00	722,200.00
325	0220007043	ZONAL OFFICE JOS	100,000.00	70,000.00	419,000.00	389,000.00	0.00	360,000.00	0.00	100,000.00	0.00	0.00	1,438,000.00	2,160,000.00	722,000.00
326	0220007044	ZONAL OFFICE KADUNA	256,000.00	0.00	364,500.00	376,000.00	0.00	198,600.00	0.00	200,000.00	42,500.00	0.00	1,437,600.00	2,160,000.00	722,400.00
327	0220007045	ZONAL OFFICE MAIDUGURI	256,000.00	102,000.00	486,000.00	478,000.00	0.00	430,000.00	0.00	216,000.00	5,000.00	0.00	1,973,000.00	2,160,000.00	187,000.00
328	0220007046	ZONAL OFFICE PORTHARCOURT	255,870.00	97,130.00	251,300.00	341,000.00	0.00	298,000.00	0.00	164,500.00	29,200.00	0.00	1,437,000.00	2,160,000.00	723,000.00

329	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	107,358,991.85	13,504,007.06	17,560,998.15	38,018,114.72	39,942,379.86	25,646,002.06	6,728,956.23	5,241,604.00	159,305,017.78	0.00	413,306,071.71	1,033,493,567.00	620,187,495.29
330	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	186,370,584.00	55,792,615.92	25,505,250.00	24,592,565.10	31,952,400.00	63,083,067.38	2,285,000.00	46,339,937.65	219,226,227.74	0.00	655,147,647.79	739,958,423.00	84,810,775.21
331	0222002001	STANDARD ORGANIZATION OF NIGERIA	14,191,341.25	1,117,200.00	4,234,532.00	1,469,400.00	5,479,200.00	15,715,800.00	2,433,600.00	2,983,361.95	75,666,043.88	0.00	123,290,479.08	179,464,504.00	56,174,024.92
332	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,253,000.00	5,253,000.00
333	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	6,124,210.25	3,875,236.09	2,829,720.00	4,912,850.00	1,819,800.00	389,250.00	0.00	398,600.00	1,871,900.00	0.00	22,221,566.34	34,358,198.00	12,136,631.66
334	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	18,499,675.00	0.00	0.00	0.00	8,775,800.00	0.00	2,800,000.00	0.00	9,147,066.69	0.00	39,222,541.69	81,700,000.00	42,477,458.31
335	0222009001	CONSUMER PROTECTION COUNCIL	65,820,076.00	9,002,601.60	9,880,873.50	8,892,211.63	2,733,540.00	25,860,000.00	12,632,750.00	14,721,845.80	37,585,464.91	0.00	187,129,363.44	273,035,761.00	85,906,397.56
336	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	16,094,202.90	2,052,000.00	1,764,100.00	3,922,650.00	2,602,000.00	0.00	8,531,000.00	1,369,000.00	14,413,592.81	0.00	50,748,545.71	71,669,078.00	20,920,532.29
337	0222011001	FEDERAL PRODUCE INSPECTION	40,203,600.00	0.00	0.00	4,292,000.00	0.00	0.00	0.00	0.00	0.00	0.00	44,495,600.00	80,000,000.00	35,504,400.00
338	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,269,640.00	35,269,640.00
339	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	3,786,284.00	5,858,750.00	4,148,000.00	6,683,305.29	10,301,990.00	2,300,000.00	2,469,949.68	8,943,000.00	293,080.00	0.00	44,784,358.97	61,264,216.00	16,479,857.03
340	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	33,135,631.44	48,476,612.70	4,398,270.00	23,551,278.73	3,053,543.00	45,006,710.28	35,345,900.00	24,083,050.00	70,514,300.55	0.00	287,565,296.70	60,464,647.00	-227,100,649.70
341	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	5,527,666.96	3,139,064.04	814,700.00	977,619.58	21,459,987.64	3,242,982.00	2,336,860.00	3,285,900.00	7,137,336.01	0.00	47,922,116.23	85,156,038.00	37,233,921.77

342	0222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,334,236.00	5,334,236.00
343	0222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,660,506.00	10,660,506.00
344	0222027001	SMEDAN - H/QTRS	47,159,529.00	3,137,769.08	4,245,650.00	5,776,620.26	5,921,985.00	28,991,548.70	3,455,000.00	3,400,000.00	24,757,910.75	0.00	126,846,012.79	193,904,009.00	67,057,996.21
345	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	110,948,346.67	0.00	898,880.00	175,570.00	7,983,260.00	355,986.75	0.00	0.00	911,666.04	0.00	121,273,709.46	180,636,257.00	59,362,547.54
346	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	43,728,320.71	12,209,900.00	16,073,930.01	8,235,960.00	19,708,000.00	1,350,000.00	1,291,000.00	982,000.00	33,000,275.00	0.00	136,579,385.72	189,999,997.00	53,420,611.28
347	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	162,041,319.50	1,104,040.53	32,303,279.00	17,868,566.24	62,302,927.50	45,976,453.03	8,232,000.00	28,640,000.00	405,544,801.72	0.00	764,013,387.52	693,787,747.00	-70,225,640.52
348	0227002001	INDUSTRIAL ARBITRATION PANEL	7,821,300.00	4,918,202.05	6,501,839.80	6,156,260.00	3,749,957.50	37,272,605.00	230,000.00	2,748,692.00	5,117,136.35	0.00	74,515,992.70	130,851,136.00	56,335,143.30
349	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	14,899,836.00	488,900.00	5,006,751.32	7,730,548.46	5,250,514.00	7,099,049.94	4,822,067.93	5,798,765.02	10,355,701.60	0.00	61,452,134.27	92,792,900.00	31,340,765.73
350	0227004001	NATIONAL PRODUCTIVITY CENTRE	9,772,556.48	3,525,707.00	10,541,417.00	2,106,900.00	2,209,940.00	52,385,775.72	2,761,820.00	1,428,940.00	25,703,060.08	0.00	110,436,116.28	182,025,080.00	71,588,963.72
351	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	47,053,204.03	4,000,534.74	18,861,799.86	22,723,605.65	3,535,419.29	40,277,089.19	15,366,291.02	12,121,205.99	41,465,175.59	0.00	205,404,325.36	338,413,078.00	133,008,752.64
352	0227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,000,000.00	119,000,000.00
353	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	28,532,458.40	56,500.00	15,777,932.51	29,168,648.53	5,760,825.00	0.00	4,311,720.00	8,010,405.00	62,711,885.80	0.00	154,330,375.24	236,155,240.00	81,824,864.76
354	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	7,607,144.05	6,742,800.00	5,135,627.00	5,802,235.00	2,732,800.00	15,873,314.45	690,800.00	6,578,810.00	10,993,486.92	0.00	62,157,017.42	90,170,429.00	28,013,411.58
355	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	7,293,336.25	3,264,858.47	2,470,850.00	8,186,044.74	0.00	10,676,420.00	3,838,500.00	8,132,495.00	12,972,844.15	0.00	56,835,348.61	87,007,032.00	30,171,683.39
356	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	14,841,840.05	2,894,854.60	2,783,346.10	2,426,588.00	1,184,500.00	2,186,700.00	705,266.23	5,175,460.66	4,983,896.53	0.00	37,182,452.17	55,296,596.00	18,114,143.83

357	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	11,573,500.00	26,490,018.52	9,133,268.00	13,133,966.52	7,297,424.02	14,792,204.99	1,982,000.00	9,770,800.00	14,129,459.25	0.00	108,302,641.30	149,420,468.00	41,117,826.70
358	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	5,199,300.00	494,700.00	946,550.00	1,311,373.00	1,793,950.00	4,133,125.11	0.00	999,923.00	934,000.00	0.00	15,812,921.11	23,764,670.00	7,951,748.89
359	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	7,919,600.00	356,600.00	1,709,450.00	1,154,397.68	841,700.00	425,000.00	453,700.00	852,000.00	2,268,510.00	0.00	15,980,957.68	23,764,643.00	7,783,685.32
360	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	5,481,400.00	10,000.00	219,600.00	1,392,885.00	1,996,259.00	200,000.00	0.00	962,200.00	1,158,000.00	0.00	11,420,344.00	17,265,982.00	5,845,638.00
361	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
362	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
363	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
364	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
365	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
366	0228006001	COOPERATIVE INFORMATION NETWORK	4,795,400.00	149,000.00	0.00	131,000.00	2,997,200.00	0.00	0.00	333,000.00	100,000.00	0.00	8,505,600.00	12,997,268.00	4,491,668.00
367	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	10,517,000.00	4,508,201.53	10,174,900.00	1,898,400.00	3,093,600.00	21,915,300.00	452,380.95	484,000.00	5,468,995.00	0.00	58,512,777.48	86,854,275.00	28,341,497.52

368	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	1,774,500.00	700,000.00	2,865,000.00	958,250.00	252,000.00	500,000.00	0.00	899,035.00	1,688,000.00	0.00	9,636,785.00	14,936,824.00	5,300,039.00
369	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	1,157,000.00	629,500.00	1,479,000.00	645,900.00	0.00	1,073,200.00	0.00	368,000.00	356,000.00	0.00	5,708,600.00	8,912,820.00	3,204,220.00
370	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	3,820,675.06	300,000.00	2,984,989.07	280,000.00	793,142.29	1,978,452.53	0.00	0.00	70,592.83	0.00	10,227,851.78	17,323,919.00	7,096,067.22
371	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	2,547,900.00	220,000.00	4,353,200.00	615,000.00	949,500.00	2,357,300.00	0.00	533,000.00	213,000.00	0.00	11,788,900.00	17,823,915.00	6,035,015.00
372	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	2,431,400.00	1,870,000.00	2,630,000.00	2,285,500.00	1,404,000.00	1,460,000.00	0.00	1,918,600.00	826,000.00	0.00	14,825,500.00	22,596,408.00	7,770,908.00
373	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	3,220,200.00	713,950.00	1,487,975.00	755,750.00	407,500.00	3,201,500.00	100,000.00	1,029,200.00	174,345.00	0.00	11,090,420.00	16,696,670.00	5,606,250.00
374	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	2,433,150.00	821,100.00	3,457,560.00	612,396.00	657,425.00	1,710,199.84	0.00	574,800.00	208,860.00	0.00	10,475,490.84	15,921,824.00	5,446,333.16
375	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	450,000.00	20,000.00	334,371.67	500,000.00	0.00	105,000.00	0.00	70,000.00	184,990.00	0.00	1,664,361.67	2,400,000.00	735,638.33
376	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	107,000.00	121,000.00	235,500.00	99,500.00	132,000.00	320,500.00	0.00	306,500.00	0.00	0.00	1,322,000.00	2,400,000.00	1,078,000.00
377	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	1,005,952.32	330,885.13	1,135,609.10	123,030.45	384,414.08	581,880.64	106,259.99	368,515.65	435,889.33	0.00	4,472,436.69	6,924,884.00	2,452,447.31
378	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	450,000.00	80,000.00	780,000.00	810,000.00	360,000.00	0.00	0.00	330,000.00	710,000.00	0.00	3,520,000.00	5,412,827.00	1,892,827.00
379	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA	1,345,555.00	100,000.00	900,000.00	489,850.00	432,000.00	498,550.00	0.00	249,000.00	400,000.00	0.00	4,414,955.00	6,995,711.00	2,580,756.00

		STATE													
380	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	1,329,700.00	260,000.00	649,000.00	303,000.00	702,000.00	459,000.00	0.00	197,500.00	845,000.00	0.00	4,745,200.00	7,246,967.00	2,501,767.00
381	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	832,400.00	311,000.00	973,500.00	908,100.00	100,000.00	486,500.00	0.00	0.00	37,400.00	0.00	3,648,900.00	5,566,021.00	1,917,121.00
382	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	1,095,400.00	657,000.00	54,709,140.15	640,000.00	47,105,000.00	747,000.00	0.00	0.00	17,870,000.00	0.00	122,823,540.15	7,291,182.00	-115,532,358.15
383	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	663,300.00	430,780.00	880,000.00	559,800.00	167,000.00	838,200.00	0.00	1,116,000.00	350,000.00	0.00	5,005,080.00	6,775,980.00	1,770,900.00
384	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	748,600.00	150,000.00	891,600.00	41,550.00	290,000.00	534,550.00	0.00	220,800.00	461,450.00	0.00	3,338,550.00	5,082,699.00	1,744,149.00
385	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	558,900.00	1,220,000.00	1,160,000.00	837,000.00	0.00	787,000.00	0.00	530,000.00	28,262,900.00	0.00	33,355,800.00	7,661,076.00	-25,694,724.00
386	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	841,140.00	133,000.00	719,400.00	43,500.00	540,000.00	470,400.00	0.00	256,000.00	588,950.00	0.00	3,592,390.00	5,514,900.00	1,922,510.00
387	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	1,292,000.00	136,500.00	689,000.00	821,800.00	642,000.00	642,000.00	0.00	268,700.00	200,000.00	0.00	4,692,000.00	7,843,135.00	3,151,135.00
388	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	2,751,792.80	592,700.00	597,799.46	94,600.00	53,000.00	203,100.00	0.00	148,299.46	690,766.66	0.00	5,132,058.38	8,911,473.00	3,779,414.62
389	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	675,000.00	415,000.00	904,200.00	128,000.00	200,000.00	1,050,000.00	0.00	505,000.00	863,000.00	0.00	4,740,200.00	7,259,349.00	2,519,149.00
390	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	1,995,000.00	343,000.10	685,000.00	170,000.00	490,000.00	1,387,000.00	0.00	315,000.00	0.00	0.00	5,385,000.10	7,212,635.00	1,827,634.90

39	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
39	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
39	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	65,000.00	210,000.00	50,000.00	254,085.00	0.00	0.00	0.00	0.00	50,000.00	0.00	629,085.00	1,200,000.00	570,915.00
39	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
39	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	4,134,801.83	2,899,681.15	2,732,347.07	2,740,760.94	0.00	20,225,894.82	2,575,454.60	1,190,220.89	7,907,876.63	0.00	44,407,037.93	68,815,355.00	24,408,317.07
39	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	996,080.00	618,600.00	0.00	0.00	400,000.00	400,000.00	61,600.00	0.00	270,000.00	0.00	2,746,280.00	8,584,000.00	5,837,720.00
39	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	0.00	669,560.00	530,000.00	240,000.00	0.00	645,000.00	0.00	392,000.00	400,000.00	0.00	2,876,560.00	8,584,000.00	5,707,440.00
39	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	959,680.00	552,000.00	0.00	540,600.00	410,000.00	261,700.00	0.00	0.00	140,000.00	0.00	2,863,980.00	8,584,000.00	5,720,020.00
39	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	965,000.00	680,000.00	341,130.00	0.00	410,000.00	0.00	0.00	260,000.00	0.00	0.00	2,656,130.00	8,584,000.00	5,927,870.00
40	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	945,440.00	765,200.00	215,760.00	206,800.00	0.00	660,000.00	0.00	200,000.00	0.00	0.00	2,993,200.00	8,584,000.00	5,590,800.00
40	0228009031	NORTH WEST ZONAL OFFICE, KANO	1,560,651.00	563,690.00	576,000.00	725,000.00	928,434.00	528,000.00	318,640.00	530,200.00	1,360,795.00	0.00	7,091,410.00	10,000,000.00	2,908,590.00
40	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	1,648,600.00	740,000.00	434,000.00	710,000.00	644,600.00	800,000.00	335,000.00	430,000.00	1,431,200.00	0.00	7,173,400.00	10,000,000.00	2,826,600.00
40	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	1,541,190.00	895,000.00	585,000.00	728,560.00	624,975.00	765,000.00	370,000.00	60,000.00	1,633,175.00	0.00	7,202,900.00	10,000,000.00	2,797,100.00

404	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	2,279,132.00	547,000.00	692,300.00	477,000.00	890,268.00	821,000.00	241,000.00	280,000.00	970,400.00	0.00	7,198,100.00	10,000,000.00	2,801,900.00
405	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	1,576,900.00	874,320.00	1,089,800.00	588,000.00	697,600.00	820,000.00	392,800.00	405,700.00	1,455,700.00	0.00	7,900,820.00	10,000,000.00	2,099,180.00
406	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	1,406,800.00	760,000.00	782,000.00	290,000.00	711,000.00	846,000.00	178,000.00	428,000.00	1,812,227.22	0.00	7,214,027.22	10,000,000.00	2,785,972.78
407	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	1,668,640.00	1,238,000.00	2,088,342.00	458,500.00	469,860.00	269,000.00	539,500.00	253,660.00	1,069,553.00	0.00	8,055,055.00	12,262,509.00	4,207,454.00
408	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	1,443,400.00	713,200.00	453,412.50	600,700.00	844,000.00	1,348,200.00	309,609.22	229,600.00	695,453.00	0.00	6,637,574.72	9,707,761.00	3,070,186.28
409	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	1,876,432.90	364,999.98	834,989.92	901,950.00	397,079.98	1,447,099.78	180,800.00	469,000.00	736,442.11	0.00	7,208,794.67	9,999,224.00	2,790,429.33
410	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	1,254,413.62	901,900.00	1,369,792.12	427,600.00	664,300.00	121,600.00	472,500.00	316,000.00	782,597.87	0.00	6,310,703.61	9,592,236.00	3,281,532.39
411	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	1,004,500.00	637,000.00	547,000.00	420,000.00	648,000.00	198,000.00	536,000.00	250,000.00	701,280.00	0.00	4,941,780.00	7,467,247.00	2,525,467.00
412	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	839,302.11	1,038,630.00	640,001.79	614,000.00	271,000.00	717,773.50	90,000.04	247,500.00	627,000.00	0.00	5,085,207.44	7,416,892.00	2,331,684.56
413	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	1,478,500.00	430,000.00	630,780.00	385,240.00	718,000.00	1,064,000.00	51,280.00	224,776.00	749,140.00	0.00	5,731,716.00	8,764,000.00	3,032,284.00
414	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	852,080.00	729,720.00	752,642.11	474,096.02	543,300.00	150,000.00	420,303.00	250,560.00	718,220.00	0.00	4,890,921.13	7,663,517.00	2,772,595.87
415	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	688,628.00	308,000.00	702,239.90	292,560.00	540,720.00	600,014.00	210,400.00	122,594.00	705,464.56	0.00	4,170,620.46	6,282,927.00	2,112,306.54
416	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	1,058,577.80	367,975.00	413,905.86	487,218.01	674,625.35	197,984.00	502,930.59	263,422.00	1,189,792.14	0.00	5,156,430.75	7,789,767.00	2,633,336.25
417	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	760,992.00	694,943.00	1,208,742.11	380,340.00	626,000.00	271,327.00	308,070.00	213,100.00	1,026,648.00	0.00	5,490,162.11	7,758,092.00	2,267,929.89

418	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	760,992.00	694,943.00	1,208,742.11	380,340.00	626,000.00	271,327.00	308,070.00	213,100.00	1,026,648.00	0.00	5,490,162.11	8,016,301.00	2,526,138.89
419	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	567,499.99	214,753.00	140,000.00	120,000.00	2,193,319.91	0.00	355,499.99	50,000.00	1,007,802.10	0.00	4,648,874.99	7,071,731.00	2,422,856.01
420	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	1,773,320.00	253,000.00	106,900.00	757,950.00	1,272,199.99	296,000.00	50,000.00	138,000.00	274,250.00	0.00	4,921,619.99	7,500,000.00	2,578,380.01
421	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	1,958,914.61	230,000.00	138,000.00	357,553.00	495,500.00	1,400,962.50	0.00	300,000.00	157,500.00	0.00	5,038,430.11	7,670,000.00	2,631,569.89
422	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	1,276,222.11	152,100.00	101,400.00	145,760.00	563,300.00	65,000.00	484,400.00	50,000.00	2,750,460.00	0.00	5,588,642.11	8,514,270.00	2,925,627.89
423	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	1,693,880.00	158,342.11	129,710.00	169,700.00	994,055.11	1,270,399.99	0.00	20,000.00	215,000.00	0.00	4,651,087.21	6,548,980.00	1,897,892.79
424	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	2,813,600.00	120,000.00	10,000.00	0.00	958,400.00	0.00	1,149,942.11	0.00	3,329,253.00	0.00	8,381,195.11	12,780,706.00	4,399,510.89
425	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	2,105,200.00	70,000.00	10,200.00	420,000.00	44,000.00	138,400.00	49,200.00	2,419,493.00	0.00	5,256,493.00	8,008,370.00	2,751,877.00
426	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	1,901,300.00	350,000.00	50,000.00	386,000.00	514,080.00	929,050.00	150,000.00	0.00	1,246,922.11	0.00	5,527,352.11	8,430,400.00	2,903,047.89
427	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	1,925,240.00	321,600.00	415,322.11	607,400.00	115,560.00	158,560.00	1,058,750.00	301,000.00	2,550,373.00	0.00	7,453,805.11	10,514,340.00	3,060,534.89
428	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	4,635,350.00	418,900.00	824,350.00	1,477,805.00	486,400.00	300,000.00	1,003,750.00	296,700.00	3,379,220.00	0.00	12,822,475.00	19,516,000.00	6,693,525.00
429	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	8,224,260.00	715,000.00	295,990.00	617,780.00	0.00	6,234,395.22	709,999.99	995,000.00	2,453,490.00	0.00	20,245,915.21	29,253,386.00	9,007,470.79
430	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	10,957,876.33	413,500.00	1,187,025.00	2,391,720.00	0.00	8,611,663.84	3,380,650.00	1,742,850.00	2,408,000.00	0.00	31,093,285.17	55,951,249.00	24,857,963.83

43	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	3,711,980.00	300,000.00	30,400.00	221,800.00	32,000.00	4,050,254.75	968,000.00	808,800.00	4,892,720.00	0.00	15,015,954.75	22,236,957.00	7,221,002.25
43	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	2,081,300.00	1,005,700.00	280,900.00	1,064,120.00	5,889,601.00	4,643,999.94	100,000.00	1,200,850.00	4,723,613.00	0.00	20,990,083.94	29,020,550.00	8,030,466.06
43	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	6,863,315.60	5,455,404.99	2,315,938.49	2,954,456.94	7,888,025.73	2,322,999.98	355,360.00	865,299.99	1,598,499.99	0.00	30,619,301.71	45,324,113.00	14,704,811.29
43	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	16,318,027.78	533,000.00	1,553,200.00	1,810,970.00	2,751,200.00	4,205,250.00	265,526.32	3,530,600.00	200,000.00	0.00	31,167,774.10	45,026,613.00	13,858,838.90
43	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	7,412,200.00	1,195,000.00	733,000.00	3,797,000.00	0.00	1,480,000.00	0.00	1,730,000.00	1,473,000.00	0.00	17,820,200.00	26,929,768.00	9,109,568.00
43	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	3,486,370.00	1,634,000.00	497,700.00	1,109,200.00	214,600.00	3,681,100.00	3,149,272.54	1,391,400.00	1,872,200.00	142,070,439.07	159,106,281.61	26,840,306.00	-132,265,975.61
43	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	6,345,259.85	1,354,660.86	3,122,129.25	3,598,660.25	3,008,391.17	10,365,972.15	5,505,706.48	11,121,392.15	14,079,907.71	0.00	58,502,079.87	91,688,314.00	33,186,234.13
43	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	7,558,272.00	8,806,411.80	2,060,266.26	14,266,839.29	0.00	4,912,000.00	2,340,500.00	3,308,380.14	13,734,140.08	0.00	56,986,809.57	81,852,464.00	24,865,654.43
43	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	2,022,423.65	2,836,500.00	1,088,900.00	3,592,065.28	3,171,490.00	4,050,576.00	1,810,200.00	2,195,246.00	7,459,150.00	0.00	28,226,550.93	45,635,338.00	17,408,787.07
44	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	6,372,575.65	16,504,773.24	809,330.00	2,050,331.26	370,000.00	4,335,500.00	3,335,095.22	1,541,315.00	4,057,394.75	0.00	39,376,315.12	60,173,701.00	20,797,385.88
44	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	17,420,880.40	1,428,677.63	595,000.00	869,050.00	3,066,740.00	7,773,347.04	0.00	272,185.00	15,334,869.67	0.00	46,760,749.74	69,943,866.00	23,183,116.26
44	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	16,051,979.93	10,567,454.29	3,107,300.00	18,763,598.14	6,413,950.00	18,165,000.00	2,100,000.00	7,917,366.45	25,328,277.98	0.00	108,414,926.79	151,689,810.00	43,274,883.21

443	0228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,584,000.00	8,584,000.00
444	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - WEST ZONAL OFFICE -KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,584,000.00	8,584,000.00
445	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - JIMETA, YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,584,000.00	8,584,000.00
446	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
447	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
448	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH EAST ZONAL - ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
449	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE-ENUGU	19,024,150.00	4,896,750.15	10,099,874.75	5,236,635.00	28,238,041.00	4,376,402.87	850,000.00	8,392,766.00	13,718,219.04	0.00	94,832,838.81	150,227,718.00	55,394,879.19
450	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	5,729,255.00	911,400.00	310,000.00	1,258,050.00	735,040.00	3,671,199.99	2,303,304.00	804,300.00	2,288,057.31	0.00	18,010,606.30	26,861,125.00	8,850,518.70
451	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	6,906,975.68	2,149,510.02	230,000.00	953,042.51	0.00	2,858,141.00	0.00	2,740,601.70	79,545.00	0.00	15,917,815.91	23,413,723.00	y
452	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	7,592,514.81	3,566,421.65	0.00	0.00	0.00	19,144,159.90	0.00	0.00	0.00	0.00	30,303,096.36	47,201,740.00	16,898,643.64
453	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	624,950.00	169,539.00	0.00	0.00	0.00	456,250.00	0.00	0.00	0.00	0.00	1,250,739.00	2,000,000.00	749,261.00
454	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	636,290.00	318,843.00	0.00	0.00	0.00	327,200.00	0.00	0.00	0.00	0.00	1,282,333.00	2,000,000.00	717,667.00
455	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	158,582.00	636,048.00	0.00	0.00	0.00	460,620.00	0.00	0.00	0.00	0.00	1,255,250.00	2,000,000.00	744,750.00

456	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	475,438.00	318,380.00	0.00	0.00	0.00	462,230.00	0.00	0.00	0.00	0.00	1,256,048.00	2,000,000.00	743,952.00
457	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMEN T CENTER, ABEOKUTA - OGUN STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
458	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMEN T EXTENSION CENTER, OWERRI - IMO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
459	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMEN T EXTENSION CENTRE, AFUZE - EDO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,083,000.00	7,083,000.00
460	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	7,291,292.47	2,103,046.90	564,596.00	1,494,047.00	0.00	4,235,985.00	511,250.00	6,039,935.00	3,577,741.00	0.00	25,817,893.37	40,561,424.00	14,743,530.63
461	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMEN T CENTRE - OKENE	0.00	0.00	0.00	578,836.30	0.00	3,594,226.15	0.00	1,117,266.66	309,500.00	0.00	5,599,829.11	8,737,543.00	3,137,713.89
462	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	12,771,719.04	472,500.00	1,533,000.00	964,250.00	1,362,550.00	1,825,000.00	0.00	1,309,000.00	1,173,000.00	0.00	21,411,019.04	32,338,030.00	10,927,010.96
463	0228054001	SCIENCE EQUIPMENT DEVELOPMEN T INTITUTE - MINNA	4,151,435.00	2,610,588.00	1,779,770.00	3,363,460.01	3,405,240.00	5,366,563.98	1,393,045.00	936,800.00	2,086,444.98	0.00	25,093,346.97	37,808,360.00	12,715,013.03
464	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	1,514,500.00	1,443,120.01	382,800.00	109,000.00	699,700.00	1,064,642.11	138,200.00	187,700.00	648,494.00	0.00	6,188,156.12	9,264,722.00	3,076,565.88
465	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	1,480,640.00	1,689,487.00	1,333,392.11	894,200.00	337,360.00	140,000.00	210,000.00	0.00	507,240.00	0.00	6,592,319.11	9,752,455.00	3,160,135.89
466	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	2,049,090.00	467,000.00	203,450.00	305,000.00	301,000.00	1,447,000.00	237,258.00	165,000.00	1,147,145.11	0.00	6,321,943.11	9,634,937.00	3,312,993.89

46	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	2,137,230.00	51,000.00	205,080.00	525,500.00	500,240.00	1,862,258.52	772,087.49	357,850.00	754,220.00	0.00	7,165,466.01	11,652,062.00	4,486,595.99
46	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	2,057,588.00	211,000.00	317,050.00	919,600.00	419,000.00	876,700.00	0.00	888,500.00	1,079,110.00	0.00	6,768,548.00	11,507,786.00	4,739,238.00
46	0228066001	SOKOTO ENERGY RESEARCH	2,923,411.00	186,000.00	287,040.00	1,399,060.00	1,589,217.00	2,689,712.90	0.00	438,587.89	926,640.99	0.00	10,439,669.78	15,414,420.00	4,974,750.22
47	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	3,192,354.00	538,500.00	1,104,200.01	1,570,530.00	1,031,004.00	1,219,200.00	8,600.00	1,209,100.00	955,000.00	0.00	10,828,488.01	15,685,758.00	4,857,269.99
47	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	1,836,619.50	65,309.75	96,150.00	460,800.00	1,003,600.00	21,805.00	446,250.00	83,995.00	647,396.70	0.00	4,661,925.95	7,083,000.00	2,421,074.05
47	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	2,384,000.00	68,000.00	234,050.03	1,877,959.17	1,262,003.88	612,000.01	0.00	2,915,917.56	3,612,503.74	0.00	12,966,434.39	21,176,991.00	8,210,556.61
47	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	3,386,226.00	511,000.00	1,070,770.00	2,384,364.07	927,840.00	1,735,246.62	0.00	261,150.00	1,222,820.00	0.00	11,499,416.69	18,556,439.00	7,057,022.31
47	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	2,103,323.20	400,000.00	964,960.92	662,000.00	838,500.46	1,445,432.67	0.00	164,000.00	206,342.11	0.00	6,784,559.36	10,297,212.00	3,512,652.64
47	0228073001	ENERGY COMMISSION OF NIGERIA	20,495,920.95	13,212,221.98	6,857,810.00	8,358,425.00	21,256,493.14	23,385,366.60	0.00	5,699,600.00	46,985,871.01	0.00	146,251,708.68	226,142,418.00	79,890,709.32
47	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	5,519,317.50	906,000.00	2,323,010.00	3,913,746.88	1,721,600.00	360,000.00	0.00	757,500.00	1,626,195.60	0.00	17,127,369.98	24,575,110.00	7,447,740.02
47	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	1,423,585.00	718,200.00	528,988.76	730,600.00	912,212.50	428,285.00	360,842.50	184,000.00	1,328,293.92	0.00	6,615,007.68	10,545,527.00	3,930,519.32

478	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	2,335,733.00	115,000.00	426,000.00	557,200.50	495,200.00	795,200.00	161,800.00	603,200.00	1,398,842.11	0.00	6,888,175.61	9,291,026.00	2,402,850.39
479	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	98,855,196.32	33,853,797.56	61,403,602.83	36,030,146.21	20,491,524.00	26,016,470.00	599,200.00	7,948,465.00	68,028,167.76	0.00	353,226,569.68	508,800,000.00	155,573,430.32
480	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	36,722,656.38	14,007,485.79	2,508,083.19	1,568,817.33	3,557,400.00	436,000.00	100,000.00	6,559,538.51	202,800.00	0.00	65,662,781.20	99,400,000.00	33,737,218.80
481	0229003001	NIGERIAN RAILWAY CORPORATION	23,015,374.82	849,849.70	7,844,473.80	1,103,029.72	9,679,652.76	0.00	1,003,000.00	3,456,300.60	8,724,315.16	0.00	55,675,996.56	105,400,000.00	49,724,003.44
482	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	18,461,353.00	8,332,407.32	1,732,250.00	2,591,700.00	0.00	0.00	1,098,000.00	0.00	6,847,500.00	0.00	39,063,210.32	59,400,000.00	20,336,789.68
483	0229005001	MARITIME ACADEMY, ORON	601,337,433.33	80,262,094.57	436,682,574.07	527,847,035.89	307,361,125.00	174,857,347.17	30,412,406.20	132,794,839.94	476,307,199.90	0.00	2,767,862,056.07	81,400,000.00	-2,686,462,056.07
484	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	4,222,600.00	1,821,500.00	1,117,700.00	2,329,051.00	2,698,900.00	1,903,950.00	2,579,070.00	2,183,700.00	2,972,300.00	0.00	21,828,771.00	33,400,000.00	11,571,229.00
485	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	28,853,116.00	62,975,400.00	0.00	57,872,137.68	0.00	0.00	6,712,000.00	0.00	4,947,340.00	0.00	161,359,993.68	243,400,000.00	82,040,006.32
486	0229031004	NIGERIAN METEOROLOGICAL AGENCY	34,493,706.25	8,419,782.50	0.00	17,078,168.56	21,346,830.65	1,360,000.00	4,508,000.00	4,066,911.63	12,410,180.72	0.00	103,683,580.31	159,400,000.00	55,716,419.69
487	0220008001	FEDERAL INLAND REVENUE SERVICES	3,235,732,637.46	1,481,335,374.57	2,166,457,497.80	2,377,785,980.22	2,286,478,672.39	2,872,110,812.25	3,171,431,789.22	2,096,447,167.57	7,577,862,886.18	0.00	27,265,642,817.66	-	-27,265,642,817.66
488	0229031006	ACCIDENT INVESTIGATION BUREAU	56,570,914.55	1,579,800.00	6,330,512.00	3,355,715.75	10,200,418.52	200,000.00	0.00	1,088,596.10	14,725,004.08	0.00	94,050,961.00	159,400,003.00	65,349,042.00
489	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	159,509,874.03	7,904,409.11	34,840,850.55	18,558,607.65	28,692,630.00	21,125,640.00	17,158,314.00	7,084,735.80	48,270,754.09	0.00	343,145,815.23	777,001,196.00	433,855,380.77
490	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	11,152,906.10	4,317,298.67	6,968,924.00	10,414,844.99	6,314,699.99	7,690,000.00	1,736,500.00	1,228,500.00	11,117,756.49	0.00	60,941,430.24	92,027,162.00	31,085,731.76
491	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	54,175,452.17	1,361,955.51	13,816,615.00	14,263,930.00	40,270,276.00	100,000.00	0.00	2,608,095.00	10,299,650.00	0.00	136,895,973.68	-	-136,895,973.68

492	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	80,940,940.63	13,092,600.00	17,631,215.00	22,933,437.98	17,673,413.50	50,883,373.00	16,515,606.00	8,584,770.00	82,244,811.00	0.00	310,500,167.11	432,241,935.00	121,741,767.89
493	0231010001	NATIONAL POWER TRAINING INSTITUTE	22,776,450.00	11,423,499.56	3,646,450.00	15,909,548.12	4,487,800.00	8,740,000.00	1,788,900.00	1,954,500.00	16,404,477.09	0.00	87,131,624.77	133,108,198.00	45,976,573.23
494	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	107,753,604.92	8,525,214.98	31,935,482.37	22,562,175.65	11,306,204.25	27,243,898.18	13,901,126.98	8,112,216.00	70,518,977.83	0.00	301,858,901.16	257,000,000.00	-44,858,901.16
495	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	70,649,864.88	17,699,494.24	11,240,060.00	25,649,620.50	0.00	23,329,200.00	2,912,000.00	6,008,000.00	36,773,694.69	0.00	194,261,934.31	225,000,000.00	30,738,065.69
496	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	1,202,600.00	4,396,580.57	45,700.00	4,877,949.99	0.00	0.00	0.00	0.00	6,390,916.64	0.00	16,913,747.20	25,839,417.00	8,925,669.80
497	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	26,412,967.00	15,508,818.90	27,844,455.00	9,296,755,261.64	13,373,160.00	41,892,606.25	76,242,706.42	5,437,812.50	103,427,706.39	0.00	9,606,895,494.10	14,984,468,075.00	5,377,572,580.90
498	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	1,185,131.00	271,908.01	90,850.00	1,875,965.46	758,231.00	378,000.00	0.00	3,000.00	297,050.00	0.00	4,860,135.47	9,098,771.00	4,238,635.53
499	0231089006	SURVEY COUNCIL OF NIGERIA	5,708,640.10	1,031,100.00	0.00	0.00	0.00	0.00	0.00	2,535,598.16	0.00	0.00	9,275,338.26	14,055,225.00	4,779,886.74
500	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	189,757,714.02	0.00	51,794,400.72	14,285,410.00	73,811,449.90	0.00	3,932,250.00	8,504,065.00	102,321,973.63	0.00	444,407,263.27	711,255,077.00	266,847,813.73
501	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	6,750,291,581.86	2,196,080,314.10	936,512,466.05	775,221,290.10	1,767,991,139.95	1,017,481,289.70	1,665,930,902.38	355,183,706.62	6,697,594,393.61	0.00	22,162,287,084.37	592,907,095.00	-21,569,379,989.37
502	0232003001	PETROLEUM TRAINING INSTITUTE	28,500,608.04	36,936,355.88	25,686,112.75	9,455,511.18	2,054,729.00	9,499,767.20	0.00	1,317,400.00	26,313,720.31	0.00	139,764,204.36	250,130,838.00	110,366,633.64
503	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	496,967,999.87	228,930,132.84	164,386,997.78	41,736,641.94	368,396,538.04	77,574,752.39	311,192,501.84	28,903,001.00	610,954,096.67	0.00	2,329,042,662.37	191,239,208.00	-2,137,803,454.37
504	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	54,175,452.17	1,361,955.51	13,816,615.00	14,263,930.00	40,270,276.00	100,000.00	0.00	2,608,095.00	10,299,650.00	0.00	136,895,973.68	246,878,659.00	109,982,685.32

505	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	163,685,867.65	21,766,614.12	28,443,870.00	46,336,325.00	41,928,281.84	71,545,570.08	1,198,400.00	54,220,787.45	92,506,244.48	0.00	521,631,960.62	767,937,312.00	246,305,351.38
506	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	3,569,096.39	1,081,400.00	859,000.00	394,000.00	947,840.00	5,056,684.00	0.00	859,500.00	2,686,303.00	0.00	15,453,823.39	23,224,839.00	7,771,015.61
507	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	47,308,498.83	14,525,074.09	8,806,757.50	22,023,497.24	4,613,200.00	40,486,500.00	4,286,000.00	15,223,595.00	11,072,898.00	0.00	168,346,020.66	236,115,716.00	67,769,695.34
508	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	7,295,819.98	2,645,139.15	1,815,100.00	2,834,988.40	6,078,649.00	13,877,438.09	4,335,550.01	3,267,826.30	6,608,409.52	0.00	48,758,920.45	73,709,852.00	24,950,931.55
509	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	8,007,675.51	2,434,891.62	1,508,396.00	1,043,694.29	0.00	10,236,907.76	662,000.00	1,267,064.90	11,347,990.00	0.00	36,508,620.08	51,682,655.00	15,174,034.92
510	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	17,372,433.33	1,548,950.00	3,263,221.22	2,259,800.00	2,518,425.16	19,845,133.32	1,731,333.88	6,187,970.00	5,277,241.45	0.00	60,004,508.36	90,792,020.00	30,787,511.64
511	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	10,985,373.00	3,032,015.00	1,131,800.00	2,641,600.00	700,000.00	15,632,111.00	1,130,000.00	227,000.00	995,000.00	0.00	36,474,899.00	62,626,986.00	26,152,087.00
512	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	19,920,503.00	5,433,444.44	2,454,645.00	45,918,896.44	1,565,140.00	13,667,215.00	0.00	6,487,818.63	8,606,168.61	0.00	104,053,831.12	82,519,901.00	-21,533,930.12
513	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	21,707,586.74	7,945,000.00	35,833,080.41	9,432,380.30	6,485,183.68	8,841,598.20	15,645,299.10	12,055,000.30	22,331,590.59	0.00	140,276,719.32	195,270,604.00	54,993,884.68
514	0233011001	AJAOKUTA STEEL COMPANY LIMITED	3,818,900.00	5,040,800.00	4,182,690.00	3,326,640.00	2,280,500.00	18,701,120.00	1,501,600.00	7,589,390.00	7,553,360.00	0.00	53,995,000.00	75,270,150.00	21,275,150.00
515	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	93,537,461.00	3,204,770.00	5,811,040.00	11,889,823.50	1,110,400.00	47,956,098.75	165,205,472.19	5,189,850.00	42,788,464.88	0.00	376,693,380.32	67,269,822.00	-309,423,558.32
516	0238001001	BUDGET AND NATIONAL PLANNING	191,748,697.69	23,064,782.12	68,341,466.51	109,044,701.99	73,201,900.14	19,562,500.00	24,925,766.00	24,625,300.01	103,403,826.83	0.00	637,918,941.29	978,500,003.00	340,581,061.71
517	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	14,714,064.00	17,098,266.80	3,084,500.00	3,205,311.83	8,358,854.80	28,566,620.00	2,079,200.00	1,637,950.00	18,114,817.16	0.00	96,859,584.59	148,285,169.00	51,425,584.41

518	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	113,926,214.19	14,712,431.57	33,353,656.60	48,590,667.08	618,320,933.38	49,809,626.02	15,509,335.27	24,050,136.80	45,751,418.92	0.00	964,024,419.83	204,110,466.00	-759,913,953.83
519	0238004001	NATIONAL BUREAU OF STATISTICS	78,244,979.10	25,951,293.84	13,584,049.65	83,321,387.27	3,700,870.00	26,707,502.97	5,917,887.59	20,076,111.19	31,739,744.29	0.00	289,243,825.90	432,012,795.00	142,768,969.10
520	0238005001	BUDGET OFFICE OF THE FEDERATION	121,305,731.75	64,013,148.64	31,443,064.00	12,849,239.00	44,115,549.36	12,462,815.00	245,000.00	24,612,713.00	638,607,247.81	0.00	949,654,508.56	909,765,346.00	-39,889,162.56
521	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	16,419,779.30	270,700.00	13,017,028.83	6,791,000.05	4,718,828.00	3,579,636.00	0.00	2,175,450.00	18,049,990.75	0.00	65,022,412.93	93,981,274.00	28,958,861.07
522	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	66,557,078.38	18,007,391.86	21,055,100.00	23,903,948.00	11,264,700.00	55,824,091.82	15,853,236.00	30,998,000.00	51,132,369.52	0.00	294,595,915.58	344,762,287.00	50,166,371.42
523	0250001001	FISCAL RESPONSILIBITY COMMISSION	17,783,845.65	5,950,000.00	7,397,948.47	7,676,130.47	4,835,950.00	44,712,580.92	3,811,973.65	10,869,000.00	125,648,642.53	0.00	228,686,071.69	181,767,615.00	-46,918,456.69
524	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	38,514,618.69	17,066,428.29	27,840,168.25	13,797,084.54	9,725,690.10	20,765,196.35	4,614,803.36	23,105,496.77	33,048,916.00	0.00	188,478,402.35	278,665,581.00	90,187,178.65
525	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	2,821,630.60	2,321,500.00	7,742,026.80	12,259,908.40	0.00	1,349,780.00	0.00	0.00	2,050,750.01	0.00	28,545,595.81	38,935,101.00	10,389,505.19
526	0252037001	ANAMBRA/ IMO RBDA	23,214,425.62	604,864.08	1,219,700.00	2,865,020.00	1,448,200.00	862,400.00	0.00	2,408,040.00	1,876,313.48	0.00	34,498,963.18	51,935,100.00	17,436,136.82
527	0252038001	BENIN/ OWENA RBDA	13,239,470.99	490,236.59	205,156.68	6,536,824.00	0.00	10,821,749.99	73,000.00	2,260,678.55	821,400.00	0.00	34,448,516.80	55,605,255.00	21,156,738.20
528	0252039001	CHAD BASIN RBDA	9,883,327.25	2,569,600.00	4,262,475.51	3,763,603.76	889,000.00	8,205,745.98	2,259,187.92	1,482,300.00	7,271,138.54	0.00	40,586,378.96	63,076,963.00	22,490,584.04
529	0252040001	CROSS RIVER RBDA	6,508,600.00	2,333,163.64	185,900.00	4,801,398.50	1,970,320.00	5,426,729.18	2,280,000.00	133,000.00	2,311,370.00	0.00	25,950,481.32	43,388,664.00	17,438,182.68
530	0252041001	HADEJIA-JAMAÃ»ARE RBDA	6,208,658.18	578,966.87	303,826.55	4,044,747.50	4,590,072.90	9,214,241.25	310,000.00	4,324,018.14	8,156,267.62	0.00	37,730,799.01	61,092,918.00	23,362,118.99
531	0252042001	LOWER BENUE RBDA	887,560.00	1,823,400.00	335,100.00	2,107,380.00	851,800.00	10,132,300.00	815,350.00	2,914,430.00	1,609,865.00	0.00	21,477,185.00	37,233,558.00	15,756,373.00
532	0252043001	LOWER NIGER RBDA	5,411,645.00	501,130.72	498,700.00	614,300.00	0.00	9,977,700.00	3,939,200.00	665,515.00	2,392,835.00	0.00	24,001,025.72	37,127,744.00	13,126,718.28
533	0252044001	NIGER DELTA RBDA	16,352,580.20	1,257,193.08	1,262,000.00	246,200.00	1,277,000.00	520,000.00	1,919,600.00	3,064,800.00	6,363,800.00	0.00	32,263,173.28	43,441,662.00	11,178,488.72
534	0252045001	OGUN/ OSUN RBDA	10,806,400.00	3,593,538.31	1,230,416.00	3,798,265.00	700,713.40	6,075,310.00	0.00	2,859,950.00	952,800.00	0.00	30,017,392.71	44,471,585.00	14,454,192.29

53	0252046001	SOKOTO RIMA RBDA	25,812,968.71	5,308,903.31	4,514,934.70	1,929,000.00	475,425.00	9,506,300.00	3,131,868.60	353,330.00	2,075,280.00	0.00	53,108,010.32	51,736,791.00	-1,371,219.32
53	0252047001	UPPER BENUE RBDA	45,376,236.59	37,079,191.22	1,064,450.00	11,003,795.88	18,576,480.80	10,967,199.95	10,622,826.00	2,541,051.00	17,591,590.10	0.00	154,822,821.54	53,796,591.00	-101,026,230.54
53	0252048001	UPPER NIGER RBDA	9,459,970.00	1,552,044.28	902,375.00	830,300.00	765,000.00	7,013,995.00	0.00	439,600.00	2,041,610.00	0.00	23,004,894.28	35,902,342.00	12,897,447.72
53	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	3,235,490.00	4,169,508.89	604,200.00	2,386,227.73	1,306,024.28	7,597,666.08	498,750.00	965,472.15	4,369,474.40	0.00	25,132,813.53	37,657,000.00	12,524,186.47
53	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	6,822,100.00	1,196,751.33	1,898,675.00	3,787,750.00	3,686,450.00	8,587,000.00	6,308,613.82	2,005,300.00	4,338,000.00	0.00	38,630,640.15	52,193,751.00	13,563,110.85
54	0252051001	GURARA WATER MANAGEMENT AUTHORITY	1,118,700.00	0.00	757,450.00	0.00	732,700.00	800,000.00	0.00	0.00	600,000.00	0.00	4,008,850.00	-	-4,008,850.00
54	0220011001	NIGERIA CUSTOMS SERVIVES	908,861,240.55	103,220,697.28	941,658,917.68	174,285,848.86	400,596,788.66	234,718,989.25	417,526,898.25	186,302,248.09	551,989,064.44	0.00	3,919,160,693.06	14,041,576,322.16	10,122,415,629.10
54		**LAW & JUSTICES SECTOR**												-	
54	0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	720,735,613.03	1,039,817,367.98	487,076,737.56	567,237,179.32	399,237,876.32	301,227,323.11	836,231,871.58	215,325,600.00	1,197,409,404.83	0.00	5,764,298,973.73	6,364,141,735.28	599,842,761.55
54	0318002001	SUPREME COURT OF NIGERIA	1,129,999,997.67	251,892,323.65	587,692,642.67	561,997,445.50	317,146,049.40	209,885,554.50	77,957,199.31	333,873,764.02	970,756,193.60	0.00	4,441,201,170.32	4,599,760,236.19	158,559,065.87
54	0318003001	COURT OF APPEAL	1,254,998,436.88	557,036,563.04	817,609,234.68	569,397,011.84	206,110,515.04	445,562,812.57	200,231,353.66	387,947,499.31	1,145,777,508.65	0.00	5,584,670,935.67	5,685,000,000.00	100,329,064.33
54	0318004001	FEDERAL HIGH COURT-LAGOS	1,321,847,570.80	340,080,719.44	666,769,771.71	695,889,383.75	257,546,769.50	803,981,677.94	37,026,150.19	417,547,266.90	396,885,489.42	0.00	4,937,574,799.65	7,103,517,468.00	2,165,942,668.35
54	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	438,765,227.20	198,155,390.82	850,470,787.10	460,428,516.09	164,331,933.05	273,621,701.00	73,381,750.00	712,883,000.00	940,346,985.56	0.00	4,112,385,290.82	4,220,487,741.06	108,102,450.24
54	0318006001	SHARIA COURT OF APPEAL-ABUJA	232,278,322.00	44,946,296.58	190,277,450.00	96,969,200.00	82,300,000.00	153,000,000.00	25,000,000.00	137,802,521.43	287,881,116.89	0.00	1,250,454,906.90	1,337,137,316.99	86,682,410.09
54	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	212,999,120.00	36,498,899.20	301,018,495.00	77,825,798.76	74,999,657.50	220,823,399.54	3,000,000.00	130,479,500.00	256,625,687.29	0.00	1,314,270,557.29	1,289,860,000.00	-24,410,557.29
55	0318008001	NATIONAL INDUSTRIAL COURT	450,344,431.70	270,747,799.24	412,453,322.25	389,816,953.32	99,989,900.00	500,140,824.61	124,230,000.00	382,045,275.24	763,145,027.00	0.00	3,392,913,533.36	4,135,965,607.56	743,052,074.20
55	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	154,898,447.07	111,894,252.16	176,724,139.37	155,219,342.41	288,200,473.35	241,000,179.00	7,995,999.97	114,455,784.23	240,672,185.23	0.00	1,491,060,802.79	1,548,489,800.00	57,428,997.21

552	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	182,763,589.00	48,000,005.00	363,981,000.00	267,493,366.08	47,813,960.00	69,499,999.95	39,499,991.00	112,316,712.19	241,761,870.01	0.00	1,373,130,493.23	1,392,860,078.32	19,729,585.09
553	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	344,965,643.63	27,712,275.00	257,666,351.70	214,640,563.38	174,956,425.00	232,957,750.00	29,192,391.17	29,714,964.00	349,673,154.86	0.00	1,661,479,518.74	1,733,189,235.13	71,709,716.39
554	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	306,038,027.41	52,020,648.12	260,329,941.30	28,885,789.99	49,283,556.60	55,111,136.89	953,759,369.51	34,007,069.24	1,139,776,016.22	0.00	2,879,211,555.28	2,946,841,571.00	67,630,015.72
555	0326002001	NIGERIAN LAW REFORM COMMISSION	21,923,701.65	2,000,000.00	4,933,765.00	5,278,001.08	3,379,200.00	6,442,003.42	2,086,800.00	527,500.00	13,338,582.29	0.00	59,909,553.44	78,435,929.00	18,526,375.56
556	0326003001	LEGAL AID COUNCIL	120,127,026.99	1,809,900.00	3,818,850.00	4,989,685.00	6,568,885.00	1,502,283.00	62,000.00	1,707,224.00	16,303,348.50	0.00	156,889,202.49	231,018,494.00	74,129,291.51
557	0326004001	COUNCIL OF LEGAL EDUCATION	211,669,037.10	58,231,731.59	135,617,423.21	187,748,637.04	8,329,105.00	83,826,704.74	19,799,749.67	84,689,900.00	499,442,118.24	0.00	1,289,354,406.59	92,801,126.00	-1,196,553,280.59
558	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	17,779,237.67	5,832,491.49	3,090,250.00	2,797,862.46	12,754,078.95	4,927,322.01	2,797,865.00	747,000.00	8,324,087.91	0.00	59,050,195.49	86,674,416.00	27,624,220.51
559	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	65,221,170.00	5,261,000.00	11,401,750.00	90,000.00	0.00	0.00	625.50	0.00	164,052,945.47	0.00	246,027,490.97	544,583,067.50	298,555,576.53
560	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	5,872,400.00	2,422,000.00	190,000.00	936,870.00	1,171,000.00	1,170,683.15	2,317,000.00	962,000.00	2,010,798.00	0.00	17,052,751.15	25,629,777.00	8,577,025.85
561	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	42,860,224.00	3,996,812.51	6,008,550.00	11,212,284.90	4,518,000.50	182,149,602.12	1,977,580.00	2,256,200.00	1,502,813,499.98	0.00	1,757,792,754.01	393,973,302.00	-1,363,819,452.01
562	0326010001	NIGERIAN COPYRIGHT COMMISSION	53,670,400.00	1,479,200.00	12,914,450.00	4,909,220.00	7,811,800.00	1,809,700.00	2,914,000.00	2,223,000.00	52,642,284.80	0.00	140,374,054.80	186,430,370.00	46,056,315.20
563	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	79,664,392.12	9,294,329.69	45,512,810.02	21,704,322.00	810,000.00	25,202,666.70	6,295,500.00	12,463,000.00	38,158,388.59	0.00	239,105,409.12	358,195,013.00	119,089,603.88
564	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	464,274,832.24	48,012,584.92	90,785,419.00	120,215,707.15	21,966,650.00	202,056,948.89	64,515,219.24	66,152,896.00	216,375,341.31	0.00	1,294,355,598.75	1,312,886,013.00	18,530,414.25
565	0344001001	CODE OF CONDUCT BUREAU	115,492,681.23	10,685,700.00	47,805,825.01	45,319,593.50	15,709,343.00	44,617,150.00	4,699,476.19	20,203,915.01	542,978,008.40	0.00	847,511,692.34	435,616,600.00	-411,895,092.34

566	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	135,357,334.62	37,838,500.00	36,807,310.00	50,041,021.44	36,051,732.00	80,201,920.10	34,591,998.00	3,563,200.00	97,840,054.55	0.00	512,293,070.71	877,089,123.00	364,796,052.29
		SOCIAL SECTOR													
567	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	0.00	3,739,134.22	1,065,050.00	1,078,500.00	14,824,800.00	10,302,862.10	102,000.00	8,617,291.25	9,154,200.00	0.00	48,883,837.57	74,999,992.00	26,116,154.43
568	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	17,370,894.51	13,435,384.22	9,247,954.76	796,324.02	10,547,438.00	53,332,454.24	2,308,400.00	3,912,999.61	20,876,278.36	63,032,314.61	194,860,442.33	200,000,000.00	5,139,557.67
569	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	188,543,763.00	232,383,218.27	103,938,726.06	89,899,797.25	0.00	399,721,631.79	6,376,345.00	378,632,647.49	5,293,218,999.01	0.00	6,692,715,127.87	16,084,911,576.00	9,392,196,448.13
570	0513021002	NIGERIA FOOTBALL FEDERATION	37,368,135.00	4,661,050.00	3,614,625.00	6,013,040.00	7,454,700.00	2,135,000.00	10,832,000.00	6,179,300.00	524,999,723.55	9,656,297.06	612,913,870.61	905,695,006.00	292,781,135.39
571	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	18,482,416.93	14,075,250.00	13,712,998.63	3,312,050.00	10,254,490.50	16,348,264.13	1,474,634.00	3,958,025.00	22,663,928.88	0.00	104,282,058.07	76,129,500.00	-28,152,558.07
572	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	82,274,174.03	9,996,100.00	91,498,922.17	8,921,022.50	14,728,000.00	2,709,500.00	1,907,400.00	4,146,270.00	371,353,176.13	0.00	587,534,564.83	425,000,009.00	-162,534,555.83
573	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	144,021,668.94	343,000.00	24,935,302.20	39,351,835.02	73,789,448.50	44,303,263.01	6,574,000.00	10,942,832.76	5,140,877,984.98	0.00	5,485,139,335.41	2,096,326,672.00	-3,388,812,663.41
574	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	167,326,360.41	60,489,761.91	109,389,537.19	112,203,873.43	13,137,670.00	8,456,000.00	2,280,800.00	55,245,791.84	128,362,398.92	0.00	656,892,193.70	1,017,950,190.00	361,057,996.30
575	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	298,955,090.73	998,552,836.02	17,023,817,024.32	156,278,172.78	166,523,695.49	183,942,803.82	127,904,712.83	38,843,449.00	879,886,761.89	0.00	19,874,704,546.88	20,141,024,646.64	266,320,099.76
576	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	1,393,905.70	4,539,565.00	5,423,152.28	5,869,594.02	1,147,164.65	886,193.25	0.00	2,422,438.36	3,176,578.55	0.00	24,858,591.81	37,171,291.00	12,312,699.19
577	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	4,023,641.51	753,250.00	659,100.00	3,637,992.82	492,850.00	0.00	340,800.00	1,391,000.00	4,771,788.16	0.00	16,070,422.49	30,212,342.00	14,141,919.51
578	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	7,212,903.45	3,895,937.00	10,324,161.80	6,831,429.15	1,095,450.00	1,715,033.30	4,316,625.00	2,161,153.31	6,731,410.64	893,143,117.87	937,427,221.52	58,969,640.00	-878,457,581.52

579	0517008001	NATIONAL LIBRARY OF NIGERIA	41,520,731.25	14,164,007.40	7,350,249.95	12,863,536.40	2,489,000.00	19,412,091.80	4,516,879.88	12,531,050.00	32,941,461.12	0.00	147,789,007.80	227,937,702.00	80,148,694.20
580	0517010001	MASS LITERACY COUNCIL	8,535,036.00	6,962,984.92	1,346,920.00	2,965,050.00	0.00	5,639,627.50	3,040,025.00	1,059,250.00	9,386,818.25	0.00	38,935,711.67	59,843,673.00	20,907,961.33
581	0517011001	NOMADIC EDUCATION COMMISSION	15,210,463.65	3,833,174.68	7,487,210.00	6,450,721.85	1,997,300.00	12,054,567.04	2,027,432.00	810,000.00	12,368,150.90	0.00	62,239,020.12	93,527,332.00	31,288,311.88
582	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	48,481,195.52	2,014,553.29	12,206,754.80	4,488,150.00	3,389,780.00	13,364,060.02	2,409,620.00	44,201,820.13	22,258,701.37	0.00	152,814,635.13	232,852,798.00	80,038,162.87
583	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	629,167,523.66	110,283,739.59	282,357,563.97	27,718,355.00	673,884.80	84,443,286.57	5,816,620.00	11,861,270.81	23,378,619.08	0.00	1,175,700,863.48	91,247,626.00	-1,084,453,237.48
584	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	13,681,761.00	6,760,116.35	7,537,867.28	2,993,415.00	503,600.00	4,651,249.90	0.00	6,537,000.00	3,813,050.00	0.00	46,478,059.53	75,340,962.00	28,862,902.47
585	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	4,058,400.00	931,250.00	350,000.00	2,720,500.00	0.00	567,014.00	2,027,300.00	305,000.00	2,256,986.00	0.00	13,216,450.00	20,177,852.00	6,961,402.00
586	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	71,091,659.16	10,307,020.00	15,577,825.76	28,404,327.08	23,085,059.69	16,706,327.19	1,377,000.00	5,721,886.18	27,186,105.97	0.00	199,457,211.03	282,233,566.00	82,776,354.97
587	0517017001	NATIONAL TEACHERS INSTITUTE	13,297,270.00	8,164,357.14	18,089,392.86	15,992,730.55	1,874,430.00	0.00	4,725,000.00	7,604,804.00	3,765,000.00	0.00	73,512,984.55	111,880,449.00	38,367,464.45
588	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	4,731,010.15	14,363,608.85	4,585,599.64	3,807,676.13	0.00	23,102,017.24	0.00	20,893,429.19	6,893,049.98	41,839,888.34	120,216,279.52	99,266,864.00	-20,949,415.52
589	0517018002	FEDERAL POLYTECHNIC BAUCHI	3,513,850.00	11,040,000.00	1,838,400.00	3,988,594.75	1,711,638.38	3,736,360.00	0.00	5,654,631.49	24,132,503.50	27,123,714.98	82,739,693.10	86,276,380.00	3,536,686.90
590	0517018003	FEDERAL POLYTECHNIC BIDA	8,276,020.00	5,588,039.15	45,331,658.85	6,354,197.24	6,396,150.00	0.00	0.00	3,908,317.00	16,431,217.95	0.00	92,285,600.19	137,496,530.00	45,210,929.81
591	0517018004	FEDERAL POLYTECHNIC IDAH	44,989,609.00	5,202,499.50	5,134,798.00	4,286,420.00	3,766,400.00	11,349,258.50	1,387,000.00	2,389,470.00	70,191,312.37	0.00	148,696,767.37	124,905,264.00	-23,791,503.37
592	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	9,079,081.60	2,097,340.00	3,243,536.25	4,137,290.19	833,154.00	4,111,300.00	726,500.00	2,395,112.50	30,780,035.52	0.00	57,403,350.06	89,768,948.00	32,365,597.94
593	0517018006	FEDERAL POLYTECHNIC MUBI	226,742,793.03	14,084,191.07	225,402,949.82	88,148,269.61	95,879,056.45	67,269,130.00	28,577,000.00	38,407,435.00	111,587,431.44	0.00	896,098,256.42	88,199,476.00	-807,898,780.42
594	0517018007	FEDERAL POLYTECHNIC NASARAWA	40,699,258.60	41,867,689.26	237,090,985.09	100,219,495.91	117,468,234.21	96,490,652.99	56,461,359.11	42,961,588.73	152,138,825.62	0.00	885,398,089.52	78,565,357.00	-806,832,732.52

59	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,801,560.00	0.00	24,852,950.00	3,034,144.15	1,066,650.00	0.00	0.00	15,386,539.00	2,299,470.00	0.00	50,441,313.15	87,348,646.00	36,907,332.85
59	0517018009	FEDERAL POLYTECHNIC KADUNA	42,793,503.31	85,890,111.86	255,927,819.49	90,096,498.13	221,688,051.20	262,897,764.00	26,695,659.00	23,236,638.00	354,993,096.41	0.00	1,364,219,141.40	202,401,588.00	-1,161,817,553.40
59	0517018010	FEDERAL POLYTECHNIC OFFA	99,067,952.45	25,182,725.61	127,868,424.29	108,205,159.67	135,045,368.41	101,793,313.47	26,724,932.13	56,609,470.00	288,911,340.66	0.00	969,408,686.69	84,308,290.00	-885,100,396.69
59	0517018011	FEDERAL POLYTECHNIC EDE	1,878,888.15	6,019,740.53	1,770,102.50	1,187,400.00	0.00	455,080.00	191,850.00	7,777,970.00	21,569,847.00	0.00	40,850,878.18	63,474,791.00	22,623,912.82
59	0517018012	FEDERAL POLYTECHNIC AUCHI	2,509,000.00	13,530,250.00	8,374,720.00	3,512,490.00	0.00	968,950.00	0.00	1,882,350.00	45,807,360.41	0.00	76,585,120.41	119,154,675.00	42,569,554.59
60	0517018013	FEDERAL POLYTECHNIC NEKEDE	3,185,000.00	1,947,049.75	6,795,000.00	1,034,360.00	0.00	9,319,592.00	9,943,539.50	4,900,000.00	4,310,000.00	0.00	41,434,541.25	84,181,797.00	42,747,255.75
60	0517018014	FEDERAL POLYTECHNIC OKO	151,227,212.75	7,046,136.10	203,458,685.52	164,471,816.26	89,639,209.04	218,888,137.73	45,730,665.50	73,194,300.23	77,686,336.95	0.00	1,031,342,500.08	120,417,276.00	-910,925,224.08
60	0517018015	FEDERAL POLYTECHNIC DAMATURU	6,358,147.50	11,959,999.99	3,096,000.00	1,229,400.00	0.00	142,000.00	4,570,530.00	1,533,500.00	9,298,500.00	0.00	38,188,077.49	53,374,187.00	15,186,109.51
60	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	29,271,565.38	5,888,000.00	60,738,648.62	59,179,471.35	148,970,191.84	24,973,420.00	12,686,276.44	9,244,150.00	32,313,766.25	0.00	383,265,489.88	93,270,539.00	-289,994,950.88
60	0517018017	FEDERAL POLYTECHNIC GWANDU	62,181,166.47	48,945,508.75	67,688,976.35	27,937,125.48	292,226,826.33	3,222,889.00	90,687,441.86	8,169,897.96	88,757,114.31	0.00	689,816,946.51	84,175,180.00	-605,641,766.51
60	0517018018	FEDERAL POLYTECHNIC ILARO	8,080,255.02	0.00	2,406,300.00	0.00	0.00	4,212,400.00	0.00	8,836,405.00	18,153,500.30	0.00	41,688,860.32	62,000,007.00	20,311,146.68
60	0517018019	YABA COLLEGE OF TECHNOLOGY	226,564,597.68	294,439,088.03	241,415,195.97	59,377,672.23	17,298,413.30	395,400,924.00	132,864,865.12	61,246,235.10	925,565,148.26	0.00	2,354,172,139.69	174,967,784.00	-2,179,204,355.69
60	0517018020	FEDERAL POLYTECHNIC BALI	7,281,660.00	3,827,811.54	3,883,287.28	5,041,788.00	1,833,520.00	2,817,098.50	0.00	39,880,878.11	38,056,276.99	0.00	102,622,320.42	150,823,121.00	48,200,800.58
60	0517018021	FEDERAL POLYTECHNIC EKOWE	5,847,311.00	59,134,875.00	9,686,760.00	5,521,993.00	0.00	0.00	0.00	7,878,000.00	2,626,600.00	0.00	90,695,539.00	150,868,103.00	60,172,564.00
60	0517018022	FEDERAL POLYTECHNIC BONNY	27,853,230.00	3,483,500.00	25,893,693.89	3,244,462.00	2,750,300.00	19,669,541.31	3,775,000.00	2,848,323.75	30,376,335.00	0.00	119,894,385.95	151,353,967.00	31,459,581.05
61	0517018023	FEDERAL POLYTECHNIC UKANA	1,537,200.00	645,413.48	760,100.00	2,576,130.00	319,000.00	4,691,552.00	811,685.00	2,760,393.78	10,793,552.80	0.00	24,895,027.06	37,482,085.00	12,587,057.94
61	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	1,810,138.50	1,320,907.79	5,831,733.50	2,558,040.00	45,000.00	2,510,339.69	2,141,000.00	1,755,670.00	6,464,731.05	0.00	24,437,560.53	37,482,081.00	13,044,520.47

61	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	18,794,276.13	654,719.65	1,134,082.51	5,894,346.09	2,996,094.19	1,368,650.00	1,031,870.00	6,728,490.41	25,706,289.31	0.00	64,308,818.29	100,000,000.00	35,691,181.71
61	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	13,483,179.91	0.00	0.00	0.00	0.00	26,575,634.00	0.00	5.00	0.00	0.00	40,058,818.91	61,628,282.00	21,569,463.09
61	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	5,361,800.00	3,848,000.00	9,898,750.01	4,581,900.00	1,938,100.00	610,400.00	1,339,100.00	1,824,000.00	6,484,446.02	0.00	35,886,496.03	54,980,730.00	19,094,233.97
61	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	5,550,750.00	35,413,447.50	374,000.00	9,659,430.00	0.00	168,000.00	0.00	292,500.00	1,274,000.00	0.00	52,732,127.50	77,935,550.00	25,203,422.50
61	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	55,512,135.00	3,278,680.00	50,782,543.08	24,649,301.23	127,383,786.77	7,137,441.60	51,973,075.00	16,048,252.27	180,998,253.28	0.00	517,763,468.23	49,135,101.00	-468,628,367.23
61	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,043,840.00	3,713,976.00	3,622,543.90	3,306,620.00	169,420.00	597,800.00	0.00	669,190.00	19,599,170.00	0.00	32,722,559.90	52,192,019.00	19,469,459.10
61	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	33,690,464.00	8,556,341.42	43,890,859.78	19,508,175.80	45,336,671.40	6,894,232.18	62,847,667.65	1,021,455.00	61,893,456.22	0.00	283,639,323.45	63,045,901.00	-220,593,422.45
61	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	7,727,310.00	3,482,807.50	6,924,640.00	5,783,935.00	0.00	830,000.00	48,500.00	1,548,900.00	20,069,036.20	0.00	46,415,128.70	73,120,101.00	26,704,972.30
62	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	41,468,334.50	56,405,682.27	159,860,513.50	61,387,444.48	96,709,584.67	31,917,377.00	7,080,000.00	4,284,340.00	105,095,407.84	0.00	564,208,684.26	54,442,236.00	-509,766,448.26
62	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	13,930,879.63	18,679,729.53	2,492,000.00	0.00	0.00	0.00	0.00	0.00	532,250.00	0.00	35,634,859.16	54,100,000.00	18,465,140.84
62	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	10,829,937.50	3,410,000.00	8,302,650.00	3,407,300.00	1,959,000.00	6,832,156.88	2,459,553.65	13,250,900.00	19,335,590.00	0.00	69,787,088.03	106,056,200.00	36,269,111.97
62	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	38,547,570.50	20,701,365.24	96,412,421.00	13,218,582.50	35,476,141.00	39,359,239.39	6,968,189.33	15,944,865.00	64,738,366.00	0.00	331,366,739.96	108,596,145.00	-222,770,594.96
62	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	12,031,750.00	555,000.00	1,065,000.00	6,231,071.44	0.00	4,430,000.00	4,610,000.00	3,580,000.00	6,967,400.00	0.00	39,470,221.44	61,031,550.00	21,561,328.56
62	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	5,425,609.50	15,739,237.50	516,300.00	0.00	1,209,620.00	0.00	0.00	12,620,979.50	29,897,776.58	0.00	65,409,523.08	97,948,596.00	32,539,072.92

626	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	6,103,023.80	2,124,965.00	4,994,965.00	7,511,356.13	0.00	20,248,154.23	0.00	2,838,000.00	15,898,867.09	0.00	59,719,331.25	91,707,872.00	31,988,540.75
627	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	5,373,659.28	4,621,197.08	14,946,799.69	4,020,938.68	992,443.24	1,498,283.36	2,788,125.14	10,086,896.04	10,763,677.77	0.00	55,092,020.28	89,960,277.00	34,868,256.72
628	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	8,404,837.00	2,047,000.00	5,542,736.67	3,675,891.08	911,210.00	300,000.00	150,000.00	2,491,820.00	13,703,077.76	0.00	37,226,572.51	56,980,577.00	19,754,004.49
629	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	7,535,000.00	2,253,300.00	6,584,050.00	8,419,960.00	2,101,700.00	2,833,470.00	914,391.33	7,064,650.00	13,224,301.92	0.00	50,930,823.25	71,843,444.00	20,912,620.75
630	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	2,843,700.00	0.00	4,676,290.00	3,075,350.00	1,982,950.00	0.00	0.00	0.00	12,971,172.00	0.00	25,549,462.00	40,599,064.00	15,049,602.00
631	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	14,285,367.00	4,718,060.00	10,584,975.60	5,560,980.00	0.00	0.00	0.00	664,000.00	18,198,320.00	0.00	54,011,702.60	85,376,993.00	31,365,290.40
632	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,449,600.00	3,788,150.00	7,294,306.00	3,480,645.00	0.00	1,014,000.00	0.00	0.00	21,368,541.00	0.00	38,395,242.00	51,948,244.00	13,553,002.00
633	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	70,693,639.00	41,389,271.08	47,550,992.56	65,228,403.81	78,676,000.00	136,318,018.30	70,894,202.59	25,195,423.20	303,823,703.93	0.00	839,769,654.47	63,719,740.00	-776,049,914.47
634	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	3,846,345,623.59	47,204,930.65	60,409,241.00	55,436,223.35	21,467,977.46	23,779,380.00	7,745,800.00	10,760,700.00	105,596,424.64	0.00	4,178,746,300.69	737,540,850.00	-3,441,205,450.69
635	0517021001	UNIVERSITY OF IBADAN	5,856,784.00	74,543,243.99	3,219,352.50	1,330,395.00	0.00	23,993,916.51	0.00	0.00	0.00	0.00	108,943,692.00	172,364,149.00	63,420,457.00
636	0517021002	UNIVERSITY OF LAGOS	317,499,755.64	1,048,183,352.84	3,871,051,899.46	933,558,775.19	100,299,159.69	464,553,336.41	197,550,391.94	8,138,645.74	2,584,123,900.53	0.00	9,524,959,217.44	115,108,767.00	-9,409,850,450.44
637	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	848,973,698.80	539,899,512.47	449,582,000.69	315,512,331.13	446,111,162.67	172,129,499.94	266,985,997.56	170,651,051.50	1,039,539,265.39	0.00	4,249,384,520.15	160,349,456.00	-4,089,035,064.15
638	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	43,290,908.85	90,000,000.00	-36,329,006.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,961,902.51	160,581,979.00	63,620,076.49
639	0517021005	OBAFEMI AWOLOWO UNIVERSITY	1,104,440.00	45,000,000.00	1,632,000.00	2,066,091.00	1,834,650.00	1,208,050.00	0.00	1,220,650.00	13,986,598.89	0.00	68,052,479.89	123,248,598.00	55,196,118.11
640	0517021006	UNIVERSITY OF BENIN	5,051,775.00	12,266,159.05	4,191,130.00	0.00	1,411,020.00	10,270,039.93	2,870,750.00	16,752,113.61	16,784,481.63	0.00	69,597,469.22	121,850,101.00	52,252,631.78

641	0517021007	UNIVERSITY OF JOS	0.00	199,190,172.37	216,136,508.17	472,449,954.78	301,713,237.24	172,724,927.10	133,917,057.02	22,418,846.40	811,484,668.75	24,018,524.50	2,354,053,896.33	129,884,468.00	-2,224,169,428.33
642	0517021008	UNIVERSITY OF CALABAR	196,885,220.90	248,285,696.09	192,926,865.00	240,240,356.97	105,914,945.00	130,413,988.00	48,867,600.00	279,853,775.00	188,998,448.30	0.00	1,632,386,895.26	198,797,669.00	-1,433,589,226.26
643	0517021009	UNIVERSITY OF ILORIN	654,123,858.16	430,738,454.26	171,187,998.49	645,365,954.91	283,341,110.16	43,299,801.35	10,224,586.18	65,810,178.00	657,568,970.59	0.00	2,961,660,912.10	127,757,804.00	-2,833,903,108.10
644	0517021010	UNIVERSITY OF ABUJA	0.00	37,574,645.14	20,118,421.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,693,066.79	92,262,219.00	34,569,152.21
645	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	9,451,059.52	0.00	9,140,566.52	4,688,907.11	6,721,200.00	0.00	37,913,811.48	5,843,858.21	0.00	73,759,402.84	108,999,806.00	35,240,403.16
646	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	5,767,951.64	14,836,749.97	2,576,575.01	1,246,808.00	6,400,000.00	0.00	0.00	32,155,607.49	0.00	62,983,692.11	108,694,325.00	45,710,632.89
647	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	279,666,283.42	158,593,010.88	132,743,750.46	75,462,617.54	114,813,177.86	250,081,101.42	12,481,420.00	98,866,735.00	532,731,942.65	0.00	1,655,440,039.23	73,389,074.00	-1,582,050,965.23
648	0517021014	UNIVERSITY OF PORT HARCOURT	7,865,000.00	9,850,000.00	0.00	13,985,000.00	0.00	0.00	0.00	11,065,000.00	19,575,108.00	0.00	62,340,108.00	106,866,763.00	44,526,655.00
649	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	24,630,198.29	0.00	0.00	0.00	0.00	0.00	0.00	25,995,880.54	0.00	50,626,078.83	78,704,778.00	28,078,699.17
650	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	1,649,192.75	3,572,450.00	19,713,243.82	53,184.35	3,129,474.47	0.00	0.00	0.00	54,878,274.71	0.00	82,995,820.10	145,036,659.00	62,040,838.90
651	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	1,042,716.00	23,151,780.74	12,039,689.06	11,888,452.48	1,322,640.00	0.00	0.00	4,880,007.50	28,776,582.19	0.00	83,101,867.97	122,248,738.00	39,146,870.03
652	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	2,429,296.00	5,535,801.74	8,510,252.72	2,546,579.00	0.00	0.00	8,350,503.62	57,031,922.32	0.00	84,404,355.40	103,612,337.00	19,207,981.60
653	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	49,273,149.00	178,739,103.54	185,371,858.72	110,264,974.07	71,080,585.33	54,349,763.00	60,883,274.14	55,503,035.00	143,024,010.59	154,091,784.73	1,062,581,538.12	83,109,143.00	-979,472,395.12
654	0517021020	UNIVERSITY OF UYO	0.00	22,258,702.78	0.00	0.00	0.00	0.00	0.00	40,607,107.60	0.00	0.00	62,865,810.38	102,354,973.00	39,489,162.62
655	0517021021	UNIVERSITY OF MAIDUGURI	29,549,059.00	5,365,500.00	0.00	593,040.00	0.00	0.00	0.00	24,340,440.88	31,259,091.46	0.00	91,107,131.34	136,354,328.00	45,247,196.66

656	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	5,582,005.00	12,566,085.00	0.00	780,000.00	0.00	0.00	34,724,347.68	0.00	53,652,437.68	86,440,982.00	32,788,544.32
657	0517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,212,000.00	73,000,000.00	0.00	83,212,000.00	133,563,418.00	50,351,418.00
658	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	48,491,356.38	0.00	0.00	0.00	0.00	0.00	0.00	11,540,000.00	0.00	60,031,356.38	96,545,200.00	36,513,843.62
659	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	5,109,763.24	4,069,989.82	13,918,043.97	11,584,360.86	3,866,372.17	3,427,586.67	3,072,505.00	10,348,400.00	15,674,402.48	0.00	71,071,424.21	104,773,058.00	33,701,633.79
660	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	39,308,920.20	14,025,458.81	39,552,661.14	39,186,659.27	5,597,850.00	28,067,903.28	3,500,000.00	33,774,367.23	90,989,044.43	0.00	294,002,864.36	70,809,060.00	-223,193,804.36
661	0517021027	ARABIC LANGUAGE VILLAGE BORNO	15,896,730.00	308,000.00	1,215,050.00	2,611,900.00	5,079,050.00	0.00	1,040,000.00	0.00	12,205,975.00	0.00	38,356,705.00	58,053,566.00	19,696,861.00
662	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	6,323,190.00	1,315,500.00	949,400.00	7,964,014.52	1,165,900.00	389,900.00	1,496,204.02	8,641,335.00	10,372,091.08	0.00	38,617,534.62	54,975,140.00	16,357,605.38
663	0517021029	FEDERAL UNIVERSITY OYE-EKITI	5,143,243.02	25,859,025.11	12,415,895.34	984,460.00	1,028,944.18	2,897,260.00	876,513.00	6,954,352.00	13,099,355.80	0.00	69,259,048.45	103,145,107.00	33,886,058.55
664	0517021030	FEDERAL UNIVERSITY OTUOKE	10,363,321.00	3,666,648.28	18,127,581.14	9,902,638.08	5,215,350.56	0.00	0.00	14,702,540.00	3,173,974.00	0.00	65,152,053.06	98,572,503.00	33,420,449.94
665	0517021031	FEDERAL UNIVERSITY DUTSE	100,346,257.80	69,954,145.81	96,352,441.21	44,664,318.21	240,072,697.19	33,159,186.95	3,957,440.48	44,401,130.00	148,357,185.90	0.00	781,264,803.55	104,521,036.00	-676,743,767.55
666	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	23,862,830.00	813,414.97	11,933,770.00	4,547,378.53	6,265,000.00	7,481,200.00	2,947,400.00	10,998,680.00	21,862,624.96	0.00	90,712,298.46	152,021,236.00	61,308,937.54
667	0517021033	FEDERAL UNIVERSITY LAFIA	6,767,678.00	5,261,295.49	10,857,380.00	8,012,838.08	12,036,485.00	0.00	0.00	2,353,670.00	27,686,155.00	0.00	72,975,501.57	103,361,947.00	30,386,445.43
668	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	33,821,573.26	2,245,957.20	2,241,903.63	4,457,348.99	188,464,321.71	0.00	0.00	13,176,286.23	10,774,462.50	0.00	255,181,853.52	102,754,672.00	-152,427,181.52
669	0517021035	FEDERAL UNIVERSITY KASHERE	120,561,110.43	23,900,813.65	70,815,709.42	107,688,700.76	272,029,116.67	11,753,880.00	41,175,877.45	56,713,128.69	321,199,588.74	0.00	1,025,837,925.81	103,135,296.00	-922,702,629.81

670	0517021036	FEDERAL UNIVERSITY LOKOJA	3,446,148.90	10,270,189.76	17,017,700.00	5,395,962.90	0.00	25,531,174.68	1,227,000.00	1,218,820.00	7,765,673.00	0.00	71,872,669.24	102,599,479.00	30,726,809.76
671	0517021037	FEDERAL UNIVERSITY WUKARI	12,491,205.00	15,296,930.00	13,678,546.68	0.00	8,380,395.00	4,048,105.00	707,750.00	4,081,700.00	18,677,920.00	0.00	77,362,551.68	116,491,836.00	39,129,284.32
672	0517021038	FEDERAL UNIVERSITYO F BERNIN KEBBI	9,698,040.00	32,167,693.70	23,105,120.00	0.00	15,398,937.47	0.00	0.00	10,394,050.00	15,517,450.00	0.00	106,281,291.17	161,286,951.00	55,005,659.83
673	0517021039	FEDERAL UNIVERSITYO F GASHUA	36,814,297.20	6,068,481.41	12,977,995.41	13,063,440.00	3,291,639.00	2,606,250.00	194,000.00	6,222,904.69	16,021,054.50	0.00	97,260,062.21	142,786,955.00	45,526,892.79
674	0517021040	FEDERAL UNIVERSITYO F GUSAU	120,200.00	37,741,799.92	5,043,776.86	4,177,074.27	398,100.00	65,000.00	2,528,950.00	8,324,780.00	36,019,040.76	0.00	94,418,721.81	142,286,953.00	47,868,231.19
675	0517022001	DIVISION OF AGRICULTURA L COLLEGE, ABU ZARIA	8,514,816.92	0.00	0.00	0.00	0.00	0.00	0.00	100.00	59,111,954.57	0.00	67,626,871.49	103,177,173.00	35,550,301.51
676	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	12,680,810.14	876,808.80	11,373,272.43	4,188,105.96	408,370.00	14,379,690.00	2,909,791.50	15,239,565.00	7,436,748.79	0.00	69,493,162.62	101,010,575.00	31,517,412.38
677	0517024001	NATIONAL OPEN UNIVERSITY	0.00	58,741,099.00	54,409,084.89	79,814,283.42	0.00	67,052,306.13	0.00	0.00	13,920,342.00	0.00	273,937,115.44	419,438,542.00	145,501,426.56
678	0517026001	F.S.C. SOKOTO	907,150.24	498,934.24	2,204,374.32	2,485,587.12	272,147.00	337,661.92	483,813.68	635,006.72	967,123.34	0.00	8,791,798.58	172,799,903.00	164,008,104.42
679	0517026002	FGC AZARE	800,000.00	0.00	6,055,000.00	2,055,000.00	350,000.00	75,000.00	0.00	6,765,000.00	1,050,000.00	0.00	17,150,000.00	201,342,077.00	184,192,077.00
680	0517026003	FGC BUNI-YADI	572,000.00	1,226,900.00	1,747,179.00	2,665,000.00	580,000.00	0.00	0.00	1,317,000.00	1,897,021.00	0.00	10,005,100.00	84,636,381.00	74,631,281.00
681	0517026004	FGC BIRIN YAURI	560,000.00	1,737,000.00	1,671,000.00	897,000.00	0.00	334,000.00	200,000.00	489,000.00	790,000.00	0.00	6,678,000.00	229,058,402.00	222,380,402.00
682	0517026005	FGC DAURA	1,217,200.00	11,636,900.00	30,960,765.00	20,218,063.31	360,000.00	960,000.00	2,178,200.00	3,594,000.00	1,503,112.00	0.00	72,628,240.31	152,057,264.00	79,429,023.69
683	0517026006	FGC GANYE	510,000.00	70,000.00	1,783,000.00	1,520,000.00	350,000.00	790,000.00	0.00	950,000.00	1,020,000.00	0.00	6,993,000.00	196,455,545.00	189,462,545.00
684	0517026007	FGC GARKI	1,710,384.30	7,200,000.00	71,041,602.82	1,198,400.00	194,400.00	3,337,000.00	0.00	4,698,200.00	3,328,200.00	0.00	92,708,187.12	229,653,436.00	136,945,248.88
685	0517026008	FGC IJANIKIN	2,000,000.00	0.00	490,000.00	2,782,000.00	720,000.00	507,000.00	0.00	1,479,525.00	3,245,545.50	0.00	11,224,070.50	278,786,809.00	267,562,738.50
686	0517026009	FGC IKET NISE	17,583,344.81	7,394,026.71	120,830,936.00	20,903,267.00	23,020,289.00	6,763,436.00	0.00	6,998,616.00	33,745,549.00	0.00	237,239,464.52	213,740,988.00	-23,498,476.52

687	0517026010	FGC IKET VANDAKYA	2,518,600.00	4,595,775.00	55,114,830.55	5,535,897.00	180,600.00	950,000.00	3,117,200.00	5,833,630.00	4,088,130.00	0.00	81,934,662.55	133,809,590.00	51,874,927.45
688	0517026011	FGC IKOM	4,424,555.00	4,742,015.00	59,767,677.91	1,057,726.25	0.00	0.00	0.00	8,385,288.00	6,540,642.50	0.00	84,917,904.66	134,802,306.00	49,884,401.34
689	0517026012	FGC IKOT EKPENE	2,810,049.00	893,621.93	3,895,132.00	1,733,255.00	0.00	382,877.00	0.00	0.00	0.00	0.00	9,714,934.93	246,169,020.00	236,454,085.07
690	0517026013	FGC IKURIN	1,356,058.00	1,197,050.00	3,762,034.00	3,158,470.00	0.00	0.00	0.00	119,625.00	442,650.00	0.00	10,035,887.00	181,479,194.00	171,443,307.00
691	0517026014	FGC JOS	10,289,598.40	4,083,356.33	104,148,373.00	5,747,964.00	512,753.00	1,745,098.00	10,393,349.00	3,196,631.50	18,037,077.50	0.00	158,154,200.73	220,204,038.00	62,049,837.27
692	0517026015	FGC KADUNA	762,000.00	17,491,500.00	98,231,200.00	31,115,011.00	0.00	1,396,200.00	0.00	4,067,900.00	18,377,751.00	0.00	171,441,562.00	268,759,639.00	97,318,077.00
693	0517026016	FGC KANO	406,900.00	598,000.00	1,845,000.00	2,070,000.00	160,000.00	868,000.00	0.00	875,000.00	1,786,950.00	0.00	8,609,850.00	280,161,445.00	271,551,595.00
694	0517026017	FGC KEFFI	2,744,156.00	6,599,695.23	115,582,229.00	1,724,539.00	573,816.00	1,975,938.25	113,884.00	4,714,117.62	9,518,171.35	0.00	143,546,546.45	251,507,693.00	107,961,146.55
695	0517026018	FGC KIYAWA	2,744,156.00	6,599,695.23	115,582,229.00	1,724,539.00	573,816.00	1,975,938.25	113,884.00	4,714,117.62	9,518,171.35	0.00	143,546,546.45	207,456,040.00	63,909,493.55
696	0517026019	FGC KWALI	923,800.00	720,000.00	1,946,700.00	1,068,700.00	160,000.00	98,000.00	0.00	655,300.00	949,800.00	0.00	6,522,300.00	364,117,343.00	357,595,043.00
697	0517026020	FGC MAIDUGURI	9,139,530.00	2,740,300.00	20,550,510.00	4,512,355.00	270,000.00	1,664,410.00	1,100,000.00	4,736,870.00	3,936,800.00	0.00	48,650,775.00	335,166,698.00	286,515,923.00
698	0517026021	FGC MINJIBIR	810,000.00	303,000.00	2,233,000.00	1,895,000.00	340,000.00	470,000.00	100,000.00	1,370,000.00	1,574,000.00	0.00	9,095,000.00	244,990,607.00	235,895,607.00
699	0517026022	FGC MINNA	6,224,000.00	0.00	2,765,375.00	4,685,300.00	1,085,000.00	0.00	0.00	449,410.00	3,540,590.00	0.00	18,749,675.00	288,600,076.00	269,850,401.00
700	0517026023	FGC ODIKOLOGUNA	3,424,200.00	17,602,564.48	44,140,937.97	3,349,421.00	0.00	416,000.00	5,720,000.00	3,252,300.00	8,225,471.08	0.00	86,130,894.53	157,666,136.00	71,535,241.47
701	0517026024	FGC ODOGBOLU	639,800.00	1,214,200.00	930,000.00	1,430,000.00	0.00	641,536.42	0.00	785,000.00	1,090,000.00	0.00	6,730,536.42	225,864,189.00	219,133,652.58
702	0517026025	FGC OGBOMOSHMO	1,961,000.00	480,000.00	2,663,821.00	1,506,461.00	0.00	0.00	0.00	60,000.00	265,800.00	0.00	6,937,082.00	192,580,358.00	185,643,276.00
703	0517026026	FGC OGOJA	993,700.00	364,171.00	684,700.00	2,213,800.00	320,000.00	250,000.00	0.00	984,400.00	1,758,829.00	0.00	7,569,600.00	203,264,381.00	195,694,781.00
704	0517026027	FGC OHAFIA	358,841.33	795,987.91	1,336,821.12	1,702,194.47	370,164.98	368,524.39	344,955.62	826,611.94	1,209,164.44	0.00	7,313,266.20	160,261,312.00	152,948,045.80
705	0517026028	FGC OKIGWE	510,001.00	4,394,000.00	3,640,304.00	4,811,200.00	1,656,000.00	1,373,600.00	0.00	2,824,000.00	2,064,800.00	0.00	21,273,905.00	316,016,727.00	294,742,822.00
706	0517026029	FGC OKPOSI	1,387,141.42	0.00	3,521,501.42	3,760,413.84	700,000.00	1,700,961.42	0.00	2,939,676.42	2,056,487.84	0.00	16,066,182.36	210,552,699.00	194,486,516.64
707	0517026030	FGC ONITSHA	3,192,000.00	1,600,000.00	2,705,000.00	4,374,000.00	0.00	1,700,000.00	0.00	1,700,000.00	1,600,000.00	0.00	16,871,000.00	260,356,117.00	243,485,117.00

708	0517026031	FGC PORT HARCOURT	2,400,000.00	1,230,957.42	2,607,957.42	4,657,959.00	600,000.00	1,338,914.42	0.00	2,015,914.42	2,057,957.42	0.00	16,909,660.10	260,517,533.00	243,607,872.90
709	0517026032	FGC POTISKUM	840,000.00	895,000.00	2,492,000.00	2,500,000.00	762,000.00	1,569,000.00	0.00	2,656,000.00	3,380,000.00	0.00	15,094,000.00	137,320,941.00	122,226,941.00
710	0517026033	FGC RUBBOCHI	200,000.00	90,000.00	1,387,500.00	3,876,000.00	200,000.00	800,000.00	0.00	1,669,000.00	543,000.00	0.00	8,765,500.00	173,332,648.00	164,567,148.00
711	0517026034	FGC SOKOTO	480,211.46	2,028,890.06	5,096,279.87	3,485,038.72	818,057.76	1,263,214.64	1,496,147.68	2,365,168.00	4,007,647.68	0.00	21,040,655.87	242,528,327.00	221,487,671.13
712	0517026035	FGC UGWOLAWO	5,182,230.00	3,876,474.00	14,165,500.00	1,935,420.00	199,200.00	2,048,661.00	0.00	1,864,020.00	31,132,937.00	0.00	60,404,442.00	116,863,096.00	56,458,654.00
713	0517026036	FGC WARRI	318,173.65	1,245,850.00	1,732,600.00	1,894,000.00	240,600.00	0.00	0.00	572,833.65	1,624,510.10	0.00	7,628,567.40	273,279,565.00	265,650,997.60
714	0517026037	FGC ZARIA	9,096,600.00	15,248,573.30	50,920,420.00	4,545,230.00	0.00	4,631,500.00	0.00	3,827,045.40	19,686,210.00	0.00	107,955,578.70	181,371,023.00	73,415,444.30
715	0517026038	FGC, BILLIRI	7,602,900.00	2,804,960.00	27,577,006.00	6,928,725.00	105,800.00	1,303,200.00	294,000.00	816,740.00	8,768,826.40	0.00	56,202,157.40	192,813,892.00	136,611,734.60
716	0517026039	FGC, IDO-ANI	858,000.00	855,000.50	800,000.00	2,960,000.00	321,000.00	0.00	0.00	1,275,000.00	280,000.00	0.00	7,349,000.50	201,883,126.00	194,534,125.50
717	0517026040	FGC, IKOLE	7,286,300.00	2,650,500.00	44,116,447.50	6,823,950.00	380,000.00	1,533,700.00	0.00	5,462,900.00	6,513,017.17	0.00	74,766,814.67	164,430,432.00	89,663,617.33
718	0517026041	FGGC ABAJI	0.00	217,049.00	3,271,000.00	2,029,000.00	0.00	0.00	0.00	1,420,000.00	1,210,000.00	0.00	8,147,049.00	216,322,341.00	208,175,292.00
719	0517026042	FGGC ABULOMA	1,290,000.00	3,991,489.00	1,740,000.00	400,000.00	0.00	230,000.00	0.00	690,000.00	595,000.00	0.00	8,936,489.00	204,236,335.00	195,299,846.00
720	0517026043	FGGC AKURE	3,622,000.00	4,433,699.00	102,261,421.50	6,909,365.00	0.00	2,380,000.00	35,061,000.00	3,640,056.40	12,691,160.63	0.00	170,998,702.53	217,703,873.00	46,705,170.47
721	0517026044	FGGC ANKA	237,927.20	1,071,134.08	3,854,786.92	3,205,315.22	435,765.28	403,773.92	843,348.00	2,339,927.20	1,131,600.90	0.00	13,523,578.72	198,274,379.00	184,750,800.28
722	0517026045	FGGC BAJOGA	5,278,451.00	500,000.00	3,222,840.00	2,761,300.00	300,400.00	1,132,800.00	0.00	1,081,500.00	4,105,470.00	0.00	18,382,761.00	74,052,796.00	55,670,035.00
723	0517026046	FGGC BAKORI	460,200.00	423,216.67	3,251,000.00	3,062,201.96	797,000.00	0.00	0.00	851,391.32	107,740.40	0.00	8,952,750.35	194,349,098.00	185,396,347.65
724	0517026047	FGGC BAUCHI	700,000.00	2,150,000.00	960,000.00	3,450,000.00	200,000.00	350,000.00	0.00	970,000.00	45,000.00	0.00	8,825,000.00	252,251,167.00	243,426,167.00
725	0517026048	FGGC BENIN	6,494,300.00	23,802,000.00	152,194,597.15	9,576,191.19	160,000.00	3,342,000.00	0.00	4,442,700.00	3,113,388.23	0.00	203,125,176.57	250,754,922.00	47,629,745.43
726	0517026049	FGGC BIDA	3,410,750.00	6,181,290.10	46,499,284.13	1,805,730.00	0.00	420,000.00	10,021,000.00	755,562.00	6,580,100.00	0.00	75,673,716.23	157,544,980.00	81,871,263.77
727	0517026050	FGGC BWARI	529,500.00	1,165,764.00	4,610,288.00	3,105,430.00	588,500.00	0.00	800,000.00	1,221,500.00	2,161,920.00	0.00	14,182,902.00	266,713,748.00	252,530,846.00
728	0517026051	FGGC CALABAR	19,533,764.58	4,642,336.00	65,243,545.45	8,240,574.58	85,000.00	3,559,343.74	18,817,000.00	8,302,873.00	14,870,249.12	0.00	143,294,686.47	206,659,409.00	63,364,722.53

729	0517026052	FGGC EFON ALAYE	8,100,600.00	1,669,620.00	57,649,337.00	30,911,875.00	730,000.00	780,400.00	596,000.00	3,804,000.00	5,613,940.00	0.00	109,855,772.00	139,063,004.00	29,207,232.00
730	0517026053	FGGC EFON IMNRINGI	782,800.00	728,000.00	585,200.00	2,165,200.00	0.00	511,000.00	0.00	1,062,000.00	3,075,830.00	0.00	8,910,030.00	160,954,087.00	152,044,057.00
731	0517026054	FGGC ENUGU	14,647,468.87	18,049,500.00	131,115,201.00	14,731,976.99	1,461,429.84	13,564,508.84	13,750,000.00	10,266,380.00	31,300,351.82	0.00	248,886,817.36	323,043,790.00	74,156,972.64
732	0517026055	FGGC EZZAMGBO ABAKALIKI	11,828,634.95	5,212,859.25	51,756,763.63	10,647,670.00	113,198.88	968,100.00	9,536,000.00	5,700,164.25	9,979,522.00	0.00	105,742,912.96	155,756,891.00	50,013,978.04
733	0517026056	FGGC GBOKO	337,400.00	472,145.00	1,947,465.00	1,820,385.00	153,080.00	985,250.00	0.00	466,200.00	412,490.00	0.00	6,594,415.00	176,017,077.00	169,422,662.00
734	0517026057	FGGC GUSAU	944,000.00	1,729,000.00	2,826,767.58	3,046,500.00	416,796.58	1,365,000.00	500,000.00	769,845.28	799,085.12	0.00	12,396,994.56	220,032,981.00	207,635,986.44
735	0517026058	FGGC GWANDU	200,000.00	512,000.00	4,069,000.00	4,792,000.00	311,000.00	662,000.00	0.00	1,175,000.00	1,688,000.00	0.00	13,409,000.00	197,257,894.00	183,848,894.00
736	0517026059	FGGC IBILLO	159,000.00	352,484.92	1,929,215.00	1,474,675.00	243,000.00	760,811.00	0.00	913,000.00	1,121,000.00	0.00	6,953,185.92	149,524,964.00	142,571,778.08
737	0517026060	FGGC IBUSA	12,063,200.00	7,229,832.32	43,587,704.47	3,491,800.00	7,754,000.00	772,750.00	13,764,555.00	9,523,715.00	12,244,836.00	0.00	110,432,392.79	194,150,667.00	83,718,274.21
738	0517026061	FGGC IKOT-OBIO-ITONG	1,068,440.00	0.00	3,131,551.00	2,017,986.00	350,000.00	100,000.00	200,000.00	850,000.00	0.00	0.00	7,717,977.00	149,480,605.00	141,762,628.00
739	0517026062	FGGC ILORIN	85,047.00	2,633,911.04	105,714,485.00	11,933,109.85	252,052.00	3,717,973.00	10,064,864.00	6,433,200.38	10,246,949.08	0.00	151,081,591.35	175,774,805.00	24,693,213.65
740	0517026063	FGGC IPETUMODU	8,114,673.45	31,038,485.40	81,703,169.24	10,259,804.00	303,000.00	3,606,400.00	0.00	7,096,400.00	5,525,175.60	0.00	147,647,107.69	172,646,192.00	24,999,084.31
741	0517026064	FGGC JALINGO	2,180,000.00	300,000.00	5,889,200.00	5,408,200.00	764,000.00	0.00	524,800.00	844,800.00	399,000.00	0.00	16,310,000.00	172,305,107.00	155,995,107.00
742	0517026065	FGGC KABBA	145,875.00	5,430,723.72	45,265,876.64	2,609,748.58	0.00	934,900.00	170,000.00	7,490,826.00	9,626,700.00	0.00	71,674,649.94	171,284,045.00	99,609,395.06
743	0517026066	FGGC KAZAURE	6,756,700.00	1,837,346.00	19,215,235.00	14,029,370.00	437,600.00	1,546,650.00	0.00	5,388,200.00	4,074,090.00	0.00	53,285,191.00	184,267,724.00	130,982,533.00
744	0517026067	FGGC KEANA	3,055,300.00	45,000.00	21,171,920.00	2,870,000.00	289,000.00	117,000.00	300,000.00	4,202,807.37	3,993,762.00	0.00	36,044,789.37	88,274,199.00	52,229,409.63
745	0517026068	FGGC LANGTANG	3,106,000.00	348,250.00	2,402,000.00	1,103,400.00	0.00	0.00	157,500.00	703,700.00	446,400.00	0.00	8,267,250.00	149,294,712.00	141,027,462.00
746	0517026069	FGGC LEJJA	5,742,000.00	6,880,000.00	139,585,050.00	9,128,700.00	896,601.00	480,000.00	7,708,000.00	5,584,200.00	12,315,000.00	0.00	188,319,551.00	182,777,603.00	-5,541,948.00
747	0517026070	FGGC MONGUNO	1,708,000.00	440,000.00	730,000.00	4,375,000.00	570,000.00	1,475,000.00	0.00	1,240,000.00	2,182,000.00	0.00	12,720,000.00	110,699,682.00	97,979,682.00
748	0517026071	FGGC NEW BUSA	112,000.00	1,340,000.00	2,017,000.00	4,260,000.00	350,000.00	1,170,000.00	0.00	1,990,000.00	400,000.00	0.00	11,639,000.00	180,236,033.00	168,597,033.00

749	0517026072	FGGC OMU-ARAN	1,101,010.00	2,255,000.00	3,651,500.00	313,500.00	0.00	0.00	0.00	2,870,000.00	940,100.00	0.00	11,131,110.00	121,771,608.00	110,640,498.00
750	0517026073	FGGC OWERRI	9,189,308.00	1,958,654.00	119,713,674.00	5,665,956.00	82,840,075.00	1,078,896.00	0.00	352,500.00	812,000.00	0.00	221,611,063.00	263,114,625.00	41,503,562.00
751	0517026074	FGGC OYO	2,867,055.00	0.00	0.00	3,083,695.00	746,000.00	248,500.00	0.00	2,598,000.00	1,565,960.00	0.00	11,109,210.00	265,017,861.00	253,908,651.00
752	0517026075	FGGC SHAGAMU	12,282,877.00	16,387,851.62	138,261,581.50	9,255,720.00	30,800.00	2,706,000.00	26,636,050.00	21,606,385.00	8,772,060.00	0.00	235,939,325.12	234,701,578.00	-1,237,747.12
753	0517026076	FGGC GUMI TAMBAWAL	5,197,989.08	3,549,706.36	16,006,413.28	4,771,999.84	593,443.84	1,821,450.00	0.00	4,186,171.68	7,696,409.76	0.00	43,823,583.84	202,541,319.00	158,717,735.16
754	0517026077	FGGC UMUAHIA	3,852,646.97	7,725,788.06	125,488,408.53	11,437,400.00	162,784.00	2,258,565.00	48,075,800.00	2,979,399.00	11,193,316.00	0.00	213,174,107.56	250,161,120.00	36,987,012.44
755	0517026078	FGGC WUKARI	3,958,000.00	1,730,100.00	30,732,070.00	6,578,700.00	316,000.00	166,000.00	2,661,000.00	2,265,000.00	4,979,150.00	0.00	53,386,020.00	161,713,138.00	108,327,118.00
756	0517026079	FGGC, YOLA	4,653,600.00	3,650,000.00	43,411,095.00	1,670,150.00	0.00	345,200.00	1,588,800.00	5,479,345.33	2,880,220.00	0.00	63,678,410.33	154,855,423.00	91,177,012.67
757	0517026080	FSTC AHOADA	7,473,200.00	1,405,000.00	72,646,250.00	4,510,750.00	244,000.00	887,000.00	0.00	2,945,500.00	21,254,400.00	0.00	111,366,100.00	203,731,231.00	92,365,131.00
758	0517026081	FSTC AWKA	14,396,057.98	10,280,919.77	88,389,925.00	7,398,090.00	15,435,900.00	511,700.00	5,542,500.00	1,636,500.00	23,518,245.00	0.00	167,109,837.75	294,088,224.00	126,978,386.25
759	0517026082	FSTC JUBU-IMUSHIN	3,565,427.00	5,036,800.00	109,487,227.65	4,959,200.00	299,399.30	3,432,660.00	0.00	11,363,032.50	33,604,845.75	0.00	171,748,592.20	200,626,163.00	28,877,570.80
760	0517026083	FSTC MICHIKA	4,188,400.00	1,704,300.00	15,137,390.00	1,125,340.00	405,000.00	384,000.00	830,000.00	590,474.00	16,610,250.00	0.00	40,975,154.00	22,675,272.00	-18,299,882.00
761	0517026084	FSTC TUNGBO - YENAGOA	460,000.00	728,000.00	1,623,000.00	5,120,000.00	503,000.00	1,550,000.00	0.00	2,810,000.00	4,061,090.00	0.00	16,855,090.00	181,011,925.00	164,156,835.00
762	0517026085	FSTC USI-EKITI	7,586,728.00	8,530,020.91	40,918,182.80	21,929,200.00	0.00	0.00	0.00	1,458,665.00	19,933,609.25	0.00	100,356,405.96	140,537,115.00	40,180,709.04
763	0517026086	FTC IKARE	3,123,000.00	13,619,500.00	47,087,505.00	4,701,590.00	178,000.00	3,659,550.00	0.00	4,374,530.00	2,869,227.00	0.00	79,612,902.00	155,886,627.00	76,273,725.00
764	0517026087	FTC ILESA	14,474,691.95	4,123,145.48	39,094,179.46	9,654,645.63	0.00	856,650.00	0.00	6,329,726.00	35,032,080.86	0.00	109,565,119.38	171,475,865.00	61,910,745.62
765	0517026088	FTC JALINGO	3,350,000.00	4,798,000.00	49,898,600.00	1,828,500.00	0.00	1,920,000.00	0.00	4,390,000.00	1,700,000.00	0.00	67,885,100.00	142,232,577.00	74,347,477.00
766	0517026089	FTC KAFANCHAN	5,643,500.00	3,385,500.00	35,741,092.00	9,052,650.00	0.00	2,413,000.00	3,987,000.00	6,341,000.00	13,243,847.82	0.00	79,807,589.82	158,004,026.00	78,196,436.18
767	0517026090	FTC LASSA	1,800,000.00	0.00	4,700,000.00	465,000.00	0.00	0.00	0.00	0.00	240,000.00	0.00	7,205,000.00	48,009,361.00	40,804,361.00

768	0517026091	FTC OHANSO	379,072.00	156,000.00	783,600.00	704,000.00	400,000.00	468,400.00	90,000.00	669,800.00	781,000.00	0.00	4,431,872.00	172,689,652.00	168,257,780.00
769	0517026092	FTC OROZO	17,266,751.65	9,588,506.82	150,415,252.50	12,165,533.51	0.00	1,193,000.00	11,757,260.01	9,194,490.00	6,521,810.00	0.00	218,102,604.49	195,488,802.00	-22,613,802.49
770	0517026093	FTC OTOBI	444,516.98	477,227.66	1,612,406.50	1,623,226.14	272,700.69	628,207.47	129,857.36	1,266,143.36	1,528,949.25	0.00	7,983,235.41	193,760,863.00	185,777,627.59
771	0517026094	FTC OTUPKO	10,949,328.98	15,814,144.14	127,104,086.84	5,645,074.40	283,024.83	350,045.24	89,600.78	2,125,217.95	9,929,797.06	0.00	172,290,320.22	169,086,900.00	-3,203,420.22
772	0517026095	FTC SHIRORO	1,880,837.90	15,595,000.00	82,552,195.00	6,100,000.00	0.00	3,900,000.00	0.00	0.00	9,658,000.00	0.00	119,686,032.90	167,120,382.00	47,434,349.10
773	0517026096	FTC UROMI	9,373,530.00	3,181,750.00	89,720,531.00	5,434,327.00	5,857,376.00	24,000.00	1,544,750.00	4,392,340.00	7,841,243.00	0.00	127,369,847.00	159,747,090.00	32,377,243.00
774	0517026097	FTC UYO	0.00	4,122,734.00	63,086,746.75	11,236,200.38	250,000.00	1,515,400.00	2,889,000.00	3,003,467.00	8,586,926.00	0.00	94,690,474.13	171,033,082.00	76,342,607.87
775	0517026098	FTC YABA	9,252,629.53	13,980,873.72	120,800,685.61	185,897,260.71	0.00	16,731,400.00	95,933,200.00	25,463,499.55	19,193,692.00	0.00	487,253,241.12	579,606,075.00	92,352,833.88
776	0517026099	FTC ZURU	1,381,420.00	126,000.00	2,782,000.00	2,465,000.00	0.00	420,000.00	75,000.00	1,033,580.00	917,000.00	0.00	9,200,000.00	147,581,971.00	138,381,971.00
777	0517026100	KING'S COLLEGE	2,135,600.00	1,253,000.00	1,584,700.00	3,324,600.00	113,600.00	2,555,000.00	0.00	2,513,702.00	2,164,600.00	0.00	15,644,802.00	393,270,429.00	377,625,627.00
778	0517026101	QUEEN'S COLLEGE LAGOS	0.00	1,570,000.00	1,675,000.00	6,241,190.00	393,600.00	2,097,000.00	0.00	1,825,000.00	3,629,000.00	0.00	17,430,790.00	347,855,841.00	330,425,051.00
779	0517026102	SULEJA ACADEMY	7,281,600.00	6,705,000.00	23,817,701.00	12,513,100.00	0.00	9,772,641.00	0.00	3,257,100.00	2,158,000.00	0.00	65,505,142.00	262,726,867.00	197,221,725.00
780	0517026103	FSTC,DOMA	943,768.00	314,000.00	504,000.00	2,663,091.00	314,589.00	1,153,495.00	0.00	390,254.00	755,000.00	0.00	7,038,197.00	151,250,847.00	144,212,650.00
781	0517026104	FSTC DAYI	2,990,500.00	3,255,000.00	58,911,435.00	7,179,144.10	195,000.00	505,000.00	1,760,000.00	1,509,000.00	2,315,000.00	0.00	78,620,079.10	152,913,421.00	74,293,341.90
782	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	2,588,091.24	237,618.95	1,162,361.45	1,633,624.54	0.00	3,166,201.24	2,069,773.61	2,064,213.14	511,927.05	0.00	13,433,811.22	19,331,339.00	5,897,527.78
783	0517028001	UNESCO PARIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192,626,303.00	192,626,303.00
784	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	420,139,735.56	19,880,556.42	16,173,449.35	27,609,523.62	2,317,200.00	43,270,121.34	6,592,510.00	2,106,600.00	24,833,579.87	0.00	562,923,276.16	265,817,728.00	-297,105,548.16
785	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	4,368,195.00	1,549,312.17	13,378,110.00	13,717,326.00	1,085,857.14	1,705,000.00	354,264.63	791,000.00	10,638,412.00	0.00	47,587,476.94	50,000,000.00	2,412,523.06

786	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	77,573,172.39	23,783,852.00	10,794,710.00	52,840,224.78	21,017,900.00	17,905,122.00	18,250,377.50	17,469,429.33	75,406,225.38	0.00	315,041,013.38	476,513,638.00	161,472,624.62
787	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	16,458,969.96	37,924,051.91	10,907,381.65	3,759,380.00	8,542,110.00	11,846,151.00	9,384,635.00	31,751,839.99	20,602,832,553.87	0.00	20,733,407,073.38	209,330,979.00	-20,524,076,094.38
788	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	415,600.00	60,000.00	0.00	56,500.00	0.00	0.00	0.00	325,900.00	0.00	0.00	858,000.00	1,647,534.00	789,534.00
789	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	569,094.00	545,000.00	0.00	0.00	0.00	0.00	1,123,700.00	985,050.00	0.00	3,222,844.00	3,950,354.00	727,510.00
790	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	276,000.00	0.00	250,000.00	120,000.00	75,000.00	0.00	0.00	0.00	95,944.00	0.00	816,944.00	1,430,412.00	613,468.00
791	0521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	15,000.00	91,000.00	507,700.00	0.00	0.00	0.00	60,000.00	86,900.00	0.00	760,600.00	1,541,580.00	780,980.00
792	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	557,600.00	0.00	0.00	199,500.00	0.00	0.00	0.00	147,000.00	31,850.00	0.00	935,950.00	1,559,546.00	623,596.00
793	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,765,931.00	1,765,931.00
794	0521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,132,062.00	3,132,062.00
795	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	3,611,000.00	484,000.00	0.00	1,134,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,229,000.00	8,551,000.00	3,322,000.00
796	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	475,265,277.96	18,137,355.33	93,525,068.04	23,238,645.21	61,308,005.00	24,302,366.47	39,247,050.00	23,984,759.76	355,747,903.93	0.00	1,114,756,431.70	10,325,369.00	-1,104,431,062.70
797	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	2,081,219.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,081,219.12	7,568,033.00	5,486,813.88
798	0521015001	MEDICAL REHABILITATION THERAPY BOARD	3,947,225.09	422,000.00	1,932,926.50	5,074,600.00	1,487,125.31	908,000.00	605,000.00	1,490,083.00	5,762,383.00	0.00	21,629,342.90	30,874,671.00	9,245,328.10

799	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	9,158,986.00	3,252,456.00	671,400.00	6,962,959.00	2,276,978.00	1,297,665.00	0.00	1,457,500.00	3,679,862.00	0.00	28,757,806.00	44,000,000.00	15,242,194.00
800	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	1,560,520.00	38,000.00	115,700.00	0.00	710,465.00	0.00	0.00	0.00	3,460,817.65	0.00	5,885,502.65	8,888,262.00	3,002,759.35
801	0521018001	NURSE TUTOR TRAINING - ENUGU	12,465,682.35	169,000.00	70,000.00	205,000.00	0.00	0.00	0.00	45,000.00	0.00	0.00	12,954,682.35	1,651,498.00	-11,303,184.35
802	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	852,600.00	123,800.00	374,000.00	85,000.00	0.00	0.00	0.00	0.00	25,000.00	0.00	1,460,400.00	2,105,000.00	644,600.00
803	0521020001	NURSE TUTOR TRAINNING KADUNA	400,000.00	92,550.00	215,850.00	329,800.00	0.00	40,000.00	0.00	189,250.00	119,000.00	0.00	1,386,450.00	2,034,656.00	648,206.00
804	0521021001	NURSE TUTOR TRAINNING IBADAN	383,435.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,555.00	0.00	613,990.00	1,651,494.00	1,037,504.00
805	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	2,734,300.00	1,185,963.37	850,600.00	2,416,062.50	411,200.00	567,700.00	0.00	2,456,550.00	0.00	0.00	10,622,375.87	16,626,390.00	6,004,014.13
806	0521024001	PHC TUTORS PROGRAMME,' UCH-IBADAN	479,400.00	350,000.00	80,000.00	0.00	0.00	0.00	0.00	0.00	80,000.50	0.00	989,400.50	1,535,053.00	545,652.50
807	0521024002	PHC TUTORS PROGRAMME, KADUNA POLYTECHNIC	892,949.80	95,000.00	173,650.00	151,630.00	0.00	367,500.00	0.00	12,725.00	0.00	0.00	1,693,454.80	2,577,362.00	883,907.20
808	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	379,400.00	295,000.00	96,980.00	0.00	200,000.00	0.00	0.00	0.00	107,000.00	0.00	1,078,380.00	1,695,207.00	616,827.00
809	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	140,209,929.47	451,294,645.90	2,192,200,286.56	147,199,374.68	43,888,724.00	99,947,492.82	90,171,551.80	176,974,812.79	227,841,429.22	0.00	3,569,728,247.24	104,701,272.00	-3,465,026,975.24
810	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	7,626,375.00	14,606,876.00	17,922,885.50	0.00	14,919,066.75	0.00	0.00	11,300,247.00	0.00	0.00	66,375,450.25	100,301,959.00	33,926,508.75
811	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	10,161,050.00	17,906,060.26	449,700.00	4,260,120.00	40,000.00	0.00	337,000.00	21,273,140.00	988,300.00	0.00	55,415,370.26	77,711,932.00	22,296,561.74
812	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	9,406,441.05	11,274,946.42	2,331,000.71	7,501,515.97	1,996,170.65	8,924,629.58	3,706,403.93	2,000,000.00	3,191,526.00	0.00	50,332,634.31	67,203,564.00	16,870,929.69

813	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	10,221,708.97	11,163,000.04	1,700,575.00	0.00	2,597,040.00	0.00	14,548,169.10	0.00	9,708,950.00	0.00	49,939,443.11	54,204,869.00	4,265,425.89
814	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	27,622,972.73	13,198,998.55	0.00	0.00	0.00	0.00	13,699,336.99	0.00	0.00	54,521,308.27	89,216,093.00	34,694,784.73
815	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	1,664,640.00	3,045,254.32	2,463,250.00	24,746,310.00	291,080.00	0.00	148,721,766.86	0.00	0.00	0.00	180,932,301.18	54,885,939.00	-126,046,362.18
816	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	3,714,728.79	18,759,042.04	27,000.00	1,789,680.00	5,989,017.50	0.00	0.00	12,464,552.62	0.00	0.00	42,744,020.95	66,253,910.00	23,509,889.05
817	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,130,002.03	0.00	0.00	38,130,002.03	64,505,000.00	26,374,997.97
818	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	5,369,000.00	10,906,202.85	3,771,428.64	6,296,542.10	1,661,200.00	0.00	2,475,000.02	28,068,300.00	2,850,000.00	0.00	61,397,673.61	98,863,376.00	37,465,702.39
819	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,064,781.80	16,500,762.30	2,704,977.11	12,636,113.70	2,500,054.14	7,267,247.00	1,526,400.00	22,070,000.00	2,500,000.00	0.00	71,770,336.05	97,946,535.00	26,176,198.95
820	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	8,667,590.00	19,836,899.61	727,700.00	14,034,946.45	0.00	0.00	0.00	18,667,584.23	1,024,420.00	0.00	62,959,140.29	98,422,516.00	35,463,375.71
821	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	55,931,061.99	170,172,293.36	1,667,588,991.58	70,503,903.50	87,269,155.32	170,652,473.39	9,096,110.29	156,361,644.02	127,776,692.51	0.00	2,515,352,325.96	86,838,480.00	-2,428,513,845.96
822	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	4,259,000.00	0.00	0.00	0.00	29,422,000.00	0.00	0.00	33,681,000.00	54,303,506.00	20,622,506.00
823	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	8,055,000.00	8,170,830.35	9,120,249.85	8,466,700.00	0.00	694,000.15	6,762,000.00	21,488,630.00	0.00	0.00	62,757,410.35	72,739,081.00	9,981,670.65
824	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	145,960.00	16,080,423.98	974,032.50	3,687,641.00	0.00	0.00	102,560.00	16,675,400.35	362,955.50	0.00	38,028,973.33	61,669,021.00	23,640,047.67
825	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	5,493,743.14	9,006,868.36	580,791.00	0.00	55,199.99	0.00	3,882,469.99	7,387,298.88	0.00	0.00	26,406,371.36	45,209,154.00	18,802,782.64

826	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	3,462,123.39	3,625,535.53	1,878,578.01	0.00	1,238,716.99	78,258.89	1,633,650.92	15,458,136.27	0.00	27,375,000.00	45,397,449.00	18,022,449.00
827	0521027003	FEDERAL STAFF HOSPITAL - ABUJA	10,197,500.00	48,118,039.32	557,288,471.57	80,532,281.75	4,464,859.00	47,921,775.06	18,878,350.00	46,927,045.00	107,260,862.56	0.00	921,589,184.26	28,312,754.00	-893,276,430.26
828	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	16,170,830.00	16,177,800.00	38,979,008.30	9,564,606.91	781,360.00	5,852,750.00	884,270.00	3,766,435.00	26,874,878.23	0.00	119,051,938.44	40,565,489.00	-78,486,449.44
829	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	4,518,900.00	192,900.00	671,250.00	3,309,960.00	1,993,160.00	0.00	3,095,600.00	5,162,425.00	3,327,685.32	0.00	22,271,880.32	35,294,573.00	13,022,692.68
830	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	19,993,685.00	3,131,343.96	41,242,806.51	7,739,712.65	0.00	9,189,300.00	1,000,000.00	5,184,335.00	8,433,380.10	0.00	95,914,563.22	47,625,228.00	-48,289,335.22
831	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,120,100.00	9,999,355.01	670,750.00	2,613,710.00	2,246,420.00	0.00	0.00	11,775,259.00	570,000.00	0.00	28,995,594.01	40,673,518.00	11,677,923.99
832	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	2,068,900.00	0.00	0.00	4,830,150.00	1,183,400.00	0.00	1,617,300.00	12,226,025.00	1,212,000.00	0.00	23,137,775.00	33,535,475.00	10,397,700.00
833	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	51,594,225.00	59,595,561.91	502,968,861.54	35,653,463.33	8,838,787.50	12,046,370.22	22,427,982.72	34,389,417.40	34,937,527.12	0.00	762,452,196.74	42,050,112.00	-720,402,084.74
834	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	111,200.00	0.00	1,147,650.00	0.00	0.00	0.00	0.00	18,616,970.00	0.00	0.00	19,875,820.00	33,414,568.00	13,538,748.00
835	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	763,045.00	0.00	1,317,555.00	0.00	0.00	9,514,000.00	0.00	0.00	0.00	0.00	11,594,600.00	23,988,688.00	12,394,088.00
836	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	51,651,550.00	15,425,990.27	142,434,489.26	15,876,415.00	77,369.00	18,376,650.00	7,140,000.00	15,468,570.60	61,309,151.16	0.00	327,760,185.29	48,057,943.00	-279,702,242.29
837	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	61,600.00	737,500.00	1,395,129.00	948,475.00	383,050.00	175,125.00	0.00	85,400.00	217,650.00	0.00	4,003,929.00	44,497,650.00	40,493,721.00
838	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	14,967,912.15	3,956,405.50	4,120,565.00	1,228,200.00	0.00	31,394,315.60	0.00	10,808,945.00	2,471,490.00	0.00	68,947,833.25	35,574,618.00	-33,373,215.25
839	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	6,059,292.00	6,520,000.00	555,965.32	1,748,400.00	344,000.00	5,241,159.35	500,000.00	3,156,500.00	647,934.33	0.00	24,773,251.00	38,749,029.00	13,975,778.00

840	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	4,555,730.85	9,540,000.00	15,393,435.00	3,953,150.00	5,261,560.00	11,300,600.00	0.00	11,501,800.00	956,001.00	0.00	62,462,276.85	86,753,313.00	24,291,036.15
841	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	8,126,525.00	11,911,685.79	0.00	0.00	0.00	0.00	0.00	561,138.00	4,440,070.00	0.00	25,039,418.79	40,768,000.00	15,728,581.21
842	0521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,666,500.00	0.00	0.00	27,666,500.00	46,789,361.00	19,122,861.00
843	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	2,400,000.00	2,900,000.00	0.00	6,000,000.00	0.00	0.00	0.00	9,000,000.00	0.00	0.00	20,300,000.00	29,513,031.00	9,213,031.00
844	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	40,796,870.00	50,083,180.72	339,886,536.41	78,015,278.63	0.00	48,733,200.00	4,000,000.00	73,209,682.32	32,727,526.45	0.00	667,452,274.53	31,231,258.00	-636,221,016.53
845	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	3,646,317.80	1,616,788.00	383,500.00	87,020.00	1,412,440.00	0.00	4,450,000.00	3,781,589.97	0.00	0.00	15,377,655.77	30,081,103.00	14,703,447.23
846	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	13,943,917.00	5,406,008.00	0.00	0.00	0.00	0.00	0.00	2,524,820.00	0.00	0.00	21,874,745.00	34,594,000.00	12,719,255.00
847	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	45,213,624.00	92,418,754.13	277,069,099.97	40,998,728.60	0.00	10,341,161.50	5,313,400.00	78,715,272.81	187,229,855.42	0.00	737,299,896.43	29,612,801.00	-707,687,095.43
848	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,519,600.00	3,445,410.00	920,400.00	1,381,000.00	0.00	0.00	0.00	10,346,961.99	0.00	0.00	17,613,371.99	27,945,610.00	10,332,238.01
849	0521027025	FEDERAL MEDICAL CENTRE, ASABA	10,297,300.00	1,284,300.00	1,745,958.00	6,388,870.00	2,237,600.00	1,826,100.00	0.00	3,399,725.00	1,260,250.00	0.00	28,440,103.00	48,487,916.00	20,047,813.00
850	0521027026	FEDERAL MEDICAL CENTRE, BIDA	43,840,166.50	23,647,436.54	116,048,179.39	28,712,357.07	7,155,845.00	49,657,353.62	-4,190,550.00	38,379,569.50	13,529,940.89	0.00	316,780,298.51	34,003,894.00	-282,776,404.51
851	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	15,524,880.00	32,340,974.91	301,018,959.68	86,942,727.00	0.00	19,821,457.45	1,615,850.00	21,986,450.00	27,190,621.06	0.00	506,441,920.10	33,303,198.00	-473,138,722.10
852	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	45,785,960.03	63,172,547.58	298,624,707.78	55,364,686.42	2,481,000.00	27,877,029.58	20,427,508.36	55,662,704.80	51,462,800.80	0.00	620,858,945.35	33,973,413.00	-586,885,532.35
853	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	133,149,282.50	39,697,919.25	556,753,786.31	91,736,540.83	7,376,850.00	0.00	14,930,700.00	102,244,174.50	163,683,803.24	0.00	1,109,573,056.63	53,211,177.00	-1,056,361,879.63

854	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	4,445,200.00	138,213.00	40,000.00	1,370,133.17	0.00	339,000.00	0.00	43,700.00	11,570,773.81	0.00	17,947,019.98	31,539,862.00	13,592,842.02
855	0521027031	FEDERAL MEDICAL CENTRE, KOGI	1,000,000.00	2,457,500.00	141,500.00	8,671,550.00	0.00	3,898,200.00	645,000.00	0.00	500,000.00	0.00	17,313,750.00	39,646,445.00	22,332,695.00
856	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,787,950.00	4,810,104.00	0.00	0.00	0.00	0.00	0.00	7,567,760.00	0.00	0.00	15,165,814.00	25,226,866.00	10,061,052.00
857	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	4,141,558.08	6,610,043.06	1,494,198.11	2,175,400.00	0.00	716,100.00	3,170,160.00	5,156,399.43	0.00	0.00	23,463,858.68	34,554,956.00	11,091,097.32
858	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	4,162,240.00	6,729,500.00	669,000.00	3,170,160.00	0.00	0.00	100,057,251.65	9,884,770.00	624,902.74	0.00	125,297,824.39	32,054,510.00	-93,243,314.39
859	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	10,957,948.00	4,753,210.92	21,528,798.56	10,422,858.00	0.00	54,018,939.76	1,565,675.00	32,671,273.00	7,043,040.07	0.00	142,961,743.31	34,257,201.00	-108,704,542.31
860	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	734,500.02	0.00	45,000.01	0.00	0.00	0.00	0.00	24,768,700.01	503,140,194.47	0.00	528,688,394.51	49,148,033.00	-479,540,361.51
861	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	111,236,316.17	5,607,665.42	151,947,483.19	40,311,215.98	37,405,192.50	26,155,078.46	2,556,250.00	85,788,522.68	24,032,772.51	0.00	485,040,496.91	59,147,566.00	-425,892,930.91
862	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,990,518.00	1,691,900.00	-1,473,548.41	6,239,040.00	1,558,336.00	0.00	0.00	8,107,375.00	744,255.50	0.00	18,857,876.09	30,569,991.00	11,712,114.91
863	0521027039	NATIONAL EYE CENTRE KADUNA	8,100,480.00	3,851,096.94	3,690,580.00	6,107,100.00	0.00	127,400.00	0.00	4,556,567.00	2,426,252.50	0.00	28,859,476.44	41,483,853.00	12,624,376.56
864	0521027040	NATIONAL EAR CARE CENTRE KADUNA	6,103,916.66	3,344,931.14	955,000.00	3,553,989.55	3,992,680.00	1,971,750.00	2,154,749.85	6,130,000.00	5,065,242.82	0.00	33,272,260.02	34,515,544.00	1,243,283.98
865	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	2,625,489.32	68,835.46	175,900.00	966,992.16	5,200,573.48	3,612,000.67	25,000.00	0.00	2,125,022.00	0.00	14,799,813.09	12,823,376.00	-1,976,437.09
866	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY B JOS	1,254,383.83	1,905,850.00	7,208,682.15	16,610,685.60	0.00	8,515,838.90	19,569,727.04	661,592.00	8,051,553.32	0.00	63,778,312.84	107,490,354.00	43,712,041.16
867	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	784,600.00	0.00	794,580.00	571,682.00	0.00	0.00	0.00	0.00	-11,638,585.72	0.00	-9,487,723.72	3,774,265.00	13,261,988.72

868	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	350,000.00	0.00	82,000.00	0.00	0.00	0.00	0.00	0.00	0.00	432,000.00	2,064,000.00	1,632,000.00
869	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	588,000.00	392,000.00	0.00	196,000.00	0.00	0.00	196,000.00	0.00	1,372,000.00	2,362,500.00	990,500.00
870	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	616,000.00	374,000.00	0.00	251,000.00	0.00	0.00	251,000.00	0.00	1,492,000.00	2,362,500.00	870,500.00
871	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	775,000.00	467,000.00	131,000.00	0.00	0.00	0.00	196,000.00	0.00	1,569,000.00	2,362,500.00	793,500.00
872	0521029001	PHS, ABUJA	796,800.00	137,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	933,800.00	1,674,446.00	740,646.00
873	0521029002	PHS, YOLA	837,000.00	277,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,114,100.00	1,674,446.00	560,346.00
874	0521029003	PHS, JALINGO	672,000.00	440,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,112,000.00	1,674,446.00	562,446.00
875	0521029004	PHS, MAIDUGURI	750,000.00	363,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,113,000.00	1,674,446.00	561,446.00
876	0521029005	PHS, DAMATURU	702,000.00	402,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,104,500.00	1,674,446.00	569,946.00
877	0521029006	PHS, KANO	531,600.00	580,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,112,300.00	1,674,446.00	562,146.00
878	0521029007	PHS, KASTINA	833,000.00	278,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,111,000.00	1,674,446.00	563,446.00
879	0521029008	PHS, DUTSE	695,700.00	414,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,110,200.00	1,674,446.00	564,246.00
880	0521029009	PHS, ILORIN	778,300.00	337,850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,116,150.00	1,674,446.00	558,296.00
881	0521029010	PHS, SOKOTO	627,917.22	648,968.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,276,885.66	1,674,446.00	397,560.34
882	0521029011	PHS, IBADAN	884,000.00	507,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,391,300.00	1,860,496.00	469,196.00
883	0521029012	PHS, ABEOKUTA	301,000.00	511,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	812,000.00	1,224,446.00	412,446.00
884	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	479,402.00	572,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,052,152.00	1,674,446.00	622,294.00
885	0521029014	PHS, CALABAR	748,000.00	364,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,112,500.00	1,674,446.00	561,946.00
886	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	574,000.00	540,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,114,000.00	1,674,446.00	560,446.00
887	0521029016	PHS, WARRI	523,000.00	591,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,114,000.00	1,674,446.00	560,446.00

88	0521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	162,500.00	30,000.00	200,000.00	0.00	100,000.00	0.00	0.00	0.00	156,600.00	0.00	649,100.00	1,300,000.00	650,900.00
88	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	580,000.00	0.00	0.00	250,500.00	183,450.00	0.00	0.00	43,000.00	69,000.00	0.00	1,125,950.00	1,356,810.00	230,860.00
89	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	6,411,586.08	2,389,350.96	1,017,420.00	4,914,904.00	0.00	1,179,650.00	1,133,500.00	2,474,700.00	3,987,648.08	0.00	23,508,759.12	34,836,278.00	11,327,518.88
89	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	69,106,424.80	45,585,315.15	235,037,793.12	71,777,293.51	10,093,107.99	27,815,307.35	21,708,626.26	26,781,235.30	158,916,798.29	0.00	666,821,901.77	32,241,641.00	-634,580,260.77
89	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	810,400.00	0.00	1,100,000.00	1,828,510.00	0.00	0.00	0.00	0.00	2,024,760.00	0.00	5,763,670.00	9,138,665.00	3,374,995.00
89	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	5,621,780.00	499,100.00	2,125,215.00	6,475,165.50	294,900.00	600,425.62	0.00	457,200.00	2,990,053.72	0.00	19,063,839.84	7,839,047.00	-11,224,792.84
89	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	1,150,000.00	0.00	5,435,500.00	1,050,000.00	0.00	0.00	0.00	2,954,000.00	0.00	0.00	10,589,500.00	15,889,695.00	5,300,195.00
89	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	1,600,300.00	484,428.20	449,150.00	1,117,153.46	651,659.94	0.00	0.00	290,645.00	310,000.00	0.00	4,903,336.60	7,496,603.00	2,593,266.40
89	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	3,946,400.00	611,000.00	355,000.00	2,181,700.00	0.00	240,000.00	0.00	1,871,000.00	0.00	0.00	9,205,100.00	13,824,084.00	4,618,984.00
89	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	23,340,200.00	3,694,200.00	8,538,143.00	5,272,650.00	5,004,550.00	126,000.00	1,500,000.00	2,472,500.00	20,888,986.75	0.00	70,837,229.75	11,065,168.00	-59,772,061.75
89	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	4,951,320.00	1,342,528.17	8,685,773.40	1,241,425.00	80,000.00	1,799,125.01	350,000.00	1,989,868.00	2,087,514.75	0.00	22,527,554.33	33,182,987.00	10,655,432.67
89	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	3,508,350.00	3,383,140.00	7,351,140.00	0.00	1,008,483.00	825,800.00	0.00	5,382,805.00	2,259,180.00	0.00	23,718,898.00	36,182,987.00	12,464,089.00
90	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	13,179,315.00	2,592,390.00	6,069,220.00	5,258,066.15	0.00	0.00	1,324,800.00	2,750,970.00	2,844,100.20	0.00	34,018,861.35	45,999,976.00	11,981,114.65
90	0521049001	NATIONAL HOSPITAL	20,061,227.41	10,000,000.00	0.00	2,718,744.00	0.00	28,998,506.25	20,073,560.61	19,088,000.00	0.00	0.00	100,940,038.27	156,444,164.00	55,504,125.73

902	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	93,901,760.00	41,341,269.97	23,034,208.65	59,729,865.87	30,528,553.33	39,849,762.99	8,767,900.00	39,653,788.50	76,193,330.51	0.00	413,000,439.82	568,562,422.00	155,561,982.18
903	0535002001	NATIONAL PARK HEADQUARTERS	5,240,105.00	3,847,870.97	2,237,200.00	6,360,430.01	1,121,600.00	0.00	1,282,000.01	6,182,650.00	9,967,850.97	0.00	36,239,706.96	54,447,671.00	18,207,964.04
904	0535003001	KAINJI NATIONAL PARK	3,185,535.38	765,945.96	5,904,970.00	12,327,207.35	1,233,830.86	170,000.00	850,000.00	8,742,044.23	2,219,643.05	0.00	35,399,176.83	53,198,837.00	17,799,660.17
905	0535004001	OYO NATIONAL PARK	5,005,106.42	2,187,405.96	3,117,162.50	11,563,615.00	305,951.56	0.00	200,000.00	6,728,680.00	4,463,617.70	0.00	33,571,539.14	50,590,121.00	17,018,581.86
906	0535005001	CHAD BASIN NATIONAL PARK	3,332,000.00	2,216,600.00	3,127,399.76	7,042,000.00	1,936,850.00	135,000.00	931,001.15	6,040,750.00	3,167,199.95	0.00	27,928,800.86	40,539,138.00	12,610,337.14
907	0535006001	GASHAKA GUMTI NATIONAL PARK	3,703,836.72	3,703,836.72	6,351,630.00	8,580,357.58	1,138,892.52	0.00	1,252,020.00	6,046,400.00	4,337,800.00	0.00	35,114,773.54	50,105,537.00	14,990,763.46
908	0535007001	CROSS RIVER NATIONAL PARK	5,048,280.00	363,800.00	7,431,707.62	4,955,850.00	2,516,000.00	0.00	1,074,800.00	5,705,667.00	8,108,130.00	0.00	35,204,234.62	50,563,970.00	15,359,735.38
909	0535008001	KAMUKU NATIONAL PARK	3,209,363.00	842,000.00	4,428,050.00	6,051,850.00	768,600.00	64,000.00	1,841,200.00	4,330,132.00	4,009,223.89	0.00	25,544,418.89	38,796,289.00	13,251,870.11
910	0535009001	OKUMU NATIONAL PARK	2,695,980.00	475,000.00	3,834,979.00	8,544,350.00	370,000.00	0.00	400,000.00	4,250,000.00	3,827,900.00	0.00	24,398,209.00	33,847,716.00	9,449,507.00
911	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	2,541,600.00	3,299,300.00	7,533,420.00	9,951,575.00	416,800.00	10,731,000.00	853,000.00	1,554,400.00	2,703,200.00	0.00	39,584,295.00	60,000,000.00	20,415,705.00
912	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	6,699,729.00	346,100.00	3,823,350.00	11,854,360.00	60,000.00	15,097,950.00	2,099,500.00	4,735,089.60	4,789,098.40	0.00	49,505,177.00	70,000,000.00	20,494,823.00
913	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	4,050,990.00	2,107,600.00	4,693,050.00	8,079,020.00	0.00	17,355,998.75	1,320,487.26	2,299,550.00	3,891,288.00	0.00	43,797,984.01	62,000,000.00	18,202,015.99
914	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	22,813,261.40	6,373,730.00	4,756,601.96	34,416,738.73	1,011,900.00	42,657,525.00	1,911,000.00	18,588,246.00	6,682,607.90	0.00	139,211,610.99	220,791,532.00	81,579,921.01
915	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	2,050,240.00	3,568,562.66	2,517,630.00	4,074,804.85	0.00	17,244,596.26	1,207,980.00	1,038,426.87	1,065,680.00	0.00	32,767,920.64	48,000,000.00	15,232,079.36
916	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	38,521,450.35	3,041,300.00	1,207,175.00	5,073,130.00	8,574,807.76	24,778,453.10	196,745.00	4,495,000.00	7,065,386.25	6,785,605.71	99,739,053.17	160,909,523.00	61,170,469.83

917	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	168,781,847.97	8,620,115.99	13,223,800.00	82,354,602.83	29,677,150.00	53,597,612.27	1,898,105.00	6,619,046.89	137,717,049.08	0.00	502,489,330.03	160,075,955.00	-342,413,375.03
918	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	4,453,800.00	1,404,144.00	13,954,328.00	6,748,467.60	999,560.00	10,716,947.63	3,275,360.01	2,500,806.34	8,347,030.00	0.00	52,400,443.58	70,019,999.00	17,619,555.42
919	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	418,984.50	5,737,000.00	5,938,350.00	5,142,162.54	0.00	5,695,791.67	0.00	8,305,000.00	12,986,049.12	0.00	44,223,337.83	64,739,100.00	20,515,762.17
920	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	5,329,056.25	1,229,745.79	3,389,902.00	2,218,406.31	3,837,060.00	245,859.00	1,203,004.06	619,051.25	13,616,379.31	0.00	31,688,463.97	50,070,000.00	18,381,536.03
921	0543001001	NATIONAL POPULATION COMMISSION	61,809,102.01	20,281,908.82	32,099,340.00	74,087,660.51	40,432,200.00	38,637,382.86	13,044,700.00	13,305,000.00	16,883,850.00	0.00	310,581,144.20	70,019,999.00	-240,561,145.20
		GRAND-TOTAL	**80,629,399,587.80**	**28,922,717,620.25**	**87,912,536,838.85**	**54,102,916,463.34**	**33,979,330,804.69**	**40,766,063,298.00**	**271,702,018,370.69**	**28,183,583,267.36**	**820,000,983,538.83**	**3,622,869,488.15**	**1,449,822,419,277.94**	**3,170,371,743,520.27**	**1,720,541,828,335.24**

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NOTE 16:
GRANTS & CONTRIBUTION

S/N	ADMIN. CODE	MDA	GRANTS & CONTRIBUTION. 220401 - 220402 ₦
		ADMINISTRATIVE SECTOR	
1	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	27,311,802.93
2	0112008001	GENERAL SERVICE	108,899,280.00
3	0119009013	FOREIGN MISSION: BATA	26,018.63
4	0119009056	FOREIGN MISSION: KUALA LUMPUR	149,253.73
5	0119009070	FOREIGN MISSION: MOSCOW	272,727.27
6	0123011008	NATIONAL GALLERY OF ART	4,763,045.26
7	0123011017	NATIONAL ORIENTATION AGENCY	19,558,046.45
8	0124012001	POLICE FORMATION & COMMAND HQTRS	23,445,256.50
9	0145001001	PUBLIC COMPLAINTS COMMISSION	2,074,200.00
10	0161007001	FEDERAL ROAD SAFETY COMMISSION	12,213,785.00
11	0517002001	TERTIARY EDUCATION TRUST FUND	202,189,217,263.56
		ECONOMIC SECTOR	
12	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	14,992,213.00
13	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	18,290,368,611.45
14	022001200100	CONSOLIDATED REVENUE FUND	17,257,802,722.63
15	0222002001	STANDARD ORGANIZATION OF NIGERIA	1,541,750.00
16	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	19,478,250.00
17	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	6,547,847.01
18	0229005001	MARITIME ACADEMY, ORON	57,321,374.00
19	0220008001	FEDERAL INLAND REVENUE SERVICES	3,747,511,818.67
20	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	130,000,000.00
21	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	4,500,000.00
22	0238005001	BUDGET OFFICE OF THE FEDERATION	18,000,000.00

23	0252042001	LOWER BENUE RBDA	658,209.52
24	0220011001	NIGERIA CUSTOMS SERVIVES	29,104,890.95
		LAW & JUSTICES SECTOR	
25	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	4,900,000.00
26	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	37,321,955.54
		SOCIAL SECTOR	
27	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	158,517,895,942.61
28	0517018007	FEDERAL POLYTECHNIC NASARAWA	2,900,000.00
29	0517018009	FEDERAL POLYTECHNIC KADUNA	3,536,410.00
30	0517018010	FEDERAL POLYTECHNIC OFFA	10,000.00
31	0517018019	YABA COLLEGE OF TECHNOLOGY	5,710,000.00
32	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	200,000.00
33	0517021002	UNIVERSITY OF LAGOS	19,562,490.00
34	0517021007	UNIVERSITY OF JOS	14,105,400.00
35	0517021009	UNIVERSITY OF ILORIN	10,323,750.00
36	0517026007	FGC GARKI	1,200,000.00
37	0517026020	FGC MAIDUGURI	6,652,725.00
38	0517026045	FGGC BAJOGA	1,514,150.00
39	0517026077	FGGC UMUAHIA	1,733,400.00
40	0517026081	FSTC AWKA	1,534,300.00
41	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	122,000.00
42	0535002001	NATIONAL PARK HEADQUARTERS	207,692,736.00
		GRAND-TOTAL	**400,802,673,625.71**

NOTE 17:
SUBSIDIES

S/N	ADMIN. CODE	MDA	Subsidies
			220501 & 220502
			₦
		ADMINISTRATIVE SECTOR	
1.	0119009023	FOREIGN MISSION: BUDAPEST	2,366,003.06
2.	0119009027	FOREIGN MISSION: CAIRO	2,480,533.33
3.	022000703000	FPO MINNA	9,283,000.00

4.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	53,048,926.31
5.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	4,893,114.78
6.	0517026001	F.S.C. SOKOTO	145,080,730.63
7.	0517026002	FGC AZARE	156,980,000.00
8.	0517026003	FGC BUNI-YADI	65,202,000.00
9.	0517026004	FGC BIRIN YAURI	106,919,967.69
10.	0517026005	FGC DAURA	127,871,000.00
11.	0517026006	FGC GANYE	166,048,600.00
12.	0517026007	FGC GARKI	197,425,400.50
13.	0517026008	FGC IJANIKIN	262,100,000.00
14.	0517026009	FGC IKET NISE	192,450,788.00
15.	0517026010	FGC IKET VANDAKYA	123,288,650.00
16.	0517026011	FGC IKOM	117,056,290.33
17.	0517026012	FGC IKOT EKPENE	204,823,696.47
18.	0517026013	FGC IKURIN	154,173,938.83
19.	0517026014	FGC JOS	189,041,563.71
20.	0517026015	FGC KADUNA	223,431,536.00
21.	0517026016	FGC KANO	241,716,300.00
22.	0517026017	FGC KEFFI	215,997,568.73
23.	0517026018	FGC KIYAWA	215,997,568.73
24.	0517026019	FGC KWALI	316,439,500.00
25.	0517026020	FGC MAIDUGURI	291,417,500.00
26.	0517026021	FGC MINJIBIR	206,217,700.00
27.	0517026022	FGC MINNA	260,190,720.00
28.	0517026023	FGC ODIKOLOGUNA	132,122,822.27
29.	0517026024	FGC ODOGBOLU	190,336,475.00
30.	0517026025	FGC OGBOMOSHMO	165,089,448.98
31.	0517026026	FGC OGOJA	169,740,000.00
32.	0517026027	FGC OHAFIA	119,565,721.63
33.	0517026028	FGC OKIGWE	259,504,200.00
34.	0517026029	FGC OKPOSI	167,302,277.85
35.	0517026030	FGC ONITSHA	207,702,638.00
36.	0517026031	FGC PORT HARCOURT	210,920,223.66
37.	0517026032	FGC POTISKUM	103,939,000.00

38.	0517026033	FGC RUBBOCHI	146,012,000.00
39.	0517026034	FGC SOKOTO	193,963,700.69
40.	0517026035	FGC UGWOLAWO	104,976,930.00
41.	0517026036	FGC WARRI	255,332,410.66
42.	0517026037	FGC ZARIA	148,748,339.00
43.	0517026038	FGC, BILLIRI	172,678,800.00
44.	0517026039	FGC, IDO-ANI	169,182,186.01
45.	0517026040	FGC, IKOLE	138,538,064.34
46.	0517026041	FGGC ABAJI	184,294,465.00
47.	0517026042	FGGC ABULOMA	190,494,800.00
48.	0517026043	FGGC AKURE	183,470,000.00
49.	0517026044	FGGC ANKA	164,661,624.52
50.	0517026045	FGGC BAJOGA	57,038,000.00
51.	0517026046	FGGC BAKORI	171,289,970.48
52.	0517026047	FGGC BAUCHI	238,764,853.41
53.	0517026048	FGGC BENIN	215,650,000.00
54.	0517026049	FGGC BIDA	147,417,193.99
55.	0517026050	FGGC BWARI	227,160,298.00
56.	0517026051	FGGC CALABAR	192,455,833.96
57.	0517026052	FGGC EFON ALAYE	108,320,000.00
58.	0517026053	FGGC EFON IMNRINGI	132,547,000.00
59.	0517026054	FGGC ENUGU	283,646,783.13
60.	0517026055	FGGC EZZAMGBO ABAKALIKI	134,745,778.90
61.	0517026056	FGGC GBOKO	151,780,000.00
62.	0517026057	FGGC GUSAU	181,874,161.33
63.	0517026058	FGGC GWANDU	163,880,000.00
64.	0517026059	FGGC IBILLO	122,305,000.00
65.	0517026060	FGGC IBUSA	183,891,287.90
66.	0517026061	FGGC IKOT-OBIO-ITONG	126,284,287.56
67.	0517026062	FGGC ILORIN	153,015,000.00
68.	0517026063	FGGC IPETUMODU	146,269,800.00
69.	0517026064	FGGC JALINGO	138,807,696.00
70.	0517026065	FGGC KABBA	160,708,520.00

71.	0517026066	FGGC KAZAURE	157,620,000.00
72.	0517026068	FGGC LANGTANG	125,552,000.00
73.	0517026069	FGGC LEJJA	142,265,200.00
74.	0517026070	FGGC MONGUNO	83,565,000.00
75.	0517026071	FGGC NEW BUSA	162,565,600.00
76.	0517026072	FGGC OMU-ARAN	95,689,000.00
77.	0517026073	FGGC OWERRI	230,317,851.68
78.	0517026074	FGGC OYO	225,849,350.00
79.	0517026075	FGGC SHAGAMU	183,757,259.00
80.	0517026076	FGGC GUMI TAMBAWAL	164,694,159.16
81.	0517026077	FGGC UMUAHIA	224,646,768.00
82.	0517026078	FGGC WUKARI	130,650,000.00
83.	0517026079	FGGC, YOLA	132,722,000.00
84.	0517026080	FSTC AHOADA	169,735,241.00
85.	0517026081	FSTC AWKA	251,737,459.52
86.	0517026082	FSTC JUBU-IMUSHIN	173,247,710.00
87.	0517026083	FSTC MICHIKA	12,207,000.00
88.	0517026084	FSTC TUNGBO - YENAGOA	155,394,202.00
89.	0517026085	FSTC USI-EKITI	117,390,000.00
90.	0517026086	FTC IKARE	126,973,370.00
91.	0517026087	FTC ILESA	152,152,650.00
92.	0517026088	FTC JALINGO	118,063,200.00
93.	0517026089	FTC KAFANCHAN	92,299,200.00
94.	0517026090	FTC LASSA	33,945,000.00
95.	0517026091	FTC OHANSO	153,023,801.00
96.	0517026092	FTC OROZO	168,986,000.63
97.	0517026093	FTC OTOBI	163,002,656.00
98.	0517026094	FTC OTUPKO	159,348,000.00
99.	0517026095	FTC SHIRORO	146,921,320.00
100.	0517026096	FTC UROMI	133,012,000.00
101.	0517026097	FTC UYO	143,597,212.83
102.	0517026098	FTC YABA	554,802,001.00
103.	0517026099	FTC ZURU	123,940,000.00

104.	0517026100	KING'S COLLEGE	369,239,861.50
105.	0517026101	QUEEN'S COLLEGE LAGOS	321,281,480.00
106.	0517026102	SULEJA ACADEMY	211,844,893.00
107.	0517026103	FSTC,DOMA	127,320,618.00
108.	0517026104	FSTC DAYI	125,586,791.00
		GRAND-TOTAL	**17,833,316,044.69**

NOTE 18:
DEPRECIATION

S/N	ADMIN. CODE	MDA	DEPRECIAITION CHARGES - LAND & BUILDINGS - GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
			240101	240102	240103	240104	240105	240106	240107	240108	240109	240201		
		ADMINISTRATIVE SECTOR												
1.	0111001001	STATE HOUSE - HQTRS	107,039,942.59	17,673,674.95	23,882,388.91	409,492,599.19	9,100,269.50	12,298,073.17	0.00	0.00	29,864,708.00	71,882,672.61	0.00	681,234,328.91
2.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	0.00	0.00	320,000.00	2,500,000.00	2,396,001.00	0.00	0.00	0.00	0.00	0.00	5,216,001.00
3.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	6,767,607.50	3,600.00	0.00	0.00	0.00	0.00	0.00	6,771,207.50
4.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	300,000.00	108,787,382.61	0.00	0.00	0.00	0.00	2,192,906.70	0.00	0.00	111,280,289.31
5.	0111001006	STATE HOUSE MEDICAL CENTRE	3,493,607.03	0.00	8,775,341.83	0.00	0.00	0.00	0.00	0.00	102,441,086.34	0.00	0.00	114,710,035.20
6.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	7,416,322.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,416,322.77
7.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	145,806,695.83	219,989,144.02	85,351,252.95	240,425,076.48	56,416,249.94	5,293,172.33	0.00	0.00	0.00	0.00	0.00	753,281,591.55
8.	0111006001	NIPSS, KURU	4,881,677.96	4,608.66	5,510,050.00	23,550,000.00	0.00	38,000.00	0.00	0.00	0.00	0.00	0.00	33,984,336.62
9.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	0.00	1,468,813.14	0.00	0.00	0.00	0.00	0.00	1,468,813.14
10.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	1,620,038.99	0.00	6,600.00	0.00	3,855,041.51	0.00	0.00	0.00	0.00	0.00	0.00	5,481,680.50
11.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	106,230,794.07	6,319,875.75	40,392,263.62	374,892,721.06	408,282,717.63	164,926,991.49	0.00	0.00	0.00	1,082,558.99	0.00	1,102,127,922.61
12.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	383,101.59	2,726,930.00	8,990,533.09	10,885,428.89	6,937,531.60	0.00	0.00	0.00	0.00	0.00	29,923,525.17
13.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	2,140,243.16	0.00	0.00	18,685,685.34	253,943.75	7,023,683.10	0.00	0.00	0.00	96,127.50	0.00	28,199,682.86
14.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	970,081.00	8,606,350.00	6,932,145.61	6,353,513.50	0.00	0.00	0.00	0.00	0.00	22,862,090.11
15.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	9,646,540.56	30,274,401.60	9,808,881.30	21,872,892.40	13,580,207.00	8,571,837.00	0.00	0.00	3,898,008.90	0.00	0.00	97,652,768.76
16.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	3,627,096.43	1,661,967.59	0.00	0.00	0.00	0.00	0.00	5,289,064.01
17.	0112001001	NASS MANAGEMENT	9,978,838.84	116,924,924.14	23,339,731.38	477,618,257.99	255,910,329.90	100,495,734.37	0.00	0.00	37,059,416.50	0.00	0.00	1,021,327,233.12

18.	0112002001	SENATE	0.00	146,199,122.20	24,404,476.68	1,856,692,176.85	764,060,239.18	120,970,531.05	0.00	0.00	1,558,647.79	0.00	0.00	2,913,885,193.75
19.	0112003001	HOUSE OF REPRESENTATIVES	0.00	59,141,617.25	0.00	2,059,409,463.67	682,045,584.21	160,737,522.76	0.00	0.00	0.00	0.00	0.00	2,961,334,187.89
20.	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	121,310,867.50	39,767,540.00	0.00	0.00	0.00	0.00	0.00	161,078,407.50
21.	0112008001	GENERAL SERVICE	0.00	15,405,240.17	12,673,110.50	179,693,820.00	89,006,129.54	42,518,550.90	0.00	0.00	0.00	90,055,687.25	1,113,235,000.80	1,542,587,539.16
22.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	14,293,031.53	0.00	1,111,562.17	206,680,647.00	14,783,745.90	48,989,976.30	0.00	0.00	0.00	0.00	0.00	285,858,962.90
23.	0116001001	FEDERAL DEFENCE MINISTRY-MAIN MOD	1,898,009,015.26	672,370.00	4,242,391.99	161,406,698.61	255,720,454.61	100,766,812.02	0.00	0.00	119,754,615.37	660,000.00	860,126,010.84	3,401,358,368.70
24.	0116002001	DEFENCE HEADQURTERS	15,181,299.49	0.00	2,278,080.00	299,525,768.12	0.00	81,755,540.63	0.00	0.00	0.00	2,352,202.97	0.00	401,092,891.21
25.	0116003001	NIGERIAN ARMY	192,717,633.74	194,302,662.82	0.00	2,611,393,818.28	444,838,881.51	1,534,302,598.30	0.00	0.00	2,178,274,177.59	0.00	0.00	7,155,829,772.24
26.	116003002	NIGERIA ARMY UNIVERSITY, BIU	3,522,238.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,385,357.30	0.00	0.00	14,907,596.10
27.	0116004001	NIGERIAN NAVY	0.00	0.00	0.00	4,979,961,679.23	0.00	0.00	0.00	0.00	841,866,105.88	0.00	0.00	5,821,827,785.11
28.	0116005001	NIGERIAN AIRFORCE	1,166,137.38	0.00	0.00	0.00	-0.01	0.00	0.00	0.00	6,285,196,387.87	0.00	0.00	6,286,362,525.23
29.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	6,000,000.00	15,000,000.00	182,012,922.59	0.00	0.00	0.00	0.00	0.00	180,782,292.44	0.00	0.00	383,795,215.03
30.	0116007001	NIGERIANCOLLEGE DEFENCE	125,177,647.24	16,318,801.63	11,156,501.42	168,453,809.74	497,500.00	21,860,543.74	0.00	0.00	7,062,000.57	0.00	0.00	350,526,804.33
31.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	134,069,897.17	15,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,069,897.17
32.	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	38,212,063.57	2,946,100.00	43,215,714.27	7,020,000.00	4,343,508.75	80,693,782.67	0.00	0.00	8,680,861.18	0.00	0.00	185,112,030.44
33.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	25,435,835.80	119,928,350.57	0.00	37,500.00	35,145,897.80	0.00	0.00	8,933,126.15	0.00	0.00	189,480,710.32
34.	0116011001	DEFENCE SCHOOL INTELLIGENCE	12,747,719.08	43,085,750.00	0.00	6,725,788.89	0.00	0.00	0.00	0.00	11,000,000.00	0.00	0.00	73,559,257.97
35.	0116012001	DEFENCE AGENCY INTELLIGENCE	92,279,442.97	492,924,838.84	99,660,866.75	362,732,584.59	0.00	183,160,622.87	0.00	0.00	905,339,414.80	0.00	0.00	2,136,097,770.81
36.	0116015017	DEFENCE MISSIONS	94,069,525.42	0.00	1,419,634.32	80,298,968.61	7,695,801.66	13,617,325.78	0.00	0.00	193,154,130.23	0.00	0.00	390,255,386.03
37.	116018002	DEFENCE SPACE ADMINISTRATION	13,690,837.69	18,583,967.21	0.00	779,800.00	7,414,210.13	2,938,057.07	0.00	0.00	228,173,206.38	0.00	0.00	271,580,078.47
38.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	17,228,637.11	38,939,442.91	0.00	34,355,587.40	33,459,956.22	5,676,290.00	0.00	0.00	0.00	0.00	503,116,280.00	632,776,193.63
39.	0119002001	TECHNICAL AIDS CORPS	1,656,246.79	195,750.00	0.00	0.00	1,747,625.00	0.00	0.00	0.00	0.00	0.00	0.00	3,599,621.79
40.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	3,069,235.40	711,120.00	3,573,325.40	9,996,000.00	1,196,081.25	898,800.00	0.00	0.00	0.00	0.00	0.00	19,444,562.05

41.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	424,399.58	70,433.15	148,900.00	9,446,724.00	848,400.00	2,077,089.00	0.00	0.00	0.00	0.00	0.00	13,015,945.73
42.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	117,180.21	373,176.22	0.00	12,000.00	4,478,973.52	0.00	0.00	0.00	0.00	0.00	0.00	4,981,329.94
43.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	620,332.55	0.00	190,528.58	13,000,000.00	8,580,468.60	1,986,232.72	0.00	0.00	0.00	0.00	0.00	24,377,562.45
44.	0119009001	FOREIGN MISSION: ABIDJAN	71,198.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,198.31
45.	0119009003	FOREIGN MISSION: ADDIS ABABA	1,950,494.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,950,494.35
46.	0119009009	FOREIGN MISSION: BAMAKO	-3,059,789.77	162,970.88	346,843.95	4,173,991.20	0.00	-415,428.93	0.00	0.00	0.00	0.00	0.00	1,208,587.33
47.	0119009010	FOREIGN MISSION: BANGKOK	4,700,002.27	5,039.25	0.00	0.00	0.00	153,223.62	0.00	0.00	7,681.27	0.00	0.00	4,865,946.41
48.	0119009012	FOREIGN MISSION: BANJUL	971,535.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	971,535.58
49.	0119009013	FOREIGN MISSION: BATA	911,692.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	911,692.77
50.	0119009022	FOREIGN MISSION: BUCHAREST	0.00	0.00	0.00	6,510,724.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,510,724.85
51.	0119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	228,848.39	4,872,133.33	0.00	0.00	0.00	0.00	0.00	5,100,981.72
52.	0119009026	FOREIGN MISSION: BUJUMBURA	170,974.56	445,159.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,133.57
53.	0119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	826,086.96	378,115.37	2,427,257.33	0.00	0.00	0.00	0.00	0.00	3,631,459.66
54.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	189,869.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,869.33
55.	0119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,516.77	0.00	74,516.77
56.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	0.00	0.00	57,458.34	21,650.00	0.00	0.00	0.00	0.00	0.00	79,108.34
57.	0119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	1,966,020.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,966,020.69
58.	0119009047	FOREIGN MISSION: JAKARTA	664,254.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	664,254.55
59.	0119009049	FOREIGN MISSION: JOHANNESBURG	566,911.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	566,911.24
60.	0119009054	FOREIGN MISSION: KINGSTON	135,060.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135,060.42
61.	0119009055	FOREIGN MISSION: KINSHASA	1,079,367.49	0.00	16,156.86	0.00	7,352.94	0.00	0.00	0.00	0.00	0.00	0.00	1,102,877.29
62.	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	125,872.06	8,444,894.12	0.00	0.00	0.00	0.00	0.00	8,570,766.18

63.	0119009069	FOREIGN MISSION: MNROVIA	8,960.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,960.47
64.	0119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	4,545,454.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,545,454.55
65.	0119009076	FOREIGN MISSION: NEW YORK (PM)	4,936,197.92	1,517,028.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,453,226.55
66.	0119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	7,540,831.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,540,831.63
67.	0119009082	FOREIGN MISSION: PARIS	296,202.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296,202.47
68.	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	781,320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	781,320.00
69.	0119009094	FOREIGN MISSION: SINGAPORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,078,888.88	0.00	0.00	0.00	2,078,888.88
70.	0119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	0.00	149,187.88	48,427.27	0.00	0.00	0.00	0.00	0.00	197,615.15
71.	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	1,864,408.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,864,408.60
72.	0119009112	FOREIGN MISSION BELGRADE, SERBIA	669,159.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	669,159.96
73.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	0.00	0.00	7,351,494.90	0.00	0.00	0.00	0.00	0.00	7,351,494.90
74.	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	254,980.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254,980.02
75.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	1,677,893.85	23,481,008.10	10,792,760.20	27,957,820.00	9,613,038.75	37,971,698.60	0.00	0.00	2,000,000.00	0.00	381,365,279.00	494,859,498.49
76.	0123003001	NIGERIAN TELEVISION AUTHORITY	271,936,213.30	737,545.20	909,442,325.66	346,082,905.57	79,015,190.29	179,691,397.52	0.00	0.00	5,302,500.00	0.00	0.00	1,792,208,077.54
77.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	114,005,181.77	175,840.02	752,959.39	1,354,535.37	0.00	0.00	0.00	0.00	0.00	116,288,516.55
78.	0123005001	NEWS AGENCY OF NIGERIA	41,222,788.60	1,139,174.46	83,799,373.27	41,484,838.40	91,333,738.79	34,100,195.29	0.00	0.00	240,691.50	0.00	0.00	293,320,800.31
79.	0123006001	VOICE OF NIGERIA	1,990,622.54	54,096,605.36	22,665,217.78	9,200,000.00	71,555,906.13	3,355,257.06	0.00	0.00	0.00	0.00	0.00	162,863,608.86
80.	0123007001	NIGERIAN FILM CORPORATION	2,763,162.08	448,421.50	0.00	3,995,064.94	0.00	3,292,152.20	0.00	0.00	0.00	1,152,211.77	0.00	11,651,012.49
81.	0123008001	NATIONAL BROADCASTING COMMISION	446,478.00	0.00	14,600,578.64	0.00	860,852.72	6,046,780.30	0.00	0.00	0.00	0.00	0.00	21,954,689.65
82.	0123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	23,151,384.10	16,493,839.62	4,487,611.00	0.00	0.00	0.00	0.00	0.00	44,132,834.72
83.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	200,000.00	0.00	0.00	0.00	5,000.00	1,896,350.00	0.00	0.00	0.00	0.00	0.00	2,101,350.00
84.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	518,700.00	1,037,531.25	0.00	0.00	0.00	0.00	0.00	0.00	1,556,231.25
85.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	48,901.24	19,517,672.83	0.00	24,989,299.00	3,956,532.50	2,338,600.75	0.00	0.00	0.00	0.00	0.00	50,851,006.32

86.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,032,968.55	1,032,190.00	0.00	17,450,395.00	0.00	0.00	0.00	0.00	1,790,019.00	0.00	0.00	22,305,572.55
87.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	2,192,654.13	0.00	0.00	0.00	612,225.00	790,500.00	0.00	0.00	0.00	0.00	0.00	3,595,379.13
88.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	752,224.91	230,142.05	5,459,851.65	0.00	545,965.84	0.00	0.00	0.00	0.00	0.00	0.00	6,988,184.44
89.	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	201,115.03	0.00	0.00	446,926.25	803,880.00	0.00	0.00	0.00	0.00	0.00	1,451,921.28
90.	0123011007	NATIONAL THEATRE	3,303,147.87	4,368,430.70	2,610,211.88	0.00	0.00	3,513,453.75	0.00	0.00	1,259,774.95	0.00	0.00	15,055,019.14
91.	0123011008	NATIONAL GALLERY OF ART	518,838.00	359,915.00	399,950.00	25,799,210.00	3,809,425.71	2,718,124.00	0.00	0.00	0.00	0.00	0.00	33,605,462.70
92.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	199,900.00	181,000.00	0.00	0.00	1,013,818.00	0.00	0.00	0.00	0.00	0.00	0.00	1,394,718.00
93.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	645,769.64	2,668,220.50	1,634,146.40	11,363,634.00	3,951,115.00	4,028,724.30	0.00	0.00	254,660.80	0.00	0.00	24,546,270.65
94.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	963,524.78	0.00	0.00	4,477,077.60	437,500.00	5,039,790.00	0.00	0.00	0.00	0.00	0.00	10,917,892.38
95.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	481,050.85	0.00	0.00	581,400.00	0.00	0.00	0.00	0.00	0.00	0.00	1,062,450.85
96.	0123011017	NATIONAL ORIENTATION AGENCY	7,189,509.46	26,371,283.20	9,039,816.00	143,043,082.00	29,169,466.25	52,182,881.00	0.00	0.00	0.00	0.00	0.00	266,996,037.91
97.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	14,378,101.26	22,733,001.79	3,419,999.74	0.00	119,116,449.07	0.00	0.00	0.00	3,331,545.73	0.00	0.00	162,979,097.59
98.	0124002001	NIGERIAN PRISON SERVICE	268,330,362.97	34,939,226.75	0.00	978,848,673.71	0.00	34,580,000.00	0.00	0.00	0.00	0.00	0.00	1,316,698,263.43
99.	0124003001	NIGERIA IMMIGRATION SERVICE	107,938,980.44	150,439,756.90	21,871,780.57	688,777,280.65	162,946,554.61	35,805,884.08	0.00	0.00	35,885,370.21	0.00	0.00	1,203,665,607.46
100.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	5,525,483.02	111,293,164.20	135,402,843.98	552,812,400.47	24,725,000.00	354,436,941.54	0.00	0.00	225,547,509.21	0.00	0.00	1,409,743,342.42
101.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	1,640.00	1,018,762.50	552,000.00	8,674,680.00	10,386,562.50	0.00	0.00	0.00	0.00	0.00	0.00	20,633,645.00
102.	0124007001	FEDERAL FIRE SERVICE	19,581,753.10	49,744,186.74	706,067,940.24	59,401,302.52	0.00	71,099,724.29	0.00	0.00	463,500,539.57	0.00	0.00	1,369,395,446.47
103.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	17,783,873.57	13,565,959.94	8,149,580.62	6,443,750.00	329,500.00	12,249,149.64	0.00	0.00	1,185,940.94	0.00	0.00	59,707,754.70
104.	0124012001	POLICE FORMATION & COMMAND HQTRS	81,201,172.21	548,076,736.27	84,421,437.38	1,819,361,237.10	5,860,000.00	0.00	0.00	0.00	4,844,045.00	922,180.59	0.00	2,544,686,808.55
105.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	13,932,171.37	10,167,086.90	3,008,980.02	47,295,931.22	9,813,099.32	3,970,240.70	0.00	0.00	428,652.00	0.00	0.00	88,616,161.52
106.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	39,985,317.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,985,317.51
107.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	2,151,685.35	2,976,805.57	0.00	13,510,225.45	0.00	2,695,885.50	0.00	0.00	0.00	146,734.35	0.00	21,481,336.22
108.	0125005002	FEDERAL TRAINING CENTRE,ENUGU	373,860.78	0.00	0.00	0.00	0.00	541,571.42	0.00	0.00	0.00	0.00	0.00	915,432.20

109.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	150,349.25	225,654.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	376,004.10
110.	0125005004	FEDERAL TRAINING CENTRE,KADUNA	574,076.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	574,076.12
111.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	295,954.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295,954.58
112.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	90,261.90	0.00	0.00	0.00	0.00	2,342,000.03	0.00	0.00	0.00	0.00	0.00	2,432,261.93
113.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	735,653.10	214,786.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950,439.95
114.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	2,065,719.26	3,663,678.52	6,225,095.90	9,093,000.00	3,715,510.00	36,360,026.65	0.00	0.00	0.00	7,396,028.06	0.00	68,519,058.38
115.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	675,000.00	0.00	12,615,680.00	9,669,814.00	11,063,136.80	0.00	0.00	0.00	0.00	0.00	34,023,630.80
116.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	1,359,982.00	3,491,406.21	3,135,600.00	14,014,123.38	57,872,640.86	0.00	0.00	0.00	0.00	0.00	0.00	79,873,752.44
117.	0145001001	PUBLIC COMPLAINTS COMMISSION	1,229,907.83	4,122,713.85	0.00	0.00	16,550,900.00	0.00	0.00	0.00	0.00	0.00	0.00	21,903,521.68
118.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	175,000.00	6,985.00	25,498,774.98	4,745,965.00	1,504,000.00	0.00	0.00	0.00	0.00	0.00	31,930,724.98
119.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	21,548,201.93	423,000.00	261,186,464.28	383,932,731.27	1,118,978,496.76	783,382,284.67	0.00	0.00	0.00	0.00	0.00	2,569,451,178.91
120.	0149001001	FEDERAL CHARACTER COMMISSION	40,295,288.48	210,955.00	0.00	44,215,890.30	16,704,772.50	187,314,495.20	0.00	0.00	0.00	0.00	0.00	288,741,401.48
121.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	87,880,700.65	13,165,092.06	26,771,594.32	19,893,801.49	5,261,154.02	0.00	0.00	0.00	0.00	0.00	0.00	152,972,342.54
122.	0156003001	NIGERIA COMMUNICATION SATELLITE	0.00	74,989,329.81	0.00	0.00	8,315,940.68	2,528,159.07	0.00	0.00	0.00	0.00	0.00	85,833,429.55
123.	0156006001	NIPOST	3,822,420.54	0.00	1,342,951.10	17,336,540.00	14,430,673.67	3,399,270.00	0.00	0.00	0.00	0.00	0.00	40,331,855.30
124.	0157001001	NATIONAL SECURITY ADVISER	20,300,000.00	318,977,000.00	0.00	5,320,000.00	0.00	0.00	0.00	0.00	567,509,288.92	0.00	0.00	912,106,288.92
125.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	24,898,590.00	0.00	73,715,050.00	368,590,934.92	46,080,000.00	0.00	0.00	0.00	798,302,641.79	0.00	0.00	1,311,587,216.71
126.	0157003001	NATIONAL INTELLIGENT AGENCY	5,230,000.00	1,792,000.00	133,267,939.00	70,944,000.00	280,000.00	0.00	0.00	0.00	330,058,376.30	0.00	0.00	541,572,315.30
127.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	9,930,107.20	1,792,000.00	327,307,403.00	133,324,000.00	280,000.00	9,010,000.00	0.00	0.00	7,095,000.00	0.00	0.00	488,738,510.20
128.	0158001001	CODE OF CONDUCT TRIBUNAL	14,131,611.66	0.00	2,727,500.00	22,888,889.36	352,500.00	47,029,827.71	0.00	0.00	2,589,950.00	78,400.00	0.00	89,798,678.73
129.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	4,707,625.66	0.00	0.00	33,942,300.59	5,044,243.78	7,167,007.92	0.00	0.00	0.00	0.00	0.00	50,861,177.95
130.	0160001001	POLICE SERVICE COMMISSION HQTRS	1,608,956.42	0.00	2,379,178.75	7,300,217.81	5,698,218.75	0.00	0.00	0.00	0.00	0.00	0.00	16,986,571.74

131.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	6,381,018.22	172,680,653,996.39	203,401,001.58	181,758,130.70	12,900,700.00	26,421,061.09	0.00	0.00	45,696,705.80	0.00	0.00	173,157,212,613.77
132.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	0.00	0.00	4,662,411.70	2,602,951.25	0.00	0.00	0.00	0.00	0.00	0.00	7,265,362.95
133.	0161003001	NATIONAL COMMISSION FOR REFUGEES	26,556,738.18	77,120,063.95	83,657,216.98	80,287,486.83	2,853,917.50	8,359,126.00	0.00	0.00	1,996,670.00	0.00	0.00	280,831,219.44
134.	0161004001	LAGOS LIAISON OFFICE	7,432,483.98	2,932,392.75	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,384,876.73
135.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	2,051,746.17	171,411,512.56	50,977,464.77	0.00	1,114,000.00	1,028,174.00	0.00	0.00	0.00	0.00	0.00	226,582,897.50
136.	0161006001	NATIONAL MERIT AWARD	1,370,001.22	765,145.01	716,997.00	0.00	5,622,571.25	3,961,000.00	0.00	0.00	0.00	0.00	0.00	12,435,714.48
137.	0161007001	FEDERAL ROAD SAFETY COMMISSION	25,412,392.26	14,343,272.77	1,689,680.00	569,121,213.76	11,097,840.56	41,681,265.09	0.00	0.00	5,165,093.10	0.00	0.00	668,510,757.53
138.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	960,250.31	5,524,429.45	1,427,159.57	3,784,999.13	3,197,255.12	5,120,676.80	0.00	0.00	0.00	0.00	0.00	20,014,770.38
139.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	0.00	3,472,347.00	0.00	3,862,879.79	0.00	0.00	0.00	249,500.00	0.00	0.00	7,584,726.79
140.	0161013001	NATIONAL PENSION COMMISSION	308,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	308,000.00
141.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	1,218,838.02	424,037.50	0.00	3,149,950.60	1,654,537.50	2,818,200.00	0.00	0.00	0.00	0.00	0.00	9,265,563.62
142.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	149,784.66	526,498.75	0.00	7,525,503.00	6,580,037.48	7,022,568.00	0.00	0.00	0.00	24,128.00	0.00	21,828,519.89
143.	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	4,259,202.57	0.00	10,119,593.77	21,235,550.00	452,800.00	0.00	0.00	35,554,950.13	0.00	0.00	71,622,096.47
144.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,167,206.22	0.00	0.00	10,006,535.00	0.00	17,351,233.14	0.00	0.00	0.00	0.00	0.00	28,524,974.36
145.	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	576,970.65	993,586.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,570,557.35
146.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	15,753,748.97	422,635.71	2,659,699.72	59,802,410.00	5,477,675.00	5,762,990.00	0.00	0.00	0.00	396,319.22	0.00	90,275,478.63
147.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	27,346,407.59	78,028,043.81	46,542,259.63	12,906,951.75	3,901,753.85	151,500.40	0.00	0.00	4,370,714.84	4,624,825.62	0.00	177,872,457.48
148.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	51,346,766.77	0.00	10,262,411.70	1,873,651.43	0.00	0.00	0.00	0.00	0.00	0.00	63,482,829.90
149.	0517002001	TERTIARY EDUCATION TRUST FUND	22,007,329.72	0.00	24,748,750.01	70,775,111.09	94,249,377.29	25,711,651.70	0.00	0.00	789,204.36	0.00	0.00	238,281,424.17
150.		**ECONOMIC SECTOR**												
151.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	148,304,252.46	1,020,179,192.78	5,268,043,964.36	59,373,451.25	44,026,350.25	1,758,440.00	0.00	0.00	1,002,903,310.00	4,205,963.40	0.00	7,548,794,924.49
152.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	830,690.30	0.00	4,602,313.02	5,856,168.84	163,330.25	346,560.00	0.00	0.00	186,121.00	0.00	0.00	11,985,183.41
153.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	12,242,982.95	5,344,308.76	25,829,399.97	27,246,180.08	30,970,860.51	46,855,167.96	0.00	0.00	0.00	2,839,303.60	0.00	151,328,203.82

154.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	6,513,583.35	5,252,648.81	23,875,522.78	19,931,880.00	11,997,139.86	14,361,362.80	0.00	0.00	0.00	19,415,148.00	1,231,058,911.92	1,332,406,197.52
155.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	3,207,933.79	31,269,653.36	16,742,683.03	21,413,803.95	13,426,551.47	6,377,005.60	0.00	0.00	0.00	0.00	233,203,665.25	325,641,296.45
156.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	975.00	24,000.00	8,081,334.80	57,875.00	189,400.00	0.00	0.00	2,000.00	0.00	0.00	8,355,584.80
157.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,691,104.97	16,857,198.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,548,303.50
158.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	18,000.00	525,568.77	315,000.00	1,491,090.73	0.00	142,215.00	0.00	0.00	0.00	0.00	0.00	2,491,874.50
159.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	2,211,001.25	3,763,807.50	3,795,460.80	0.00	2,204,550.00	7,797,216.68	0.00	0.00	743,137.50	0.00	0.00	20,515,173.72
160.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,519,298.87	956,536.75	114,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,590,335.62
161.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,323,306.58	3,406,840.07	17,080,458.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,810,604.94
162.	0215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	278,567.91	2,945,483.63	3,100.00	378,626.50	1,247,649.13	0.00	0.00	0.00	0.00	0.00	0.00	4,853,427.17
163.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	1,228,633.32	8,558,862.04	25,137,842.31	14,285,918.75	6,224,133.48	1,076,933.40	0.00	0.00	3,703,109.47	2,135,915.59	0.00	62,351,348.35
164.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	286,066.30	4,165,298.21	10,161,867.29	1,352,884.00	30,000.00	156,095.00	0.00	0.00	0.00	0.00	0.00	16,152,210.81
165.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	5,121,039.99	3,001,411.64	343,927.50	0.00	0.00	1,932,170.00	0.00	0.00	0.00	0.00	0.00	10,398,549.12
166.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	4,139,728.70	2,784,866.60	0.00	1,640,000.00	0.00	0.00	0.00	0.00	2,588,782.00	0.00	0.00	11,153,377.29
167.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,649,666.20	466,909.60	0.00	0.00	0.00	13,605,533.81	0.00	0.00	472,185.00	588,286.54	0.00	16,782,581.15
168.	0215019001	VETERINARY COUNCIL OF NIGERIA	4,055,591.45	1,590,662.98	517,975.39	17,010,504.98	3,132,846.56	22,566,008.76	0.00	0.00	20,659,479.80	0.00	0.00	69,533,069.91
169.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	3,035,953.18	11,669,537.96	3,989,509.57	15,585,298.25	0.00	0.00	0.00	0.00	0.00	2,785,605.50	0.00	37,065,904.45
170.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	728,633.09	0.00	0.00	5,412,330.00	0.00	0.00	0.00	0.00	959,115.99	0.00	0.00	7,100,079.08
171.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	2,563,473.28	18,670,120.19	18,086,356.17	9,933,000.00	0.00	12,932,593.14	0.00	0.00	0.00	0.00	0.00	62,185,542.77
172.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,494,863.65	14,083,844.79	0.00	18,000,000.00	0.00	4,000,000.00	0.00	0.00	1,079,699.99	0.00	0.00	38,658,408.43

173.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	1,130,649.70	7,141,496.24	3,100,633.89	13,456,525.00	15,493,477.75	20,396,073.09	0.00	0.00	7,192,476.50	0.00	0.00	67,911,332.16
174.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	134,314.00	2,119,652.60	4,485,040.01	12,916,220.00	12,945,018.91	13,561,332.42	0.00	0.00	25,434,713.83	11,653,755.22	0.00	83,250,046.99
175.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	2,562,346.52	1,515,000.00	8,944,169.80	6,400,000.00	6,261,846.00	13,055,490.00	0.00	0.00	5,687,758.60	3,560,904.31	0.00	47,987,515.23
176.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	14,184,699.38	46,264,112.33	47,186,929.97	21,328,435.76	0.00	7,131,371.43	0.00	0.00	589,410.00	2,134,072.70	0.00	138,819,031.57
177.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,781,686.12	10,647,911.83	0.00	3,999,520.58	0.00	1,220,000.00	0.00	0.00	0.00	0.00	0.00	17,649,118.53
178.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	3,529,491.17	10,663,922.67	1,999,940.00	1,301,980.07	0.00	14,234,594.90	0.00	0.00	0.00	1,689,545.62	0.00	33,419,474.43
179.	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	1,518,038.66	7,588,694.67	1,050,275.00	0.00	278,750.00	21,835,143.07	0.00	0.00	202,400.00	0.00	0.00	32,473,301.40
180.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	582,750.52	3,000.00	2,247,282.97	0.00	6,049,732.25	0.00	0.00	0.00	0.00	811,999.99	0.00	9,694,765.73
181.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	4,532,879.88	1,117,474.56	2,024,904.76	8,002,421.52	174,108.50	615,701.60	0.00	0.00	0.00	0.00	219,000,000.00	235,467,490.83
182.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	136,316.00	77,948,656.07	9,509,757.98	33,600.00	0.00	4,069,543.66	0.00	0.00	98,750.00	1,456,859.90	0.00	93,253,483.61
183.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	15,192,083.10	0.00	475,399.00	38,617,588.17	7,327,763.42	1,296,132.35	0.00	0.00	0.00	0.00	60,000,000.00	122,908,966.04
184.	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	254,000.00	0.00	0.00	0.00	0.00	2,606,688.00	0.00	0.00	0.00	0.00	0.00	2,860,688.00
185.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	1,403,450.00	3,199,100.00	0.00	239,400.00	0.00	0.00	0.00	0.00	0.00	4,841,950.00
186.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	21,678,591.35	29,449,398.59	13,794,679.10	50,089,788.67	9,131,212.00	21,678,137.10	0.00	0.00	7,124,966.00	0.00	0.00	152,946,772.82
187.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	6,487,891.88	6,751,784.21	0.00	0.00	303,450.00	0.00	0.00	0.00	2,022,227.28	2,706,318.71	0.00	18,271,672.08
188.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	6,583,022.34	4,445,628.66	3,522,668.11	0.00	14,084,761.25	7,085,406.77	0.00	0.00	248,201.20	0.00	4,926,006,324.21	4,961,976,012.54
189.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,148,857.09	823,582.89	37,366,239.72	9,850,000.00	1,344,000.00	257,040.00	0.00	0.00	0.00	19,880,750.02	0.00	70,670,469.71
190.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	384,530.00	0.00	0.00	0.00	2,588,760.00	0.00	0.00	0.00	0.00	9,928,045.62	0.00	12,901,335.62
191.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	683,559.82	723,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,407,209.82
192.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	7,801,650.28	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	7,831,650.28

193.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	4,194,225.59	0.00	9,600,000.00	29,893,185.00	29,755,512.44	21,026,390.00	0.00	0.00	0.00	0.00	0.00	94,469,313.03
194.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	1,714,924.39	99,650.00	1,460,559.55	27,706,596.80	38,309,590.99	10,469,784.30	0.00	0.00	0.00	0.00	0.00	79,761,106.02
195.	0220002001	DEBT MANAGEMENT OFFICE	7,001,501.36	447,288.20	2,842,865.04	41,326,563.00	27,258,369.13	6,713,841.34	0.00	0.00	0.00	0.00	0.00	85,590,428.07
196.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	7,315,639.32	733,394.39	0.00	10,201,805.00	6,083,240.87	1,871,134.22	0.00	0.00	0.00	0.00	0.00	26,205,213.80
197.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	6,015,713.94	1,803,162.84	0.00	16,736,880.00	0.00	4,774,605.21	0.00	0.00	1,747,600.00	0.00	0.00	31,077,961.99
198.	022000703800	FPO YOLA	0.00	9,605.00	0.00	2,720.00	383,750.00	0.00	0.00	0.00	0.00	0.00	0.00	396,075.00
199.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	16,395,205.35	11,095,670.94	16,060,287.51	12,818,044.80	26,411,128.28	17,857,456.43	0.00	0.00	0.00	0.00	0.00	100,637,793.30
200.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	53,511,886.64	649,851.29	28,374,688.50	135,078,860.55	85,550,043.10	1,276,292,768.54	0.00	0.00	0.00	0.00	0.00	1,579,458,098.61
201.	0222002001	STANDARD ORGANIZATION OF NIGERIA	49,263,647.02	1,883,150.55	8,387,524.80	39,626,930.80	34,957,839.78	8,170,185.20	0.00	0.00	0.00	0.00	0.00	142,289,278.15
202.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	4,129,674.58	290,279,799.45	9,578,637.87	39,758,454.51	22,835,327.55	12,892,310.32	0.00	0.00	0.00	0.00	0.00	379,474,204.29
203.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	269,937.53	0.00	0.00	47,905,387.72	137,311,085.47	5,403,115.03	0.00	0.00	5,146,701.99	15,091,633.34	0.00	211,127,861.07
204.	0222009001	CONSUMER PROTECTION COUNCIL	0.00	1,262,801.49	0.00	17,666,666.52	24,628,608.73	1,839,911.60	0.00	0.00	9,550,000.00	0.00	0.00	54,947,988.34
205.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	5,119,075.40	8,379,371.04	0.00	29,105,895.00	0.00	9,709,793.32	0.00	0.00	0.00	0.00	0.00	52,314,134.77
206.	0222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,950.00	0.00	103,950.00
207.	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	2,893,244.00	2,451,419.58	0.00	31,034,500.10	2,875,000.00	0.00	0.00	0.00	0.00	0.00	0.00	39,254,163.67
208.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	10,323,179.66	601,027.60	7,290,363.30	41,246,484.20	0.00	53,491,549.55	0.00	0.00	0.00	0.00	0.00	112,952,604.31
209.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	2,590,745.01	0.00	0.00	8,700.00	0.00	700.00	0.00	0.00	0.00	0.00	0.00	2,600,145.01
210.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	5,813,022.51	0.00	5,932,989.50	2,598,716.75	179,812.50	0.00	0.00	0.00	0.00	0.00	0.00	14,524,541.26
211.	0222017001	NIGERIA TRADE OFFICE, CHINA	1,483,611.74	75,017,300.61	14,960,706.50	17,401,141.00	342,983.26	0.00	0.00	0.00	0.00	0.00	0.00	109,205,743.11
212.	0222027001	SMEDAN - H/QTRS	0.00	575,000.00	631,072.50	35,761,702.50	10,935,228.00	11,425,993.43	0.00	0.00	0.00	0.00	0.00	59,328,996.43
213.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	437,156.98	0.00	0.00	30,548,056.00	12,901,880.58	10,482,262.90	0.00	0.00	0.00	0.00	0.00	54,369,356.46

214.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	2,234,784.13	41,305,880.31	11,397,322.53	39,403,017.00	239,424,302.24	128,403,292.56	0.00	0.00	253,626.00	0.00	0.00	462,422,224.77
215.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	1,810,240.37	1,426,236.38	485,374.00	10,583,999.81	14,368,112.13	0.00	0.00	0.00	0.00	0.00	0.00	28,673,962.68
216.	0227002001	INDUSTRIAL ARBITRATION PANEL	1,075,280.84	1,932,500.62	3,290,500.00	14,510,664.80	0.00	12,744,575.57	0.00	0.00	0.00	0.00	0.00	33,553,521.83
217.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	12,881,799.19	220,000.00	19,646.00	11,996,835.80	1,020,000.00	5,526,272.86	0.00	0.00	0.00	1,709,104.33	0.00	33,373,658.17
218.	0227004001	NATIONAL PRODUCTIVITY CENTRE	4,281,513.38	7,215,008.96	18,170,557.00	25,307,201.00	2,267,500.00	964,550.00	0.00	0.00	0.00	1,878,018.88	0.00	60,084,349.23
219.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	4,794,149.86	28,340,194.66	0.00	2,039,600.95	373,125.01	4,929,067.26	0.00	0.00	0.00	0.00	844,149,164.00	884,625,301.74
220.	0227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	1,411,509.55	8,477,962.50	12,743,809.06	5,127,231.22	0.00	0.00	0.00	0.00	0.00	27,760,512.33
221.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	16,727,185.34	95,890,848.34	29,790,889.19	44,092,507.36	1,212,093.13	987,191.05	0.00	0.00	2,244,858.00	0.00	0.00	190,945,572.39
222.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	2,809,112.52	252,877.50	540,000.00	5,166,000.00	62,500.00	64,000.00	0.00	0.00	18,890,441.53	2,144,499.86	0.00	29,929,431.41
223.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	4,272,415.81	1,294,923.21	4,813,598.56	2,182,000.00	0.00	8,767,348.13	0.00	0.00	4,927,304.54	0.00	0.00	26,257,590.25
224.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	17,420,691.94	39,710,201.43	36,753,679.34	4,209,971.16	1,394,614.00	13,031,897.50	0.00	0.00	0.00	0.00	0.00	112,521,055.37
225.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	4,507,480.12	357,846.14	5,760,550.06	18,099,012.56	0.00	297,400.00	0.00	0.00	0.00	0.00	0.00	29,022,288.88
226.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	517,434.58	0.00	0.00	2,294,849.20	0.00	1,899,110.64	0.00	0.00	0.00	0.00	0.00	4,711,394.42
227.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	1,540,000.00	0.00	0.00	485,099.79	0.00	377,160.00	0.00	0.00	0.00	0.00	0.00	2,402,259.79
228.	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	563,426.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,955,251.73	0.00	0.00	2,518,677.96
229.	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	3,937,345.36	0.00	819,795.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,757,140.35
230.	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	1,771,393.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,771,393.44
231.	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	1,720,868.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,720,868.91
232.	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	3,304,301.41	1,815,708.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,120,009.66
233.	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	1,861,394.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,861,394.99

234.	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	2,661,575.08	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,661,575.08
235.	0228006001	COOPERATIVE INFORMATION NETWORK	4,485,098.92	0.00	11,957,828.18	0.00	3,163,069.89	1,168,577.07	0.00	0.00	0.00	0.00	0.00	20,774,574.06
236.	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	3,896,106.49	63,452,605.60	13,775,000.00	11,279,999.00	1,608,700.00	563,200.00	0.00	0.00	6,993,275.64	0.00	0.00	101,568,886.73
237.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	341,592.81	242,500.00	0.00	0.00	6,763,139.80	2,190,584.74	0.00	0.00	0.00	0.00	0.00	9,537,817.35
238.	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	638,046.79	3,120,228.63	0.00	7,200,000.00	6,457,650.04	5,508,070.15	0.00	0.00	0.00	0.00	0.00	22,923,995.60
239.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	3,125,910.00	175,000.00	0.00	595,238.09	3,551,249.98	1,537,397.79	0.00	0.00	0.00	0.00	0.00	8,984,795.86
240.	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	562,724.26	0.00	0.00	0.00	1,221,299.98	2,618,599.93	0.00	0.00	0.00	0.00	174,917,850.00	179,320,474.17
241.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	1,281,071.38	1,088,580.00	0.00	0.00	2,533,902.93	1,059,400.00	0.00	0.00	0.00	0.00	9,082,625.00	15,045,579.31
242.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	449,399.93	1,525,025.00	0.00	0.00	3,884,851.88	3,397,178.20	0.00	0.00	0.00	0.00	0.00	9,256,455.02
243.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	314,806.15	1,474,640.04	0.00	0.00	4,173,746.88	3,003,514.99	0.00	0.00	0.00	0.00	0.00	8,966,708.05
244.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	2,061,050.24	0.00	0.00	0.00	2,037,740.00	1,586,324.94	0.00	0.00	0.00	0.00	0.00	5,685,115.18
245.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	3,308,962.58	0.00	0.00	0.00	4,902,103.50	3,947,859.83	0.00	0.00	0.00	0.00	0.00	12,158,925.91
246.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	3,949,343.28	0.00	0.00	7,905,600.00	1,149,600.00	899,800.00	0.00	0.00	0.00	0.00	0.00	13,904,343.28
247.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	897,674.36	6,178,729.99	0.00	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	7,077,004.34
248.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	239,955.94	1,081,637.58	0.00	0.00	0.00	264,105.59	0.00	0.00	0.00	0.00	0.00	1,585,699.11
249.	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	153,787.55	406,533.66	0.00	0.00	1,700,000.00	2,399,695.17	0.00	0.00	0.00	0.00	0.00	4,660,016.39
250.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	0.00	0.00	0.00	750,000.00	1,800,280.00	0.00	0.00	0.00	0.00	0.00	2,550,280.00
251.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	0.00	562,499.99	800,000.00	0.00	0.00	0.00	0.00	0.00	1,362,499.99
252.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	0.00	381,250.01	1,600,000.00	0.00	0.00	0.00	0.00	0.00	1,981,250.01

253.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	0.00	1,124,773.13	722,141.60	0.00	0.00	0.00	0.00	0.00	1,846,914.72
254.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	39,237.40	0.00	0.00	0.00	10,779,578.65	1,299,000.01	0.00	0.00	0.00	0.00	0.00	12,117,816.06
255.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	226,000.00	0.00	0.00	0.00	0.00	186,939.99	0.00	0.00	0.00	0.00	0.00	412,939.99
256.	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	81.80	0.00	0.00	0.00	1,249,987.45	1,899,999.99	0.00	0.00	0.00	0.00	0.00	3,150,069.24
257.	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	0.00	0.00	0.00	955,060.00	2,100,000.00	0.00	0.00	0.00	0.00	0.00	3,055,060.00
258.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	2,845,000.00	2,348,048.00	0.00	0.00	0.00	0.00	0.00	5,193,048.00
259.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	221,550.00	0.00	0.00	2,000,000.00	1,498,218.75	998,550.00	0.00	0.00	0.00	0.00	0.00	4,718,318.75
260.	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0.00	0.00	23,709.08	17,325,678.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,349,387.24
261.	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	88,000.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,088,000.00
262.	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	7,727,020.60	5,567,761.16	637,231.35	6,426,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,358,013.10
263.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	633,637.04	843,310.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,476,947.79
264.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	366,306.39	5,738,103.73	2,650,000.00	0.00	6,280,522.13	0.00	0.00	0.00	0.00	0.00	0.00	15,034,932.24
265.	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	1,288,439.71	1,610,284.20	1,322,163.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,220,887.06
266.	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	1,201,185.39	1,085,120.87	1,307,000.00	0.00	0.00	1,583,628.15	0.00	0.00	0.00	0.00	0.00	5,176,934.41
267.	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	1,690,086.23	1,102,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,792,586.23
268.	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	1,365,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,365,000.00
269.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	1,099,098.30	0.00	0.00	0.00	0.00	0.00	0.00	469,556.66	0.00	1,568,654.96
270.	0228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	4,371,680.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,371,680.00

271.	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	2,501,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,501,000.00
272.	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	2,501,000.00	0.00	0.00	0.00	0.00	0.00	0.00	11,318.26	0.00	2,512,318.26
273.	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	3,220,899.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,220,899.96
274.	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	379,488.00	249,999.95	2,996,290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,625,777.95
275.	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	98,910.00	167,685.00	3,388,066.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,654,661.80
276.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	259,503.88	248,184.53	1,921,500.00	0.00	0.00	347,400.00	0.00	0.00	0.00	0.00	0.00	2,776,588.39
277.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	736,435.22	1,328,512.50	8,062,461.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,127,408.84
278.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	58,680.00	149,625.00	3,629,971.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,838,276.58
279.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	81,368.41	93,290.00	1,775,152.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,949,810.72
280.	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	71,663.47	149,975.00	2,401,743.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,623,381.71
281.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	733,044.56	0.00	2,702,369.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,497,000.01	20,932,413.85
282.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	88,203.36	247,977.50	1,760,668.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,096,849.11
283.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	237,738.32	0.00	2,159,494.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,397,232.79
284.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	88,228.92	154,228.86	2,770,860.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,013,317.82
285.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	286,345.00	0.00	735,821.27	3,935,925.00	0.00	0.00	0.00	0.00	0.00	258,742.20	0.00	5,216,833.46
286.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	308,839.11	89,775.00	1,471,421.50	0.00	0.00	187,147.89	0.00	0.00	0.00	0.00	0.00	2,057,183.50
287.	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	310,685.21	240,379.40	2,559,172.60	0.00	132,500.00	187,147.89	0.00	0.00	0.00	0.00	0.00	3,429,885.10
288.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	403,527.04	0.00	1,942,725.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,346,252.84
289.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	927,300.00	119,175.00	987,157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,033,632.50

290.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	79,942.88	0.00	2,453,408.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,533,351.26
291.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	553,346.20	925,000.00	456,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,935,096.20
292.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	96,600.00	249,775.00	2,149,764.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,496,139.12
293.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	173,521.00	512,956.51	5,027,999.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,714,477.46
294.	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	85,155.43	239,400.00	2,545,660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,870,215.43
295.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	7,620,422.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,620,422.89
296.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	815,189.53	7,523,540.80	8,636,889.52	6,250,000.00	0.00	4,310,428.51	0.00	0.00	347,000.00	0.00	0.00	27,883,048.36
297.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	540,481.79	5,000.00	0.00	2,952,218.95	1,000,000.05	0.00	0.00	0.00	0.00	0.00	4,497,700.78
298.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	275,959.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275,959.96
299.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	56,227.52	68,250.00	4,939,128.17	1,399,050.00	2,588,747.98	5,267,362.35	0.00	0.00	6,815,310.52	0.00	0.00	21,134,076.53
300.	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	1,368,904.17	0.00	837,857.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,206,761.25
301.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	259,910.00	18,267,420.73	11,058,704.35	1,999,700.00	2,062,532.41	5,357,650.00	0.00	0.00	3,980,949.00	0.00	0.00	42,986,866.49
302.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	9,891,066.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,891,066.79
303.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	1,047,928.99	4,114,242.08	0.00	0.00	0.00	0.00	0.00	0.00	213,571.40	25,050,605.42	30,426,347.89
304.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	244,321.02	813,975.00	1,923,615.89	0.00	0.00	500,000.12	0.00	0.00	0.00	0.00	0.00	3,481,912.03
305.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	17,125,382.38	65,946,584.69	47,035,844.40	4,364,509.38	3,779,298.30	22,844,588.51	0.00	0.00	0.00	0.00	0.00	161,096,207.68
306.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	487,916.59	9,721,788.64	16,582,490.44	5,175,828.00	0.00	23,000.00	0.00	0.00	0.00	0.00	0.00	31,991,023.67

307.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	3,359,458.77	432,949,977.89	31,586,107.08	4,612,868.14	3,264,501.99	32,787,150.11	0.00	0.00	26,759,856.86	0.00	0.00	535,319,920.84
308.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	676,573.83	178,940,900.65	22,888,520.57	12,206,549.27	20,931,509.75	12,136,301.63	0.00	0.00	0.00	890,958.94	0.00	248,671,314.64
309.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	6,986,793.84	992,400.52	23,503.45	17,321,888.06	0.00	38,199,192.80	0.00	0.00	0.00	5,752,931.24	600,000.00	69,876,709.90
310.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	3,727,602.56	13,635,950.54	35,023,639.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,387,192.38
311.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	452,084.51	0.00	0.00	2,563,813.80	5,640.00	0.00	0.00	0.00	0.00	0.00	3,021,538.32
312.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,555,369.85	2,929,598.02	0.00	22,484,967.87
313.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	498,048.08	9,500,000.00	0.00	9,998,048.08
314.	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	249,151.35	0.00	0.00	249,151.35
315.	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	456,673.35	0.00	0.00	456,673.35
316.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	1,738,112.44	14,583,287.85	1,294,164.06	3,990,000.00	0.00	0.00	0.00	0.00	499,369.69	0.00	0.00	22,104,934.04
317.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	4,260,806.05	30,488,983.80	9,131,180.00	0.00	220,000.00	0.00	0.00	55,728,999.50	0.00	0.00	99,829,969.36
318.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	882,889.21	11,137,772.64	25,475,531.50	4,124,736.84	0.00	0.00	0.00	0.00	0.00	288,526.00	0.00	41,909,456.20
319.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	1,092,586.28	0.00	17,152,000.00	0.00	0.00	0.00	0.00	4,265,877.99	0.00	0.00	22,510,464.27
320.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	726,529.97	4,936,988.65	0.00	0.00	5,000,002.20	0.00	0.00	21,342,332.31	0.00	0.00	32,005,853.13
321.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	0.00	4,570,842.11	0.00	0.00	660,265.00	0.00	0.00	178,987.60	0.00	0.00	5,410,094.70
322.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	399,000.00	0.00	0.00	0.00	0.00	0.00	0.00	423,926.36	0.00	104,369,583.54	105,192,509.90
323.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,269,169.59	0.00	0.00	2,269,169.59
324.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	0.00	0.00	0.00	0.00	400,000.00	0.00	0.00	1,299,238.68	0.00	0.00	1,699,238.68

325.	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	0.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00
326.	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	6,288,134.02	10,348,634.38	6,548,607.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,185,375.94
327.	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	767,850.00	809,077.31	2,921,666.08	3,400,000.00	250,000.00	2,089,930.00	0.00	0.00	0.00	0.00	0.00	10,238,523.39
328.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	9,828,034.68	6,465,765.50	0.00	0.00	771,493.52	0.00	0.00	0.00	0.00	0.00	17,065,293.70
329.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	6,254,195.62	2,068,968.50	15,355,693.19	20,017,861.67	8,637,330.63	0.00	0.00	0.00	0.00	0.00	0.00	52,334,049.60
330.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	363,712.10	0.00	840,223.75	0.00	344,500.00	1,814,771.75	0.00	0.00	0.00	0.00	0.00	3,363,207.60
331.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	840,726.58	54,024,243.06	4,822,410.33	591,372.86	0.00	1,569,450.69	0.00	0.00	0.00	0.00	0.00	61,848,203.51
332.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	394,785.16	250,000.00	2,708,524.79	0.00	0.00	0.00	0.00	0.00	0.00	160,130.63	0.00	3,513,440.57
333.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	3,297,292.45	629,237.50	47,402,337.94	4,519,632.14	14,342,400.39	3,913,843.90	0.00	0.00	0.00	0.00	0.00	74,104,744.32
334.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	2,930,104.29	5,833,298.02	10,321,574.46	5,607,200.00	4,084,075.00	2,269,483.60	0.00	0.00	0.00	0.00	0.00	31,045,735.37
335.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	1,869,295.75	1,692,976.63	1,463,849.91	5,958,491.00	593,250.00	1,397,130.00	0.00	0.00	0.00	24,012.00	0.00	12,999,005.28
336.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	3,187,687.62	5,706,810.00	647,540.00	1,970,237.06	1,587,130.00	0.00	0.00	0.00	0.00	0.00	0.00	13,099,404.68
337.	0228066001	SOKOTO ENERGY RESEARCH	0.00	4,000.00	4,833,847.56	2,074,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,912,172.56
338.	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	1,257,527.06	34,296,586.53	249,475.80	3,135,720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,939,309.38
339.	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	1,357,339.98	0.00	2,539,972.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,897,312.93
340.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	2,733,704.59	8,254,078.59	335,555.00	0.00	0.00	1,081,326.25	0.00	0.00	0.00	0.00	0.00	12,404,664.43
341.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	5,717,944.52	256,522,632.81	25,463,044.30	54,919,034.80	0.00	28,457,560.20	0.00	0.00	0.00	0.00	0.00	371,080,216.63
342.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	2,092,767.35	0.00	1,696,367.40	3,248,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,037,834.75

343.	0228073001	ENERGY COMMISSION OF NIGERIA	4,900,470.96	47,933,602.96	583,302.25	0.00	0.00	1,014,641.84	0.00	0.00	0.00	0.00	0.00	54,432,018.01
344.	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	1,097,725.46	0.00	1,632,865.60	0.00	4,375,892.50	1,671,380.00	0.00	0.00	0.00	0.00	0.00	8,777,863.57
345.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	2,540,069.54	1,607,264,968.09	14,650,668.78	5,747,517.50	11,386,278.00	40,513,617,362.02	0.00	0.00	0.00	0.00	172,609,824.24	42,327,816,688.17
346.	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	6,958,349.98	5,168,640.46	635,200.00	0.00	0.00	483,932,280.23	0.00	0.00	69,676,796.32	0.00	0.00	566,371,266.99
347.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	14,374,851.91	6,248,021,442.25	734,932,828.87	106,401,142.26	1,260,693.39	0.00	0.00	0.00	0.00	0.00	0.00	7,104,990,958.68
348.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	10,039,507.57	584,583,594.63	3,459,590.50	136,416,256.98	925,746,417.18	783,205.60	0.00	0.00	52,514.00	0.00	0.00	1,661,081,086.45
349.	0229003001	NIGERIAN RAILWAY CORPORATION	64,135,945.86	169,984,559.51	27,290,628.32	1,672,601,753.62	58,000,416.94	104,627,173.69	0.00	0.00	17,819,136.07	5,519,917.39	3,316,338,044.75	5,436,317,576.16
350.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	26,297,908.10	288,588,945.71	1,528,003.50	118,718,146.95	0.00	0.00	0.00	0.00	29,004,039.54	0.00	0.00	464,137,043.80
351.	0229005001	MARITIME ACADEMY, ORON	46,271,414.78	73,957,617.14	79,898,602.50	25,656,400.00	44,953,235.92	39,135,692.19	0.00	0.00	6,947,962.50	7,213,236.48	0.00	324,034,161.51
352.	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	52,251,587.48	87,406,575.48	230,703,131.57	20,605,540.00	0.00	196,768,790.79	0.00	0.00	6,027,562.03	0.00	0.00	593,763,187.35
353.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	835,611,380.03	241,706,996.16	559,630,859.02	2,134,806,454.92	5,598,767,257.59	1,975,447,586.66	0.00	0.00	4,213,366.38	0.00	0.00	11,350,183,900.75
354.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	15,092,586.32	1,805,000.00	266,522,694.92	78,829,258.53	21,050,738.81	9,064,002.80	0.00	0.00	1,930,738.76	1,050,127.72	0.00	395,345,147.85
355.	0220008001	FEDERAL INLAND REVENUE SERVICES	550,566,587.56	0.00	360,352,637.63	1,239,635,958.76	2,333,026,262.50	640,468,579.79	0.00	0.00	0.00	0.00	54,260,321.24	5,178,310,347.48
356.	0229031006	ACCIDENT INVESTIGATION BUREAU	363,882,403.29	10,008,817,363.95	1,746,551,143.71	102,470,531.44	130,927,838.40	72,246,753.23	0.00	0.00	22,632,322.05	0.00	0.00	12,447,528,356.07
357.	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	1,241,986,395.45	136,315,666.60	128,449,239.60	17,334,674.50	10,684,497.40	0.00	0.00	0.00	0.00	0.00	1,534,770,473.55
358.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	2,453,710,623.84	28,394,715,203.42	239,081,477.12	1,862,648,260.76	651,489,004.86	595,049,494.82	0.00	0.00	78,080,062.32	3,868,384.87	0.00	34,278,642,512.01
359.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	253,845,002.71	1,322,801,738.63	22,771,200.00	10,363,000.00	132,080,123.88	14,898,033.36	0.00	0.00	0.00	0.00	243,960,354.62	2,000,719,453.20
360.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	5,820,828.48	45,642,265.67	28,180,174.64	6,325,708.60	55,808,875.00	28,896,501.78	0.00	0.00	9,626,490.19	0.00	0.00	180,300,844.36
361.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	4,989,684.26	0.00	13,528,281.87	8,129,200.00	7,539,012.50	6,925,905.44	0.00	0.00	0.00	0.00	0.00	41,112,084.07

362.	0231010001	NATIONAL POWER TRAINING INSTITUTE	892,455.12	1,585,980,008.51	0.00	34,376,050.85	0.00	33,624,324.93	0.00	0.00	4,912,860.20	0.00	34,887,336.12	1,694,673,035.72
363.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	1,556,845.02	0.00	116,604,476.70	0.00	116,370,214.25	0.00	0.00	0.00	0.00	24,853,700.00	259,385,235.97
364.	0231020001	TRANSMISSION COMPANY OF NIGERIA	1,852,688.81	933,255,537.45	92,297,622.44	20,958,780.00	31,716,022.08	0.00	0.00	0.00	0.00	0.00	0.00	1,080,080,650.78
365.	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	1,295,199.13	0.00	2,465,000.00	5,354,864.36	0.00	30,419,281.36	0.00	0.00	0.00	0.00	0.00	39,534,344.86
366.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	15,836,510.34	913,848,136.38	85,212,397.61	48,596,679.35	21,286,323.14	24,132,970.12	0.00	0.00	0.00	5,537,147.62	0.00	1,114,450,164.56
367.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	3,398,795.33	11,220,148.81	2,508,340.13	18,142,764.76	1,263,569.14	1,522,580.88	0.00	0.00	5,754,396.78	80,000.00	0.00	43,890,595.83
368.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	1,908,287.00	1,109,704,184.53	18,863,432.50	20,534,664.86	11,485,309.41	847,300.00	0.00	0.00	0.00	0.00	0.00	1,163,343,178.30
369.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	1,402,013.68	1,285,483.51	10,266,087.30	13,034,444.44	1,480,224.38	2,126,325.80	0.00	0.00	17,357,965.59	0.00	0.00	46,952,544.70
370.	0231089006	SURVEY COUNCIL OF NIGERIA	2,767,118.39	13,708,607.59	14,490,908.04	6,784,806.60	39,216,118.83	24,917,349.68	0.00	0.00	0.00	0.00	499,999,989.00	601,884,898.12
371.	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	86,459,802.61	4,408,575.00	59,831,963.32	577,528,482.48	105,847,830.98	143,094,683.06	0.00	0.00	18,592,848.19	0.00	0.00	995,764,185.63
372.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	210,456.84	47,546,206.74	27,837,543.65	20,065,500.00	19,731,170.52	335,497.66	0.00	0.00	500,000.00	965,559.35	0.00	117,191,934.77
373.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	53,471,152.71	30,342,684.13	85,169,464.03	93,066,666.67	96,099,645.08	129,410,161.84	0.00	0.00	36,189,105.99	0.00	0.00	523,748,880.44
374.	0232003001	PETROLEUM TRAINING INSTITUTE	729,855.00	3,877,585.80	9,468,890.87	117,599,801.46	4,628,750.00	8,594,374.00	0.00	0.00	21,357,163.44	0.00	0.00	166,256,420.57
375.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	1,168,853.31	8,778,657.27	16,650,605.90	0.00	0.00	1,265,239.71	0.00	0.00	0.00	0.00	0.00	27,863,356.19
376.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	3,421,822.45	42,944,665.06	54,217,555.20	210,737,995.47	169,754,967.87	89,582,563.48	0.00	0.00	20,598,432.22	0.00	0.00	591,258,001.75
377.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	7,954,088.18	18,547,725.00	0.00	55,668,375.00	1,121,511.60	0.00	0.00	0.00	0.00	0.00	83,291,699.78
378.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	5,007,916.14	67,989,260.97	156,226,360.15	20,930,282.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,153,820.24
379.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	981,330.71	61,435,706.10	49,249,019.40	4,198,161.74	41,000.00	0.00	0.00	92,250.00	0.00	0.00	115,997,467.95
380.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	3,490,385.99	1,660,424.36	59,409,401.57	28,893,269.00	0.00	0.00	0.00	0.00	24,200,000.00	0.00	0.00	117,653,480.92

381.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,528,579.37	8,374,782.70	43,717,304.20	8,330,473.02	1,215,700.00	1,700,000.00	0.00	0.00	3,113,007.13	0.00	0.00	67,979,846.42
382.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	1,345,387.99	4,494,378.81	3,157,600.52	17,994,150.00	0.00	926,420.00	0.00	0.00	0.00	0.00	0.00	27,917,937.32
383.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	296,769.30	4,863,757.20	6,925,851.94	1,500,000.00	10,760,632.75	70,965.00	0.00	0.00	0.00	0.00	0.00	24,417,976.18
384.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,184,784.98	10,114,241.34	2,499,900.00	38,723,730.15	6,541,650.00	7,584,167.80	0.00	0.00	3,348,252.19	0.00	0.00	69,996,726.46
385.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	2,903,764.87	34,176,461.36	0.00	11,709,084.69	0.00	0.00	0.00	472,150.60	1,516,104.21	0.00	50,777,565.72
386.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	0.00	0.00	13,628,419.91	0.00	10,803,858.00	0.00	0.00	0.00	0.00	0.00	24,432,277.91
387.	0233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	36,019,335.53	19,776,478.47	16,927,385.20	3,999,487.50	13,757,235.00	0.00	0.00	982,449.00	0.00	68,498,267.40	159,960,638.10
388.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	446,563.58	374,647.86	3,150,000.00	34,639,872.53	1,167,500.00	0.00	0.00	0.00	0.00	0.00	0.00	39,778,583.97
389.	0238001001	BUDGET AND NATIONAL PLANNING	7,512,771.71	0.00	0.00	4,930,587.50	6,053,262.78	6,553,317.39	0.00	0.00	0.00	0.00	0.00	25,049,939.37
390.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	4,901,820.70	0.00	2,625,307.80	28,026,366.80	10,373,375.00	11,220,175.60	0.00	0.00	0.00	0.00	0.00	57,147,045.90
391.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	7,594,132.49	0.00	4,119,000.00	32,792,250.60	26,566,721.19	14,863,596.88	0.00	0.00	0.00	0.00	1,521,004,850.23	1,606,940,551.38
392.	0238005001	BUDGET OFFICE OF THE FEDERATION	131,575.82	10,633,082.95	749,905.00	29,261,140.08	16,493,773.22	3,500,700.00	0.00	0.00	0.00	0.00	0.00	60,770,177.06
393.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	14,673.00	0.00	2,145,900.00	22,966,412.95	4,406,687.50	3,235,667.52	0.00	0.00	0.00	0.00	0.00	32,769,340.98
394.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	73,579,907.07	3,643,260,057.64	73,518,140.18	10,934,000.00	14,578,065.00	14,827,847.80	0.00	0.00	85,933,519.05	87,900.00	0.00	3,916,719,436.73
395.	0250001001	FISCAL RESPONSILIBITY COMMISSION	991,086.80	31,880,393.64	350,229.87	7,419,665.63	2,806,584.44	1,254,686.53	0.00	0.00	0.00	0.00	0.00	44,702,646.90
396.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	306,812,304.63	1,938,192,855.83	13,047,705.28	33,107,850.54	6,744,252.71	9,194,647.96	0.00	0.00	10,140,711.56	10,673,752.07	0.00	2,327,914,080.57
397.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	34,119,423.03	15,281,964.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,401,387.88
398.	0252037001	ANAMBRA/ IMO RBDA	10,732,848.55	62,449,395.57	33,006,708.59	18,062,141.56	0.00	0.00	0.00	0.00	235,202,792.59	0.00	115,987,035.19	475,440,922.05
399.	0252038001	BENIN/ OWENA RBDA	5,656,786.50	752,637,314.10	59,492,746.64	65,804,619.80	0.00	45,341,923.80	0.00	0.00	12,891,875.67	0.00	0.00	941,825,266.50
400.	0252039001	CHAD BASIN RBDA	4,182,502.40	344,571,726.26	75,709,365.01	0.00	0.00	0.00	0.00	0.00	1,697,997.67	0.00	0.00	426,161,591.34

401.	0252040001	CROSS RIVER RBDA	15,511,089.13	193,446,476.33	24,502,000.96	1,000,000.00	0.00	2,877,000.00	0.00	0.00	181,911,938.56	13,808,006.08	785,314,342.16	1,218,370,853.23
402.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	14,715,042.65	132,276,586.01	57,399,391.63	0.00	0.00	17,923,363.43	0.00	0.00	58,272,009.70	3,145,957.81	0.00	283,732,351.24
403.	0252042001	LOWER BENUE RBDA	3,385,660.71	85,950,865.55	2,715,752.09	0.00	450,000.00	0.00	0.00	0.00	4,048,765.04	578,338.95	0.00	97,129,382.33
404.	0252043001	LOWER NIGER RBDA	7,947,344.63	23,416,939.17	45,451,818.05	2,179,304.04	8,750,000.00	75,654,794.02	0.00	0.00	92,928,361.98	30,218.45	0.00	256,358,780.32
405.	0252044001	NIGER DELTA RBDA	5,851,073.48	238,119,203.73	5,506,151.63	4,037,526.20	0.00	64,908,561.21	0.00	0.00	69,270,972.65	400,000.00	15,771,312.13	403,864,801.02
406.	0252045001	OGUN/ OSUN RBDA	8,577,467.91	163,290,084.10	18,459,698.73	0.00	0.00	0.00	0.00	0.00	24,304,952.15	0.00	596,450,975.94	811,083,178.82
407.	0252046001	SOKOTO RIMA RBDA	5,427,298.20	272,022,492.47	11,021,229.22	4,025,520.00	0.00	12,185,080.45	0.00	0.00	53,349,328.41	0.00	841,352,969.53	1,199,383,918.27
408.	0252047001	UPPER BENUE RBDA	6,448,287.93	21,121,554.51	124,219,695.96	34,887,507.79	21,393,059.50	30,683,211.88	0.00	0.00	696,312.00	0.00	32,137.58	239,481,767.15
409.	0252048001	UPPER NIGER RBDA	121,740.00	8,944,530.50	32,956,980.87	19,881,930.00	359,650.00	0.00	0.00	0.00	43,256,238.75	1,170,603.67	471,912,784.30	578,604,458.09
410.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	2,503,401.43	17,482,338.79	231,150.00	4,611,922.00	23,856,313.79	5,215,118.68	0.00	0.00	10,002,599.57	15,437,070.90	0.00	79,339,915.16
411.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	165,312,177.43	10,837,238.03	3,991,273.42	666,841,147.45	37,751,562.93	2,023,526.40	0.00	0.00	5,985,000.00	946,529.57	0.00	893,688,455.24
412.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	7,143,275.14	1,749,103.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,505,385.73	0.00	11,397,764.19
413.	0220011001	NIGERIA CUSTOMS SERVIVES	160,583,886.56	64,999,928.49	1,977,001.25	1,791,643,641.14	0.00	1,570,634.14	0.00	0.00	0.00	0.00	0.00	2,020,775,091.59
		LAW & JUSTICES SECTOR												
414.	0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	29,507,682.11	15,770,153.99	3,781,890.00	92,022,620.00	354,705,266.32	34,636,178.52	0.00	0.00	47,825,070.02	0.00	0.00	578,248,860.96
415.	0318002001	SUPREME COURT OF NIGERIA	264,157,873.46	18,598,926.72	65,860,210.59	577,877,641.11	80,217,989.29	334,427,851.99	0.00	0.00	182,545,898.08	0.00	0.00	1,523,686,391.24
416.	0318003001	COURT OF APPEAL	139,917,955.84	10,241,669.86	48,292,969.39	356,811,628.65	100,397,206.88	308,121,847.96	0.00	0.00	26,687,050.80	0.00	0.00	990,470,329.37
417.	0318004001	FEDERAL HIGH COURT-LAGOS	1,181,752,855.15	25,609,236.31	130,212,197.98	1,498,538,229.10	224,195,556.97	1,405,841,454.56	0.00	0.00	65,596,815.10	1,345,540.00	0.00	4,533,091,885.17
418.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	1,588,081,463.62	29,004,847.38	253,815,243.76	967,581,793.72	150,875,386.93	1,452,628,986.15	0.00	0.00	0.00	0.00	0.00	4,441,987,721.56
419.	0318006001	SHARIA COURT OF APPEAL-ABUJA	22,976,288.72	1,607,703.39	1,802,500.00	100,623,600.00	10,621,187.50	16,185,500.01	0.00	0.00	4,773,000.00	0.00	0.00	158,589,779.62
420.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	280,562,497.54	45,582,345.00	17,185,517.25	271,306,094.25	37,690,086.00	214,663,386.41	0.00	0.00	0.00	0.00	0.00	866,989,926.45
421.	0318008001	NATIONAL INDUSTRIAL COURT	160,303,205.53	79,277,830.08	50,680,965.62	347,597,424.80	78,515,123.31	338,648,875.99	0.00	0.00	39,850,786.76	0.00	0.00	1,094,874,212.09
422.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	1,102,169,891.05	100,063,282.09	76,572,206.00	557,798,227.40	683,342,610.25	1,264,583,463.61	0.00	0.00	183,310,874.60	0.00	0.00	3,967,840,555.00
423.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	19,663,033.50	0.00	4,189,220.15	32,999,800.00	3,909,662.17	12,595,623.01	0.00	0.00	499,000.00	0.00	0.00	73,856,338.83

424.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	17,663,979.75	7,066,534.90	128,275,848.46	46,879,534.09	110,608,020.39	0.00	0.00	0.00	0.00	0.00	310,493,917.59
425.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	1,867,186.24	0.00	16,046,703.63	42,642,146.96	44,265,310.37	0.00	0.00	0.00	3,436,177.63	7,433,967.98	0.00	115,691,492.81
426.	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	11,432,865.34	2,644,325.00	0.00	0.00	998,448.00	0.00	0.00	15,075,638.34
427.	0326003001	LEGAL AID COUNCIL	489,293.05	0.00	1,020,273.32	0.00	1,674,987.50	2,997,370.00	0.00	0.00	1,210,406.00	361,687.87	0.00	7,754,017.74
428.	0326004001	COUNCIL OF LEGAL EDUCATION	16,833,771.07	5,523,673.33	16,402,031.95	55,982,566.56	185,830.00	7,416,291.56	0.00	0.00	0.00	0.00	0.00	102,344,164.46
429.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	645,617.83	248,507.15	0.00	683,163.20	0.00	1,620,000.00	0.00	0.00	1,456,715.00	3,273,698.12	0.00	7,927,701.30
430.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	8,155,253.22	0.00	4,769,970.52	23,758,713.40	11,014,407.16	15,519,646.08	0.00	0.00	0.00	0.00	301,719,620.33	364,937,610.72
431.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	358,893.77	36,580.00	400,000.00	5,553,621.60	3,500,000.00	1,000,000.00	0.00	0.00	416,122.40	0.00	0.00	11,265,217.77
432.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	661,511.55	0.00	38,897,573.72	0.00	0.00	0.00	0.00	0.00	915,340.84	0.00	40,474,426.11
433.	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	790,000.00	0.00	0.00	4,469,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,259,000.00
434.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,129,736.18	691,812.50	37,140.00	12,991,999.99	163,150.00	1,193,520.00	0.00	0.00	1,058,750.00	0.00	0.00	17,266,108.67
435.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	47,989,691.65	4,387,974.59	73,508,428.83	16,866,573.50	24,856,508.04	0.00	0.00	126,811.80	2,046,139.10	0.00	169,782,127.51
436.	0344001001	CODE OF CONDUCT BUREAU	0.00	30,836,143.91	42,300,000.00	0.00	8,467,260.00	10,663,722.65	0.00	0.00	18,100,015.23	0.00	0.00	110,367,141.78
		REGIONAL SECTOR												
437.	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	33,160,615.11	1,509,767,962.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,542,928,577.60
438.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	86,950,568.12	3,043,802,934.82	143,211,746.46	0.00	19,673,917.94	1,289,475.00	0.00	0.00	14,771,283.65	47,290,169.40	0.00	3,356,990,095.39
		SOCIAL SECTOR												
439.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	21,406,840.86	0.00	10,000.00	9,315,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,732,440.86
440.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	19,343,905.27	6,567,755.89	4,002,210.60	33,727,235.59	12,357,562.32	49,563,917.40	0.00	0.00	41,280,014.16	0.00	0.00	166,842,601.22
441.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	1,878,130.00	13,612,527.04	68,242,842.03	143,373,530.20	0.00	18,946,233.88	0.00	0.00	0.00	296,889.48	0.00	246,350,152.63

442.	0513021002	NIGERIA FOOTBALL FEDERATION	1,401,057.48	3,070,265.85	3,377,330.17	27,560,500.00	6,947,494.75	4,894,950.00	0.00	0.00	1,795,835.80	0.00	0.00	49,047,434.05
443.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	7,326,630.12	781,863.75	1,459,150.67	16,132,552.00	12,715,689.62	9,702,044.55	0.00	0.00	999,555.00	0.00	0.00	49,117,485.71
444.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	27,409,609.66	0.00	10,501,783.54	236,809,072.50	109,905,214.19	20,971,899.80	0.00	0.00	0.00	0.00	275,248,301.98	680,845,881.66
445.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	73,100,640.47	29,504,968.98	49,626,180.90	12,136,000.00	7,517,525.25	32,161,664.75	0.00	0.00	6,260,410.28	0.00	0.00	210,307,390.63
446.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	11,286,202.89	41,292,786.23	8,674,787.07	52,245,174.47	20,709,377.85	27,522,154.80	0.00	0.00	157,969.90	0.00	3,098,934,018.61	3,260,822,471.81
447.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	470,032,461.69	0.00	3,057,414.59	48,668,934.04	88,335,915.53	319,083,259.47	0.00	0.00	0.00	0.00	0.00	929,177,985.32
448.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	791,754.89	0.00	0.00	3,613,238.40	0.00	8,201,651.71	0.00	0.00	0.00	0.00	0.00	12,606,644.99
449.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	1,131,761.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,131,761.65
450.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,027,641.82	0.00	0.00	0.00	110,319,510.05	0.00	0.00	0.00	0.00	0.00	0.00	113,347,151.86
451.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	776,114.43	0.00	0.00	0.00	2,099,840.00	0.00	0.00	0.00	0.00	0.00	2,875,954.43
452.	0517008001	NATIONAL LIBRARY OF NIGERIA	46,651,506.16	13,536,233.25	13,723,671.69	5,400,000.00	12,189,153.59	15,550,590.00	0.00	0.00	20,680,404.00	0.00	0.00	127,731,558.69
453.	0517009001	NATIONAL EXAMINATIONS COUNCIL	49,251,070.54	0.00	5,549,377.20	2,530,509.53	536,133,899.00	24,932,922.00	0.00	0.00	0.00	0.00	0.00	618,397,778.27
454.	0517010001	MASS LITERACY COUNCIL	500,358.45	35,000.00	47,027,540.97	33,964,879.06	14,083,212.25	41,873,027.87	0.00	0.00	0.00	827,504.03	0.00	138,311,522.64
455.	0517011001	NOMADIC EDUCATION COMMISSION	21,306,316.33	0.00	0.00	12,623,249.30	8,792,962.50	9,928,369.50	0.00	0.00	0.00	0.00	0.00	52,650,897.63
456.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	15,691.56	0.00	0.00	14,728,000.00	0.00	679,604.00	0.00	0.00	153,890.00	380,740.90	0.00	15,957,926.47
457.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,559,893.37	349,622.25	88,995.00	25,719,617.26	14,427,616.30	195,400.40	0.00	0.00	0.00	156,280.96	0.00	42,497,425.54
458.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	8,802,803.14	2,987,100.00	4,357,299.93	45,625,028.10	74,258,323.73	65,907,866.38	0.00	0.00	0.00	0.00	0.00	201,938,421.27
459.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	346,436.37	0.00	0.00	4,754,918.70	247,275.00	404,250.00	0.00	0.00	0.00	291,900.00	0.00	6,044,780.07
460.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	1,635,887.14	0.00	4,101,812.00	85,343,548.00	1,623,549.38	99,978,276.29	0.00	0.00	0.00	34,432,372.81	0.00	227,115,445.61
461.	0517017001	NATIONAL TEACHERS INSTITUTE	6,899,253.28	0.00	0.00	34,586,814.98	222,500.00	0.00	0.00	0.00	0.00	0.00	0.00	41,708,568.27
462.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	32,376,038.70	1,769,097.84	7,352,081.70	19,617,893.11	5,683,333.12	87,420,067.08	0.00	0.00	13,211,323.90	0.00	0.00	167,429,835.44

463.	0517018002	FEDERAL POLYTECHNIC BAUCHI	3,846,299.91	0.00	2,922,064.03	0.00	2,552,721.06	10,416,754.84	0.00	0.00	5,921,987.45	0.00	0.00	25,659,827.30
464.	0517018003	FEDERAL POLYTECHNIC BIDA	67,354,014.24	26,813,321.48	25,132,300.96	33,349,470.61	78,275,601.10	157,868,153.77	0.00	0.00	128,450,048.30	8,558,681.40	0.00	525,801,591.85
465.	0517018004	FEDERAL POLYTECHNIC IDAH	31,253,770.93	20,885,300.91	35,806,187.54	40,656,953.80	0.00	99,016,696.20	0.00	0.00	27,767,293.50	0.00	0.00	255,386,202.88
466.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	8,498,915.89	0.00	398,767.13	71,400.00	9,623,184.38	541,348.00	0.00	0.00	0.00	0.00	0.00	19,133,615.39
467.	0517018006	FEDERAL POLYTECHNIC MUBI	2,278,300.04	601,249.54	485,750.00	9,916,600.00	22,416,551.33	15,190,313.36	0.00	0.00	153,950.00	0.00	0.00	51,042,714.26
468.	0517018007	FEDERAL POLYTECHNIC NASARAWA	442,496.14	7,572,281.88	1,491,966.93	18,475,190.40	35,047,027.79	55,059,504.78	0.00	0.00	46,769,047.07	0.00	0.00	164,857,514.99
469.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	70,887,908.34	9,848,747.67	14,979,027.80	36,561,193.00	2,996,779.14	9,883,333.85	0.00	0.00	11,050,638.80	0.00	0.00	156,207,628.60
470.	0517018009	FEDERAL POLYTECHNIC KADUNA	19,121,630.76	809,741.74	671,558.33	9,326,400.82	51,512,893.95	115,007,713.47	0.00	0.00	5,848,171.14	907,503.38	0.00	203,205,613.57
471.	0517018010	FEDERAL POLYTECHNIC OFFA	51,417,905.68	2,231,268.23	21,140,523.67	55,121,223.34	19,918,806.95	114,406,650.68	0.00	0.00	2,339,513.52	3,301,618.17	0.00	269,877,510.24
472.	0517018011	FEDERAL POLYTECHNIC EDE	1,461,548.99	1,665,642.61	1,960,000.00	13,714,600.00	10,641,155.93	11,694,692.60	0.00	0.00	0.00	0.00	0.00	41,137,640.14
473.	0517018012	FEDERAL POLYTECHNIC AUCHI	5,068,420.48	2,749,014.21	7,311,358.80	6,052,725.00	1,731,607.69	6,797,619.80	0.00	0.00	0.00	0.00	0.00	29,710,745.98
474.	0517018013	FEDERAL POLYTECHNIC NEKEDE	9,606,971.62	9,867,459.80	678,316.60	0.00	12,980,922.25	55,756,060.95	0.00	0.00	290,000.00	0.00	0.00	89,179,731.22
475.	0517018014	FEDERAL POLYTECHNIC OKO	34,334,667.88	12,016,565.10	57,946,273.30	75,113,566.40	475,277,045.46	196,559,543.75	0.00	0.00	95,184,196.33	135,658.94	0.00	946,567,517.15
476.	0517018015	FEDERAL POLYTECHNIC DAMATURU	32,060,263.66	4,225,809.74	10,965,601.80	19,087,201.00	32,221,090.00	190,515,495.00	0.00	0.00	12,445,081.10	0.00	0.00	301,520,542.30
477.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	4,013,760.37	4,870,465.48	3,982,949.09	0.00	25,635,573.59	15,899,279.36	0.00	0.00	0.00	0.00	0.00	54,402,027.88
478.	0517018017	FEDERAL POLYTECHNIC GWANDU	9,240,673.25	2,355,700.00	1,633,201.00	7,094,101.79	0.00	3,782,415.00	0.00	0.00	0.00	0.00	0.00	24,106,091.04
479.	0517018018	FEDERAL POLYTECHNIC ILARO	45,750,675.33	21,264,081.69	30,936,951.55	49,328,857.17	63,974,716.36	100,188,167.64	0.00	0.00	41,195,497.03	0.00	0.00	352,638,946.77
480.	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	754,665.59	0.00	0.00	44,773,738.58	8,387,549.31	0.00	0.00	0.00	0.00	0.00	53,915,953.47
481.	0517018020	FEDERAL POLYTECHNIC BALI	41,469,441.81	1,454,206.78	36,078,334.73	54,727,871.94	361,829,862.01	117,917,509.38	0.00	0.00	0.00	0.00	0.00	613,477,226.65
482.	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	941,057.38	6,409,255.00	250,000.00	1,101,188.64	0.00	0.00	0.00	851,816.64	11,478,391.15	0.00	21,031,708.80
483.	0517018022	FEDERAL POLYTECHNIC BONNY	442,075.82	972,513.03	0.00	3,838,095.00	1,923,499.99	7,784,695.17	0.00	0.00	0.00	0.00	0.00	14,960,879.00
484.	0517018023	FEDERAL POLYTECHNIC UKANA	2,528,017.54	2,313,148.81	1,005,800.00	0.00	0.00	1,600,463.21	0.00	0.00	0.00	0.00	0.00	7,447,429.57
485.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	2,591,061.75	0.00	6,120.00	9,025,328.67	11,337,946.75	855,063.76	0.00	0.00	266,241.00	0.00	0.00	24,081,761.92

486.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	486,680.00	557,813.51	1,213,016.67	27,842,749.42	15,216,249.05	5,077,771.69	0.00	0.00	4,378,112.06	0.00	0.00	54,772,392.40
487.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	3,444,816.17	0.00	13,241,994.60	66,187,269.99	206,377,447.62	100,279,319.12	0.00	0.00	27,220,429.67	2,295,686.82	0.00	419,046,963.97
488.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	299,845.45	16,170,339.67	10,153,760.50	21,407,487.60	58,375,459.75	122,684,999.32	0.00	0.00	14,790,413.30	0.00	0.00	243,882,305.59
489.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	3,049,738.44	0.00	0.00	0.00	3,911,005.13	25,140,892.51	0.00	0.00	0.00	0.00	0.00	32,101,636.08
490.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	2,809,597.24	3,951,941.34	0.00	11,949,909.77	5,987,745.60	29,538,967.51	0.00	0.00	600,216.00	0.00	0.00	54,838,377.46
491.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	116,674,000.00	38,525,149.79	81,422,553.35	84,752,280.00	250,500,053.76	422,581,225.29	0.00	0.00	18,214,993.13	1,154,988.04	0.00	1,013,825,243.35
492.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	7,530,535.93	2,728,395.23	0.00	12,781,563.86	1,157,355.00	11,524,886.82	0.00	0.00	6,850,349.02	0.00	0.00	42,573,085.85
493.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	8,245,909.09	438,869.01	5,395,449.33	6,108,788.76	6,402,882.45	11,622,802.23	0.00	0.00	0.00	681,039.91	0.00	38,895,740.77
494.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	10,265,446.79	292,604.53	0.00	12,300,308.72	8,214,598.38	44,123,942.53	0.00	0.00	0.00	0.00	0.00	75,196,900.94
495.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	3,573,933.26	988,375.00	1,449,316.85	4,729,334.75	666,525.00	958,468.00	0.00	0.00	0.00	0.00	0.00	12,365,952.86
496.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	718,707.15	259,947.00	0.00	5,680,000.00	4,621,200.00	12,043,453.30	0.00	0.00	0.00	0.00	0.00	23,323,307.46
497.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	108,628,994.91	21,736,557.40	79,200,860.79	147,021,707.00	119,539,646.23	475,756,836.34	0.00	0.00	710,846.00	0.00	0.00	952,595,448.67
498.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	3,156,515.08	309,546.25	27,992,628.84	53,507,739.81	44,011,747.06	141,605,033.37	0.00	0.00	41,101,706.49	0.00	0.00	311,684,916.90
499.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	58,797,378.34	1,167,762.90	25,213,478.29	46,002,619.00	59,170,387.19	115,935,112.78	0.00	0.00	44,959,063.92	0.00	0.00	351,245,802.42
500.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	10,424,520.60	2,626,517.88	5,161,122.98	1,482,065.79	25,431,055.02	45,791,532.59	0.00	0.00	6,189,053.15	0.00	0.00	97,105,868.01
501.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	15,481,794.96	1,446,894.11	427,835.14	13,680,977.60	13,374,984.75	21,232,366.80	0.00	0.00	0.00	0.00	0.00	65,644,853.36
502.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	5,171,764.89	440,625.15	4,280,436.78	2,168,087.00	21,315,518.93	24,904,761.07	0.00	0.00	1,975,210.82	0.00	0.00	60,256,404.64
503.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	32,279,348.08	16,610,946.25	9,803,946.90	45,689,720.60	68,345,121.50	80,097,958.54	0.00	0.00	993,938.40	0.00	0.00	253,820,980.27
504.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	968,295.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,151,668.42	0.00	0.00	3,119,963.87
505.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	58,724,439.15	0.00	21,377.00	8,974,032.80	101,163,964.07	138,583,970.00	0.00	0.00	4,828,921.90	0.00	0.00	312,296,704.92
506.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	7,899,031.31	384,690.90	4,265,009.40	19,328,070.80	70,476,291.00	137,405,766.39	0.00	0.00	0.00	0.00	0.00	239,758,859.80
507.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	5,764,061.85	3,967,597.92	2,504,238.49	5,844,786.15	26,163,924.64	9,930,337.06	0.00	0.00	0.00	11,816.12	1,113,240,594.83	1,167,427,357.04
508.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	26,375,370.54	48,610.00	0.00	29,216,187.00	1,193,437.50	0.00	0.00	0.00	0.00	0.00	0.00	56,833,605.04

509.	0517021001	UNIVERSITY OF IBADAN	27,499,602.67	10,985,131.03	4,538,393.46	49,967,089.56	47,527,260.18	22,993,991.89	0.00	0.00	4,102,982.72	86,792.97	0.00	167,701,244.48
510.	0517021002	UNIVERSITY OF LAGOS	1,320,464,066.20	9,118,412.60	1,363,161.41	106,968,271.57	536,784,409.09	255,737,689.21	0.00	0.00	5,386,761.85	0.00	0.00	2,235,822,771.93
511.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	70,773,771.31	76,383,004.64	3,358,870.95	31,073,780.00	12,201,220.76	23,605,643.19	0.00	0.00	9,224,157.85	32,006.05	0.00	226,652,454.74
512.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	27,336,741.61	88,823,993.64	504,865.78	0.00	4,958,169.25	8,684,063.26	0.00	0.00	0.00	0.00	0.00	130,307,833.53
513.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	8,842,272.07	0.00	0.00	17,952,667.34	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	26,809,939.41
514.	0517021006	UNIVERSITY OF BENIN	134,996,021.95	4,286,267.38	1,984,859.47	0.00	21,383,246.00	19,886,341.65	0.00	0.00	5,432,164.88	4,199,884.69	18,327,025.13	210,495,811.15
515.	0517021007	UNIVERSITY OF JOS	109,007,087.79	11,892,792.82	4,700,453.20	63,027,590.20	41,838,618.55	28,932,522.20	0.00	0.00	34,587,611.98	5,314,432.11	0.00	299,301,108.85
516.	0517021008	UNIVERSITY OF CALABAR	23,922,662.84	27,198,867.71	9,819,685.50	15,416,000.00	6,864,296.09	69,624,394.28	0.00	0.00	81,231,815.25	0.00	0.00	234,077,721.67
517.	0517021009	UNIVERSITY OF ILORIN	364,117,362.39	15,810,336.09	33,775,552.52	225,963,073.05	98,951,937.23	49,319,906.46	0.00	0.00	649,275,911.75	29,574,911.43	0.00	1,466,788,990.90
518.	0517021010	UNIVERSITY OF ABUJA	242,354,158.75	1,760,230.66	69,962,846.14	185,576,540.23	57,606,600.04	245,702,620.94	0.00	0.00	4,022,618.63	0.00	0.00	806,985,615.38
519.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	95,040.00	18,599,104.81	4,305,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,999,144.81
520.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	640,763.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	640,763.76
521.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	24,046,663.12	1,727,641.95	0.00	30,940,000.00	29,053,171.85	58,432,698.11	0.00	0.00	25,275,620.53	1,478.13	0.00	169,477,273.69
522.	0517021014	UNIVERSITY OF PORT HARCOURT	262,051,666.25	32,335,738.29	1,786,417.50	127,741,774.80	472,832,162.62	458,580,826.60	0.00	0.00	0.00	0.00	0.00	1,355,328,586.06
523.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	18,568,133.73	5,821,637.76	0.00	7,030,000.00	7,774,755.55	16,898,649.45	0.00	0.00	5,421,186.44	28,671,377.78	0.00	90,185,740.72
524.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	5,127,435.53	5,953,515.19	8,916,936.95	8,627,825.00	5,949,635.21	11,470,998.69	0.00	0.00	2,210,688.31	0.00	0.00	48,257,034.88
525.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	8,758,901.97	8,617,328.10	2,427,488.68	1,357,142.86	2,983,411.54	7,140,553.15	0.00	0.00	618,691.76	0.00	0.00	31,903,518.05
526.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	15,700,862.26	0.00	0.00	0.00	0.00	0.00	1,981,816.62	0.00	17,682,678.89
527.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	21,777,326.96	17,222,731.51	53,625,132.72	83,646,878.43	165,956,759.56	223,149,881.30	0.00	0.00	255,059,295.52	0.00	0.00	820,438,006.00
528.	0517021020	UNIVERSITY OF UYO	16,108,938.84	4,091,400.59	10,050.00	30,184,000.00	1,855,585.00	45,152,553.40	0.00	0.00	3,009,425.20	0.00	0.00	100,411,953.03
529.	0517021021	UNIVERSITY OF MAIDUGURI	1,097,215.88	8,407,279.67	0.00	7,143,488.00	39,037,989.77	6,391,129.01	0.00	0.00	4,460,750.90	516,575.97	0.00	67,054,429.21
530.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	8,062,380.85	2,401,713.10	2,359,395.99	49,248,034.00	16,276,405.53	34,436,623.38	0.00	0.00	4,861,460.21	0.00	0.00	117,646,013.05

531.	0517021023	BAYERO UNIVERSITY, KANO	32,269,339.70	31,815,201.44	6,469,420.84	20,400,048.34	19,774,211.75	77,395,561.78	0.00	0.00	12,620,444.21	2,492,290.94	0.00	203,236,519.00
532.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	8,817,732.32	2,171,982.65	0.00	10,820,658.10	864,599.88	6,233,504.35	0.00	0.00	26,247,200.59	0.00	0.00	55,155,677.89
533.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	4,067,956.95	13,885,201.47	14,136,005.30	21,079,043.67	21,045,876.41	44,311,828.82	0.00	0.00	8,478,976.38	0.00	0.00	127,004,888.99
534.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	144,151.60	527,943.77	0.00	8,079,405.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,751,500.37
535.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	415,718.79	0.00	0.00	0.00	0.00	1,105,952.64	0.00	0.00	0.00	0.00	0.00	1,521,671.43
536.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	1,343,635.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,407,005.68	0.00	2,750,641.24
537.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	10,802,828.56	54,603,771.93	0.00	5,305,720.00	13,516,957.52	29,009,289.99	0.00	0.00	23,612,534.37	0.00	0.00	136,851,102.37
538.	0517021030	FEDERAL UNIVERSITY OTUOKE	233,895.75	680.00	867,716.45	31,843,787.00	751,511.92	9,726,166.74	0.00	0.00	4,972,579.37	232,600.00	0.00	48,628,937.22
539.	0517021031	FEDERAL UNIVERSITY DUTSE	24,394,288.63	12,630,881.19	7,115,941.66	29,652,184.50	84,148,138.06	43,993,296.92	0.00	0.00	0.00	15,497,026.52	0.00	217,431,757.47
540.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	17,961,338.51	41,243,255.04	32,000.00	12,150,420.10	18,834,815.56	20,558,690.53	0.00	0.00	15,940,523.41	19,386,061.52	0.00	146,107,104.68
541.	0517021033	FEDERAL UNIVERSITY LAFIA	3,019,531.00	40,451,081.02	0.00	11,922,500.00	0.00	4,517,142.00	0.00	0.00	0.00	0.00	0.00	59,910,254.02
542.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	25,081,270.06	15,321,789.37	30,934,004.82	70,975,537.60	27,928,549.06	149,000,962.19	0.00	0.00	98,006,223.74	0.00	0.00	417,248,336.84
543.	0517021035	FEDERAL UNIVERSITY KASHERE	17,548,758.94	2,837,742.22	9,220,651.31	13,535,519.48	13,255,883.12	7,224,648.17	0.00	0.00	2,745,973.13	0.00	0.00	66,369,176.37
544.	0517021036	FEDERAL UNIVERSITY LOKOJA	5,096,687.38	6,803,264.80	13,000.00	1,320,375.71	2,202,734.04	7,131,205.74	0.00	0.00	536,150.00	0.00	0.00	23,103,417.67
545.	0517021037	FEDERAL UNIVERSITY WUKARI	18,317,556.37	2,364,682.51	0.00	11,731,244.09	6,210,532.00	44,561,489.49	0.00	0.00	18,677,559.67	0.00	0.00	101,863,064.13
546.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	7,680,653.50	8,147,917.54	667,007.14	280,000.00	0.00	4,443,034.36	0.00	0.00	5,320,478.18	0.00	0.00	26,539,090.72
547.	0517021039	FEDERAL UNIVERSITYOF GASHUA	10,436,969.99	61,258,397.40	5,504,125.71	6,936,000.00	11,811,884.38	12,995,057.28	0.00	0.00	7,447,998.32	0.00	0.00	116,390,433.06
548.	0517021040	FEDERAL UNIVERSITYOF GUSAU	11,338,904.28	47,809,467.70	15,800.00	3,996,000.00	738,672.62	13,141,407.02	0.00	0.00	10,931,293.79	0.00	0.00	87,971,545.41
549.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,212,594.10	4,447,655.54	141,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,801,749.65
550.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	12,297,893.00	632,500.43	1,070,387.86	9,180,171.86	2,655,639.07	6,593,602.77	0.00	0.00	0.00	0.00	0.00	32,430,194.99
551.	0517024001	NATIONAL OPEN UNIVERSITY	40,976,397.85	49,306,994.10	20,311,670.44	7,717,500.00	237,211,187.75	114,475,207.20	0.00	0.00	3,841,981.70	9,459,490.48	0.00	483,300,429.52
552.	0517026001	F.S.C. SOKOTO	296,800.32	0.00	978,829.25	1,639,000.00	0.00	0.00	0.00	0.00	0.00	801,560.28	0.00	3,716,189.85

553.	0517026002	FGC AZARE	0.00	1,509,387.13	301,875.00	3,000,000.00	10,388,945.50	564,618.73	0.00	0.00	23,000.00	307,000.00	0.00	16,094,826.35
554.	0517026003	FGC BUNI-YADI	961,195.72	2,592,357.56	1,956,051.22	0.00	0.00	0.00	0.00	0.00	0.00	458,880.00	0.00	5,968,484.50
555.	0517026004	FGC BIRIN YAURI	0.00	832,882.85	0.00	0.00	5,137,323.74	0.00	0.00	0.00	0.00	0.00	0.00	5,970,206.59
556.	0517026005	FGC DAURA	399,175.35	903,711.90	1,469,380.91	1,367,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,139,268.16
557.	0517026006	FGC GANYE	2,286,269.25	1,894,774.74	0.00	2,590,202.30	0.00	2,769,757.32	0.00	0.00	0.00	0.00	0.00	9,541,003.60
558.	0517026007	FGC GARKI	788,478.01	2,232,051.99	937,565.05	0.00	0.00	1,559,725.00	0.00	0.00	0.00	0.00	0.00	5,517,820.04
559.	0517026008	FGC IJANIKIN	1,715,380.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,715,380.61
560.	0517026009	FGC IKET NISE	1,682,879.89	1,977,133.96	0.00	2,359,868.44	0.00	2,961,600.00	0.00	0.00	0.00	0.00	0.00	8,981,482.29
561.	0517026010	FGC IKET VANDAKYA	822,675.40	2,138,273.01	1,191,300.00	0.00	3,001,250.00	373,600.00	0.00	0.00	30,159.47	0.00	0.00	7,557,257.89
562.	0517026011	FGC IKOM	806,952.70	3,503,656.89	0.00	0.00	0.00	1,480,000.00	0.00	0.00	0.00	0.00	0.00	5,790,609.58
563.	0517026012	FGC IKOT EKPENE	4,266,952.96	5,103,177.80	0.00	0.00	807,500.00	0.00	0.00	0.00	0.00	0.00	0.00	10,177,630.76
564.	0517026013	FGC IKURIN	475,630.62	1,726,761.92	1,268,008.16	2,625,000.00	3,500,000.00	1,281,200.00	0.00	0.00	141,992.66	0.00	0.00	11,018,593.36
565.	0517026014	FGC JOS	2,006,434.95	1,666,509.79	0.00	7,444,547.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,117,492.25
566.	0517026015	FGC KADUNA	1,975,268.34	564,106.66	0.00	0.00	0.00	6,804,000.00	0.00	0.00	0.00	0.00	0.00	9,343,375.00
567.	0517026016	FGC KANO	486,438.52	865,359.09	343,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,695,397.61
568.	0517026017	FGC KEFFI	657,607.87	3,282,260.79	0.00	0.00	3,370,057.03	6,155,094.11	0.00	0.00	0.00	0.00	0.00	13,465,019.80
569.	0517026018	FGC KIYAWA	1,380,242.96	0.00	0.00	0.00	0.00	1,984,060.98	0.00	0.00	0.00	0.00	0.00	3,364,303.94
570.	0517026019	FGC KWALI	485,164.41	4,699,677.76	0.00	0.00	6,199,264.46	0.00	0.00	0.00	2,118,925.00	0.00	0.00	13,503,031.63
571.	0517026020	FGC MAIDUGURI	1,276,222.50	652,017.80	600,000.00	0.00	0.00	455,140.00	0.00	0.00	0.00	0.00	0.00	2,983,380.30
572.	0517026021	FGC MINJIBIR	0.00	3,564,642.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,564,642.80
573.	0517026022	FGC MINNA	1,651,009.99	100,000.00	0.00	0.00	3,526,954.18	4,054,187.32	0.00	0.00	0.00	2,292,124.70	0.00	11,624,276.19
574.	0517026023	FGC ODIKOLOGUNA	460,000.00	359,972.47	0.00	800,000.00	3,560,132.75	804,230.00	0.00	0.00	0.00	0.00	0.00	5,984,335.22
575.	0517026024	FGC ODOGBOLU	1,547,729.93	1,698,199.89	0.00	0.00	1,481,506.25	0.00	0.00	0.00	1,101,987.52	575,695.47	0.00	6,405,119.06
576.	0517026025	FGC OGBOMOSHMO	2,330,610.36	0.00	0.00	0.00	3,437,500.00	350,000.00	0.00	0.00	0.00	0.00	0.00	6,118,110.36

577.	0517026026	FGC OGOJA	3,917,040.74	1,008,718.75	0.00	0.00	0.00	0.00	0.00	0.00	3,575,593.89	0.00	0.00	8,501,353.38
578.	0517026027	FGC OHAFIA	496,589.70	7,896,886.22	90,677.50	621,973.69	1,230,573.93	2,537,729.51	0.00	0.00	738,837.77	239,592.13	0.00	13,852,860.46
579.	0517026028	FGC OKIGWE	3,369,736.30	1,102,771.44	0.00	4,000,000.00	2,000,192.86	0.00	0.00	0.00	0.00	0.00	0.00	10,472,700.60
580.	0517026029	FGC OKPOSI	2,712,148.45	981,100.00	0.00	0.00	0.00	1,397,000.00	0.00	0.00	0.00	0.00	0.00	5,090,248.45
581.	0517026030	FGC ONITSHA	1,765,998.05	1,161,683.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,927,681.97
582.	0517026031	FGC PORT HARCOURT	2,552,577.31	1,627,217.20	0.00	0.00	0.00	14,400.00	0.00	0.00	0.00	0.00	0.00	4,194,194.51
583.	0517026032	FGC POTISKUM	1,809,136.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,809,136.21
584.	0517026033	FGC RUBBOCHI	1,026,493.56	3,511,346.36	0.00	3,400,000.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,937,840.12
585.	0517026034	FGC SOKOTO	527,529.52	0.00	0.00	2,999,999.94	0.00	1,860,000.00	0.00	0.00	1,084,279.90	0.00	0.00	6,471,809.36
586.	0517026035	FGC UGWOLAWO	3,333,233.42	3,122,100.72	1,383,579.45	0.00	456,250.00	892,406.00	0.00	0.00	2,019,356.59	0.00	0.00	11,206,926.18
587.	0517026036	FGC WARRI	791,813.12	0.00	0.00	2,238,600.00	98,000.00	2,144,000.00	0.00	0.00	115,180.00	1,224,069.26	0.00	6,611,662.38
588.	0517026037	FGC ZARIA	1,077,653.06	0.00	0.00	7,876,800.00	447,897.19	0.00	0.00	0.00	0.00	0.00	0.00	9,402,350.24
589.	0517026038	FGC, BILLIRI	884,809.98	2,851,864.96	0.00	0.00	0.00	1,905,019.36	0.00	0.00	0.00	0.00	0.00	5,641,694.30
590.	0517026039	FGC, IDO-ANI	791,997.23	1,848,787.25	0.00	2,390,000.00	0.00	9,000,000.00	0.00	0.00	0.00	0.00	0.00	14,030,784.48
591.	0517026040	FGC, IKOLE	1,143,503.67	176,553.58	0.00	0.00	0.00	752,410.00	0.00	0.00	0.00	0.00	0.00	2,072,467.25
592.	0517026041	FGGC ABAJI	1,965,419.27	5,151,918.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,117,337.72
593.	0517026042	FGGC ABULOMA	1,778,576.17	638,317.08	1,980,304.20	0.00	625,000.00	0.00	0.00	0.00	501,900.00	0.00	0.00	5,524,097.45
594.	0517026043	FGGC AKURE	2,394,042.40	1,600,902.38	0.00	0.00	0.00	3,220,000.00	0.00	0.00	0.00	0.00	0.00	7,214,944.78
595.	0517026044	FGGC ANKA	1,853,569.65	2,434,738.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,288,308.50
596.	0517026045	FGGC BAJOGA	1,290,669.25	1,611,284.22	0.00	0.00	4,475,000.00	57,000.00	0.00	0.00	0.00	0.00	0.00	7,433,953.46
597.	0517026046	FGGC BAKORI	1,655,205.69	0.00	2,179,488.50	268,740.00	375,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,478,434.19
598.	0517026047	FGGC BAUCHI	1,319,522.74	0.00	0.00	3,999,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,319,522.73
599.	0517026048	FGGC BENIN	1,295,143.35	0.00	2,942,625.00	0.00	0.00	6,434,167.00	0.00	0.00	0.00	0.00	0.00	10,671,935.35
600.	0517026049	FGGC BIDA	1,506,649.06	3,314,196.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,820,845.17
601.	0517026050	FGGC BWARI	109,194.11	445,902.07	157,500.00	0.00	0.00	464,550.00	0.00	0.00	0.00	0.00	0.00	1,177,146.18

602.	0517026051	FGGC CALABAR	1,722,813.82	585,211.71	0.00	0.00	652,148.44	1,580,080.00	0.00	0.00	139,693.49	0.00	0.00	4,679,947.45
603.	0517026052	FGGC EFON ALAYE	58,800.00	5,936,660.36	20,000.00	0.00	172,375.00	0.00	0.00	0.00	0.00	0.00	0.00	6,187,835.36
604.	0517026053	FGGC EFON IMNRINGI	775,419.31	2,518,457.10	0.00	0.00	0.00	810,422.54	0.00	0.00	0.00	0.00	0.00	4,104,298.95
605.	0517026054	FGGC ENUGU	719,401.28	2,552,512.62	2,649,439.99	0.00	1,593,822.07	1,235,413.00	0.00	0.00	878,105.49	0.00	0.00	9,628,694.45
606.	0517026055	FGGC EZZAMGBO ABAKALIKI	274,626.00	2,487,205.70	0.00	1,900,000.00	587,812.50	572,800.00	0.00	0.00	0.00	0.00	0.00	5,822,444.20
607.	0517026056	FGGC GBOKO	1,922,429.00	620,893.85	0.00	0.00	1,343,737.50	0.00	0.00	0.00	0.00	0.00	0.00	3,887,060.34
608.	0517026057	FGGC GUSAU	3,078,902.54	1,035,838.85	0.00	8,280,773.00	2,942,314.30	0.00	0.00	0.00	496,252.48	0.00	0.00	15,834,081.16
609.	0517026058	FGGC GWANDU	1,647,709.24	2,584,328.89	0.00	2,180,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,412,038.13
610.	0517026059	FGGC IBILLO	458,328.88	0.00	0.00	0.00	0.00	886,400.00	0.00	0.00	0.00	0.00	0.00	1,344,728.88
611.	0517026060	FGGC IBUSA	1,353,983.26	364,900.57	84,983.86	11,812,969.98	0.00	1,574,163.78	0.00	0.00	0.00	0.00	0.00	15,191,001.45
612.	0517026061	FGGC IKOT-OBIO-ITONG	1,055,984.98	2,572,735.07	832,222.01	0.00	17,350.00	0.00	0.00	0.00	0.00	0.00	0.00	4,478,292.06
613.	0517026062	FGGC ILORIN	2,581,230.03	1,341,907.60	0.00	0.00	0.00	3,331,839.80	0.00	0.00	0.00	0.00	0.00	7,254,977.42
614.	0517026063	FGGC IPETUMODU	1,183,212.85	1,136,367.32	0.00	2,856,000.00	1,472,025.00	670,000.00	0.00	0.00	0.00	0.00	0.00	7,317,605.17
615.	0517026064	FGGC JALINGO	671,867.45	270,884.49	0.00	2,338,402.50	0.00	2,914,956.45	0.00	0.00	0.00	0.00	0.00	6,196,110.88
616.	0517026065	FGGC KABBA	1,518,925.47	7,806,780.26	0.00	0.00	0.00	371,500.00	0.00	0.00	0.00	0.00	0.00	9,697,205.73
617.	0517026066	FGGC KAZAURE	2,567,096.97	976,395.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,543,491.97
618.	0517026067	FGGC KEANA	106,497.79	2,135,989.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,242,487.24
619.	0517026068	FGGC LANGTANG	1,476,983.87	2,913,034.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,390,017.95
620.	0517026069	FGGC LEJJA	420,430.09	3,438,913.07	1,497,066.85	0.00	0.00	3,683,672.89	0.00	0.00	0.00	0.00	0.00	9,040,082.90
621.	0517026070	FGGC MONGUNO	2,108,287.34	4,135,686.20	0.00	2,160,000.00	0.00	1,080,000.00	0.00	0.00	0.00	0.00	0.00	9,483,973.54

622.	0517026071	FGGC NEW BUSA	2,109,906.19	3,899,015.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,008,922.15
623.	0517026072	FGGC OMU-ARAN	1,279,515.43	8,700,232.80	1,681,760.10	0.00	0.00	6,397,227.94	0.00	0.00	16,000.00	0.00	0.00	18,074,736.28
624.	0517026073	FGGC OWERRI	1,919,172.64	2,143,706.60	1,168,695.00	0.00	0.00	6,695,716.02	0.00	0.00	0.00	0.00	0.00	11,927,290.27
625.	0517026074	FGGC OYO	1,503,329.63	490,423.18	0.00	3,601,400.00	0.00	127,380.00	0.00	0.00	0.00	0.00	0.00	5,722,532.82
626.	0517026075	FGGC SHAGAMU	2,224,808.98	3,824,564.79	0.00	0.00	0.00	540,000.00	0.00	0.00	0.00	0.00	0.00	6,589,373.76
627.	0517026076	FGGC GUMI TAMBAWAL	1,435,120.44	274,900.00	0.00	3,981,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,691,420.44
628.	0517026077	FGGC UMUAHIA	829,992.45	2,884,517.13	0.00	1,798,130.47	793,229.50	2,081,168.84	0.00	0.00	0.00	0.00	0.00	8,387,038.39
629.	0517026078	FGGC WUKARI	1,726,961.40	5,074,945.82	0.00	4,683,254.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,485,161.28
630.	0517026079	FGGC, YOLA	1,727,110.29	1,534,099.90	0.00	2,720.00	1,308,275.00	2,912,143.02	0.00	0.00	0.00	0.00	0.00	7,484,348.20
631.	0517026080	FSTC AHOADA	2,296,849.57	12,000.00	0.00	0.00	0.00	14,876,967.20	0.00	0.00	0.00	0.00	0.00	17,185,816.76
632.	0517026081	FSTC AWKA	1,762,860.97	295,566.64	1,244,502.00	0.00	0.00	12,419,322.99	0.00	0.00	0.00	0.00	0.00	15,722,252.60
633.	0517026082	FSTC JUBU-IMUSHIN	1,075,378.87	5,623,060.99	503,480.00	0.00	1,789,975.00	9,735,450.03	0.00	0.00	0.00	0.00	0.00	18,727,344.89
634.	0517026083	FSTC MICHIKA	2,342,398.59	1,487,150.00	0.00	0.00	707,020.79	11,571,537.76	0.00	0.00	0.00	0.00	0.00	16,108,107.14
635.	0517026084	FSTC TUNGBO - YENAGOA	1,626,329.05	1,316,335.00	0.00	0.00	940,072.18	28,722,742.57	0.00	0.00	0.00	0.00	0.00	32,605,478.80
636.	0517026085	FSTC USI-EKITI	1,369,371.03	1,865,064.31	0.00	0.00	0.00	22,105,109.82	0.00	0.00	0.00	0.00	0.00	25,339,545.16
637.	0517026086	FTC IKARE	191,116.68	6,067,897.06	0.00	2,940,000.00	0.00	4,361,151.21	0.00	0.00	5,120,765.10	0.00	0.00	18,680,930.06
638.	0517026087	FTC ILESA	1,146,601.93	1,100,659.66	676,900.00	2,399,428.57	53,000.00	1,238,685.62	0.00	0.00	0.00	0.00	0.00	6,615,275.77
639.	0517026088	FTC JALINGO	1,601,258.78	0.00	0.00	2,471,640.00	3,094,500.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	8,167,398.78
640.	0517026089	FTC KAFANCHAN	2,069,342.29	0.00	94,857.14	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,164,199.43
641.	0517026090	FTC LASSA	116,999.83	150,000.00	0.00	8,394,000.00	0.00	11,038,148.17	0.00	0.00	0.00	0.00	0.00	19,699,148.01

642.	0517026091	FTC OHANSO	1,629,568.04	2,230,725.00	0.00	0.00	0.00	57,000.00	0.00	0.00	0.00	0.00	0.00	3,917,293.04
643.	0517026092	FTC OROZO	2,398,273.12	1,413,093.75	1,334,848.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,146,215.43
644.	0517026093	FTC OTOBI	774,277.34	5,145,958.04	0.00	0.00	1,692,428.25	1,619,339.20	0.00	0.00	0.00	0.00	0.00	9,232,002.83
645.	0517026094	FTC OTUPKO	1,614,068.92	3,096,809.40	0.00	0.00	0.00	4,399,940.81	0.00	0.00	644,639.19	0.00	0.00	9,755,458.33
646.	0517026095	FTC SHIRORO	0.00	3,560,817.64	0.00	5,377,777.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,938,595.42
647.	0517026096	FTC UROMI	1,370,136.50	17,500.00	3,601,382.84	0.00	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	5,289,019.34
648.	0517026097	FTC UYO	870,050.05	0.00	0.00	0.00	0.00	4,411,302.43	0.00	0.00	0.00	0.00	0.00	5,281,352.48
649.	0517026098	FTC YABA	461,552.26	809,769.99	7,080,399.23	3,089,990.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	11,641,711.47
650.	0517026099	FTC ZURU	854,574.57	641,610.65	0.00	0.00	618,750.00	0.00	0.00	0.00	0.00	0.00	0.00	2,114,935.22
651.	0517026100	KING'S COLLEGE	742,000.08	4,932,428.35	2,792,600.00	3,550,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,017,078.43
652.	0517026101	QUEEN'S COLLEGE LAGOS	620,105.91	6,271,123.96	367,000.00	3,990,000.00	1,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,998,229.86
653.	0517026102	SULEJA ACADEMY	602,456.94	387,337.50	2,926,863.28	0.00	145,000.00	400,000.00	0.00	0.00	0.00	0.00	0.00	4,461,657.72
654.	0517026103	FSTC,DOMA	1,094,680.03	850,000.00	776,902.50	0.00	1,994,924.00	1,056,130.60	0.00	0.00	0.00	0.00	0.00	5,772,637.13
655.	0517026104	FSTC DAYI	441,716.12	186,220.50	3,788,240.57	0.00	42,875.00	401,928.00	0.00	0.00	0.00	0.00	0.00	4,860,980.19
656.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	65,788.80	0.00	726,479.30	12,344,944.32	3,158,322.00	8,650,268.60	0.00	0.00	0.00	0.00	0.00	24,945,803.02
657.	0517028001	UNESCO PARIS	0.00	0.00	0.00	0.00	0.00	1,233,965.80	0.00	0.00	0.00	0.00	0.00	1,233,965.80
658.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	1,873,653.13	229,590.20	24,688,236.80	58,460,755.80	36,764,495.79	98,224,259.67	0.00	0.00	7,275,968.40	630,492.68	0.00	228,147,452.47
659.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	4,494,823.61	1,769,486.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428,620.00	0.00	6,692,929.77
660.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	35,194,428.05	50,356,934.85	10,614,532.50	0.00	1,907,841.25	543,854.00	0.00	0.00	119,501,491.99	0.00	0.00	218,119,082.64
661.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	8,349,145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,349,145.00

662.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	78,757,285.72	136,432,813.80	0.00	91,606,640.00	1,414,237.50	5,511,116.00	0.00	0.00	1,788,230,765.34	154,224.60	0.00	2,102,107,082.95
663.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	1,094,314.25	0.00	0.00	0.00	331,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,425,814.25
664.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	1,999,543.50	541,699.85	0.00	0.00	0.00	0.00	0.00	2,541,243.35
665.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	359,200.00	0.00	804,006.81	1,200,000.00	300,000.00	240,000.00	0.00	0.00	0.00	0.00	0.00	2,903,206.81
666.	0521008001	HEALTH RECORDS REGISTRATION BOARD	1,329,321.00	111,819.75	454,208.52	6,292,000.00	7,425,197.68	8,189,308.58	0.00	0.00	0.00	0.00	0.00	23,801,855.53
667.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	881,370.00	0.00	25,500.00	2,231,500.00	2,711,738.55	3,015,813.77	0.00	0.00	0.00	0.00	0.00	8,865,922.32
668.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	45,960.00	1,050,000.00	598,500.00	0.00	2,439,062.50	883,850.00	0.00	0.00	0.00	0.00	0.00	5,017,372.50
669.	0521011001	NURSING AND MIDWIFERY COUNCIL	4,552,869.15	0.00	3,313,600.00	2,783,605.00	0.00	0.00	0.00	0.00	1,089,994.50	0.00	0.00	11,740,068.65
670.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	3,056,058.19	0.00	26,500.00	6,833,467.62	2,658,185.00	2,154,737.00	0.00	0.00	0.00	137,775.00	0.00	14,866,722.81
671.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	1,964,978.92	262,748.48	17,000.00	4,302,900.00	3,802,975.00	222,800.00	0.00	0.00	0.00	0.00	0.00	10,573,402.39
672.	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	1,812,870.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,812,870.92
673.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	1,461,814.01	0.00	0.00	2,730,167.50	874,062.50	1,000,000.00	0.00	0.00	0.00	0.00	0.00	6,066,044.00
674.	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	1,563,809.94	825,305.00	4,047,099.93	220,000.00	0.00	0.00	0.00	0.00	6,516,299.94	0.00	0.00	13,172,514.81
675.	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	213,544.79	253,855.65	0.00	0.00	7,125.00	0.00	0.00	0.00	0.00	0.00	0.00	474,525.44
676.	0521018001	NURSE TUTOR TRAINING - ENUGU	197,190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197,190.00
677.	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	203,385.00	0.00	0.00	0.00	196,875.00	210,000.00	0.00	0.00	0.00	0.00	0.00	610,260.00
678.	0521020001	NURSE TUTOR TRAINNING KADUNA	99,475.80	0.00	0.00	0.00	1,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,349,475.80
679.	0521021001	NURSE TUTOR TRAINNING IBADAN	198,739.50	0.00	0.00	0.00	7,875.00	44,100.00	0.00	0.00	0.00	0.00	0.00	250,714.50
680.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	1,612,924.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,612,924.00
681.	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	2,654,373.28	187,854.06	1,113,160.00	4,284,735.00	5,049,866.50	2,468,555.40	0.00	0.00	0.00	0.00	0.00	15,758,544.23

682.	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	1,058,493.10	0.00	149,500.00	299,200.00	0.00	299,000.00	0.00	0.00	0.00	49,000.00	0.00	1,855,193.10
683.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	3,159,402.48	132,525.38	446,044.90	3,470,530.00	3,410,196.00	670,353.20	0.00	0.00	0.00	0.00	0.00	11,289,051.96
684.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	888,330,069.13	814,042.88	63,449,558.80	12,913,230.00	26,448,654.88	66,370,542.75	0.00	0.00	141,952,910.22	0.00	0.00	1,200,279,008.66
685.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	13,737,991.24	1,712,957.04	11,414,306.19	230,000.00	2,360,706.25	7,928,129.80	0.00	0.00	7,331,013.99	429,450.00	0.00	45,144,554.51
686.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	8,817,108.57	1,305,588.37	7,595,514.08	267,300.00	190,774.31	0.00	0.00	0.00	57,757,340.31	0.00	0.00	75,933,625.64
687.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	52,820,037.55	23,798,088.42	0.00	51,600,613.60	68,938,778.13	55,279,920.00	0.00	0.00	6,919,795.20	0.00	0.00	259,357,232.89
688.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	13,017,860.44	1,844,867.75	14,760,738.76	0.00	11,727,525.25	9,230,189.40	0.00	0.00	0.00	0.00	0.00	50,581,181.60
689.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	15,538,150.26	4,847,837.93	224,010.00	725,400.00	4,228,760.94	1,805,096.00	0.00	0.00	6,266,563.81	0.00	0.00	33,635,818.93
690.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	599,235.88	1,914,888.42	411,971.63	14,784,597.26	6,743,543.75	6,597,175.00	0.00	0.00	11,104,162.73	0.00	0.00	42,155,574.67
691.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	4,148,401.75	4,179,312.71	292,224.10	0.00	1,327,500.00	3,593,409.96	0.00	0.00	11,131,254.32	1,010,385.88	84,981,750.00	110,664,238.72
692.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	3,367,108.75	8,250,437.32	26,550,818.59	0.00	2,629,051.41	6,068,037.20	0.00	0.00	93,700,648.45	0.00	0.00	140,566,101.73
693.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	304,896.10	32,398,241.95	0.00	63,811,212.80	47,170,056.00	39,961,635.00	0.00	0.00	24,343,323.88	0.00	0.00	207,989,365.74
694.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	488,498.16	1,079,510.00	10,233,699.33	4,944,444.48	0.00	0.00	0.00	0.00	682,500.00	0.00	0.00	17,428,651.97
695.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	2,710,379.49	3,553,869.28	16,547,450.71	6,738,200.00	0.00	3,744,000.00	0.00	0.00	19,418,201.71	0.00	0.00	52,712,101.18
696.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	2,282,550.23	69,637.50	5,194,440.06	9,976,538.59	2,228,508.13	1,520,967.00	0.00	0.00	13,477,742.80	0.00	0.00	34,750,384.30
697.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	2,208,061.02	2,793,965.10	9,830,233.67	0.00	0.00	0.00	0.00	0.00	0.00	557,014.00	0.00	15,389,273.80
698.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	1,538,514.15	2,063,988.91	3,479,492.89	1,156,200.00	0.00	2,449,635.20	0.00	0.00	27,329,563.80	918,837.70	0.00	38,936,232.64
699.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	1,148,241.21	105,000.00	34,637,754.78	2,367,688.00	0.00	313,374.00	0.00	0.00	12,715,544.51	0.00	0.00	51,287,602.50
700.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	301,049.31	930,783.94	2,328,309.89	504,952.77	3,678,579.64	1,435,025.91	0.00	0.00	38,314,456.59	1,091,791.37	0.00	48,584,949.41
701.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	302,179.52	2,709,751.91	1,355,834.43	5,817,000.00	712,425.00	766,818.00	0.00	0.00	3,172,842.78	0.00	0.00	14,836,851.64

702.	0521027003	FEDERAL STAFF HOSPITAL - ABUJA	2,176,912.93	609,104.40	1,195,189.84	16,461,000.00	490,000.00	2,603,000.00	0.00	0.00	27,985,903.02	0.00	0.00	51,521,110.19
703.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	965,000.00	25,000.00	0.00	0.00	360,930.00	0.00	0.00	0.00	0.00	0.00	1,350,930.00
704.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	418,602.55	330,000.00	700,000.00	5,170,340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,618,942.55
705.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	10,071,672.31	1,446,745.35	8,017,910.14	17,070,641.90	11,552,649.50	38,828,591.80	0.00	0.00	1,919,299.19	0.00	0.00	88,907,510.19
706.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	6,433,354.15	5,379,123.81	3,009,031.58	17,258,082.77	18,461,777.86	4,462,789.50	0.00	0.00	5,024,600.00	0.00	0.00	60,028,759.67
707.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	185,980.64	0.00	1,942,000.00	3,871,213.75	0.00	0.00	0.00	0.00	55,811.90	0.00	0.00	6,055,006.30
708.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,666,058.05	1,177,650.79	1,715,885.70	13,587,980.00	1,924,481.39	3,424,323.30	0.00	0.00	1,505,820.04	0.00	0.00	26,002,199.25
709.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	19,632,192.67	7,766,083.70	8,724,210.22	34,126,650.30	14,162,750.60	14,358,750.15	0.00	0.00	29,014,067.37	0.00	0.00	127,784,705.01
710.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	816,876.45	0.00	50,400.00	0.00	331,675.00	6,837,600.00	0.00	0.00	70,200.00	0.00	0.00	8,106,751.45
711.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	3,621,772.64	0.00	14,156,373.17	7,626,315.86	479,253.00	9,015,859.61	0.00	0.00	18,746,592.33	308,503.36	0.00	53,954,669.98
712.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,911,842.87	0.00	6,271,138.10	0.00	0.00	0.00	0.00	0.00	2,309,981.56	0.00	0.00	10,492,962.54
713.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	3,035,689.59	1,024,537.50	2,121,227.50	422,400.00	18,464,067.36	1,111,200.00	0.00	0.00	3,313,276.27	161,031.76	0.00	29,653,429.98
714.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	7,348,741.45	0.00	2,500,000.00	8,000,000.00	0.00	0.00	0.00	0.00	28,790,580.07	0.00	0.00	46,639,321.52
715.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	3,253,902.61	4,289,807.75	220,545.00	0.00	163,750.00	10,356,856.40	0.00	0.00	92,238,395.25	2,122,457.42	0.00	112,645,714.43
716.	0521027018	FEDERAL MEDICAL CENTRE, OWO	3,665,683.33	2,650,999.96	1,368,000.00	0.00	0.00	0.00	0.00	0.00	9,356,209.49	0.00	0.00	17,040,892.77
717.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	3,437,740.91	4,006,799.36	2,406,513.75	14,638,050.98	1,167,916.74	2,062,690.86	0.00	0.00	26,723,557.16	0.00	0.00	54,443,269.78
718.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	3,985,965.49	0.00	16,595,186.69	0.00	4,164,545.94	2,049,639.21	0.00	0.00	73,594,577.76	0.00	0.00	100,389,915.09
719.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	80,964,474.47	2,999,892.07	14,945,618.28	9,335,000.00	2,235,125.00	5,653,980.00	0.00	0.00	46,756,322.81	0.00	0.00	162,890,412.62
720.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	23,839,024.02	4,046,371.91	7,890,503.50	20,681,708.40	9,068,735.00	24,743,777.20	0.00	0.00	81,738,642.74	0.00	0.00	172,008,762.77
721.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	4,387,491.34	0.00	873,323.36	35,237,321.30	3,648,873.86	0.00	0.00	0.00	15,131,660.65	0.00	0.00	59,278,670.51

722.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	10,649,535.01	78,281.25	3,382,766.73	1,557,278.55	0.00	5,066,712.93	0.00	0.00	11,342,064.99	0.00	0.00	32,076,639.46
723.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	3,427,712.59	3,850,000.00	0.00	3,907,195.03	5,023,643.72	0.00	0.00	49,153,775.42	0.00	0.00	65,362,326.76
724.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	4,181,822.14	6,471,313.79	9,820,499.52	34,500.00	2,934,565.65	0.00	0.00	35,532,648.37	0.00	0.00	58,975,349.48
725.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	1,825,075.43	11,580,353.13	1,220,000.00	0.00	3,776,231.27	0.00	0.00	14,734,411.62	0.00	0.00	33,136,071.46
726.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	325,410.00	4,178,000.00	4,718,880.00	3,664,317.50	8,139,939.82	0.00	0.00	18,675,642.48	0.00	0.00	39,702,189.80
727.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	4,141,620.21	0.00	7,523,006.88	33,799,185.60	12,813,209.25	56,280,781.27	0.00	0.00	37,462,509.75	0.00	0.00	152,020,312.97
728.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	6,963,179.90	23,624.50	5,832,405.99	12,000,000.00	926,100.00	1,807,174.00	0.00	0.00	37,376,422.27	0.00	0.00	64,928,906.66
729.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	1,022,043.76	68,435.00	14,781,770.90	38,922,078.40	20,227,077.34	51,797,358.40	0.00	0.00	83,947,366.26	2,111,762.98	0.00	212,877,893.04
730.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	28,667.60	5,120,166.00	12,522,111.05	23,835,023.00	18,402,556.50	31,997,798.81	0.00	0.00	90,316,355.05	0.00	0.00	182,222,678.01
731.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	11,232,489.92	2,246,778.43	4,540,872.10	63,723,664.44	14,254,233.20	10,498,358.00	0.00	0.00	51,417,674.45	182,000.00	105,130,010.62	263,226,081.17
732.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	6,535,095.27	112,825.50	3,094,286.00	18,489,996.00	9,820,142.50	15,168,711.26	0.00	0.00	24,077,817.99	0.00	0.00	77,298,874.51
733.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	18,349,992.57	0.00	3,425,664.70	231,484.40	102,500.00	334,605.40	0.00	0.00	3,917,023.50	0.00	0.00	26,361,270.57
734.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	0.00	0.00	19,284,000.00	0.00	0.00	0.00	0.00	0.00	19,284,000.00
735.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	480,982.65	2,674,534.16	16,638,075.90	23,294,856.60	651,000.00	15,379,909.00	0.00	0.00	8,412,324.70	223,052.05	0.00	67,754,735.06
736.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,485,401.06	0.00	71,181,448.47	27,306,247.40	113,782,526.18	16,268,418.82	0.00	0.00	4,382,424.01	0.00	0.00	234,406,465.94
737.	0521027039	NATIONAL EYE CENTRE KADUNA	2,011,000.53	49,850.01	8,636,399.35	15,958,822.53	0.00	6,592,022.00	0.00	0.00	17,868,216.90	0.00	0.00	51,116,311.32
738.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	830,416.62	49,850.01	386,260.50	6,770,942.43	0.00	1,202,021.93	0.00	0.00	4,963,999.94	0.00	0.00	14,203,491.43
739.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	8,364,144.39	0.00	0.00	0.00	0.00	7,119,440.80	94,250.00	0.00	15,577,835.19
740.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	3,147,666.20	2,511,040.00	11,721,972.80	0.00	11,942,704.00	0.00	0.00	0.00	0.00	0.00	29,323,383.00
741.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	3,080,964.27	1,549,371.57	4,545,325.00	21,939,190.50	7,160,142.50	0.00	0.00	0.00	29,932,997.42	0.00	0.00	68,207,991.27

742.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	446,044.90	3,470,530.00	3,402,321.00	670,353.20	0.00	0.00	0.00	2,794,746.50	0.00	10,783,995.60
743.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	1,892,323.86	0.00	141,750.00	4,855,210.00	0.00	5,036,578.84	0.00	0.00	363,425.20	0.00	0.00	12,289,287.90
744.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	4,713,142.12	10,484,960.40	17,000.00	9,037,220.12	29,175,531.71	27,394,452.04	0.00	0.00	17,181,228.17	0.00	0.00	98,003,534.55
745.	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	499,420.19	4,072,291.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,571,711.53
746.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	379,588.37	1,231,425.48	0.00	0.00	0.00	9,578,708.22	0.00	0.00	0.00	0.00	0.00	11,189,722.07
747.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	434,230.60	1,243,363.25	15,500.00	4,049,094.00	1,168,125.00	885,930.00	0.00	0.00	0.00	0.00	0.00	7,796,242.85
748.	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	959,255.11	1,572,991.81	2,533,691.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,065,938.32
749.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	345,199.53	0.00	0.00	0.00	0.00	1,148,046.80	0.00	0.00	0.00	0.00	0.00	1,493,246.33
750.	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	149,956.80	0.00	2,077,047.41	0.00	0.00	0.00	0.00	0.00	848,750.04	0.00	0.00	3,075,754.25
751.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	574,129.79	2,790,000.00	0.00	0.00	0.00	0.00	433,650.00	0.00	0.00	3,797,779.78
752.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	312,276.84	0.00	1,112,614.00	535,801.75	0.00	0.00	0.00	0.00	0.00	1,960,692.59
753.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	593,024.23	822,752.28	231,264.00	0.00	1,093,175.00	3,164,177.01	0.00	0.00	6,802,658.00	0.00	0.00	12,707,050.52
754.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	1,458,338.61	1,392,442.14	2,468,387.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,319,168.50
755.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	937,218.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,589,142.16	0.00	0.00	8,526,360.26
756.	0521049001	NATIONAL HOSPITAL	7,876,842.79	0.00	0.00	0.00	20,646,334.82	0.00	0.00	0.00	0.00	0.00	0.00	28,523,177.60
757.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	4,839,985.12	17,902,505.18	92,209,743.75	635,550.00	13,267,345.04	31,299,965.25	0.00	0.00	0.00	0.00	0.00	160,155,094.34
758.	0535002001	NATIONAL PARK HEADQUARTERS	443,629.34	23,496,068.68	2,348,499.87	0.00	1,329,486.90	11,351,614.21	0.00	0.00	0.00	0.00	0.00	38,969,299.00
759.	0535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	1,348,328.11	0.00	0.00	0.00	0.00	0.00	1,348,328.11
760.	0535004001	OYO NATIONAL PARK	0.00	249,940.63	0.00	0.00	0.00	1,995,974.40	0.00	0.00	0.00	0.00	0.00	2,245,915.03
761.	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	9,834,060.39	1,603,372.10	13,446,813.20	12,767,804.00	5,688,436.40	0.00	0.00	549,937.50	0.00	0.00	43,890,423.59
762.	0535007001	CROSS RIVER NATIONAL PARK	199,941.00	6,286,843.79	0.00	0.00	0.00	772,717.25	0.00	0.00	0.00	0.00	0.00	7,259,502.03
763.	0535008001	KAMUKU NATIONAL PARK	0.00	2,188,796.51	0.00	0.00	0.00	5,994,974.26	0.00	0.00	0.00	0.00	0.00	8,183,770.77

764.	0535009001	OKUMU NATIONAL PARK	0.00	2,958,331.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,958,331.62
765.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	2,756,185.76	24,566,011.20	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,342,196.96
766.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	7,372,782.68	379,429.08	2,650,893.89	0.00	90,250.00	27,100.00	0.00	0.00	0.00	0.00	0.00	10,520,455.64
767.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	3,078,054.76	296,478.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,374,533.44
768.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	101,882,534.19	0.00	0.00	0.00	81,552,208.59	0.00	0.00	0.00	0.00	0.00	183,434,742.78
769.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	5,907,336.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,907,336.78
770.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,915,816.82	0.00	27,829,402.01	6,848,000.00	8,235,000.00	18,059,461.41	0.00	0.00	0.00	0.00	0.00	62,887,680.24
771.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	27,626,828.40	2,964,204.90	29,242,710.92	7,931,384.00	3,920,120.00	0.00	0.00	8,105,775.30	0.00	0.00	79,791,023.52
772.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	1,300,556.25	3,328,870.62	43,727,762.20	9,465,700.00	76,000.00	0.00	0.00	5,676,680.63	0.00	0.00	63,575,569.70
773.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	791,399.12	3,358,680.37	0.00	0.00	0.00	5,079,019.63	0.00	0.00	0.00	0.00	0.00	9,229,099.12
774.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	1,026,342.00	1,380,750.00	0.00	21,320,927.69	7,574,986.16	10,000,000.00	0.00	0.00	3,867,366.71	0.00	0.00	45,170,372.55
775.	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	241,344.40	3,891,360.60	36,289,589.63	11,264,122.00	0.00	0.00	0.00	0.00	0.00	51,686,416.63
		GRAND-TOTAL	**22,040,391,578.82**	**249,492,991,857.45**	**19,230,543,132.10**	**44,874,582,064.68**	**25,395,494,396.44**	**65,972,924,440.37**	**0.00**	**2,078,888.88**	**22,303,816,473.92**	**648,633,544.45**	**24,463,593,865.92**	**474,425,050,243.04**

NOTE 19:
IMPAIREMENT

S/N	ADMIN. CODE	MDA	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 - SPECIALISED 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	
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NOTE 20:
AMORTIZATION CHARGES

S/N	ADMIN. CODE	MDA	Amortization Charges
			250101
			₦
		ADMINISTRATIVE SECTOR	
	0111001001	STATE HOUSE - HQTRS	2,495,145,621.96
1.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	13,609,653.74
2.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	2,447,160.88
3.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	20,543,101,927.56
4.	0111006001	NIPSS, KURU	53,185,276.23
5.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	63,270,761.89
6.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	20,700,064.05
7.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	19,607,636.97
8.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	2,559,375.00
9.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	103,812,924.06
10.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	184,592,511.58
11.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	495,228,886.77
12.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	20,879,105.00
13.	0112008001	GENERAL SERVICE	54,885,729.42
14.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	8,902,948,713.73
15.	0116003001	NIGERIAN ARMY	159,199,696.99
16.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	119,746,143.00
17.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	1,942,096.43
18.	0116015017	DEFENCE MISSIONS	715,750,000.00
19.	116018002	DEFENCE SPACE ADMINISTRATION	12,207,531.25
20.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	514,692,666.05
21.	0119002001	TECHNICAL AIDS CORPS	2,155,016,324.32
22.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	76,459,649.57
23.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	62,537,573.00

24.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	375,598,650.40
25.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	28,344,666.39
26.	0119009001	FOREIGN MISSION: ABIDJAN	3,608,750.00
27.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	596,796,450.94
28.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	264,407,883.38
29.	0123005001	NEWS AGENCY OF NIGERIA	27,894,427.95
30.	0123006001	VOICE OF NIGERIA	55,277,285.22
31.	0123007001	NIGERIAN FILM CORPORATION	576,864,476.41
32.	0123008001	NATIONAL BROADCASTING COMMISION	228,853,218.67
33.	0123009001	NIGERIA PRESS COUNCIL	41,835,086.76
34.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	495,988,173.56
35.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	10,179,550.30
36.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	110,727,440.24
37.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	104,926,282.20
38.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	402,972,389.32
39.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	106,220,775.81
40.	0123011006	NATIONAL TROUPE OF NIGERIA	25,658,331.00
41.	0123011007	NATIONAL THEATRE	8,696,625.00
42.	0123011008	NATIONAL GALLERY OF ART	152,735,539.74
43.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	719,131.25
44.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	86,352,424.96
45.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	214,032,471.85
46.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	1,998,950.00
47.	0123011017	NATIONAL ORIENTATION AGENCY	67,641,196.80
48.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	89,360,257.24
49.	0124002001	NIGERIAN PRISON SERVICE	70,523,248.85
50.	0124003001	NIGERIA IMMIGRATION SERVICE	1,167,145,067.12
51.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	246,998,874.84
52.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	315,952,142.77
53.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	39,775,450.00

54.	0124007001	FEDERAL FIRE SERVICE	408,316,691.18
55.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	3,733,215.85
56.	0124012001	POLICE FORMATION & COMMAND HQTRS	3,640,941,594.46
57.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	578,786,780.96
58.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	285,738,971.47
59.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	24,435,737.80
60.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	655,900.00
61.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	851,900.00
62.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	728,675.00
63.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	749,100.00
64.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	66,632,135.23
65.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	36,974,881.46
66.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	35,709,907.50
67.	0145001001	PUBLIC COMPLAINTS COMMISSION	37,518,440.00
68.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	16,524,620.11
69.	0149001001	FEDERAL CHARACTER COMMISSION	109,938,523.35
70.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,875,962,850.04
71.	0157001001	NATIONAL SECURITY ADVISER	4,562,487,230.00
72.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	740,151,439.15
73.	0157003001	NATIONAL INTELLIGENT AGENCY	782,996,500.00
74.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	1,162,386,872.50
75.	0158001001	CODE OF CONDUCT TRIBUNAL	3,695,000.00
76.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	53,473,935.26
77.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	2,615,993,476.87
78.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	818,398,812.51
79.	0161003001	NATIONAL COMMISSION FOR REFUGEES	2,508,853,320.75
80.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	1,301,807,676.86
81.	0161006001	NATIONAL MERIT AWARD	79,002,729.07
82.	0161007001	FEDERAL ROAD SAFETY COMMISSION	304,830,898.29
83.	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	34,553,564.76

84.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	103,919,310.98
85.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	1,537,939,372.78
86.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	122,881,695.15
87.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	48,212,667.53
88.	0161016001	NATIONAL LOTTERY TRUST FUND	118,530,084.32
89.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	106,656,540.22
90.	0161018001	SERVICOM	943,695.88
91.	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	483,696.38
92.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	305,995,317.90
93.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	145,644,872.57
94.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	804,556,030.55
95.	0517002001	TERTIARY EDUCATION TRUST FUND	19,373,425.84
96.		**ECONOMIC SECTOR**	0.00
97.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	22,384,308,441.68
98.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	443,100,455.27
99.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	405,306,230.51
100.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	780,901,630.84
101.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	348,021,012.76
102.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	202,799,143.64
103.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	509,923,459.96
104.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	25,860,656.75
105.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	137,178,857.48
106.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	396,653,493.65
107.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	267,238,908.23
108.	0215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	60,666,694.29
109.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	156,745,656.76
110.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	135,653,738.21
111.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	176,729,127.33
112.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	197,828,873.17
113.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	149,234,444.11

114.	0215019001	VETERINARY COUNCIL OF NIGERIA	350,452.50
115.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	165,442,759.11
116.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	175,418,454.31
117.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	250,204,469.56
118.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	91,130,188.91
119.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	28,510,854.57
120.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	80,381,495.79
121.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	54,232,925.36
122.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	532,771,385.53
123.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	498,463,338.50
124.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	57,910,051.62
125.	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	94,383,942.18
126.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	265,479,767.88
127.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	60,208,935.34
128.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	316,816,845.94
129.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	650,968,651.25
130.	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	16,886,510.51
131.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	64,470,807.69
132.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	598,148,681.92
133.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	1,432,361,861.51
134.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	132,466,298.82
135.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	197,969,037.91
136.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	76,716,968.92
137.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	67,166,405.59
138.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	279,204,277.85
139.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	741,153,512.49
140.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	1,094,159,281.59
141.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	12,448,400.00
142.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	40,315,635,085.29
143.	0220007046	ZONAL OFFICE PORTHARCOURT	21,589,290.88

144.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	587,033,273.58
145.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	1,806,661,984.93
146.	0222002001	STANDARD ORGANIZATION OF NIGERIA	0.00
147.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00
148.	0222004001	NATIONAL AUTOMOTIVE COUNCIL	284,964,822.71
149.	0222005001	INDUSTRIAL TRAINING FUND	669,363,969.67
150.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	111,060,073.71
151.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	201,000.00
152.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	743,031,142.27
153.	0222009001	CONSUMER PROTECTION COUNCIL	302,145,819.59
154.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	7,540,530.38
155.	0222011001	FEDERAL PRODUCE INSPECTION	5,905,602.95
156.	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	27,506,966.65
157.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	590,786,014.18
158.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	126,523,302.93
159.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	65,248,362.00
160.	0222016001	NIGERIA TRADE OFFICE, TAIWAN	20,166,252.13
161.	0222017001	NIGERIA TRADE OFFICE, CHINA	1,698,398,643.43
162.	0222027001	SMEDAN - H/QTRS	3,805,507,712.05
163.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	5,921,150.00
164.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	62,761,815.26
165.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	762,045,440.60
166.	0227002001	INDUSTRIAL ARBITRATION PANEL	64,964,774.04
167.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	290,404,302.82
168.	0227004001	NATIONAL PRODUCTIVITY CENTRE	811,771,945.11
169.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	2,508,821,657.79
170.	0227006001	GENEVA LABOUR DESK OFFICE	307,918,957.61
171.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	772,819,457.54
172.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	293,259,929.43
173.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	120,032,518.75

174.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	109,973,300.20
175.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	94,473,520.80
176.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	24,699,667.20
177.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	4,160,079.06
178.	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	10,016,709.22
179.	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	132,500.00
180.	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	0.00
181.	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	2,987,910.00
182.	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	4,999,984.37
183.	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	2,286,500.00
184.	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	130,744,121.88
185.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	36,139,430.00
186.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	7,286,081.25
187.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	5,589,195.12
188.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	35,758,297.96
189.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	11,221,392.25
190.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	14,562.50
191.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	16,333.33
192.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00
193.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	514,706.00
194.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	8,486,970.00
195.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	16,061,025.00
196.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	1,946,250.00
197.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	14,078,690.21
198.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	421,250.00
199.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	7,748,763.75
200.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	2,500,000.00
201.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	2,985,225.00
202.	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	3,211,603.33
203.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	288,560,923.24

204.	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	162,500.00
205.	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	167,500.00
206.	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	165,000.00
207.	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	155,000.00
208.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	150,000.00
209.	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	5,870,086.03
210.	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00
211.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	14,336,551.14
212.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	6,010,597.32
213.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	4,387,946.10
214.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	10,007,493.43
215.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	4,342,193.25
216.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	66,354.98
217.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	2,302,203.75
218.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	63,665.21
219.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	66,356.10
220.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	2,549,615.00
221.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	3,918,612.50
222.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	1,211,437.50
223.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	5,246,777.19
224.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	4,290,810.56
225.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	1,186,187.50
226.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	6,036,610.72
227.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	11,447,565.99
228.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	11,714,691.29
229.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	11,374,529.08
230.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	30,532,921.37
231.	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	2,430,009.56
232.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	20,865,126.64
233.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	48,430,682.07

234.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	68,324,018.04
235.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	27,740,148.44
236.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	127,065,138.69
237.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	122,373,917.45
238.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	109,515,677.74
239.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	1,153,135,543.57
240.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	75,236,549.63
241.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	418,895,447.37
242.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	72,869,168.59
243.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	163,122,863.17
244.	0228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	1,871,535.70
245.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	3,000,217.70
246.	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	2,472,607.78
247.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	17,402,433.33
248.	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	2,400,896.63
249.	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	4,075,117.13
250.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	83,834,835.62
251.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	286,088,939.25
252.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	86,434,813.58
253.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	3,599,437.50
254.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	240,779,578.00
255.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	27,188,076.84
256.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	24,888,291.84
257.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	79,172,682.94
258.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	10,519,826.95
259.	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	39,490,334.57
260.	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	44,493,426.11
261.	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	29,054,193.43
262.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	60,742,033.26
263.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	17,107,199.07

264.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	86,899,380.90
265.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	10,963,781.37
266.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	42,925,491.85
267.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	6,763,937.50
268.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	22,973,573.02
269.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	12,625,920.65
270.	0228066001	SOKOTO ENERGY RESEARCH	18,021,729.39
271.	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	32,655,349.19
272.	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	17,515,861.12
273.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	16,361,706.05
274.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	447,686,599.88
275.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	11,108,089.91
276.	0228073001	ENERGY COMMISSION OF NIGERIA	281,343,360.34
277.	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	84,612,242.21
278.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	392,152,453.81
279.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	299,871,120.16
280.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	2,782,104,244.72
281.	0229003001	NIGERIAN RAILWAY CORPORATION	15,518,772.77
282.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	899,473,942.92
283.	0229005001	MARITIME ACADEMY, ORON	12,424,537.48
284.	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	231,491,798.37
285.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	256,057,892.48
286.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	49,192,368.21
287.	0229031006	ACCIDENT INVESTIGATION BUREAU	4,018,513,081.31
288.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	7,085,815.20
289.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	80,667,165.29
290.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	2,070,776,242.51
291.	0231010001	NATIONAL POWER TRAINING INSTITUTE	111,483,186.14
292.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	1,315,862,570.46
293.	0231020001	TRANSMISSION COMPANY OF NIGERIA	864,628,514.99

294.	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	2,355,694,702.24
295.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	477,059,378.55
296.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	12,598,335.77
297.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	59,457,851.66
298.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	13,586,855.11
299.	0231089006	SURVEY COUNCIL OF NIGERIA	133,325,147.43
300.	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	1,810,103,655.98
301.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	570,244,028.23
302.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	1,145,449,804.23
303.	0232003001	PETROLEUM TRAINING INSTITUTE	235,763,792.32
304.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	96,097,632.43
305.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	2,358,580,524.69
306.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	52,038,320.84
307.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	1,157,914,801.44
308.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	169,024,001.08
309.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	325,261,879.05
310.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	141,109,440.77
311.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	27,082,635.55
312.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	26,179,466.68
313.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	44,147,808.88
314.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	19,220,859.46
315.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	79,452,910.74
316.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	55,985,051.60
317.	0238001001	BUDGET AND NATIONAL PLANNING	410,013,454.74
318.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	799,694,421.56
319.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	91,010,966.80
320.	0238004001	NATIONAL BUREAU OF STATISTICS	123,070,406.30
321.	0238005001	BUDGET OFFICE OF THE FEDERATION	150,532,214.39
322.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	116,755,020.26
323.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	2,581,000,005.66

324.	0250001001	FISCAL RESPONSILIBITY COMMISSION	171,715,348.63
325.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,320,826,117.32
326.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	99,804,886.24
327.	0252037001	ANAMBRA/ IMO RBDA	33,876,640.12
328.	0252038001	BENIN/ OWENA RBDA	621,703,965.60
329.	0252039001	CHAD BASIN RBDA	70,900,833.75
330.	0252040001	CROSS RIVER RBDA	15,640,959.95
331.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	66,334,035.08
332.	0252042001	LOWER BENUE RBDA	73,244,313.02
333.	0252043001	LOWER NIGER RBDA	321,065,281.73
334.	0252044001	NIGER DELTA RBDA	369,619,782.78
335.	0252045001	OGUN/ OSUN RBDA	61,257,750.53
336.	0252046001	SOKOTO RIMA RBDA	124,462,394.35
337.	0252047001	UPPER BENUE RBDA	44,545,883.35
338.	0252048001	UPPER NIGER RBDA	189,555,388.83
339.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	136,209,701.14
340.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	68,763,809.14
341.		**LAW & JUSTICES SECTOR**	
342.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	1,170,581,715.66
343.	0318003001	COURT OF APPEAL	38,392,134.40
344.	0318004001	FEDERAL HIGH COURT-LAGOS	21,975,562.96
345.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	4,978,312.50
346.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	2,418,638,199.92
347.	0326002001	NIGERIAN LAW REFORM COMMISSION	317,001,059.50
348.	0326003001	LEGAL AID COUNCIL	4,627,025.00
349.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	5,474,250.00
350.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	29,882,000.00
351.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	5,131,082.75
352.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	189,768,599.44
353.	0326010001	NIGERIAN COPYRIGHT COMMISSION	14,255,800.00

354.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	447,211,121.63
355.	0344001001	CODE OF CONDUCT BUREAU	172,575,839.03
356.		**REGIONAL SECTOR**	
357.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	952,599,034.64
358.		**SOCIAL SECTOR**	
359.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	589,789,416.66
360.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	67,900.00
361.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	51,591,471.04
362.	0513021002	NIGERIA FOOTBALL FEDERATION	6,863,501.23
363.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	7,041,269.68
364.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,061,716,402.87
365.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	492,305,698.16
366.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	8,440,241,342.22
367.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	76,974,898.00
368.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	19,877,596.34
369.	0517008001	NATIONAL LIBRARY OF NIGERIA	54,871,033.04
370.	0517010001	MASS LITERACY COUNCIL	184,271,158.11
371.	0517011001	NOMADIC EDUCATION COMMISSION	170,209,418.56
372.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	96,615,552.25
373.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	87,016,300.70
374.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	1,101,187.50
375.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	101,097,591.72
376.	0517017001	NATIONAL TEACHERS INSTITUTE	1,622,894,182.30
377.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	76,715,377.57
378.	0517018002	FEDERAL POLYTECHNIC BAUCHI	6,156,875.75
379.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	1,136,076.25
380.	0517018006	FEDERAL POLYTECHNIC MUBI	15,702,587.60
381.	0517018007	FEDERAL POLYTECHNIC NASARAWA	5,035,882.28
382.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	4,550,821.94
383.	0517018009	FEDERAL POLYTECHNIC KADUNA	20,511,210.75

384.	0517018010	FEDERAL POLYTECHNIC OFFA	3,950,288.25
385.	0517018011	FEDERAL POLYTECHNIC EDE	1,284,500.00
386.	0517018012	FEDERAL POLYTECHNIC AUCHI	19,166,349.00
387.	0517018013	FEDERAL POLYTECHNIC NEKEDE	4,415,425.00
388.	0517018014	FEDERAL POLYTECHNIC OKO	14,991,773.15
389.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	9,589,807.98
390.	0517018017	FEDERAL POLYTECHNIC GWANDU	163,000.00
391.	0517018018	FEDERAL POLYTECHNIC ILARO	10,111,362.50
392.	0517018019	YABA COLLEGE OF TECHNOLOGY	26,720,570.84
393.	0517018020	FEDERAL POLYTECHNIC BALI	4,144,079.75
394.	0517018022	FEDERAL POLYTECHNIC BONNY	13,683,102.05
395.	0517018023	FEDERAL POLYTECHNIC UKANA	33,998,614.65
396.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	13,498,429.38
397.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	7,709,079.88
398.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	14,744,671.75
399.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	4,310,521.10
400.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	18,750.00
401.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	22,585,040.97
402.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	6,067,863.75
403.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	68,778.75
404.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	22,803,070.15
405.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	13,912,186.68
406.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	2,319,225.00
407.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	249,250.00
408.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	28,912,567.01
409.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	3,423,168.93
410.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	13,821,802.84
411.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	46,115,217.33
412.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	3,276,874.00
413.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	515,193.25

414.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	549,824,183.75
415.	0517021002	UNIVERSITY OF LAGOS	202,660,615.57
416.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	20,297,360.15
417.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	267,000.00
418.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	26,668,880.78
419.	0517021006	UNIVERSITY OF BENIN	5,114,511.75
420.	0517021007	UNIVERSITY OF JOS	104,958,471.54
421.	0517021008	UNIVERSITY OF CALABAR	4,537,329.63
422.	0517021009	UNIVERSITY OF ILORIN	22,006,721.11
423.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	170,532,306.24
424.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	62,037,513.93
425.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	133,974,753.31
426.	0517021014	UNIVERSITY OF PORT HARCOURT	2,646,915.96
427.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	35,179,797.08
428.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	4,915,479.25
429.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	8,564,317.59
430.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	32,030,885.11
431.	0517021020	UNIVERSITY OF UYO	4,896,138.25
432.	0517021021	UNIVERSITY OF MAIDUGURI	430,761,598.55
433.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	31,147,965.32
434.	0517021023	BAYERO UNIVERSITY, KANO	76,107,340.50
435.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	2,047,337.25
436.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	187,191,637.34
437.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	2,293,875.00
438.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	4,822,449.25
439.	0517021030	FEDERAL UNIVERSITY OTUOKE	8,467,746.75
440.	0517021031	FEDERAL UNIVERSITY DUTSE	1,074,419.15
441.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	5,958,952.00
442.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	936,500.00
443.	0517021035	FEDERAL UNIVERSITY KASHERE	20,393,253.43

444.	0517021036	FEDERAL UNIVERSITY LOKOJA	54,463,362.33
445.	0517021037	FEDERAL UNIVERSITY WUKARI	107,000.00
446.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	3,703,698.94
447.	0517021039	FEDERAL UNIVERSITYOF GASHUA	1,995,181.65
448.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	8,672,677.24
449.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	11,206,629.70
450.	0517024001	NATIONAL OPEN UNIVERSITY	23,562,846.02
451.	0517026002	FGC AZARE	236,250.00
452.	0517026005	FGC DAURA	4,350,012.28
453.	0517026006	FGC GANYE	12,847,558.54
454.	0517026008	FGC IJANIKIN	5,611,803.43
455.	0517026009	FGC IKET NISE	3,931,562.43
456.	0517026013	FGC IKURIN	5,679,471.30
457.	0517026027	FGC OHAFIA	1,390,266.60
458.	0517026030	FGC ONITSHA	8,544,642.85
459.	0517026050	FGGC BWARI	222,750.00
460.	0517026052	FGGC EFON ALAYE	59,000.00
461.	0517026053	FGGC EFON IMNRINGI	6,664,880.05
462.	0517026063	FGGC IPETUMODU	2,750,000.00
463.	0517026064	FGGC JALINGO	2,499,639.19
464.	0517026074	FGGC OYO	6,162,500.00
465.	0517026076	FGGC GUMI TAMBAWAL	722,200.00
466.	0517026077	FGGC UMUAHIA	17,326,118.18
467.	0517026081	FSTC AWKA	2,085,496.88
468.	0517026084	FSTC TUNGBO - YENAGOA	1,773,960.20
469.	0517026085	FSTC USI-EKITI	1,316,947.56
470.	0517026086	FTC IKARE	5,304,898.15
471.	0517026088	FTC JALINGO	4,129,852.87
472.	0517026097	FTC UYO	50,000.00
473.	0517026101	QUEEN'S COLLEGE LAGOS	15,420,808.47
474.	0517026102	SULEJA ACADEMY	3,753,572.21

475.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	22,058,159.15
476.	0517028001	UNESCO PARIS	3,135,527.00
477.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	32,881,301.44
478.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	7,472,500.00
479.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	6,795,090,773.38
480.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	198,707,226.25
481.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	800,121,366.73
482.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	33,308,257.44
483.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	6,934,454.19
484.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	1,442,045.84
485.	0521008001	HEALTH RECORDS REGISTRATION BOARD	8,193,476.25
486.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	4,767,000.00
487.	0521011001	NURSING AND MIDWIFERY COUNCIL	17,447,062.50
488.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	6,328,356.64
489.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	22,414,275.66
490.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	1,750,843.73
491.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	2,075,000.00
492.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	5,000,000.00
493.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	598,647,087.16
494.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	223,419.38
495.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	2,587,418.75
496.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	60,481,840.29
497.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	412,669,483.22
498.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	12,532,351.25
499.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	78,905,294.93
500.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	10,056,200.00
501.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	76,077,856.29
502.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	21,404,856.74
503.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	15,696,364.20
504.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	6,677,875.00
505.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	15,519,549.12

506.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	3,858,385.00
507.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	16,573,186.04
508.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	125,000.00
509.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	348,250.00
510.	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	11,313,525.00
511.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	2,553,850.89
512.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	90,603,750.00
513.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	613,640.00
514.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	51,409,694.85
515.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	41,788,343.33
516.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	21,650,000.00
517.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	70,188,545.36
518.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	67,953,025.00
519.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	10,199,844.94
520.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	14,475,873.75
521.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	9,157,195.11
522.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	93,026,320.05
523.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	5,889,224.58
524.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	37,291,158.86
525.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	14,582,456.00
526.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	25,509,249.99
527.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	11,589,480.00
528.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	3,750,000.00
529.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	17,449,250.00
530.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	2,502,642.50
531.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	172,086,947.51
532.	0521027039	NATIONAL EYE CENTRE KADUNA	66,076,121.07
533.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	3,985,482.69
534.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	25,274,514.50
535.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	82,010,438.17

536.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	282,644,475.95
537.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	14,076,456.77
538.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	159,963,052.25
539.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	8,919,243.91
540.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	13,300,077.60
541.	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	4,453,478.00
542.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	1,199,995.00
543.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	7,489,900.00
544.	0521049001	NATIONAL HOSPITAL	31,907,201.68
545.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,466,244,455.18
546.	0535002001	NATIONAL PARK HEADQUARTERS	66,185,432.73
547.	0535003001	KAINJI NATIONAL PARK	28,550,366.95
548.	0535004001	OYO NATIONAL PARK	21,696,268.61
549.	0535005001	CHAD BASIN NATIONAL PARK	22,556,858.88
550.	0535006001	GASHAKA GUMTI NATIONAL PARK	20,584,706.06
551.	0535007001	CROSS RIVER NATIONAL PARK	7,065,579.14
552.	0535008001	KAMUKU NATIONAL PARK	9,232,540.61
553.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	2,370,742.27
554.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	142,265.25
555.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	833,432.85
556.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,223,384,781.17
557.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	3,436,875.00
558.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	19,211,776.37
559.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	552,265,969.24
560.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	124,794,503.92
561.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	43,720,422.35
562.	0543001001	NATIONAL POPULATION COMMISSION	1,461,752,642.79
		GRAND-TOTAL	**237,175,911,284.06**

NOTE 21
BAD DEBT

S/N	ADMIN CODE	MDA	FOREIGN BAD DEBTS CHARGES 270101 ₦	DOMESTIC BAD DEBTS CHARGES 270102 ₦	TOTALS ₦
		ECONOMIC SECTOR	0.00	3,632,116,019.48	3,632,116,019.48
1	0220008001	FEDERAL INLAND REVENUE SERVICES			
		GRAND TOTAL	**0.00**	**3,632,116,019.48**	**3,632,116,019.48**

NOTE 22:
FINANCIAL CHARGES - GENERAL

S/N	ADMIN. CODE	MDA	FINANCIAL CHARGES - GENERAL 220209
			₦
		ADMINISTRATIVE SECTOR	
1.	0111001001	STATE HOUSE - HQTRS	2,917,740.00
2.	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	130,200.00
3.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	48,090.00
4.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	4,725.00
5.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	25,935.00
6.	0111001006	STATE HOUSE MEDICAL CENTRE	57,015.00
7.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	20,265.00
8.	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	34,401,195.00
9.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	5,270,140.00
10.	0111006001	NIPSS, KURU	379,680.00
11.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	379,680.00
12.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	1,089,585.00
13.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	5,949,765.63

14.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	394,045.24
15.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	379,680.00
16.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	22,470,310.78
17.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	840,210.00
18.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	27,195.00
19.	0112001001	NASS MANAGEMENT	19,268,207.00
20.	0112002001	SENATE	930,452,808.00
21.	0112003001	HOUSE OF REPRESENTATIVES	1,864,689,839.00
22.	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00
23.	0112005001	LEGISLATIVE AIDES	0.00
24.	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00
25.	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00
26.	0112008001	GENERAL SERVICE	800,021,921.00
27.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	4,274,856.26
28.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	13,364,820.00
29.	0116002001	DEFENCE HEADQURTERS	4,185,581.66
30.	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	223,755.00
31.	0116003001	NIGERIAN ARMY	1,186,185.00
32.	116003002	NIGERIA ARMY UNIVERSITY, BIU	5,460.00
33.	0116004001	NIGERIAN NAVY	796,635.00
34.	0116005001	NIGERIAN AIRFORCE	16,877,560.15
35.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	419,895.00
36.	0116007001	NIGERIANCOLLEGE DEFENCE	194,355.00
37.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	419,895.00
38.	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	432,180.00
39.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	338,100.00
40.	0116021001	MILITARY PENSION BOARD	9,414,636.00
41.	116018002	DEFENCE SPACE ADMINISTRATION	1,606,270.00
42.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	3,844,575.00

43.	0119002001	TECHNICAL AIDS CORPS	502,215.00
44.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	38,955.00
45.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	434,490.00
46.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	211,575.00
47.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	174,930.00
48.	0119009001	FOREIGN MISSION: ABIDJAN	15,427,330.88
49.	0119009002	FOREIGN MISSION: ACCRA	4,677,503.26
50.	0119009003	FOREIGN MISSION: ADDIS ABABA	2,235,953.05
51.	0119009004	FOREIGN MISSION: ALGIERS	2,106,256.08
52.	0119009005	FOREIGN MISSION: ANKARA	5,670,006.69
53.	0119009006	FOREIGN MISSION: ATHENS	9,587,425.29
54.	0119009007	FOREIGN MISSION: ATLANTA	11,255,248.54
55.	0119009009	FOREIGN MISSION: BAMAKO	226,057.49
56.	0119009010	FOREIGN MISSION: BANGKOK	9,869,081.57
57.	0119009011	FOREIGN MISSION: BANGUI	4,622,773.33
58.	0119009012	FOREIGN MISSION: BANJUL	1,636,702.97
59.	0119009013	FOREIGN MISSION: BATA	2,951,234.44
60.	0119009014	FOREIGN MISSION: BEIJING	26,448,924.89
61.	0119009015	FOREIGN MISSION: BEIRUT	909,503.79
62.	0119009016	FOREIGN MISSION: BERLIN	13,986,623.11
63.	0119009017	FOREIGN MISSION: BERNE	13,127,401.88
64.	0119009018	FOREIGN MISSION: BISSAU	3,415,881.81
65.	0119009019	FOREIGN MISSION: BRASILIA	4,829,656.34
66.	0119009020	FOREIGN MISSION: BRAZAVILLE	330,727.60
67.	0119009021	FOREIGN MISSION: BRUSSELS	14,445,229.59
68.	0119009022	FOREIGN MISSION: BUCHAREST	2,534,509.96
69.	0119009023	FOREIGN MISSION: BUDAPEST	7,984,718.19
70.	0119009024	FOREIGN MISSION: BUEA	11,767,516.75
71.	0119009025	FOREIGN MISSION: BUENOS AIRES	24,400,259.40
72.	0119009026	FOREIGN MISSION: BUJUMBURA	1,568,683.82

73.	0119009027	FOREIGN MISSION: CAIRO	82,880.17
74.	0119009028	FOREIGN MISSION: CANBERRA	5,464,092.50
75.	0119009029	FOREIGN MISSION: CARACAS	221,666.42
76.	0119009030	FOREIGN MISSION: CONAKRY	116,682.34
77.	0119009031	FOREIGN MISSION: COTONOU	9,955,551.97
78.	0119009033	FOREIGN MISSION: DAMASCUS	966,193.94
79.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	26,826,979.17
80.	0119009035	FOREIGN MISSION: DOUALA	1,163,302.23
81.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	1,493,819.83
82.	0119009037	FOREIGN MISSION: DUBLIN	12,951,257.68
83.	0119009038	FOREIGN MISSION: FREETOWN	5,441,139.39
84.	0119009039	FOREIGN MISSION: GABORONE	256,582.40
85.	0119009040	FOREIGN MISSION: GENEVA	27,926,121.22
86.	0119009042	FOREIGN MISSION: HANOI	1,263,662.28
87.	0119009043	FOREIGN MISSION: HARARE	8,323,078.78
88.	0119009044	FOREIGN MISSION: HAVANA	100,609.21
89.	0119009045	FOREIGN MISSION: HONGKONG	1,274,512.59
90.	0119009046	FOREIGN MISSION: ISLAMABAD	13,192.81
91.	0119009047	FOREIGN MISSION: JAKARTA	2,133,870.62
92.	0119009048	FOREIGN MISSION: JEDDAH	8,214,772.97
93.	0119009049	FOREIGN MISSION: JOHANNESBURG	5,290,788.57
94.	0119009050	FOREIGN MISSION: KAMPALA	4,278,118.62
95.	0119009051	FOREIGN MISSION: KHARTOUM	3,613,366.67
96.	0119009052	FOREIGN MISSION: KIEV	16,214,523.88
97.	0119009053	FOREIGN MISSION: KIGALI RWANDA	263,511.67
98.	0119009054	FOREIGN MISSION: KINGSTON	1,281,045.12
99.	0119009055	FOREIGN MISSION: KINSHASA	1,938,750.97
100.	0119009056	FOREIGN MISSION: KUALA LUMPUR	5,372,025.93
101.	0119009057	FOREIGN MISSION: KUWAIT	146,500.00
102.	0119009058	FOREIGN MISSION: LIBREVILLE	35,579.20
103.	0119009059	FOREIGN MISSION: LISBON	1,875,630.62
104.	0119009060	FOREIGN MISSION: LOME	4,084,054.22

105.	0119009061	FOREIGN MISSION: LONDON	33,963,872.40
106.	0119009062	FOREIGN MISSION: LUANDA	9,032,317.48
107.	0119009063	FOREIGN MISSION: LUSAKA	2,436,344.97
108.	0119009064	FOREIGN MISSION: MADRID	21,522,525.00
109.	0119009065	FOREIGN MISSION: MALABO	3,597,432.90
110.	0119009066	FOREIGN MISSION: MANILLA	35,579.20
111.	0119009067	FOREIGN MISSION: MAPUTO	3,163,025.10
112.	0119009068	FOREIGN MISSION: MEXICO CITY	1,865,332.43
113.	0119009069	FOREIGN MISSION: MNROVIA	3,311,515.00
114.	0119009070	FOREIGN MISSION: MOSCOW	313,247.28
115.	0119009071	FOREIGN MISSION: NAIROBI	35,844,620.12
116.	0119009072	FOREIGN MISSION: N'DJAMENA	16,805,951.47
117.	0119009074	FOREIGN MISSION: NEW DELHI	2,525,011.59
118.	0119009075	FOREIGN MISSION: NEW YORK (CG)	8,935,584.85
119.	0119009076	FOREIGN MISSION: NEW YORK (PM)	136,308,737.03
120.	0119009077	FOREIGN MISSION: NIAMEY	1,372,009.07
121.	0119009078	FOREIGN MISSION: NNJC - NIAMEY	2,323,204.95
122.	0119009080	FOREIGN MISSION: OTTAWA	5,131,853.48
123.	0119009081	FOREIGN MISSION: OUAGADOUGOU	1,113,765.90
124.	0119009082	FOREIGN MISSION: PARIS	4,355,889.65
125.	0119009083	FOREIGN MISSION: PORT OF SPAIN	984,909.44
126.	0119009084	FOREIGN MISSION: PRETORIA	14,693,955.85
127.	0119009085	FOREIGN MISSION: PYONG YANG	989,181.72
128.	0119009086	FOREIGN MISSION: RABAT	5,292,072.17
129.	0119009087	FOREIGN MISSION: RIYADH	1,331,176.10
130.	0119009088	FOREIGN MISSION: ROME	1,734,977.62

131.	0119009091	FOREIGN MISSION: SAO TOME	2,739,362.83
132.	0119009092	FOREIGN MISSION: SEOUL	2,770,716.54
133.	0119009093	FOREIGN MISSION: SHANGHAI	1,706,878.75
134.	0119009094	FOREIGN MISSION: SINGAPORE	3,119,313.64
135.	0119009095	FOREIGN MISSION: STOCKHOLM	2,186,444.60
136.	0119009096	FOREIGN MISSION: TEHRAN	7,648,268.87
137.	0119009097	FOREIGN MISSION: TEL AVIV	13,898,219.87
138.	0119009099	FOREIGN MISSION: THE HAGUE	1,195,172.83
139.	0119009100	FOREIGN MISSION: TOKYO	4,681,015.00
140.	0119009101	FOREIGN MISSION: TRIPOLI	9,439,558.46
141.	0119009102	FOREIGN MISSION: TUNIS	654,380.22
142.	0119009103	FOREIGN MISSION: VIENNA	100,294,835.83
143.	0119009104	FOREIGN MISSION: WARSAW	10,506,453.31
144.	0119009105	FOREIGN MISSION: WASHINGTON	46,388,030.30
145.	0119009106	FOREIGN MISSION: WINDHOEK	5,366,996.12
146.	0119009107	FOREIGN MISSION: YAOUNDE	546,555.09
147.	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	710,993.94
148.	0119009110	FOREIGN MISSIONS, ABU DHAB	45,144,052.49
149.	0119009111	FOREIGN MISSION LILONGWE, MALAWI	7,515,688.80
150.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	11,366,115.60
151.	0119009116	FOREIGN MISSION VATICAN	5,805,589.55
152.	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	4,351,775.00
153.	0119009120	FOREIGN MISSION DOHA, QATAR	129,964.20
154.	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	1,119,475.00
155.	0119009123	FOREIGN MISSION AMMAN, JORDAN	1,680,232.17
156.	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	1,023,804.77
157.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	4,176,900.00
158.	0123003001	NIGERIAN TELEVISION AUTHORITY	65,124,461.62

159.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	7,416,255.00
160.	0123005001	NEWS AGENCY OF NIGERIA	8,179,068.65
161.	0123006001	VOICE OF NIGERIA	1,675,065.00
162.	0123007001	NIGERIAN FILM CORPORATION	468,195.00
163.	0123008001	NATIONAL BROADCASTING COMMISION	666,750.00
164.	0123009001	NIGERIA PRESS COUNCIL	1,544,309.72
165.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	875,385.00
166.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	280,245.00
167.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	694,050.00
168.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	3,952,805.00
169.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,539,195.00
170.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	432,495.00
171.	0123011006	NATIONAL TROUPE OF NIGERIA	203,805.00
172.	0123011007	NATIONAL THEATRE	310,170.00
173.	0123011008	NATIONAL GALLERY OF ART	2,434,165.00
174.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	102,585.00
175.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	986,790.00
176.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,694,681.64
177.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	116,550.00
178.	0123011017	NATIONAL ORIENTATION AGENCY	5,976,600.00
179.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	3,480,435.00
180.	0124002001	NIGERIAN PRISON SERVICE	76,207,755.00
181.	0124003001	NIGERIA IMMIGRATION SERVICE	60,738,360.00
182.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	171,271,715.00
183.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	320,670.00

184.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	14,979,615.00
185.	0124007001	FEDERAL FIRE SERVICE	155,165,364.75
186.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	14,499,719.78
187.	0124012001	POLICE FORMATION & COMMAND HQTRS	1,423,807,680.49
188.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,833,005.00
189.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	348,495.00
190.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	601,020.00
191.	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	5,565.00
192.	0125005002	FEDERAL TRAINING CENTRE,ENUGU	56,490.00
193.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	66,990.00
194.	0125005004	FEDERAL TRAINING CENTRE,KADUNA	63,735.00
195.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	81,480.00
196.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	60,585.00
197.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	49,770.00
198.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	206,640.00
199.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	211,365.00
200.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	2,599,800.00
201.	0145001001	PUBLIC COMPLAINTS COMMISSION	3,663,555.00
202.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	699,195.00
203.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	945,594,119.53
204.	0149001001	FEDERAL CHARACTER COMMISSION	10,022,381.86
205.	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	10,920.00
206.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,449,840.00
207.	0156003001	NIGERIA COMMUNICATION SATELLITE	600,075.00
208.	0156006001	NIPOST	13,031,550.00

209.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	327,116,970.00
210.	0158001001	CODE OF CONDUCT TRIBUNAL	512,190.00
211.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,023,580.00
212.	0160001001	POLICE SERVICE COMMISSION HQTRS	730,695.00
213.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	238,426,749.76
214.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	202,755.00
215.	0161003001	NATIONAL COMMISSION FOR REFUGEES	618,870.00
216.	0161004001	LAGOS LIAISON OFFICE	12,390.00
217.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	10,303,694.74
218.	0161006001	NATIONAL MERIT AWARD	665,920.00
219.	0161007001	FEDERAL ROAD SAFETY COMMISSION	234,027,035.00
220.	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	417,690.00
221.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	417,690.00
222.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	6,125,611.06
223.	0161013001	NATIONAL PENSION COMMISSION	9,975.00
224.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	678,510.00
225.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	2,300,592.00
226.	0161016001	NATIONAL LOTTERY TRUST FUND	674,310.00
227.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,889,370.00
228.	0161018001	SERVICOM	54,810.00
229.	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	7,875.00
230.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	595,140.00
231.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	4,461,058.35
232.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	202,755.00

233.	0517002001	TERTIARY EDUCATION TRUST FUND	34,508,146.17
		ECONOMIC SECTOR	
234.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	6,841,065.00
235.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	858,166.63
236.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	850,045.00
237.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	688,222.50
238.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,754,711.39
239.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	5,363,761.88
240.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	2,136,910.00
241.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	2,050,965.00
242.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	1,132,635.00
243.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,175,580.00
244.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,418,445.00
245.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	2,014,010.00
246.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	2,126,675.00
247.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,265,355.00
248.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	456,435.00
249.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	861,420.00
250.	0215019001	VETERINARY COUNCIL OF NIGERIA	108,150.00
251.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	3,072,571.11
252.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	417,165.00
253.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	613,725.00
254.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,439,340.00
255.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	272,160.00

256.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	437,955.00
257.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	364,770.00
258.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	210,000.00
259.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	476,070.00
260.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	129,885.00
261.	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	71,715.00
262.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	146,580.00
263.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	382,410.00
264.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	232,446.00
265.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	748,125.00
266.	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	21,105.00
267.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	3,233,205.00
268.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	76,755.00
269.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	823,515.00
270.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	539,385.00
271.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	458,610.00
272.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	426,930.00
273.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00
274.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	1,017,797.00
275.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	795,742.50
276.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	5,619,631.28
277.	0220002001	DEBT MANAGEMENT OFFICE	211,050.00
278.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	285,390.00
279.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	22,499,141.80

280.	022001200100	CONSOLIDATED REVENUE FUND	2,033,399,085,807.03
281.	022000700200	FPO ABAKALIKI	2,205.00
282.	022000700300	FPO ABEOKUTA	8,715.00
283.	022000700400	FPO ADO-EKITI	11,025.00
284.	022000700500	FPO AKURE	8,925.00
285.	022000700600	FPO ASABA	5,670.00
286.	022000700700	FPO AWKA	4,305.00
287.	022000700800	FPO BAUCHI	1,680.00
288.	022000700900	FPO BENIN	1,050.00
289.	022000701000	FPO BIRNI-KEBI	3,045.00
290.	022000701100	FPO CALABAR	6,300.00
291.	022000701200	FPO DAMATURU	2,415.00
292.	022000701300	FPO DUTSE	3,885.00
293.	022000701400	FPO ENUGU	9,870.00
294.	022000701500	FPO GOMBE	6,300.00
295.	022000701600	FPO GUSUA	15,960.00
296.	022000701700	FPO IBADAN	7,350.00
297.	022000701800	FPO ILORIN	3,150.00
298.	022000701900	FPO JALINGO	3,465.00
299.	022000702000	FPO JOS	1,365.00
300.	022000702100	FPO KADUNA	6,300.00
301.	022000702200	FPO KANO	3,150.00
302.	022000702300	FPO KATSINA	6,615.00
303.	022000702400	FPO LAFIA	1,575.00
304.	022000702500	FPO LAGOS I	6,195.00
305.	022000702600	FPO LAGOS II	3,990.00
306.	022000702700	FPO LOKOJA	5,985.00
307.	022000702800	FPO MAIDUGURI	1,365.00

308.	022000702900	FPO MAKURDI	16,905.00
309.	022000703000	FPO MINNA	132,353.87
310.	022000703100	FPO OSOGBO	4,935.00
311.	022000703200	FPO OWERRI	9,870.00
312.	022000703300	FPO PORT-HARCOURT	2,730.00
313.	022000703400	FPO SOKOTO	14,805.00
314.	022000703500	FPO UMUAHIA	14,490.00
315.	022000703600	FPO UYO	1,260.00
316.	022000703700	FPO YENOGOA	5,670.00
317.	022000703800	FPO YOLA	6,267,820.33
318.	022000703900	SUB-TREASURER OF THE FEDERATION	5,355.00
319.	0220007040	FEDERAL TREASURY ACADEMY OROZO	3,045.00
320.	0220007041	ZONAL OFFICE ENUGU	6,720.00
321.	0220007042	ZONAL OFFICE IBADAN	3,675.00
322.	0220007043	ZONAL OFFICE JOS	1,365.00
323.	0220007044	ZONAL OFFICE KADUNA	1,890.00
324.	0220007045	ZONAL OFFICE MAIDUGURI	1,155.00
325.	0220007046	ZONAL OFFICE PORTHARCOURT	3,360.00
326.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	306,588,057.64
327.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	3,871,770.00
328.	0222002001	STANDARD ORGANIZATION OF NIGERIA	2,062,305.00
329.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	263,235.00
330.	0222005001	INDUSTRIAL TRAINING FUND	8,403,990.00
331.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	635,145.00
332.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	4,200.00
333.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	587,685.00

334.	0222009001	CONSUMER PROTECTION COUNCIL	7,247,683.24
335.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	150,780.00
336.	0222011001	FEDERAL PRODUCE INSPECTION	5,775.00
337.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	1,060,061.24
338.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	6,455,337.56
339.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	535,443.00
340.	0222027001	SMEDAN - H/QTRS	743,190.00
341.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	397,845.00
342.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	64,365.00
343.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	3,632,580.00
344.	0227002001	INDUSTRIAL ARBITRATION PANEL	485,475.53
345.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	540,185.00
346.	0227004001	NATIONAL PRODUCTIVITY CENTRE	3,136,485.00
347.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	8,943,840.00
348.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,363,950.00
349.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	805,402.50
350.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,388,361.94
351.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	243,915.00
352.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,024,905.00
353.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	175,245.00
354.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	217,665.00
355.	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	246,750.00
356.	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	8,295.00
357.	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	315.00

358.	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	105.00
359.	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	2,100.00
360.	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	5,145.00
361.	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	735.00
362.	0228006001	COOPERATIVE INFORMATION NETWORK	266,175.00
363.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	310,800.00
364.	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	264,915.00
365.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	292,635.00
366.	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	260,190.00
367.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	368,340.00
368.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	252,630.00
369.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	293,055.00
370.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	217,455.00
371.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	197,505.00
372.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	104,370.00
373.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	92,085.00
374.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	93,450.00
375.	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	94,290.00
376.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	52,500.00
377.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	97,335.00
378.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	75,285.00
379.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	83,370.00
380.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	77,595.00

381.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	86,415.00
382.	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	108,255.00
383.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	94,500.00
384.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	85,680.00
385.	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	840.00
386.	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	34,335.00
387.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	945.00
388.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	1,329,261.88
389.	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	271,260.00
390.	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	251,260.00
391.	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	270,575.00
392.	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	1,050.00
393.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	241,470.00
394.	0228009031	NORTH WEST ZONAL OFFICE, KANO	131,260.00
395.	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	3,255.00
396.	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	3,570.00
397.	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	11,655.00
398.	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	3,570.00
399.	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	11,340.00
400.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	138,600.00
401.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	68,670.00
402.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	92,610.00
403.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	86,835.00

404.	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	69,195.00
405.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	98,490.00
406.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	115,940.00
407.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	202,095.00
408.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	84,000.00
409.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	164,020.00
410.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	61,110.00
411.	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	61,110.00
412.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	60,270.00
413.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	93,555.00
414.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	84,945.00
415.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	86,280.00
416.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	57,960.00
417.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	126,945.00
418.	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	63,000.00
419.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	83,580.00
420.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	51,030.00
421.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	371,910.00
422.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	225,225.00
423.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	486,045.00
424.	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	208,770.00
425.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	299,985.00
426.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	433,020.00

427.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	470,295.00
428.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	294,525.00
429.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	1,297,759.97
430.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	855,750.00
431.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	925,285.00
432.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	2,622,422.00
433.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	860,160.00
434.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,333,080.00
435.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,218,315.00
436.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	829,815.00
437.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	234,990.00
438.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	282,555.00
439.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	748,020.00
440.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	61,320.00
441.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	61,950.00
442.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	93,450.00
443.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	87,255.00
444.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	1,611,546.00
445.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	204,645.00
446.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	696,465.00
447.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	443,940.00
448.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	84,840.00
449.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	56,700.00

450.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	106,785.00
451.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	252,945.00
452.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	141,855.00
453.	0228066001	SOKOTO ENERGY RESEARCH	12,810.00
454.	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	11,235.00
455.	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	5,670.00
456.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	1,323,809.08
457.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	696,420.00
458.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	82,740.00
459.	0228073001	ENERGY COMMISSION OF NIGERIA	1,239,157.50
460.	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	29,295.00
461.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	178,100.00
462.	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	67,830.00
463.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	2,365,125.00
464.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	644,700.00
465.	0229003001	NIGERIAN RAILWAY CORPORATION	12,789,000.00
466.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	750,435.00
467.	0229005001	MARITIME ACADEMY, ORON	33,305,683.19
468.	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	447,825.00
469.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	915,285.00
470.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	2,014,005.00
471.	0220008001	FEDERAL INLAND REVENUE SERVICES	1,850,306,414.76
472.	0229031006	ACCIDENT INVESTIGATION BUREAU	86,100.00

473.	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	89,250.00
474.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	5,205,880.00
475.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	823,367.73
476.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,415,820.00
477.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	4,759,837.00
478.	0231010001	NATIONAL POWER TRAINING INSTITUTE	412,440.00
479.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	8,575,764.98
480.	0231020001	TRANSMISSION COMPANY OF NIGERIA	372,225.00
481.	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	105,315.00
482.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	1,167,285.00
483.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	368,970.00
484.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	12,439,359.64
485.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	316,260.00
486.	0231089006	SURVEY COUNCIL OF NIGERIA	102,690.00
487.	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	945.00
488.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	986,265.00
489.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	239,502,994.18
490.	0232003001	PETROLEUM TRAINING INSTITUTE	2,299,990.00
491.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	18,298,315.57
492.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	1,415,820.00
493.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	1,399,230.00
494.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	54,285.00
495.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	2,081,745.00
496.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	965,630.15

497.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	729,075.00
498.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	586,365.00
499.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,145,235.00
500.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	2,744,540.00
501.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	206,640.00
502.	0233011001	AJAOKUTA STEEL COMPANY LIMITED	5,883,870.00
503.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	9,484,415.00
504.	0238001001	BUDGET AND NATIONAL PLANNING	1,180,095.00
505.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	3,928,425.15
506.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	1,474,024.73
507.	0238004001	NATIONAL BUREAU OF STATISTICS	2,994,180.00
508.	0238005001	BUDGET OFFICE OF THE FEDERATION	3,762,670.00
509.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	431,340.00
510.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,471,575.00
511.	0250001001	FISCAL RESPONSILIBITY COMMISSION	261,450.00
512.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	2,649,675.00
513.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	511,363.75
514.	0252037001	ANAMBRA/ IMO RBDA	541,380.00
515.	0252038001	BENIN/ OWENA RBDA	520,375.00
516.	0252039001	CHAD BASIN RBDA	873,600.00
517.	0252040001	CROSS RIVER RBDA	468,195.00
518.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	465,150.00
519.	0252042001	LOWER BENUE RBDA	2,009,215.00
520.	0252043001	LOWER NIGER RBDA	779,707.24

521.	0252044001	NIGER DELTA RBDA	899,870.00
522.	0252045001	OGUN/ OSUN RBDA	460,740.00
523.	0252046001	SOKOTO RIMA RBDA	5,412,795.51
524.	0252047001	UPPER BENUE RBDA	574,192.00
525.	0252048001	UPPER NIGER RBDA	519,960.00
526.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	463,785.00
527.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	259,560.00
528.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	29,715.00
		LAW & JUSTICES SECTOR	
529.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	269,262,170.53
530.	0318002001	SUPREME COURT OF NIGERIA	100,651,259.88
531.	0318003001	COURT OF APPEAL	100,321,987.11
532.	0318004001	FEDERAL HIGH COURT-LAGOS	169,090,834.92
533.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	93,366,377.28
534.	0318006001	SHARIA COURT OF APPEAL-ABUJA	86,000,000.00
535.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	4,989,709.67
536.	0318008001	NATIONAL INDUSTRIAL COURT	217,754,758.23
537.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	25,539,904.97
538.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	18,422,990.38
539.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	63,495,460.04
540.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	12,171,420.00
541.	0326002001	NIGERIAN LAW REFORM COMMISSION	1,347,985.00
542.	0326003001	LEGAL AID COUNCIL	1,527,770.00
543.	0326004001	COUNCIL OF LEGAL EDUCATION	101,599,190.06
544.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	872,107.03

545.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	819,945.00
546.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	36,960.00
547.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	6,556,305.00
548.	0326010001	NIGERIAN COPYRIGHT COMMISSION	1,152,490.00
549.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,184,085.00
550.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	26,983,949.60
551.	0344001001	CODE OF CONDUCT BUREAU	1,846,740.00
		REGIONAL SECTOR	
552.	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	13,125.00
553.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	3,057,600.00
		SOCIAL SECTOR	
554.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	1,211,595.00
555.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	2,004,120.24
556.	0513021002	NIGERIA FOOTBALL FEDERATION	531,565.00
557.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	699,042.39
558.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,390,620.00
559.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	2,627,940.00
560.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	5,288,010.00
561.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	79,592,219.20
562.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	227,430.00
563.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	2,461,410.00
564.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,031,855.00
565.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	1,021,200.00
566.	0517008001	NATIONAL LIBRARY OF NIGERIA	4,258,008.16

567.	0517009001	NATIONAL EXAMINATIONS COUNCIL	4,926,915.00
568.	0517010001	MASS LITERACY COUNCIL	1,076,335.71
569.	0517011001	NOMADIC EDUCATION COMMISSION	415,590.00
570.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	704,340.00
571.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	3,612,470.00
572.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	4,451,573.81
573.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	175,885.00
574.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	15,439,884.49
575.	0517017001	NATIONAL TEACHERS INSTITUTE	1,154,160.00
576.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	1,902,705.00
577.	0517018002	FEDERAL POLYTECHNIC BAUCHI	1,448,895.00
578.	0517018003	FEDERAL POLYTECHNIC BIDA	2,019,570.00
579.	0517018004	FEDERAL POLYTECHNIC IDAH	1,211,385.00
580.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,299,500.00
581.	0517018006	FEDERAL POLYTECHNIC MUBI	3,537,114.00
582.	0517018007	FEDERAL POLYTECHNIC NASARAWA	1,595,510.00
583.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	8,278,940.00
584.	0517018009	FEDERAL POLYTECHNIC KADUNA	11,381,303.00
585.	0517018010	FEDERAL POLYTECHNIC OFFA	44,236,229.00
586.	0517018011	FEDERAL POLYTECHNIC EDE	1,421,700.00
587.	0517018012	FEDERAL POLYTECHNIC AUCHI	3,075,345.00
588.	0517018013	FEDERAL POLYTECHNIC NEKEDE	2,143,575.00
589.	0517018014	FEDERAL POLYTECHNIC OKO	25,227,162.01

590.	0517018015	FEDERAL POLYTECHNIC DAMATURU	626,745.00
591.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	917,057.29
592.	0517018017	FEDERAL POLYTECHNIC GWANDU	1,643,857.00
593.	0517018018	FEDERAL POLYTECHNIC ILARO	1,493,100.00
594.	0517018019	YABA COLLEGE OF TECHNOLOGY	29,926,054.63
595.	0517018020	FEDERAL POLYTECHNIC BALI	882,000.00
596.	0517018021	FEDERAL POLYTECHNIC EKOWE	1,302,630.00
597.	0517018022	FEDERAL POLYTECHNIC BONNY	6,685,455.00
598.	0517018023	FEDERAL POLYTECHNIC UKANA	209,265.00
599.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	354,255.00
600.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	3,927,408.92
601.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,219,155.00
602.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,159,095.00
603.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,827,420.00
604.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,784,024.17
605.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,519,980.00
606.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	9,368,564.24
607.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	1,578,835.00
608.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,282,506.41
609.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	887,355.00
610.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	3,336,090.00
611.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	2,055,020.43
612.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,337,070.00
613.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	1,494,045.00
614.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,537,305.00
615.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	5,035,944.27
616.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	748,755.00
617.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,591,065.00
618.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,661,205.00

619.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	2,937,375.00
620.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	7,647,383.74
621.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	38,880,005.75
622.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	41,314,088.87
623.	0517021001	UNIVERSITY OF IBADAN	7,054,950.00
624.	0517021002	UNIVERSITY OF LAGOS	130,357,504.03
625.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	53,779,401.29
626.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	11,027,100.00
627.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	5,654,565.00
628.	0517021006	UNIVERSITY OF BENIN	9,143,605.00
629.	0517021007	UNIVERSITY OF JOS	46,874,703.70
630.	0517021008	UNIVERSITY OF CALABAR	21,103,415.00
631.	0517021009	UNIVERSITY OF ILORIN	10,034,812.99
632.	0517021010	UNIVERSITY OF ABUJA	4,050,270.00
633.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	7,120,305.00
634.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	3,798,375.00
635.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	39,255,787.87
636.	0517021014	UNIVERSITY OF PORT HARCOURT	5,662,440.00
637.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,848,440.00
638.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	14,357,256.00
639.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,355,380.00
640.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	3,046,785.00
641.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	109,993,640.96
642.	0517021020	UNIVERSITY OF UYO	5,373,270.00
643.	0517021021	UNIVERSITY OF MAIDUGURI	3,846,045.00
644.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	5,544,420.00
645.	0517021023	BAYERO UNIVERSITY, KANO	5,719,875.00
646.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	3,823,470.00
647.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	1,374,326.60

648.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	6,689,100.00
649.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	407,295.00
650.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	297,150.00
651.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,305,150.00
652.	0517021030	FEDERAL UNIVERSITY OTUOKE	2,913,750.00
653.	0517021031	FEDERAL UNIVERSITY DUTSE	29,641,690.60
654.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	4,837,035.00
655.	0517021033	FEDERAL UNIVERSITY LAFIA	2,361,520.00
656.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	2,410,125.00
657.	0517021035	FEDERAL UNIVERSITY KASHERE	37,905,301.53
658.	0517021036	FEDERAL UNIVERSITY LOKOJA	1,321,740.00
659.	0517021037	FEDERAL UNIVERSITY WUKARI	2,920,365.00
660.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,217,685.00
661.	0517021039	FEDERAL UNIVERSITYOF GASHUA	1,541,295.00
662.	0517021040	FEDERAL UNIVERSITYOF GUSAU	2,703,540.00
663.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,159,725.00
664.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	3,953,880.00
665.	0517024001	NATIONAL OPEN UNIVERSITY	5,188,470.00
666.	0517026001	F.S.C. SOKOTO	206,010.00
667.	0517026002	FGC AZARE	200,655.00
668.	0517026003	FGC BUNI-YADI	124,215.00
669.	0517026004	FGC BIRIN YAURI	115,290.00
670.	0517026005	FGC DAURA	3,786,090.00
671.	0517026006	FGC GANYE	158,970.00
672.	0517026007	FGC GARKI	472,500.00
673.	0517026008	FGC IJANIKIN	409,605.00
674.	0517026009	FGC IKET NISE	17,924,194.00
675.	0517026010	FGC IKET VANDAKYA	205,170.00

676.	0517026011	FGC IKOM	4,426,695.00
677.	0517026012	FGC IKOT EKPENE	258,405.00
678.	0517026013	FGC IKURIN	292,215.00
679.	0517026014	FGC JOS	434,175.00
680.	0517026015	FGC KADUNA	392,910.00
681.	0517026016	FGC KANO	303,345.00
682.	0517026017	FGC KEFFI	2,085,295.00
683.	0517026018	FGC KIYAWA	2,085,295.00
684.	0517026019	FGC KWALI	408,765.00
685.	0517026020	FGC MAIDUGURI	212,625.00
686.	0517026021	FGC MINJIBIR	180,705.00
687.	0517026022	FGC MINNA	306,915.00
688.	0517026023	FGC ODIKOLOGUNA	6,778,980.00
689.	0517026024	FGC ODOGBOLU	273,000.00
690.	0517026025	FGC OGBOMOSHMO	276,255.00
691.	0517026026	FGC OGOJA	160,125.00
692.	0517026027	FGC OHAFIA	344,819.90
693.	0517026028	FGC OKIGWE	271,740.00
694.	0517026029	FGC OKPOSI	193,200.00
695.	0517026030	FGC ONITSHA	250,110.00
696.	0517026031	FGC PORT HARCOURT	370,335.00
697.	0517026032	FGC POTISKUM	181,860.00
698.	0517026033	FGC RUBBOCHI	171,255.00
699.	0517026034	FGC SOKOTO	525,005.83
700.	0517026035	FGC UGWOLAWO	186,900.00
701.	0517026036	FGC WARRI	302,925.00

702.	0517026037	FGC ZARIA	1,637,134.00
703.	0517026038	FGC, BILLIRI	1,397,120.00
704.	0517026039	FGC, IDO-ANI	230,790.00
705.	0517026040	FGC, IKOLE	7,092,193.32
706.	0517026041	FGGC ABAJI	228,585.00
707.	0517026042	FGGC ABULOMA	297,570.00
708.	0517026043	FGGC AKURE	13,314,204.99
709.	0517026044	FGGC ANKA	467,433.00
710.	0517026045	FGGC BAJOGA	1,456,557.50
711.	0517026046	FGGC BAKORI	240,450.00
712.	0517026047	FGGC BAUCHI	234,465.00
713.	0517026048	FGGC BENIN	12,610,408.74
714.	0517026049	FGGC BIDA	4,487,783.00
715.	0517026050	FGGC BWARI	467,985.00
716.	0517026051	FGGC CALABAR	5,466,175.00
717.	0517026052	FGGC EFON ALAYE	211,834.00
718.	0517026053	FGGC EFON IMNRINGI	177,135.00
719.	0517026054	FGGC ENUGU	15,879,145.00
720.	0517026055	FGGC EZZAMGBO ABAKALIKI	5,745,915.00
721.	0517026056	FGGC GBOKO	256,620.00
722.	0517026057	FGGC GUSAU	246,955.00
723.	0517026058	FGGC GWANDU	141,225.00
724.	0517026059	FGGC IBILLO	186,270.00
725.	0517026060	FGGC IBUSA	6,892,620.00
726.	0517026061	FGGC IKOT-OBIO-ITONG	399,500.00
727.	0517026062	FGGC ILORIN	3,878,420.00
728.	0517026063	FGGC IPETUMODU	277,515.00
729.	0517026064	FGGC JALINGO	239,925.00
730.	0517026065	FGGC KABBA	1,897,110.01

731.	0517026066	FGGC KAZAURE	161,595.00
732.	0517026067	FGGC KEANA	618,525.00
733.	0517026068	FGGC LANGTANG	220,185.00
734.	0517026069	FGGC LEJJA	7,308,422.00
735.	0517026070	FGGC MONGUNO	112,455.00
736.	0517026071	FGGC NEW BUSA	159,915.00
737.	0517026072	FGGC OMU-ARAN	208,740.00
738.	0517026073	FGGC OWERRI	336,000.00
739.	0517026074	FGGC OYO	361,515.00
740.	0517026075	FGGC SHAGAMU	18,614,067.45
741.	0517026076	FGGC GUMI TAMBAWAL	434,840.00
742.	0517026077	FGGC UMUAHIA	14,615,252.00
743.	0517026078	FGGC WUKARI	1,907,670.00
744.	0517026080	FSTC AHOADA	6,545,981.00
745.	0517026081	FSTC AWKA	347,235.00
746.	0517026082	FSTC JUBU-IMUSHIN	14,283,174.50
747.	0517026083	FSTC MICHIKA	629,070.00
748.	0517026084	FSTC TUNGBO - YENAGOA	137,235.00
749.	0517026085	FSTC USI-EKITI	201,691.00
750.	0517026086	FTC IKARE	8,031,265.00
751.	0517026087	FTC ILESA	11,421,345.50
752.	0517026088	FTC JALINGO	243,390.00
753.	0517026089	FTC KAFANCHAN	230,895.00
754.	0517026090	FTC LASSA	117,915.00
755.	0517026091	FTC OHANSO	457,455.00
756.	0517026092	FTC OROZO	715,073.48

757.	0517026093	FTC OTOBI	200,130.00
758.	0517026094	FTC OTUPKO	1,648,133.66
759.	0517026095	FTC SHIRORO	211,050.00
760.	0517026096	FTC UROMI	8,099,710.39
761.	0517026097	FTC UYO	7,341,940.00
762.	0517026098	FTC YABA	20,936,648.00
763.	0517026099	FTC ZURU	150,255.00
764.	0517026100	KING'S COLLEGE	347,865.00
765.	0517026101	QUEEN'S COLLEGE LAGOS	405,825.00
766.	0517026102	SULEJA ACADEMY	762,355.75
767.	0517026103	FSTC,DOMA	136,395.00
768.	0517026104	FSTC DAYI	72,555.00
769.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	186,375.00
770.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	1,430,064.13
771.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	4,632,075.00
772.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	4,480,140.00
773.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	37,800.00
774.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	2,921,730.00
775.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	122,010.00
776.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	224,175.00
777.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	154,875.00
778.	0521008001	HEALTH RECORDS REGISTRATION BOARD	288,480.00
779.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	167,895.00
780.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	61,215.00
781.	0521011001	NURSING AND MIDWIFERY COUNCIL	248,640.00

782.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	469,350.00
783.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	44,764,379.04
784.	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	2,990,085.00
785.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	280,140.00
786.	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	468,510.00
787.	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	48,090.00
788.	0521018001	NURSE TUTOR TRAINING - ENUGU	17,325.00
789.	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	26,985.00
790.	0521020001	NURSE TUTOR TRAINNING KADUNA	83,685.00
791.	0521021001	NURSE TUTOR TRAINNING IBADAN	30,555.00
792.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	190,260.00
793.	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	5,775.00
794.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	43,995.00
795.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	24,630,948.61
796.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	2,991,975.00
797.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	4,302,455.00
798.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	6,797,280.00
799.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	10,200,387.62
800.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	4,643,625.00
801.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	4,886,280.00
802.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	3,854,340.00
803.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	3,669,330.00
804.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,677,330.00
805.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	3,602,340.00
806.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	2,844,030.00

807.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	7,097,669.22
808.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	4,409,685.00
809.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	2,108,715.00
810.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	3,664,450.00
811.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	3,384,472.45
812.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	3,176,985.00
813.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	5,599,669.44
814.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,183,250.00
815.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	1,200,660.00
816.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,485,164.00
817.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	180,390.00
818.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	933,450.00
819.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	8,817,243.30
820.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	18,616,970.00
821.	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	215,670.00
822.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,579,830.00
823.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,826,811.71
824.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,760,325.00
825.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,973,360.00
826.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	806,190.00
827.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	2,218,230.00
828.	0521027018	FEDERAL MEDICAL CENTRE, OWO	2,395,470.00
829.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	3,071,775.00
830.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	9,945,980.37
831.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	3,167,640.00
832.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,122,680.00
833.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	19,252,561.81
834.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,866,165.00

835.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	2,272,725.00
836.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	2,171,925.00
837.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	6,281,136.68
838.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	8,151,099.14
839.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	14,823,648.50
840.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	3,611,160.00
841.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	6,010,830.00
842.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,770,720.00
843.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,685,355.00
844.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,615,950.00
845.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,085,385.00
846.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	3,459,855.00
847.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,862,978.29
848.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,558,350.00
849.	0521027039	NATIONAL EYE CENTRE KADUNA	912,765.00
850.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	6,709,322.46
851.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	123,690.00
852.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	747,390.00
853.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	280,665.00
854.	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	1,260.00
855.	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	199,340.00
856.	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	70,200.00
857.	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	2,100.00
858.	0521029001	PHS, ABUJA	630.00
859.	0521029002	PHS, YOLA	1,575.00
860.	0521029003	PHS, JALINGO	1,995.00
861.	0521029004	PHS, MAIDUGURI	1,995.00
862.	0521029005	PHS, DAMATURU	3,465.00
863.	0521029006	PHS, KANO	2,835.00
864.	0521029007	PHS, KASTINA	840.00
865.	0521029008	PHS, DUTSE	4,725.00
866.	0521029009	PHS, ILORIN	3,675.00

867.	0521029010	PHS, SOKOTO	2,520.00
868.	0521029011	PHS, IBADAN	2,730.00
869.	0521029012	PHS, ABEOKUTA	3,990.00
870.	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	2,310.00
871.	0521029014	PHS, CALABAR	2,205.00
872.	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,890.00
873.	0521029016	PHS, WARRI	2,415.00
874.	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	1,365.00
875.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	393,540.00
876.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	3,862,090.60
877.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	290,325.00
878.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	1,107,213.60
879.	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	4,515.00
880.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	98,805.00
881.	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	9,975.00
882.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	177,830.00
883.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	105.00
884.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	334,110.00
885.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	388,540.00
886.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	474,285.00
887.	0521049001	NATIONAL HOSPITAL	3,313,275.00
888.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	11,571,278.00
889.	0535002001	NATIONAL PARK HEADQUARTERS	241,290.00
890.	0535003001	KAINJI NATIONAL PARK	554,085.00
891.	0535004001	OYO NATIONAL PARK	438,585.00
892.	0535005001	CHAD BASIN NATIONAL PARK	287,805.00
893.	0535006001	GASHAKA GUMTI NATIONAL PARK	387,135.00
894.	0535007001	CROSS RIVER NATIONAL PARK	594,930.00
895.	0535008001	KAMUKU NATIONAL PARK	292,110.00
896.	0535009001	OKUMU NATIONAL PARK	247,485.00
897.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	429,135.00
898.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	812,385.00

899.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	518,070.00
900.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	2,216,655.00
901.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	470,505.00
902.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	17,477,445.00
903.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,393,837.86
904.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	1,368,335.00
905.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	219,975.00
906.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	1,657,673.24
907.	0543001001	NATIONAL POPULATION COMMISSION	6,672,645.00
		GRAND-TOTAL	**2,047,724,543,651.17**

NOTE 23:
TRANSFER TO OTHER GOVERNMENT ENTITIES

S/N	ADMIN. CODE	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
			220701	220801			
			₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR					
1.	0111001001	STATE HOUSE - HQTRS	3,042,787,250.00	0.00	3,042,787,250.00	12,372,786,074.72	-9,329,998,824.72
2.	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	0.00	0.00	1,335,460,934.63	-1,335,460,934.63
3.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	0.00	0.00	448,618,092.00	-448,618,092.00
4.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	20,391,699.63	-20,391,699.63
5.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	0.00	111,359,316.00	-111,359,316.00
6.	0111001006	STATE HOUSE MEDICAL CENTRE	0.00	0.00	0.00	331,730,209.75	-331,730,209.75
7.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	95,280,399.12	-95,280,399.12
8.	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	0.00	0.00	0.00	64,999,999,993.00	-64,999,999,993.00
9.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	3,949,850.00	0.00	3,949,850.00	15,728,858,479.80	-15,724,908,629.80
10.	0111006001	NIPSS, KURU	0.00	0.00	0.00	1,495,957,726.02	-1,495,957,726.02
11.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	1,495,957,726.02	-1,495,957,726.02
12.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	311,575.00	0.00	311,575.00	919,148,917.44	-918,837,342.44
13.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	0.00	0.00	17,033,700,850.45	-17,033,700,850.45
14.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	0.00	0.00	1,024,858,948.01	-1,024,858,948.01
15.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	0.00	0.00	1,495,957,726.02	-1,495,957,726.02
16.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	5,846,988.50	0.00	5,846,988.50	896,212,453.38	-890,365,464.88
17.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	0.00	0.00	1,058,637,332.23	-1,058,637,332.23
18.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	31,242,964.52	-31,242,964.52

19.	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	12,635,996,832.46	-12,635,996,832.46
20.	0112002001	SENATE	0.00	0.00	0.00	28,835,512,954.79	-28,835,512,954.79
21.	0112003001	HOUSE OF REPRESENTATIVES	0.00	0.00	0.00	48,338,864,269.51	-48,338,864,269.51
22.	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	0.00	0.00
23.	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	9,501,982,335.41	-9,501,982,335.41
24.	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	118,881,602.86	-118,881,602.86
25.	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	142,564,984.90	-142,564,984.90
26.	0112008001	GENERAL SERVICE	0.00	0.00	0.00	8,967,407,300.13	-8,967,407,300.13
27.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	1,781,293,305.00	-1,781,293,305.00
28.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	51,778,400.00	0.00	51,778,400.00	77,534,709,518.97	-77,482,931,118.97
29.	0116002001	DEFENCE HEADQURTERS	0.00	0.00	0.00	1,280,721,984.56	-1,280,721,984.56
30.	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	0.00	0.00	0.00	332,532,172.85	-332,532,172.85
31.	0116003001	NIGERIAN ARMY	0.00	13,200.00	13,200.00	219,510,753,168.40	-219,510,739,968.40
32.	116003002	NIGERIA ARMY UNIVERSITY, BIU	0.00	0.00	0.00	24,999,999.99	-24,999,999.99
33.	0116004001	NIGERIAN NAVY	0.00	2,235,352.50	2,235,352.50	73,387,386,729.07	-73,385,151,376.57
34.	0116005001	NIGERIAN AIRFORCE	4,413,253.38	0.00	4,413,253.38	68,932,230,807.77	-68,927,817,554.39
35.	0116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	0.00	0.00	0.00	0.00
36.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	0.00	0.00	0.00	2,466,583,462.31	-2,466,583,462.31
37.	0116007001	NIGERIANCOLLEGE DEFENCE	0.00	378,536.00	378,536.00	7,090,189,164.98	-7,089,810,628.98
38.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	0.00	0.00	2,466,583,462.31	-2,466,583,462.31
39.	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0.00	43,455,220.38	43,455,220.38	3,326,070,518.93	-3,282,615,298.55
40.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	0.00	0.00	1,124,103,160.99	-1,124,103,160.99
41.	0116011001	DEFENCE SCHOOL INTELLIGENCE	0.00	0.00	0.00	145,573,978.00	-145,573,978.00
42.	0116012001	DEFENCE AGENCY INTELLIGENCE	0.00	0.00	0.00	16,252,194,540.83	-16,252,194,540.83

43.	0116015017	DEFENCE MISSIONS	0.00	0.00	0.00	12,141,514,339.01	-12,141,514,339.01
44.	0116021001	MILITARY PENSION BOARD	1,529,284.77	0.00	1,529,284.77	177,915,293,954.31	-177,913,764,669.54
45.	0116018001	DEFENCE SPACE AGENCY	0.00	0.00	0.00	0.00	0.00
46.	116018002	DEFENCE SPACE ADMINISTRATION	0.00	0.00	0.00	1,274,949,881.20	-1,274,949,881.20
47.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	7,485,785.82	7,485,785.82	5,929,337,994.38	-5,921,852,208.56
48.	0119002001	TECHNICAL AIDS CORPS	0.00	0.00	0.00	3,660,204,698.56	-3,660,204,698.56
49.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	0.00	35,293,666.68	-35,293,666.68
50.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	0.00	0.00	561,671,852.14	-561,671,852.14
51.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	0.00	0.00	221,082,394.82	-221,082,394.82
52.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	0.00	0.00	302,366,149.36	-302,366,149.36
53.	0119009001	FOREIGN MISSION: ABIDJAN	5,447,263.24	0.00	5,447,263.24	367,409,072.00	-361,961,808.76
54.	0119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	410,511,325.50	-410,511,325.50
55.	0119009003	FOREIGN MISSION: ADDIS ABABA	31,124,167.90	0.00	31,124,167.90	499,195,791.00	-468,071,623.10
56.	0119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	438,585,780.50	-438,585,780.50
57.	0119009005	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	655,513,866.00	-655,513,866.00
58.	0119009006	FOREIGN MISSION: ATHENS	8,030,303.03	0.00	8,030,303.03	440,263,945.50	-432,233,642.47
59.	0119009007	FOREIGN MISSION: ATLANTA	9,090,909.09	0.00	9,090,909.09	462,625,736.75	-453,534,827.66
60.	0119009009	FOREIGN MISSION: BAMAKO	4,663,394.49	0.00	4,663,394.49	367,238,342.50	-362,574,948.01
61.	0119009010	FOREIGN MISSION: BANGKOK	1,414,734.80	0.00	1,414,734.80	474,076,058.00	-472,661,323.20
62.	0119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	305,194,376.75	-305,194,376.75
63.	0119009012	FOREIGN MISSION: BANJUL	9,803,943.96	0.00	9,803,943.96	351,243,586.00	-341,439,642.04
64.	0119009013	FOREIGN MISSION: BATA	3,936,276.65	0.00	3,936,276.65	362,487,810.00	-358,551,533.35
65.	0119009014	FOREIGN MISSION: BEIJING	17,916,889.89	0.00	17,916,889.89	707,899,456.75	-689,982,566.86
66.	0119009015	FOREIGN MISSION: BEIRUT	60,067,716.89	0.00	60,067,716.89	366,913,910.00	-306,846,193.11

67.	0119009016	FOREIGN MISSION: BERLIN	33,533,748.28	0.00	33,533,748.28	1,054,894,686.00	-1,021,360,937.72
68.	0119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	527,191,248.75	-527,191,248.75
69.	0119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	337,037,217.75	-337,037,217.75
70.	0119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	676,509,421.00	-676,509,421.00
71.	0119009020	FOREIGN MISSION: BRAZAVILLE	2,477,216.35	0.00	2,477,216.35	351,081,489.50	-348,604,273.16
72.	0119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	631,913,156.75	-631,913,156.75
73.	0119009022	FOREIGN MISSION: BUCHAREST	37,848,484.84	0.00	37,848,484.84	496,655,707.50	-458,807,222.66
74.	0119009023	FOREIGN MISSION: BUDAPEST	21,212,121.21	0.00	21,212,121.21	493,146,321.75	-471,934,200.54
75.	0119009024	FOREIGN MISSION: BUEA	3,080,353.71	0.00	3,080,353.71	406,565,859.25	-403,485,505.54
76.	0119009025	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	0.00	545,976,707.50	-545,976,707.50
77.	0119009026	FOREIGN MISSION: BUJUMBURA	7,827,272.73	0.00	7,827,272.73	413,615,773.50	-405,788,500.77
78.	0119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	397,242,445.50	-397,242,445.50
79.	0119009028	FOREIGN MISSION: CANBERRA	124,264,242.42	0.00	124,264,242.42	578,204,648.00	-453,940,405.58
80.	0119009029	FOREIGN MISSION: CARACAS	0.00	0.00	0.00	426,320,328.00	-426,320,328.00
81.	0119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	379,124,357.00	-379,124,357.00
82.	0119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	413,134,293.50	-413,134,293.50
83.	0119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	414,728,019.00	-414,728,019.00
84.	0119009033	FOREIGN MISSION: DAMASCUS	0.00	0.00	0.00	351,639,863.00	-351,639,863.00
85.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	427,108,526.00	-427,108,526.00
86.	0119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	324,793,783.75	-324,793,783.75
87.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	20,028,082.49	0.00	20,028,082.49	391,327,382.25	-371,299,299.76
88.	0119009037	FOREIGN MISSION: DUBLIN	8,990,517.24	0.00	8,990,517.24	553,879,354.00	-544,888,836.76
89.	0119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	385,000,770.00	-385,000,770.00
90.	0119009039	FOREIGN MISSION: GABORONE	31,462,912.68	0.00	31,462,912.68	394,376,970.00	-362,914,057.32

91.	0119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	984,767,645.00	-984,767,645.00
92.	0119009042	FOREIGN MISSION: HANOI	11,583,636.18	0.00	11,583,636.18	320,562,453.78	-308,978,817.60
93.	0119009043	FOREIGN MISSION: HARARE	35,696,969.70	0.00	35,696,969.70	411,001,805.00	-375,304,835.30
94.	0119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	387,594,211.00	-387,594,211.00
95.	0119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	466,914,383.00	-466,914,383.00
96.	0119009046	FOREIGN MISSION: ISLAMABAD	5,032,121.21	0.00	5,032,121.21	327,358,047.00	-322,325,925.79
97.	0119009047	FOREIGN MISSION: JAKARTA	105,922,448.49	0.00	105,922,448.49	377,254,038.00	-271,331,589.51
98.	0119009048	FOREIGN MISSION: JEDDAH	1,218,311.48	0.00	1,218,311.48	565,685,767.00	-564,467,455.52
99.	0119009049	FOREIGN MISSION: JOHANNESBURG	4,394,140.51	0.00	4,394,140.51	395,253,095.00	-390,858,954.49
100.	0119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	357,012,423.75	-357,012,423.75
101.	0119009051	FOREIGN MISSION: KHARTOUM	42,424,242.42	0.00	42,424,242.42	386,199,908.50	-343,775,666.08
102.	0119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	506,564,395.00	-506,564,395.00
103.	0119009053	FOREIGN MISSION: KIGALI RWANDA	8,885,818.18	0.00	8,885,818.18	406,248,221.00	-397,362,402.82
104.	0119009054	FOREIGN MISSION: KINGSTON	751,515.16	0.00	751,515.16	352,952,053.00	-352,200,537.84
105.	0119009055	FOREIGN MISSION: KINSHASA	1,987,096.77	0.00	1,987,096.77	332,185,557.75	-330,198,460.98
106.	0119009056	FOREIGN MISSION: KUALA LUMPUR	39,574,036.60	0.00	39,574,036.60	444,594,093.00	-405,020,056.40
107.	0119009057	FOREIGN MISSION: KUWAIT	4,841,654.00	0.00	4,841,654.00	309,545,949.75	-304,704,295.75
108.	0119009058	FOREIGN MISSION: LIBREVILLE	127,779,314.25	0.00	127,779,314.25	333,056,001.00	-205,276,686.75
109.	0119009059	FOREIGN MISSION: LISBON	0.00	0.00	0.00	346,795,883.00	-346,795,883.00
110.	0119009060	FOREIGN MISSION: LOME	3,153,910.85	0.00	3,153,910.85	339,796,175.00	-336,642,264.15
111.	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	926,273,302.47	-926,273,302.47
112.	0119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	287,442,037.50	-287,442,037.50
113.	0119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	316,928,319.00	-316,928,319.00
114.	0119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	815,575,714.00	-815,575,714.00

115.	0119009065	FOREIGN MISSION: MALABO	42,608,151.65	0.00	42,608,151.65	369,662,203.50	-327,054,051.85
116.	0119009066	FOREIGN MISSION: MANILLA	127,779,314.25	0.00	127,779,314.25	335,012,112.00	-207,232,797.75
117.	0119009067	FOREIGN MISSION: MAPUTO	4,368,033.72	0.00	4,368,033.72	363,022,296.00	-358,654,262.28
118.	0119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	378,407,323.00	-378,407,323.00
119.	0119009069	FOREIGN MISSION: MNROVIA	0.00	0.00	0.00	363,143,252.00	-363,143,252.00
120.	0119009070	FOREIGN MISSION: MOSCOW	3,767,412.12	0.00	3,767,412.12	593,299,325.50	-589,531,913.38
121.	0119009071	FOREIGN MISSION: NAIROBI	2,506,429.16	0.00	2,506,429.16	458,744,565.00	-456,238,135.84
122.	0119009072	FOREIGN MISSION: N'DJAMENA	606,542.58	0.00	606,542.58	433,583,161.00	-432,976,618.42
123.	0119009074	FOREIGN MISSION: NEW DELHI	81,327,612.51	0.00	81,327,612.51	424,271,030.00	-342,943,417.49
124.	0119009075	FOREIGN MISSION: NEW YORK (CG)	4,269,696.95	0.00	4,269,696.95	1,041,962,965.50	-1,037,693,268.55
125.	0119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	2,013,015,879.00	-2,013,015,879.00
126.	0119009077	FOREIGN MISSION: NIAMEY	1,088,624.89	0.00	1,088,624.89	360,615,098.00	-359,526,473.11
127.	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	337,867,445.50	-337,867,445.50
128.	0119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	908,130,019.00	-908,130,019.00
129.	0119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	357,778,724.75	-357,778,724.75
130.	0119009082	FOREIGN MISSION: PARIS	69,628,731.04	0.00	69,628,731.04	767,336,019.00	-697,707,287.96
131.	0119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	394,753,842.00	-394,753,842.00
132.	0119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	494,033,296.00	-494,033,296.00
133.	0119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	364,598,974.00	-364,598,974.00
134.	0119009086	FOREIGN MISSION: RABAT	1,558,182.96	0.00	1,558,182.96	422,655,897.50	-421,097,714.54
135.	0119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	453,395,293.00	-453,395,293.00
136.	0119009088	FOREIGN MISSION: ROME	58,689,655.17	0.00	58,689,655.17	644,813,476.00	-586,123,820.83
137.	0119009091	FOREIGN MISSION: SAO TOME	890,400.00	0.00	890,400.00	426,359,782.00	-425,469,382.00
138.	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	505,370,237.00	-505,370,237.00

139.	0119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	486,152,445.00	-486,152,445.00
140.	0119009094	FOREIGN MISSION: SINGAPORE	0.00	0.00	0.00	626,119,208.00	-626,119,208.00
141.	0119009095	FOREIGN MISSION: STOCKHOLM	8,843,649.46	0.00	8,843,649.46	475,882,845.50	-467,039,196.04
142.	0119009096	FOREIGN MISSION: TEHRAN	6,940,909.09	0.00	6,940,909.09	430,120,089.00	-423,179,179.91
143.	0119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	459,334,493.00	-459,334,493.00
144.	0119009099	FOREIGN MISSION: THE HAGUE	84,482,758.62	0.00	84,482,758.62	670,656,472.75	-586,173,714.13
145.	0119009100	FOREIGN MISSION: TOKYO	61,634,455.87	0.00	61,634,455.87	841,473,702.75	-779,839,246.88
146.	0119009101	FOREIGN MISSION: TRIPOLI	1,305,763.64	0.00	1,305,763.64	385,609,501.50	-384,303,737.86
147.	0119009102	FOREIGN MISSION: TUNIS	8,183,787.88	0.00	8,183,787.88	467,395,489.50	-459,211,701.62
148.	0119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	642,074,125.00	-642,074,125.00
149.	0119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	416,389,698.50	-416,389,698.50
150.	0119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	1,124,451,314.00	-1,124,451,314.00
151.	0119009106	FOREIGN MISSION: WINDHOEK	4,985,707.05	0.00	4,985,707.05	403,406,602.00	-398,420,894.95
152.	0119009107	FOREIGN MISSION: YAOUNDE	0.00	0.00	0.00	375,620,789.00	-375,620,789.00
153.	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	0.00	387,831,881.00	-387,831,881.00
154.	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	471,201,523.00	-471,201,523.00
155.	0119009111	FOREIGN MISSION LILONGWE, MALAWI	15,818,181.82	0.00	15,818,181.82	360,738,020.50	-344,919,838.68
156.	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	0.00	0.00	0.00	0.00
157.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	1,007,957.56	0.00	1,007,957.56	370,517,667.25	-369,509,709.69
158.	0119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	394,427,836.75	-394,427,836.75
159.	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	0.00	0.00	0.00	0.00
160.	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	7,724,117.65	0.00	7,724,117.65	552,342,005.25	-544,617,887.60
161.	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00	0.00	0.00	0.00	0.00
162.	0119009120	FOREIGN MISSION DOHA, QATAR	0.00	0.00	0.00	428,776,616.00	-428,776,616.00

163.	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	0.00	0.00	595,955,723.58	-595,955,723.58
164.	0119009123	FOREIGN MISSION AMMAN, JORDAN	7,066,666.67	0.00	7,066,666.67	505,701,459.00	-498,634,792.33
165.	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	1,540,417.88	0.00	1,540,417.88	455,039,138.25	-453,498,720.37
166.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	10,000.00	10,000.00	4,614,481,749.49	-4,614,471,749.49
167.	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	62,751,842.75	62,751,842.75	6,134,951,230.76	-6,072,199,388.01
168.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	0.00	7,700,268,016.68	-7,700,268,016.68
169.	0123005001	NEWS AGENCY OF NIGERIA	0.00	616,330.00	616,330.00	1,596,305,431.78	-1,595,689,101.78
170.	0123006001	VOICE OF NIGERIA	0.00	490,000.00	490,000.00	2,301,382,613.33	-2,300,892,613.33
171.	0123007001	NIGERIAN FILM CORPORATION	0.00	0.00	0.00	510,823,482.64	-510,823,482.64
172.	0123008001	NATIONAL BROADCASTING COMMISION	0.00	0.00	0.00	725,200,757.68	-725,200,757.68
173.	0123009001	NIGERIA PRESS COUNCIL	0.00	2,414,795.00	2,414,795.00	218,012,459.12	-215,597,664.12
174.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	0.00	881,864,219.68	-881,864,219.68
175.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	227,065,336.32	-227,065,336.32
176.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	5,776,857.50	5,776,857.50	733,021,815.94	-727,244,958.44
177.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	6,833,421.50	6,833,421.50	3,560,598,903.77	-3,553,765,482.27
178.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	1,235,000.00	1,235,000.00	1,514,022,189.64	-1,512,787,189.64
179.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	228,815.00	228,815.00	394,464,721.91	-394,235,906.91
180.	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	216,992,008.97	-216,992,008.97
181.	0123011007	NATIONAL THEATRE	0.00	0.00	0.00	415,440,865.90	-415,440,865.90
182.	0123011008	NATIONAL GALLERY OF ART	0.00	0.00	0.00	1,888,551,366.12	-1,888,551,366.12
183.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	0.00	0.00	86,760,076.53	-86,760,076.53
184.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	0.00	0.00	1,356,004,530.53	-1,356,004,530.53
185.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	1,454,659,590.32	-1,454,659,590.32
186.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	0.00	0.00	138,974,414.49	-138,974,414.49

187.	0123011017	NATIONAL ORIENTATION AGENCY	0.00	0.00	0.00	6,065,448,518.80	-6,065,448,518.80
188.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	13,119,595,659.50	13,119,595,659.50	3,855,791,031.88	9,263,804,627.62
189.	0124002001	NIGERIAN PRISON SERVICE	75,687,953.05	0.00	75,687,953.05	66,721,674,207.25	-66,645,986,254.20
190.	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	49,427,534,133.95	-49,427,534,133.95
191.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	-2,010,000.00	392,379,346.40	390,369,346.40	84,792,519,307.82	-84,402,149,961.42
192.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	1,014,670,273.34	-1,014,670,273.34
193.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	7,718,333,327.67	-7,718,333,327.67
194.	0124007001	FEDERAL FIRE SERVICE	0.00	6,233,500.00	6,233,500.00	6,044,475,919.24	-6,038,242,419.24
195.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	2,063,945,449.72	-2,063,945,449.72
196.	0124012001	POLICE FORMATION & COMMAND HQTRS	827,985.75	0.00	827,985.75	355,475,808,690.59	-355,474,980,704.84
197.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	43,712,800.00	0.00	43,712,800.00	4,073,667,843.20	-4,029,955,043.20
198.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00	1,204,408,008.52	-1,204,408,008.52
199.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	3,000.00	0.00	3,000.00	805,391,586.30	-805,388,586.30
200.	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	22,022,389.36	-22,022,389.36
201.	0125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	38,698,336.96	-38,698,336.96
202.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	0.00	0.00	39,720,854.46	-39,720,854.46
203.	0125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	40,295,216.20	-40,295,216.20
204.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	0.00	0.00	53,997,845.30	-53,997,845.30
205.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00	42,200,884.70	-42,200,884.70
206.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	0.00	0.00	34,538,940.74	-34,538,940.74
207.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	290,000.00	0.00	290,000.00	281,774,796.66	-281,484,796.66
208.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	243,301,707.77	-243,301,707.77
209.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	0.00	0.00	3,046,568,366.31	-3,046,568,366.31
210.	0145001001	PUBLIC COMPLAINTS COMMISSION	6,878,350.39	0.00	6,878,350.39	4,383,620,324.00	-4,376,741,973.61

211.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	0.00	0.00	1,213,379,969.59	-1,213,379,969.59
212.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	204,407,112.00	0.00	204,407,112.00	43,500,000,000.04	-43,295,592,888.04
213.	0149001001	FEDERAL CHARACTER COMMISSION	4,823,792.74	0.00	4,823,792.74	2,227,672,164.92	-2,222,848,372.18
214.	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	100,000,000.00	-100,000,000.00
215.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	613,460,022.48	0.00	613,460,022.48	3,946,735,914.60	-3,333,275,892.12
216.	0156003001	NIGERIA COMMUNICATION SATELLITE	0.00	0.00	0.00	2,469,757,350.75	-2,469,757,350.75
217.	0156006001	NIPOST	0.00	0.00	0.00	8,860,271,775.34	-8,860,271,775.34
218.	0157001001	NATIONAL SECURITY ADVISER	0.00	0.00	0.00	34,571,455,817.77	-34,571,455,817.77
219.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	0.00	54,502,520,827.35	-54,502,520,827.35
220.	0157003001	NATIONAL INTELLIGENT AGENCY	0.00	0.00	0.00	38,147,565,991.30	-38,147,565,991.30
221.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	0.00	0.00	7,678,980,666.06	-7,678,980,666.06
222.	0158001001	CODE OF CONDUCT TRIBUNAL	521,000.00	0.00	521,000.00	624,113,967.66	-623,592,967.66
223.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	682,305.70	0.00	682,305.70	1,016,007,323.82	-1,015,325,018.12
224.	0160001001	POLICE SERVICE COMMISSION HQTRS	116,000.00	0.00	116,000.00	1,127,724,329.10	-1,127,608,329.10
225.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	25,352,407,784.02	-25,352,407,784.02
226.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	20,000.00	20,000.00	121,888,382.66	-121,868,382.66
227.	0161003001	NATIONAL COMMISSION FOR REFUGEES	20,000.00	0.00	20,000.00	809,587,321.02	-809,567,321.02
228.	0161004001	LAGOS LIAISON OFFICE	0.00	0.00	0.00	65,586,824.68	-65,586,824.68
229.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	6,492,107.71	0.00	6,492,107.71	4,425,986,697.45	-4,419,494,589.74
230.	0161006001	NATIONAL MERIT AWARD	0.00	0.00	0.00	61,488,510.38	-61,488,510.38
231.	0161007001	FEDERAL ROAD SAFETY COMMISSION	1,449,002,353.11	0.00	1,449,002,353.11	39,910,358,859.91	-38,461,356,506.80
232.	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	901,209,233.54	-901,209,233.54
233.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	0.00	0.00	901,209,233.54	-901,209,233.54
234.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	0.00	0.00	880,998,411.42	-880,998,411.42

235.	0161013001	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	64,744,408,534.16	-64,744,408,534.16
236.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	0.00	0.00	1,174,052,029.52	-1,174,052,029.52
237.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	0.00	1,848,469,970.27	-1,848,469,970.27
238.	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	503,684,413.91	-503,684,413.91
239.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0.00	3,000.00	3,000.00	1,620,894,731.39	-1,620,891,731.39
240.	0161018001	SERVICOM	0.00	0.00	0.00	17,381,027.36	-17,381,027.36
241.	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	0.00	0.00	46,414,142.68	-46,414,142.68
242.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	1,652,000.00	1,652,000.00	420,698,726.70	-419,046,726.70
243.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	22,939,157.50	22,939,157.50	404,702,768.36	-381,763,610.86
244.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	20,000.00	20,000.00	121,888,382.66	-121,868,382.66
245.		**ECONOMIC SECTOR**					
246.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	0.00	1,637,729,081.44	1,637,729,081.44	6,987,818,961.23	-5,350,089,879.79
247.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	503,140,601.21	-503,140,601.21
248.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00	419,587,265.47	-419,587,265.47
249.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	2,511,702.85	2,511,702.85	477,203,998.33	-474,692,295.48
250.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	827,252.59	827,252.59	1,218,100,636.36	-1,217,273,383.77
251.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	7,000,000.00	0.00	7,000,000.00	2,338,195,539.52	-2,331,195,539.52
252.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	0.00	0.00	2,004,990,314.14	-2,004,990,314.14
253.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	1,642,710,511.40	-1,642,710,511.40
254.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	0.00	0.00	1,134,734,996.37	-1,134,734,996.37
255.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	0.00	0.00	1,550,746,897.29	-1,550,746,897.29
256.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	1,336,804,414.31	-1,336,804,414.31
257.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	1,065,219,921.25	-1,065,219,921.25
258.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	0.00	0.00	1,176,009,900.42	-1,176,009,900.42

259.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	0.00	0.00	1,319,910,390.44	-1,319,910,390.44
260.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	0.00	0.00	588,257,785.00	-588,257,785.00
261.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	0.00	0.00	1,015,796,519.42	-1,015,796,519.42
262.	0215019001	VETERINARY COUNCIL OF NIGERIA	0.00	0.00	0.00	116,079,700.01	-116,079,700.01
263.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	1,060,174,769.29	-1,060,174,769.29
264.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	509,820,838.79	-509,820,838.79
265.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	3,000.00	3,000.00	586,576,048.78	-586,573,048.78
266.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	0.00	0.00	1,374,895,521.59	-1,374,895,521.59
267.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	0.00	0.00	326,940,286.90	-326,940,286.90
268.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	0.00	0.00	561,355,299.67	-561,355,299.67
269.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	700,000.00	0.00	700,000.00	456,900,167.32	-456,200,167.32
270.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	223,596,067.71	-223,596,067.71
271.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	806,250.00	806,250.00	566,659,517.65	-565,853,267.65
272.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	121,508,909.28	-121,508,909.28
273.	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	111,684,536.15	-111,684,536.15
274.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	108,972,054.08	-108,972,054.08
275.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	819,390.93	0.00	819,390.93	347,689,604.16	-346,870,213.23
276.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	254,680,014.21	-254,680,014.21
277.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	78,624.04	0.00	78,624.04	666,292,258.32	-666,213,634.28
278.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	0.00	295,740,275.90	-295,740,275.90
279.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	0.00	160,360,895.29	-160,360,895.29
280.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	4,144,663.52	0.00	4,144,663.52	748,087,837.02	-743,943,173.50
281.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	0.00	0.00	671,622,737.09	-671,622,737.09
282.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	570,000.00	0.00	570,000.00	37,593,942.00	-37,023,942.00

283.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	0.00	0.00	477,783,248.20	-477,783,248.20
284.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	0.00	57,123,363.75	-57,123,363.75
285.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	383,510,697.12	-383,510,697.12
286.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	22,347,174.20	0.00	22,347,174.20	924,232,211.17	-901,885,036.97
287.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	2,000.00	0.00	2,000.00	3,111,933,578.29	-3,111,931,578.29
288.	0220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	497,844,278.43	-497,844,278.43
289.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	2,413,710.24	0.00	2,413,710.24	473,946,848.64	-471,533,138.40
290.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	16,592,247.28	16,592,247.28	680,107,353,463.64	-680,090,761,216.36
291.	022001200100	CONSOLIDATED REVENUE FUND	9,390,981,090,336.49	0.00	9,390,981,090,336.49	3,799,653,434,799.30	5,591,327,655,537.19
292.	022000700200	FPO ABAKALIKI	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
293.	022000700300	FPO ABEOKUTA	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
294.	022000700400	FPO ADO-EKITI	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
295.	022000700500	FPO AKURE	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
296.	022000700600	FPO ASABA	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
297.	022000700700	FPO AWKA	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
298.	022000700800	FPO BAUCHI	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
299.	022000700900	FPO BENIN	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
300.	022000701000	FPO BIRNI-KEBI	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
301.	022000701100	FPO CALABAR	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
302.	022000701200	FPO DAMATURU	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
303.	022000701300	FPO DUTSE	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
304.	022000701400	FPO ENUGU	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
305.	022000701500	FPO GOMBE	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
306.	022000701600	FPO GUSUA	0.00	0.00	0.00	1,440,000.00	-1,440,000.00

307.	022000701700	FPO IBADAN	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
308.	022000701800	FPO ILORIN	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
309.	022000701900	FPO JALINGO	152,846,523.99	0.00	152,846,523.99	152,845,354.37	1,169.62
310.	022000702000	FPO JOS	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
311.	022000702100	FPO KADUNA	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
312.	022000702200	FPO KANO	835,935,506.73	0.00	835,935,506.73	1,440,000.00	834,495,506.73
313.	022000702300	FPO KATSINA	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
314.	022000702400	FPO LAFIA	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
315.	022000702500	FPO LAGOS I	0.00	0.00	0.00	9,446,585.00	-9,446,585.00
316.	022000702600	FPO LAGOS II	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
317.	022000702700	FPO LOKOJA	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
318.	022000702800	FPO MAIDUGURI	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
319.	022000702900	FPO MAKURDI	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
320.	022000703000	FPO MINNA	0.00	0.00	0.00	392,838,602.35	-392,838,602.35
321.	022000703100	FPO OSOGBO	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
322.	022000703200	FPO OWERRI	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
323.	022000703300	FPO PORT-HARCOURT	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
324.	022000703400	FPO SOKOTO	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
325.	022000703500	FPO UMUAHIA	262,357,161.62	0.00	262,357,161.62	263,797,161.62	-1,440,000.00
326.	022000703600	FPO UYO	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
327.	022000703700	FPO YENOGOA	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
328.	022000703800	FPO YOLA	100,000.00	0.00	100,000.00	1,440,000.00	-1,340,000.00
329.	022000703900	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
330.	0220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	2,160,000.00	-2,160,000.00

331.	0220007041	ZONAL OFFICE ENUGU	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
332.	0220007042	ZONAL OFFICE IBADAN	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
333.	0220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
334.	0220007044	ZONAL OFFICE KADUNA	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
335.	0220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
336.	0220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	1,440,000.00	-1,440,000.00
337.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	0.00	0.00	113,314,952,163.46	-113,314,952,163.46
338.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	932,000.00	0.00	932,000.00	3,223,443,445.52	-3,222,511,445.52
339.	0222002001	STANDARD ORGANIZATION OF NIGERIA	110,000.00	0.00	110,000.00	2,658,426,758.35	-2,658,316,758.35
340.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	0.00	0.00	341,425,834.22	-341,425,834.22
341.	0222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	1,028,647,531.22	-1,028,647,531.22
342.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	0.00	792,201,976.01	-792,201,976.01
343.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00	98,139,217.70	-98,139,217.70
344.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	665,685,195.10	-665,685,195.10
345.	0222009001	CONSUMER PROTECTION COUNCIL	0.00	0.00	0.00	713,997,528.61	-713,997,528.61
346.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	0.00	0.00	132,310,639.73	-132,310,639.73
347.	0222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	48,333,333.36	-48,333,333.36
348.	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	0.00	187,702,140.00	-187,702,140.00
349.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	0.00	0.00	0.00	652,607,051.56	-652,607,051.56
350.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	165,384,364.75	165,384,364.75	96,769,067.62	68,615,297.13
351.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	0.00	0.00	190,097,571.61	-190,097,571.61
352.	0222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	0.00	50,814,972.57	-50,814,972.57
353.	0222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	0.00	50,833,928.57	-50,833,928.57
354.	0222027001	SMEDAN - H/QTRS	0.00	0.00	0.00	543,119,550.55	-543,119,550.55

355.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	778,405,414.52	-778,405,414.52
356.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	245,622,922.85	-245,622,922.85
357.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	0.00	0.00	3,322,986,332.43	-3,322,986,332.43
358.	0227002001	INDUSTRIAL ARBITRATION PANEL	0.00	0.00	0.00	580,457,455.33	-580,457,455.33
359.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	969,842.50	969,842.50	508,109,942.57	-507,140,100.07
360.	0227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	2,833,000.00	2,833,000.00	1,006,330,305.37	-1,003,497,305.37
361.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	0.00	0.00	4,409,808,264.09	-4,409,808,264.09
362.	0227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	0.00	79,333,333.36	-79,333,333.36
363.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	403,750.00	0.00	403,750.00	786,153,925.22	-785,750,175.22
364.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	2,821,504.08	0.00	2,821,504.08	897,527,726.42	-894,706,222.34
365.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,090,731.45	0.00	2,090,731.45	493,605,840.03	-491,515,108.58
366.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	0.00	0.00	328,212,954.42	-328,212,954.42
367.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	415,000.00	0.00	415,000.00	2,422,279,558.08	-2,421,864,558.08
368.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0.00	0.00	0.00	417,572,120.44	-417,572,120.44
369.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	0.00	0.00	391,162,794.80	-391,162,794.80
370.	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	0.00	0.00	0.00	569,385,550.05	-569,385,550.05
371.	0228006001	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	579,122,589.66	-579,122,589.66
372.	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	1,836,643,346.67	-1,836,643,346.67
373.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	0.00	0.00	311,853,859.88	-311,853,859.88
374.	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	0.00	0.00	263,400,500.35	-263,400,500.35
375.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	0.00	0.00	274,227,679.91	-274,227,679.91
376.	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	0.00	0.00	242,381,413.68	-242,381,413.68
377.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	0.00	0.00	316,080,983.22	-316,080,983.22
378.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	0.00	0.00	246,695,028.45	-246,695,028.45

379.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	0.00	0.00	264,977,461.23	-264,977,461.23
380.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	206,359,212.93	-206,359,212.93
381.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	0.00	0.00	194,202,154.84	-194,202,154.84
382.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	0.00	0.00	0.00	77,430,233.28	-77,430,233.28
383.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	0.00	57,537,536.79	-57,537,536.79
384.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	0.00	0.00	56,751,098.93	-56,751,098.93
385.	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	0.00	0.00	72,641,386.58	-72,641,386.58
386.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	0.00	0.00	41,665,246.95	-41,665,246.95
387.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	63,092,428.58	-63,092,428.58
388.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	10,000.00	10,000.00	62,575,277.84	-62,565,277.84
389.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	59,762,616.22	-59,762,616.22
390.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	0.00	0.00	0.00	53,593,217.30	-53,593,217.30
391.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	0.00	0.00	58,486,584.95	-58,486,584.95
392.	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	92,925.00	0.00	92,925.00	67,880,403.35	-67,787,478.35
393.	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	0.00	0.00	69,554,878.36	-69,554,878.36
394.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	69,669,002.72	-69,669,002.72
395.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	53,762,539.02	-53,762,539.02
396.	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	0.00	28,207,933.20	-28,207,933.20
397.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	8,150,000.00	8,150,000.00	321,488,675.00	-313,338,675.00
398.	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	0.00	0.00	6,199,555.56	-6,199,555.56
399.	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	0.00	0.00	0.00	6,199,555.56	-6,199,555.56
400.	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	0.00	0.00	6,199,555.56	-6,199,555.56
401.	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	0.00	6,199,555.56	-6,199,555.56
402.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	0.00	6,199,555.56	-6,199,555.56

403.	0228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	7,222,222.22	-7,222,222.22
404.	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	7,222,222.22	-7,222,222.22
405.	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	7,222,222.22	-7,222,222.22
406.	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	0.00	7,222,222.22	-7,222,222.22
407.	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	0.00	0.00	7,222,222.22	-7,222,222.22
408.	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	0.00	0.00	7,222,222.22	-7,222,222.22
409.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	0.00	0.00	129,813,074.18	-129,813,074.18
410.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	0.00	0.00	61,717,274.17	-61,717,274.17
411.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	0.00	0.00	93,121,773.78	-93,121,773.78
412.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	0.00	0.00	68,313,717.04	-68,313,717.04
413.	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	0.00	0.00	60,140,657.36	-60,140,657.36
414.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	0.00	0.00	82,694,723.91	-82,694,723.91
415.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	0.00	0.00	52,382,531.94	-52,382,531.94
416.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	0.00	0.00	58,868,817.11	-58,868,817.11
417.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	20,000.00	0.00	20,000.00	83,601,822.30	-83,581,822.30
418.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	0.00	0.00	61,062,345.79	-61,062,345.79
419.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	0.00	0.00	48,947,856.36	-48,947,856.36
420.	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	0.00	0.00	48,947,856.36	-48,947,856.36
421.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	0.00	0.00	45,539,371.88	-45,539,371.88
422.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	60,000.00	0.00	60,000.00	80,750,895.48	-80,690,895.48
423.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	350,000.00	0.00	350,000.00	83,391,009.49	-83,041,009.49
424.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	0.00	0.00	67,249,026.87	-67,249,026.87
425.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	0.00	0.00	52,393,834.08	-52,393,834.08
426.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	0.00	0.00	123,089,116.04	-123,089,116.04

427.	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	0.00	0.00	43,227,552.06	-43,227,552.06
428.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	0.00	70,497,718.37	-70,497,718.37
429.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	0.00	0.00	38,901,321.96	-38,901,321.96
430.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	0.00	354,874,367.41	-354,874,367.41
431.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	0.00	0.00	291,837,579.53	-291,837,579.53
432.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	0.00	0.00	567,197,997.21	-567,197,997.21
433.	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	15,192,898.00	-15,192,898.00
434.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	10,000.00	0.00	10,000.00	342,690,606.94	-342,680,606.94
435.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	0.00	0.00	30,671,783.00	-30,671,783.00
436.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	0.00	0.00	1,007,593,377.28	-1,007,593,377.28
437.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	0.00	0.00	1,093,205,315.36	-1,093,205,315.36
438.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	0.00	0.00	632,845,502.06	-632,845,502.06
439.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	0.00	0.00	615,614,536.44	-615,614,536.44
440.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	10,000.00	0.00	10,000.00	892,424,999.38	-892,414,999.38
441.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	0.00	806,730,726.04	-806,730,726.04
442.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	0.00	0.00	325,770,588.40	-325,770,588.40
443.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	3,079,335.49	0.00	3,079,335.49	903,460,860.90	-900,381,525.41
444.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	1,412,354,651.66	-1,412,354,651.66
445.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	0.00	0.00	1,768,712,791.43	-1,768,712,791.43
446.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	0.00	0.00	955,336,232.35	-955,336,232.35
447.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	0.00	0.00	289,181,292.37	-289,181,292.37
448.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	0.00	0.00	389,805,473.17	-389,805,473.17
449.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	14,700,409.50	0.00	14,700,409.50	970,199,987.15	-955,499,577.65
450.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	0.00	0.00	27,511,152.15	-27,511,152.15

451.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	0.00	0.00	30,862,904.69	-30,862,904.69
452.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	0.00	53,386,875.51	-53,386,875.51
453.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	0.00	0.00	56,781,275.99	-56,781,275.99
454.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	0.00	0.00	262,930,924.17	-262,930,924.17
455.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	0.00	0.00	254,544,354.38	-254,544,354.38
456.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	337,875.00	0.00	337,875.00	1,539,830,737.85	-1,539,492,862.85
457.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	607,980.00	0.00	607,980.00	445,189,971.15	-444,581,991.15
458.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	0.00	0.00	65,667,208.57	-65,667,208.57
459.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	0.00	0.00	44,238,794.90	-44,238,794.90
460.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	0.00	0.00	101,186,556.67	-101,186,556.67
461.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	0.00	0.00	342,565,430.58	-342,565,430.58
462.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	0.00	0.00	167,260,593.95	-167,260,593.95
463.	0228066001	SOKOTO ENERGY RESEARCH	0.00	0.00	0.00	10,442,946.16	-10,442,946.16
464.	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	640,000.00	0.00	640,000.00	170,223,838.68	-169,583,838.68
465.	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	0.00	4,873,167.51	-4,873,167.51
466.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	0.00	0.00	14,284,660.68	-14,284,660.68
467.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	0.00	12,537,626.00	-12,537,626.00
468.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	0.00	0.00	66,776,844.52	-66,776,844.52
469.	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	1,763,410,038.76	-1,763,410,038.76
470.	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	0.00	0.00	16,550,073.36	-16,550,073.36
471.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	0.00	0.00	61,750,174.17	-61,750,174.17
472.	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	0.00	0.00	49,728,785.72	-49,728,785.72
473.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	135,000.00	0.00	135,000.00	11,773,446,424.73	-11,773,311,424.73
474.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	0.00	0.00	855,735,747.13	-855,735,747.13

475.	0229003001	NIGERIAN RAILWAY CORPORATION	0.00	0.00	0.00	8,587,469,428.47	-8,587,469,428.47
476.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	24,000.00	0.00	24,000.00	3,566,120,265.31	-3,566,096,265.31
477.	0229005001	MARITIME ACADEMY, ORON	85,258,787.59	0.00	85,258,787.59	967,342,780.24	-882,083,992.65
478.	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	0.00	0.00	427,744,981.99	-427,744,981.99
479.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0.00	0.00	0.00	1,500,321,686.37	-1,500,321,686.37
480.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	3,316,742,145.59	-3,316,742,145.59
481.	0220008001	FEDERAL INLAND REVENUE SERVICES	567,363,235.46	0.00	567,363,235.46	114,681,401,056.76	-114,114,037,821.30
482.	0229031006	ACCIDENT INVESTIGATION BUREAU	0.00	0.00	0.00	235,101,277.70	-235,101,277.70
483.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	2,742,049,775.31	0.00	2,742,049,775.31	9,589,900,204.20	-6,847,850,428.89
484.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	22,311,772.50	0.00	22,311,772.50	994,785,718.22	-972,473,945.72
485.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	0.00	6,359,304,406.15	-6,359,304,406.15
486.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	70,000.00	0.00	70,000.00	1,749,793,650.78	-1,749,723,650.78
487.	0231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	0.00	0.00	768,840,146.52	-768,840,146.52
488.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	339,328,297.63	-339,328,297.63
489.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	8,043,490.00	0.00	8,043,490.00	994,192,247.60	-986,148,757.60
490.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	0.00	0.00	0.00	425,089,366.32	-425,089,366.32
491.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	48,975,816.63	0.00	48,975,816.63	11,729,466,402.04	-11,680,490,585.41
492.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	60,000.00	0.00	60,000.00	214,784,418.01	-214,724,418.01
493.	0231089006	SURVEY COUNCIL OF NIGERIA	0.00	0.00	0.00	114,375,755.40	-114,375,755.40
494.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	90,000.00	0.00	90,000.00	1,071,942,835.78	-1,071,852,835.78
495.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	4,096,461,769.20	0.00	4,096,461,769.20	37,633,768,925.54	-33,537,307,156.34
496.	0232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	0.00	12,899,449,892.82	-12,899,449,892.82
497.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	3,517,896,225.74	0.00	3,517,896,225.74	8,601,740,948.14	-5,083,844,722.40
498.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	0.00	0.00	6,359,304,406.15	-6,359,304,406.15

499.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	195,000.00	0.00	195,000.00	1,432,123,028.47	-1,431,928,028.47
500.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	0.00	0.00	39,696,578.36	-39,696,578.36
501.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	17,559,092.00	0.00	17,559,092.00	1,200,319,651.10	-1,182,760,559.10
502.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	3,000.00	0.00	3,000.00	546,701,953.37	-546,698,953.37
503.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	0.00	0.00	574,964,653.08	-574,964,653.08
504.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	0.00	0.00	391,642,744.19	-391,642,744.19
505.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	0.00	0.00	1,452,423,052.69	-1,452,423,052.69
506.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	2,942,581.80	0.00	2,942,581.80	338,731,300.62	-335,788,718.82
507.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	0.00	0.00	227,220,162.66	-227,220,162.66
508.	0233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	0.00	0.00	3,546,371,360.50	-3,546,371,360.50
509.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	66,397,921.28	-66,397,921.28
510.	0238001001	BUDGET AND NATIONAL PLANNING	0.00	0.00	0.00	2,588,900,702.21	-2,588,900,702.21
511.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0.00	0.00	0.00	693,582,849.80	-693,582,849.80
512.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	4,122,850.00	0.00	4,122,850.00	892,549,207.11	-888,426,357.11
513.	0238004001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	4,088,180,041.26	-4,088,180,041.26
514.	0238005001	BUDGET OFFICE OF THE FEDERATION	952,000.00	0.00	952,000.00	2,027,995,727.03	-2,027,043,727.03
515.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	0.00	0.00	692,351,353.38	-692,351,353.38
516.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	1,941,816,420.91	-1,941,816,420.91
517.	0250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	0.00	0.00	445,241,361.57	-445,241,361.57
518.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	1,668,653,308.69	-1,668,653,308.69
519.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	0.00	290,410,365.02	-290,410,365.02
520.	0252037001	ANAMBRA/ IMO RBDA	16,743,340.75	0.00	16,743,340.75	509,475,815.47	-492,732,474.72
521.	0252038001	BENIN/ OWENA RBDA	22,080,675.00	0.00	22,080,675.00	384,819,550.47	-362,738,875.47
522.	0252039001	CHAD BASIN RBDA	0.00	0.00	0.00	392,459,367.43	-392,459,367.43

523.	0252040001	CROSS RIVER RBDA	1,425,350.00	0.00	1,425,350.00	447,746,403.74	-446,321,053.74
524.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	0.00	0.00	0.00	415,362,080.50	-415,362,080.50
525.	0252042001	LOWER BENUE RBDA	6,560,212.50	0.00	6,560,212.50	415,680,061.59	-409,119,849.09
526.	0252043001	LOWER NIGER RBDA	5,274,666.50	0.00	5,274,666.50	533,058,038.63	-527,783,372.13
527.	0252044001	NIGER DELTA RBDA	20,000.00	0.00	20,000.00	646,625,130.34	-646,605,130.34
528.	0252045001	OGUN/ OSUN RBDA	525,518.00	0.00	525,518.00	353,963,654.16	-353,438,136.16
529.	0252046001	SOKOTO RIMA RBDA	0.00	0.00	0.00	430,121,457.88	-430,121,457.88
530.	0252047001	UPPER BENUE RBDA	44,603,265.67	0.00	44,603,265.67	412,310,349.75	-367,707,084.08
531.	0252048001	UPPER NIGER RBDA	20,000.00	0.00	20,000.00	401,452,150.65	-401,432,150.65
532.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0.00	0.00	0.00	401,954,525.90	-401,954,525.90
533.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	2,000,000.00	0.00	2,000,000.00	177,552,897.61	-175,552,897.61
534.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	7,966,273.68	-7,966,273.68
535.	0220011001	NIGERIA CUSTOMS SERVIVES	267,297,299.37	0.00	267,297,299.37	82,423,877,825.10	-82,156,580,525.73
536.		**LAW & JUSTICES SECTOR**					
537.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	0.00	11,988,924,813.50	-11,988,924,813.50
538.	0318002001	SUPREME COURT OF NIGERIA	13,406,808.42	0.00	13,406,808.42	6,428,366,617.84	-6,414,959,809.42
539.	0318003001	COURT OF APPEAL	40,369,450.39	0.00	40,369,450.39	10,091,825,467.87	-10,051,456,017.48
540.	0318004001	FEDERAL HIGH COURT-LAGOS	426,824,831.81	0.00	426,824,831.81	9,560,294,670.70	-9,133,469,838.89
541.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	168,110,225.00	0.00	168,110,225.00	7,302,440,895.12	-7,134,330,670.12
542.	0318006001	SHARIA COURT OF APPEAL-ABUJA	8,630,791.78	0.00	8,630,791.78	2,631,006,350.41	-2,622,375,558.63
543.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	3,254,220,734.34	-3,254,220,734.34
544.	0318008001	NATIONAL INDUSTRIAL COURT	101,130,255.68	0.00	101,130,255.68	7,497,918,737.11	-7,396,788,481.43
545.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	34,901,904.19	0.00	34,901,904.19	2,304,208,990.02	-2,269,307,085.83
546.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	0.00	0.00	2,049,900,745.88	-2,049,900,745.88

547.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	0.00	0.00	2,188,945,465.31	-2,188,945,465.31
548.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	11,824,681.98	0.00	11,824,681.98	6,183,872,565.93	-6,172,047,883.95
549.	0326002001	NIGERIAN LAW REFORM COMMISSION	2,546,840.41	0.00	2,546,840.41	486,334,177.14	-483,787,336.73
550.	0326003001	LEGAL AID COUNCIL	0.00	0.00	0.00	1,043,105,289.11	-1,043,105,289.11
551.	0326004001	COUNCIL OF LEGAL EDUCATION	314,000.00	0.00	314,000.00	1,176,049,034.82	-1,175,735,034.82
552.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	3,000.00	0.00	3,000.00	712,197,619.26	-712,194,619.26
553.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	5,686,738.20	0.00	5,686,738.20	1,645,304,596.00	-1,639,617,857.80
554.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	0.00	65,731,869.43	-65,731,869.43
555.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	291,316.54	0.00	291,316.54	10,277,153,785.75	-10,276,862,469.21
556.	0326010001	NIGERIAN COPYRIGHT COMMISSION	63,656,553.97	0.00	63,656,553.97	625,704,156.03	-562,047,602.06
557.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	10,000.00	0.00	10,000.00	1,750,419,146.39	-1,750,409,146.39
558.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,953,226.24	0.00	1,953,226.24	6,003,282,444.18	-6,001,329,217.94
559.	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	2,592,592,262.48	-2,592,592,262.48
560.		**REGIONAL SECTOR**					
561.	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	0.00	0.00	4,686,050.00	-4,686,050.00
562.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	20,956,095.10	0.00	20,956,095.10	1,692,729,296.77	-1,671,773,201.67
563.	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	71,195,023,528.20	-71,195,023,528.20
564.		**SOCIAL SECTOR**					
565.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	240,364,961.32	-240,364,961.32
566.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	1,076,608,355.50	-1,076,608,355.50
567.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	17,532,509.18	0.00	17,532,509.18	104,455,869,610.45	-104,438,337,101.27
568.	0513021002	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	720,059,602.92	-720,059,602.92
569.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	383,288,964.77	-383,288,964.77
570.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	178,225,284.00	0.00	178,225,284.00	1,408,259,920.96	-1,230,034,636.96

571.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	41,278,584.50	0.00	41,278,584.50	7,380,743,808.26	-7,339,465,223.76
572.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	10,500.00	0.00	10,500.00	4,840,199,186.75	-4,840,188,686.75
573.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	0.00	0.00	489,596,545.11	-489,596,545.11
574.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	0.00	0.00	3,035,350,269.06	-3,035,350,269.06
575.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	0.00	0.00	3,017,551,670.42	-3,017,551,670.42
576.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	0.00	0.00	567,753,670.32	-567,753,670.32
577.	0517008001	NATIONAL LIBRARY OF NIGERIA	2,776,074.52	0.00	2,776,074.52	1,284,726,059.06	-1,281,949,984.54
578.	0517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	7,206,423,109.00	-7,206,423,109.00
579.	0517010001	MASS LITERACY COUNCIL	0.00	0.00	0.00	1,001,111,812.51	-1,001,111,812.51
580.	0517011001	NOMADIC EDUCATION COMMISSION	0.00	0.00	0.00	468,106,223.31	-468,106,223.31
581.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	908,430,704.59	-908,430,704.59
582.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	22,500,000.00	0.00	22,500,000.00	1,311,020,297.11	-1,288,520,297.11
583.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	1,061,539,040.17	-1,061,539,040.17
584.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	181,347,413.61	-181,347,413.61
585.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	842,745,507.01	-842,745,507.01
586.	0517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	1,389,017,616.03	-1,389,017,616.03
587.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	1,712,608.46	0.00	1,712,608.46	3,263,465,535.56	-3,261,752,927.10
588.	0517018002	FEDERAL POLYTECHNIC BAUCHI	40,000.00	0.00	40,000.00	2,755,145,244.05	-2,755,105,244.05
589.	0517018003	FEDERAL POLYTECHNIC BIDA	5,000.00	0.00	5,000.00	3,690,012,364.81	-3,690,007,364.81
590.	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	2,472,520,329.48	-2,472,520,329.48
591.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	2,895,563,872.27	-2,895,563,872.27
592.	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	3,821,149,659.06	-3,821,149,659.06
593.	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	2,512,920,268.24	-2,512,920,268.24
594.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	0.00	0.00	4,049,558,982.65	-4,049,558,982.65

595.	0517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	7,497,078,902.11	-7,497,078,902.11
596.	0517018010	FEDERAL POLYTECHNIC OFFA	2,155,000.00	0.00	2,155,000.00	3,409,878,829.19	-3,407,723,829.19
597.	0517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	2,178,032,895.75	-2,178,032,895.75
598.	0517018012	FEDERAL POLYTECHNIC AUCHI	3,000.00	0.00	3,000.00	4,677,857,565.81	-4,677,854,565.81
599.	0517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	4,003,681,383.00	-4,003,681,383.00
600.	0517018014	FEDERAL POLYTECHNIC OKO	17,721,438.52	0.00	17,721,438.52	5,688,637,441.09	-5,670,916,002.57
601.	0517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	1,205,912,569.39	-1,205,912,569.39
602.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	904,708,307.80	-904,708,307.80
603.	0517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	2,780,922,917.35	-2,780,922,917.35
604.	0517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	2,110,819,654.78	-2,110,819,654.78
605.	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	5,013,958,564.58	-5,013,958,564.58
606.	0517018020	FEDERAL POLYTECHNIC BALI	2,000.00	0.00	2,000.00	868,992,768.61	-868,990,768.61
607.	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	1,489,230,035.28	-1,489,230,035.28
608.	0517018022	FEDERAL POLYTECHNIC BONNY	3,000.00	0.00	3,000.00	506,589,108.23	-506,586,108.23
609.	0517018023	FEDERAL POLYTECHNIC UKANA	290,000.00	0.00	290,000.00	253,257,775.52	-252,967,775.52
610.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	219,413,372.08	-219,413,372.08
611.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	90,000.00	0.00	90,000.00	434,022,512.69	-433,932,512.69
612.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	0.00	2,135,864,997.52	-2,135,864,997.52
613.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	0.00	1,684,838,895.14	-1,684,838,895.14
614.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	2,070,789,380.44	-2,070,789,380.44
615.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	1,833,518,537.70	-1,833,518,537.70
616.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	2,143,462,660.92	-2,143,462,660.92
617.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	1,253,115,997.26	-1,253,115,997.26
618.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	2,319,814,738.31	-2,319,814,738.31

619.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	28,000.00	0.00	28,000.00	1,487,439,255.89	-1,487,411,255.89
620.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	1,712,573,914.67	-1,712,573,914.67
621.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	2,595,038,915.17	-2,595,038,915.17
622.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	2,315,910,815.69	-2,315,910,815.69
623.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	2,576,622,565.04	-2,576,622,565.04
624.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	0.00	0.00	2,561,313,759.67	-2,561,313,759.67
625.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	10,000.00	0.00	10,000.00	2,800,426,111.14	-2,800,416,111.14
626.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	2,248,858,909.30	-2,248,858,909.30
627.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	47,000.00	0.00	47,000.00	1,348,363,140.20	-1,348,316,140.20
628.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	2,417,428,366.20	-2,417,428,366.20
629.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	1,585,400,834.03	-1,585,400,834.03
630.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	769,987.50	0.00	769,987.50	4,406,704,075.80	-4,405,934,088.30
631.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	1,961,031,894.06	-1,961,031,894.06
632.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	191,125.00	0.00	191,125.00	5,204,205,022.50	-5,204,013,897.50
633.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	10,354,828.89	0.00	10,354,828.89	2,000,513,028.31	-1,990,158,199.42
634.	0517021001	UNIVERSITY OF IBADAN	0.00	0.00	0.00	12,980,337,740.44	-12,980,337,740.44
635.	0517021002	UNIVERSITY OF LAGOS	15,000.00	0.00	15,000.00	12,867,118,756.55	-12,867,103,756.55
636.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	21,745,573,748.69	-21,745,573,748.69
637.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	527,987.44	0.00	527,987.44	17,502,803,680.90	-17,502,275,693.46
638.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	6,380,497.43	0.00	6,380,497.43	10,923,851,848.25	-10,917,471,350.82
639.	0517021006	UNIVERSITY OF BENIN	0.00	0.00	0.00	14,222,553,090.50	-14,222,553,090.50
640.	0517021007	UNIVERSITY OF JOS	1,975,000.00	0.00	1,975,000.00	11,622,164,767.11	-11,620,189,767.11
641.	0517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	14,878,024,884.97	-14,878,024,884.97
642.	0517021009	UNIVERSITY OF ILORIN	5,662,926.87	0.00	5,662,926.87	9,070,172,592.54	-9,064,509,665.67

643.	0517021010	UNIVERSITY OF ABUJA	1,297,500.00	0.00	1,297,500.00	5,888,769,687.44	-5,887,472,187.44
644.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	8,000.00	0.00	8,000.00	5,290,326,816.88	-5,290,318,816.88
645.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	0.00	0.00	6,464,450,083.35	-6,464,450,083.35
646.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	7,026,623,592.95	-7,026,623,592.95
647.	0517021014	UNIVERSITY OF PORT HARCOURT	0.00	0.00	0.00	10,670,755,614.53	-10,670,755,614.53
648.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	20,000.00	0.00	20,000.00	5,197,465,335.52	-5,197,445,335.52
649.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	8,638,804,008.86	-8,638,804,008.86
650.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	5,621,789,682.77	-5,621,789,682.77
651.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	5,011,503,057.37	-5,011,503,057.37
652.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	3,591,017,572.45	-3,591,017,572.45
653.	0517021020	UNIVERSITY OF UYO	2,000.00	0.00	2,000.00	8,890,117,853.59	-8,890,115,853.59
654.	0517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	13,841,865,129.68	-13,841,865,129.68
655.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	102,339,043.41	0.00	102,339,043.41	9,668,239,923.74	-9,565,900,880.33
656.	0517021023	BAYERO UNIVERSITY, KANO	5,000.00	0.00	5,000.00	9,912,542,592.11	-9,912,537,592.11
657.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	0.00	0.00	7,418,873,858.24	-7,418,873,858.24
658.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	646,223,886.47	-646,223,886.47
659.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	0.00	0.00	554,356,036.51	-554,356,036.51
660.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	0.00	506,602,445.78	-506,602,445.78
661.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	437,130,887.48	-437,130,887.48
662.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	12,200.00	0.00	12,200.00	2,731,681,981.66	-2,731,669,781.66
663.	0517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	3,167,085,469.32	-3,167,085,469.32
664.	0517021031	FEDERAL UNIVERSITY DUTSE	29,301,007.20	0.00	29,301,007.20	3,291,011,682.60	-3,261,710,675.40
665.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0.00	0.00	0.00	4,332,566,835.78	-4,332,566,835.78
666.	0517021033	FEDERAL UNIVERSITY LAFIA	30,000.00	0.00	30,000.00	2,950,553,443.00	-2,950,523,443.00

667.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	2,725,244,925.63	-2,725,244,925.63
668.	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	2,904,502,328.69	-2,904,502,328.69
669.	0517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	2,137,384,508.71	-2,137,384,508.71
670.	0517021037	FEDERAL UNIVERSITY WUKARI	10,000.00	0.00	10,000.00	4,362,152,453.44	-4,362,142,453.44
671.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	0.00	1,818,851,719.95	-1,818,851,719.95
672.	0517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	0.00	0.00	1,896,424,581.36	-1,896,424,581.36
673.	0517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	0.00	2,156,295,652.01	-2,156,295,652.01
674.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00	1,300,468,730.74	-1,300,468,730.74
675.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	322,700.00	0.00	322,700.00	1,896,398,686.65	-1,896,075,986.65
676.	0517024001	NATIONAL OPEN UNIVERSITY	0.00	0.00	0.00	5,913,110,479.26	-5,913,110,479.26
677.	0517026001	F.S.C. SOKOTO	0.00	0.00	0.00	291,196,558.67	-291,196,558.67
678.	0517026002	FGC AZARE	0.00	0.00	0.00	323,127,700.60	-323,127,700.60
679.	0517026003	FGC BUNI-YADI	0.00	0.00	0.00	140,371,402.60	-140,371,402.60
680.	0517026004	FGC BIRIN YAURI	0.00	0.00	0.00	286,417,348.32	-286,417,348.32
681.	0517026005	FGC DAURA	0.00	0.00	0.00	301,467,791.22	-301,467,791.22
682.	0517026006	FGC GANYE	0.00	0.00	0.00	294,938,896.18	-294,938,896.18
683.	0517026007	FGC GARKI	60,000.00	0.00	60,000.00	611,419,201.28	-611,359,201.28
684.	0517026008	FGC IJANIKIN	0.00	0.00	0.00	674,053,806.30	-674,053,806.30
685.	0517026009	FGC IKET NISE	0.00	0.00	0.00	366,088,108.64	-366,088,108.64
686.	0517026010	FGC IKET VANDAKYA	5,173,780.00	0.00	5,173,780.00	260,876,402.50	-255,702,622.50
687.	0517026011	FGC IKOM	13,391,150.00	0.00	13,391,150.00	284,412,263.07	-271,021,113.07
688.	0517026012	FGC IKOT EKPENE	0.00	0.00	0.00	434,636,160.06	-434,636,160.06
689.	0517026013	FGC IKURIN	0.00	0.00	0.00	433,664,631.60	-433,664,631.60
690.	0517026014	FGC JOS	0.00	0.00	0.00	554,762,632.13	-554,762,632.13

691.	0517026015	FGC KADUNA	0.00	0.00	0.00	600,768,128.32	-600,768,128.32
692.	0517026016	FGC KANO	0.00	0.00	0.00	556,700,155.01	-556,700,155.01
693.	0517026017	FGC KEFFI	0.00	0.00	0.00	546,182,492.04	-546,182,492.04
694.	0517026018	FGC KIYAWA	0.00	0.00	0.00	546,182,492.04	-546,182,492.04
695.	0517026019	FGC KWALI	0.00	0.00	0.00	740,643,454.68	-740,643,454.68
696.	0517026020	FGC MAIDUGURI	0.00	0.00	0.00	466,303,941.02	-466,303,941.02
697.	0517026021	FGC MINJIBIR	0.00	0.00	0.00	336,710,896.05	-336,710,896.05
698.	0517026022	FGC MINNA	0.00	0.00	0.00	552,960,873.67	-552,960,873.67
699.	0517026023	FGC ODIKOLOGUNA	7,589,850.00	0.00	7,589,850.00	224,318,860.92	-216,729,010.92
700.	0517026024	FGC ODOGBOLU	0.00	0.00	0.00	441,959,635.91	-441,959,635.91
701.	0517026025	FGC OGBOMOSHMO	0.00	0.00	0.00	438,079,482.37	-438,079,482.37
702.	0517026026	FGC OGOJA	0.00	0.00	0.00	281,078,492.75	-281,078,492.75
703.	0517026027	FGC OHAFIA	0.00	0.00	0.00	237,958,362.06	-237,958,362.06
704.	0517026028	FGC OKIGWE	0.00	0.00	0.00	487,468,171.50	-487,468,171.50
705.	0517026029	FGC OKPOSI	0.00	0.00	0.00	314,847,470.52	-314,847,470.52
706.	0517026030	FGC ONITSHA	0.00	0.00	0.00	431,064,917.75	-431,064,917.75
707.	0517026031	FGC PORT HARCOURT	0.00	0.00	0.00	584,883,670.71	-584,883,670.71
708.	0517026032	FGC POTISKUM	0.00	0.00	0.00	225,702,955.14	-225,702,955.14
709.	0517026033	FGC RUBBOCHI	0.00	0.00	0.00	290,230,965.08	-290,230,965.08
710.	0517026034	FGC SOKOTO	0.00	0.00	0.00	406,234,886.41	-406,234,886.41
711.	0517026035	FGC UGWOLAWO	0.00	0.00	0.00	227,683,145.69	-227,683,145.69
712.	0517026036	FGC WARRI	0.00	0.00	0.00	566,537,824.91	-566,537,824.91
713.	0517026037	FGC ZARIA	0.00	0.00	0.00	363,920,037.82	-363,920,037.82
714.	0517026038	FGC, BILLIRI	0.00	0.00	0.00	315,839,485.61	-315,839,485.61

715.	0517026039	FGC, IDO-ANI	0.00	0.00	0.00	349,450,483.22	-349,450,483.22
716.	0517026040	FGC, IKOLE	14,649,000.00	0.00	14,649,000.00	285,804,200.66	-271,155,200.66
717.	0517026041	FGGC ABAJI	68,500.00	0.00	68,500.00	381,214,760.27	-381,146,260.27
718.	0517026042	FGGC ABULOMA	0.00	0.00	0.00	441,712,914.10	-441,712,914.10
719.	0517026043	FGGC AKURE	11,200,000.00	0.00	11,200,000.00	489,092,253.10	-477,892,253.10
720.	0517026044	FGGC ANKA	0.00	0.00	0.00	252,733,340.50	-252,733,340.50
721.	0517026045	FGGC BAJOGA	270,000.00	25,500.00	295,500.00	149,498,325.63	-149,202,825.63
722.	0517026046	FGGC BAKORI	0.00	0.00	0.00	362,532,503.68	-362,532,503.68
723.	0517026047	FGGC BAUCHI	0.00	0.00	0.00	401,526,511.11	-401,526,511.11
724.	0517026048	FGGC BENIN	125,200.00	0.00	125,200.00	523,317,921.17	-523,192,721.17
725.	0517026049	FGGC BIDA	70,000.00	0.00	70,000.00	264,448,117.90	-264,378,117.90
726.	0517026050	FGGC BWARI	0.00	0.00	0.00	647,339,450.82	-647,339,450.82
727.	0517026051	FGGC CALABAR	7,828,100.00	0.00	7,828,100.00	437,354,111.09	-429,526,011.09
728.	0517026052	FGGC EFON ALAYE	0.00	0.00	0.00	245,713,304.41	-245,713,304.41
729.	0517026053	FGGC EFON IMNRINGI	0.00	0.00	0.00	274,184,051.82	-274,184,051.82
730.	0517026054	FGGC ENUGU	0.00	21,720,000.00	21,720,000.00	716,123,525.49	-694,403,525.49
731.	0517026055	FGGC EZZAMGBO ABAKALIKI	5,281,400.00	0.00	5,281,400.00	287,798,939.81	-282,517,539.81
732.	0517026056	FGGC GBOKO	0.00	0.00	0.00	350,628,442.59	-350,628,442.59
733.	0517026057	FGGC GUSAU	0.00	0.00	0.00	340,284,992.71	-340,284,992.71
734.	0517026058	FGGC GWANDU	0.00	0.00	0.00	268,710,020.92	-268,710,020.92
735.	0517026059	FGGC IBILLO	0.00	0.00	0.00	277,809,044.94	-277,809,044.94
736.	0517026060	FGGC IBUSA	8,120,000.00	0.00	8,120,000.00	401,318,536.70	-393,198,536.70
737.	0517026061	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	285,168,826.95	-285,168,826.95
738.	0517026062	FGGC ILORIN	0.00	0.00	0.00	439,915,391.25	-439,915,391.25

739.	0517026063	FGGC IPETUMODU	0.00	137,500.00	137,500.00	340,577,593.47	-340,440,093.47
740.	0517026064	FGGC JALINGO	0.00	0.00	0.00	303,588,420.84	-303,588,420.84
741.	0517026065	FGGC KABBA	6,823,850.00	0.00	6,823,850.00	291,559,674.83	-284,735,824.83
742.	0517026066	FGGC KAZAURE	74,000.00	0.00	74,000.00	286,357,378.91	-286,283,378.91
743.	0517026067	FGGC KEANA	0.00	0.00	0.00	194,867,959.40	-194,867,959.40
744.	0517026068	FGGC LANGTANG	0.00	0.00	0.00	301,754,847.69	-301,754,847.69
745.	0517026069	FGGC LEJJA	4,622,100.00	0.00	4,622,100.00	316,045,904.67	-311,423,804.67
746.	0517026070	FGGC MONGUNO	150,000.00	0.00	150,000.00	165,677,008.46	-165,527,008.46
747.	0517026071	FGGC NEW BUSA	0.00	0.00	0.00	272,549,778.78	-272,549,778.78
748.	0517026072	FGGC OMU-ARAN	0.00	0.00	0.00	262,005,171.78	-262,005,171.78
749.	0517026073	FGGC OWERRI	0.00	0.00	0.00	590,678,388.99	-590,678,388.99
750.	0517026074	FGGC OYO	0.00	0.00	0.00	556,204,015.27	-556,204,015.27
751.	0517026075	FGGC SHAGAMU	0.00	0.00	0.00	483,021,614.35	-483,021,614.35
752.	0517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	282,123,486.75	-282,123,486.75
753.	0517026077	FGGC UMUAHIA	0.00	0.00	0.00	455,930,995.81	-455,930,995.81
754.	0517026078	FGGC WUKARI	0.00	0.00	0.00	311,374,677.77	-311,374,677.77
755.	0517026079	FGGC, YOLA	0.00	0.00	0.00	306,899,140.93	-306,899,140.93
756.	0517026080	FSTC AHOADA	8,190,000.00	0.00	8,190,000.00	303,424,497.70	-295,234,497.70
757.	0517026081	FSTC AWKA	32,056,445.49	0.00	32,056,445.49	456,485,686.40	-424,429,240.91
758.	0517026082	FSTC JUBU-IMUSHIN	391,000.00	0.00	391,000.00	382,753,674.31	-382,362,674.31
759.	0517026083	FSTC MICHIKA	0.00	0.00	0.00	97,783,596.29	-97,783,596.29
760.	0517026084	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	241,581,577.28	-241,581,577.28
761.	0517026085	FSTC USI-EKITI	450,000.00	0.00	450,000.00	250,519,243.00	-250,069,243.00
762.	0517026086	FTC IKARE	188,100.00	0.00	188,100.00	286,948,236.74	-286,760,136.74

763.	0517026087	FTC ILESA	0.00	0.00	0.00	380,342,538.11	-380,342,538.11
764.	0517026088	FTC JALINGO	220,000.00	0.00	220,000.00	286,872,269.07	-286,652,269.07
765.	0517026089	FTC KAFANCHAN	2,552,600.00	0.00	2,552,600.00	285,980,701.94	-283,428,101.94
766.	0517026090	FTC LASSA	110,000.00	0.00	110,000.00	108,184,520.25	-108,074,520.25
767.	0517026091	FTC OHANSO	0.00	0.00	0.00	281,930,639.13	-281,930,639.13
768.	0517026092	FTC OROZO	13,044,300.50	0.00	13,044,300.50	591,124,104.90	-578,079,804.40
769.	0517026093	FTC OTOBI	0.00	0.00	0.00	293,461,321.21	-293,461,321.21
770.	0517026094	FTC OTUPKO	15,170,750.00	0.00	15,170,750.00	292,964,505.09	-277,793,755.09
771.	0517026095	FTC SHIRORO	0.00	0.00	0.00	315,602,244.65	-315,602,244.65
772.	0517026096	FTC UROMI	0.00	0.00	0.00	294,128,289.98	-294,128,289.98
773.	0517026097	FTC UYO	4,593,140.00	0.00	4,593,140.00	381,044,490.00	-376,451,350.00
774.	0517026098	FTC YABA	10,338,750.00	0.00	10,338,750.00	1,045,523,322.63	-1,035,184,572.63
775.	0517026099	FTC ZURU	0.00	0.00	0.00	246,525,508.26	-246,525,508.26
776.	0517026100	KING'S COLLEGE	0.00	0.00	0.00	712,214,456.54	-712,214,456.54
777.	0517026101	QUEEN'S COLLEGE LAGOS	0.00	0.00	0.00	746,371,059.55	-746,371,059.55
778.	0517026102	SULEJA ACADEMY	0.00	0.00	0.00	512,292,888.44	-512,292,888.44
779.	0517026103	FSTC,DOMA	0.00	0.00	0.00	233,857,086.59	-233,857,086.59
780.	0517026104	FSTC DAYI	0.00	0.00	0.00	182,713,274.40	-182,713,274.40
781.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	1,126,550.00	0.00	1,126,550.00	190,515,302.07	-189,388,752.07
782.	0517028001	UNESCO PARIS	0.00	0.00	0.00	625,871,415.50	-625,871,415.50
783.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	72,868,902.42	0.00	72,868,902.42	832,686,095.45	-759,817,193.03
784.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	3,805,069,428.29	-3,805,069,428.29
785.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	3,279,342.50	0.00	3,279,342.50	6,922,784,127.85	-6,919,504,785.35
786.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	263,000.00	0.00	263,000.00	0.00	263,000.00

787.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	4,070,600.00	0.00	4,070,600.00	22,759,539,386.21	-22,755,468,786.21
788.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	98,547,795.40	-98,547,795.40
789.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	28,148,376.00	0.00	28,148,376.00	238,350,104.51	-210,201,728.51
790.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	0.00	0.00	162,624,946.18	-162,624,946.18
791.	0521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	0.00	262,095,931.78	-262,095,931.78
792.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	0.00	204,140,231.47	-204,140,231.47
793.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	75,547,319.25	-75,547,319.25
794.	0521011001	NURSING AND MIDWIFERY COUNCIL	421,750.00	0.00	421,750.00	290,194,131.63	-289,772,381.63
795.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	203,300.00	0.00	203,300.00	682,741,793.14	-682,538,493.14
796.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	228,060.00	0.00	228,060.00	253,061,679.32	-252,833,619.32
797.	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	1,724,400.00	0.00	1,724,400.00	5,116,210,920.26	-5,114,486,520.26
798.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	281,313,208.31	-281,313,208.31
799.	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	0.00	0.00	561,174,855.58	-561,174,855.58
800.	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	0.00	0.00	37,917,899.79	-37,917,899.79
801.	0521018001	NURSE TUTOR TRAINING - ENUGU	0.00	0.00	0.00	14,496,296.38	-14,496,296.38
802.	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	93,623,206.03	-93,623,206.03
803.	0521020001	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	63,571,074.71	-63,571,074.71
804.	0521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	18,505,896.46	-18,505,896.46
805.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	0.00	256,488,057.39	-256,488,057.39
806.	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	0.00	0.00	27,181,755.53	-27,181,755.53
807.	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	0.00	0.00	1,718,241.36	-1,718,241.36
808.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	30,783,548.50	-30,783,548.50
809.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	4,505,580.00	0.00	4,505,580.00	16,148,990,947.46	-16,144,485,367.46
810.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	7,222,328,612.63	-7,222,328,612.63

811.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	9,724,687,077.78	-9,724,687,077.78
812.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	0.00	11,395,075,942.16	-11,395,075,942.16
813.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	8,391,948,465.83	0.00	8,391,948,465.83	16,805,119,452.71	-8,413,170,986.88
814.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	45,200.00	0.00	45,200.00	8,239,863,831.06	-8,239,818,631.06
815.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	0.00	0.00	8,169,813,723.41	-8,169,813,723.41
816.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	7,340,950,559.43	-7,340,950,559.43
817.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	0.00	0.00	8,815,054,537.43	-8,815,054,537.43
818.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	2,470,050.00	0.00	2,470,050.00	9,835,573,074.96	-9,833,103,024.96
819.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	8,349,421,397.40	-8,349,421,397.40
820.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	50,000.00	0.00	50,000.00	6,553,035,208.63	-6,552,985,208.63
821.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	17,731,948.44	0.00	17,731,948.44	7,037,938,534.38	-7,020,206,585.94
822.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	8,454,468,425.22	-8,454,468,425.22
823.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	5,698,212,743.87	-5,698,212,743.87
824.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	3,891,619,797.93	-3,891,619,797.93
825.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	0.00	0.00	0.00	6,267,774,096.54	-6,267,774,096.54
826.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	3,500,000.00	0.00	3,500,000.00	7,023,614,095.02	-7,020,114,095.02
827.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	23,236,050.00	0.00	23,236,050.00	2,120,787,046.13	-2,097,550,996.13
828.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	800,000.00	0.00	800,000.00	1,561,407,849.76	-1,560,607,849.76
829.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	1,657.50	0.00	1,657.50	901,082,783.45	-901,081,125.95
830.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	4,794,238.75	0.00	4,794,238.75	2,128,933,635.05	-2,124,139,396.30
831.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	1,577,837,294.56	-1,577,837,294.56
832.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	0.00	0.00	1,464,870,568.86	-1,464,870,568.86
833.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,943,338.10	0.00	3,943,338.10	3,210,189,049.98	-3,206,245,711.88
834.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	20,000.00	0.00	20,000.00	2,312,551,512.56	-2,312,531,512.56

835.	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	0.00	281,645,008.87	-281,645,008.87
836.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	2,318,332.52	0.00	2,318,332.52	1,645,051,690.37	-1,642,733,357.85
837.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	721,192.50	0.00	721,192.50	3,398,252,139.03	-3,397,530,946.53
838.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	0.00	0.00	2,854,715,833.75	-2,854,715,833.75
839.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	0.00	0.00	2,662,468,993.03	-2,662,468,993.03
840.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	0.00	0.00	857,292,368.42	-857,292,368.42
841.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	0.00	5,159,449,961.82	-5,159,449,961.82
842.	0521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	0.00	4,641,803,836.49	-4,641,803,836.49
843.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	5,591,320,078.90	-5,591,320,078.90
844.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	3,372,966.25	0.00	3,372,966.25	6,471,539,162.76	-6,468,166,196.51
845.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	8,589,727.75	0.00	8,589,727.75	5,240,995,571.22	-5,232,405,843.47
846.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	3,489,689,392.50	-3,489,689,392.50
847.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	20,842,401.23	0.00	20,842,401.23	3,998,271,175.05	-3,977,428,773.82
848.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	2,880,947,506.85	-2,880,947,506.85
849.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	4,693,559,585.16	-4,693,559,585.16
850.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	3,727,387,541.01	-3,727,387,541.01
851.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	2,528,727.50	0.00	2,528,727.50	3,012,006,717.26	-3,009,477,989.76
852.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	2,219,475.45	0.00	2,219,475.45	3,510,822,014.54	-3,508,602,539.09
853.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	41,471,641.27	0.00	41,471,641.27	12,719,211,361.39	-12,677,739,720.12
854.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	402,000.00	0.00	402,000.00	6,164,875,928.88	-6,164,473,928.88
855.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	3,464,244,817.91	-3,464,244,817.91
856.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	14,116,166.64	0.00	14,116,166.64	2,309,119,931.91	-2,295,003,765.27
857.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	202,500.00	0.00	202,500.00	3,053,367,072.61	-3,053,164,572.61
858.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	0.00	2,990,949,823.96	-2,990,949,823.96

859.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	0.00	0.00	1,865,289,455.37	-1,865,289,455.37
860.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	9,697,763,871.57	-9,697,763,871.57
861.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	3,000,000.00	0.00	3,000,000.00	3,369,521,193.16	-3,366,521,193.16
862.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	2,518,233,265.96	-2,518,233,265.96
863.	0521027039	NATIONAL EYE CENTRE KADUNA	0.00	0.00	0.00	1,546,172,935.48	-1,546,172,935.48
864.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	0.00	0.00	1,098,162,548.77	-1,098,162,548.77
865.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	213,637,112.94	-213,637,112.94
866.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	264,315.00	0.00	264,315.00	900,635,873.26	-900,371,558.26
867.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	11,788,585.72	0.00	11,788,585.72	415,270,009.29	-403,481,423.57
868.	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	1,376,000.00	-1,376,000.00
869.	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	1,575,000.00	-1,575,000.00
870.	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	1,575,000.00	-1,575,000.00
871.	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	0.00	1,575,000.00	-1,575,000.00
872.	0521029001	PHS, ABUJA	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
873.	0521029002	PHS, YOLA	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
874.	0521029003	PHS, JALINGO	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
875.	0521029004	PHS, MAIDUGURI	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
876.	0521029005	PHS, DAMATURU	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
877.	0521029006	PHS, KANO	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
878.	0521029007	PHS, KASTINA	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
879.	0521029008	PHS, DUTSE	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
880.	0521029009	PHS, ILORIN	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
881.	0521029010	PHS, SOKOTO	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
882.	0521029011	PHS, IBADAN	0.00	0.00	0.00	1,240,330.68	-1,240,330.68

883.	0521029012	PHS, ABEOKUTA	0.00	0.00	0.00	816,297.36	-816,297.36
884.	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
885.	0521029014	PHS, CALABAR	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
886.	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
887.	0521029016	PHS, WARRI	0.00	0.00	0.00	1,116,297.36	-1,116,297.36
888.	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	904,540.00	-904,540.00
889.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	0.00	0.00	742,428,021.72	-742,428,021.72
890.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	804,116,951.49	-804,116,951.49
891.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	0.00	0.00	441,348,478.15	-441,348,478.15
892.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	117,150.63	0.00	117,150.63	184,344,263.43	-184,227,112.80
893.	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	10,593,130.00	-10,593,130.00
894.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	111,041,439.04	-111,041,439.04
895.	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	0.00	0.00	9,216,056.00	-9,216,056.00
896.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	5,048,750.00	0.00	5,048,750.00	187,326,763.66	-182,278,013.66
897.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	400,000.00	0.00	400,000.00	494,049,578.28	-493,649,578.28
898.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	0.00	786,348,903.99	-786,348,903.99
899.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	792,871,101.09	-792,871,101.09
900.	0521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	7,366,768,161.33	-7,366,768,161.33
901.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	98,629,888.50	0.00	98,629,888.50	2,352,760,287.57	-2,254,130,399.07
902.	0535002001	NATIONAL PARK HEADQUARTERS	1,610,000.00	0.00	1,610,000.00	245,603,319.15	-243,993,319.15
903.	0535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	508,883,958.42	-508,883,958.42
904.	0535004001	OYO NATIONAL PARK	0.00	0.00	0.00	372,825,678.94	-372,825,678.94
905.	0535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	272,457,157.57	-272,457,157.57
906.	0535006001	GASHAKA GUMTI NATIONAL PARK	6,338,281.07	0.00	6,338,281.07	374,539,927.91	-368,201,646.84

907.	0535007001	CROSS RIVER NATIONAL PARK	0.00	0.00	0.00	523,411,820.03	-523,411,820.03
908.	0535008001	KAMUKU NATIONAL PARK	4,894,523.54	0.00	4,894,523.54	236,204,596.58	-231,310,073.04
909.	0535009001	OKUMU NATIONAL PARK	0.00	0.00	0.00	222,276,883.69	-222,276,883.69
910.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	0.00	0.00	571,596,572.70	-571,596,572.70
911.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	0.00	1,055,262,525.05	-1,055,262,525.05
912.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	0.00	0.00	0.00	649,175,623.67	-649,175,623.67
913.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	100,000.00	0.00	100,000.00	1,797,144,512.45	-1,797,044,512.45
914.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	0.00	0.00	620,610,933.68	-620,610,933.68
915.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	170,000.00	0.00	170,000.00	2,167,154,419.02	-2,166,984,419.02
916.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	164,912,435.67	0.00	164,912,435.67	3,419,456,407.38	-3,254,543,971.71
917.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	329,793,483.33	-329,793,483.33
918.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	7,558,974.70	0.00	7,558,974.70	297,277,297.38	-289,718,322.68
919.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	436,449,192.41	-436,449,192.41
920.	0543001001	NATIONAL POPULATION COMMISSION	33,357,557.50	0.00	33,357,557.50	6,644,081,442.51	-6,610,723,885.01
		GRAND-TOTAL	**9,421,255,201,580.35**	**15,534,467,561.26**	**9,436,789,669,141.61**	**8,113,040,556,889.04**	**1,323,749,112,252.58**

NOTE 24:
GAIN / LOSS ON DISPOSAL

S/N	ADMIN. CODE	MDA	GAIN ON DISPOSAL OF ASSET - PPE	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	GAIN ON SWAPPED ASSETS - PPE	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	GAIN ON SWAPPED ASSETS - INTANGIBLE	GAIN ON SWAPPED ASSETS - INVENTORY	GAIN ON SWAPPED SERVICES	SUB-TOTAL	LOSS ON DISPOSAL OF ASSET - PPE	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	LOSS ON DISPOSAL OF ASSET - INTANGIBLE	LOSS ON SWAPPED ASSET	LOSS ON SWAPPED SERVICES	SUB TOTAL	GAIN/LOSS
			140501	140502	140503	140801	140802	140803	140804	140901		280101	280102	280103	280104	280105		
			₦	₦	₦	₦	₦	₦	₦	₦		₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR																
1	01230003001	NIGERIAN TELEVISION AUTHORITY	3,486,030.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,486,030.00	0.00	0.00	0.00	0.00	0.00	0.00	3,486,030.00
		ECONOMIC SECTOR		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2	0220008001	FEDERAL INLAND REVENU SERVICE	026,494,551.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	026,494,551.66	0.00	0.00	0.00	0.00	0.00	1,160.00	026,494,551.66
		SOCIAL SECTOR		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
3	051708009	FEDERAL POLYTECHNIC KADUNA	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00
4	0517021002	UNIVERSITY OF LAGOS	1,950,240.00								1,950,240.00							1,950,240.00
		GRAND TOTAL	**32,180,821.66**								**32,180,821.66**						1,160.00	**32,180,821.66**

NOTE 25:
GAIN ON FOREIGN EXCHANGE

S/N	ADMIN. CODE	MDA	GAIN ON FOREIGN EXCHANGE	GAIN/LOSS
			141001	
			₦	₦
		ADMINISTRATIVE SECTOR		
1	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	-1,155,231.87
2	0119009001	FOREIGN MISSION: ABIDJAN	0.00	-64,697,569.00
3	0119009005	FOREIGN MISSION: ANKARA	257,268,740.16	257,268,740.16
4	0119009009	FOREIGN MISSION: BAMAKO	0.00	-12,952,356.58
5	0119009014	FOREIGN MISSION: BEIJING	0.00	-8,519,637.14
6	0119009015	FOREIGN MISSION: BEIRUT	29,753,373.09	29,753,373.09
7	0119009016	FOREIGN MISSION: BERLIN	693,367.49	693,367.49
8	0119009020	FOREIGN MISSION: BRAZAVILLE	0.00	-2,362,153.77
9	0119009024	FOREIGN MISSION: BUEA	0.00	-1,527,461.01
10	0119009028	FOREIGN MISSION: CANBERRA	4,391,957.34	4,391,957.34
11	0119009029	FOREIGN MISSION: CARACAS	0.00	-972,327.45
12	0119009030	FOREIGN MISSION: CONAKRY	0.00	-17,925,664.14
13	0119009032	FOREIGN MISSION: DAKAR	0.00	-2,223,729.32
14	0119009037	FOREIGN MISSION: DUBLIN	11,993,513.79	11,993,513.79
15	0119009048	FOREIGN MISSION: JEDDAH	0.00	-4,239,758.73
16	0119009049	FOREIGN MISSION: JOHANNESBURG	5,736,641.98	5,736,641.98
17	0119009055	FOREIGN MISSION: KINSHASA	0.00	-10,732,699.36
18	0119009061	FOREIGN MISSION: LONDON	22,555,113.50	22,555,113.50
19	0119009063	FOREIGN MISSION: LUSAKA	0.00	-24,969,039.71
20	0119009067	FOREIGN MISSION: MAPUTO	126,610.79	126,610.79

21	0119009086	FOREIGN MISSION: RABAT	0.00	-13,429,444.97
22	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	-35,097,216.04
23	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	10,788,554.84	10,788,554.84
24	0119009120	FOREIGN MISSION DOHA, QATAR	0.00	-2,146,182.41
		ECONOMIC SECTOR		
25	022001200100	CONSOLIDATED REVENUE FUND	0.00	54,948,420,000.00
		SOCIAL SECTOR		
26	0517021002	UNIVERSITY OF LAGOS	102,000.00	-1,236,808.74
		GRAND-TOTAL	**343,409,872.98**	**54,809,299,407.25**

NOTE 26
SHARE OF SURPLUS IN ASSOCIATE

	TOTAL						0.00

NOTE 27:
MINORITY INTEREST SHARE OF SURPLUS

S/N	ADMIN. CODE	MDA	MINORITY INTEREST SHARE OF SURPLUS
			140601
			₦
		ADMINISTRATIVE SECTOR	
			-
		TOTAL	0.00

NOTE 28
BANK BALANCE

S/N	ADMIN. CODE	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	3.5	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	DR	CR	NET BALANCE
			310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2019			
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR															
1	0111001001	STATE HOUSE - HQTRS	0.00	0.00	0.00	0.00	210,039,884.13	49,492,617.08	95,795,876.77	0.00	0.00	0.00	0.00	355,328,377.98	355,328,377.98		**355,328,377.98**
2	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	0.00	0.00	0.00	0.00	0.00	12,534.62	0.00	0.00	0.00	0.00	12,534.62	12,534.62		**12,534.62**
3	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	0.00	0.00	0.00	0.00	0.00	62,189.50	0.00	0.00	0.00	0.00	62,189.50	62,189.50		**62,189.50**
4	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	0.00	0.00	25,974.58	0.00	0.00	0.00	0.00	25,974.58	25,974.58		**25,974.58**
5	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	0.00	0.00	935,750.00	0.00	-2,561.01	0.00	0.00	0.00	0.00	933,188.99	933,188.99		**933,188.99**
6	0111001006	STATE HOUSE MEDICAL CENTRE	0.00	0.00	0.00	0.00	1,518,208.14	0.00	1,037,118.71	0.00	0.00	0.00	0.00	2,555,326.85	2,555,326.85		**2,555,326.85**
7	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	229,833.07	0.00	0.00	0.00	0.00	229,833.07	229,833.07		**229,833.07**
8	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	0.00	0.00	0.00	0.00	0.00	0.00	116,145,415.89	0.00	0.00	0.00	0.00	116,145,415.89	116,145,415.89		**116,145,415.89**
9	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	0.00	0.00	0.00	2,134,422,972.17	0.00	3,999,977,208.37	0.00	0.00	0.00	0.00	6,134,400,180.54	6,134,400,180.54		**6,134,400,180.54**
10	0111006001	NIPSS, KURU	0.00	0.00	0.00	0.00	53,016,697.86	2,729,028.79	56,270,420.79	0.00	0.00	0.00	0.00	112,016,147.44	112,016,147.44		**112,016,147.44**
11	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	53,016,697.86	2,729,028.79	56,270,420.79	0.00	0.00	0.00	0.00	112,016,147.44	112,016,147.44		**112,016,147.44**
12	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	0.00	0.00	10,633,798.20	329,543.15	89,533.00	0.00	44,451,611,534.60	0.00	0.00	44,462,664,408.95	44,462,664,408.95		**44,462,664,408.95**
13	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	0.00	0.00	0.00	642,461,382.60	245,210,559.44	2,566,085.23	0.00	0.00	0.00	0.00	890,238,027.27	890,238,027.27		**890,238,027.27**
14	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	0.00	0.00	0.00	1,107,219,742.16	0.00	-9,689.92	0.00	0.00	0.00	0.00	1,107,210,052.24	1,107,210,052.24		**1,107,210,052.24**
15	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	0.00	0.00	0.00	53,016,697.86	2,729,028.79	56,270,420.79	0.00	0.00	0.00	0.00	112,016,147.44	112,016,147.44		**112,016,147.44**
16	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	297,267.89	1,509,272.95	6,085.15	0.00	38,040,046.49	0.00	0.00	39,852,672.48	39,852,672.48		**39,852,672.48**
17	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	0.00	0.00	0.00	0.00	2,277,058.82	-3,715.32	0.00	0.00	0.00	0.00	2,273,343.50	2,273,343.50		**2,273,343.50**
18	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	861,940.40	0.00	418,164.42	0.00	0.00	0.00	0.00	1,280,104.82	1,280,104.82		**1,280,104.82**
19	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
20	0112002001	SENATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
21	0112003001	HOUSE OF REPRESENTATIVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
22	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
23	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
24	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
25	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
26	0112008001	GENERAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
27	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	0.00	172,667.51	61,294.52	626.47	0.00	531,498.74	0.00	6,096,304.43	6,862,391.67	6,862,391.67		**6,862,391.67**
28	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	0.00	0.00	0.00	0.00	70,072,319,659.27	0.00	-737,918.08	0.00	0.00	0.00	0.00	70,071,581,741.19	70,071,581,741.19		**70,071,581,741.19**
29	0116002001	DEFENCE HEADQURTERS	0.00	0.00	0.00	0.00	0.00	0.00	-9,927.90	0.00	0.00	0.00	0.00	-9,927.90		(9,927.90)	**(9,927.90)**
30	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	0.00	0.00	0.00	0.00	0.90	7,549.83	-2,866.96	0.00	0.00	0.00	0.00	4,683.77	4,683.77		**4,683.77**
31	0116003001	NIGERIAN ARMY	0.00	0.00	0.00	0.00	150,000.00	0.00	13,812.99	0.00	0.00	0.00	0.00	163,812.99	163,812.99		**163,812.99**
32	116003002	NIGERIA ARMY UNIVERSITY, BIU	0.00	0.00	0.00	0.00	0.00	0.00	8,333,221.64	0.00	0.00	0.00	0.00	8,333,221.64	8,333,221.64		**8,333,221.64**
33	0116004001	NIGERIAN NAVY	0.00	0.00	0.00	0.00	0.00	0.00	17,048.21	0.00	0.00	0.00	0.00	17,048.21	17,048.21		**17,048.21**
34	0116005001	NIGERIAN AIRFORCE	0.00	0.00	0.00	0.00	0.00	2,536,426,150.59	-91,769.96	0.00	0.00	0.00	0.00	2,536,334,380.63	2,536,334,380.63		**2,536,334,380.63**
	0116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**

35	0116006001	NIGERIANACADEMY DEFENCE(NDA)	0.00	0.00	0.00	0.00	42.00	0.00	-419,895.00	0.00	0.00	0.00	0.00	-419,853.00		(419,853.00)	**(419,853.00)**
36	0116007001	NIGERIANCOLLEGE DEFENCE	0.00	0.00	0.00	0.00	69.00	0.00	0.00	0.00	0.00	0.00	0.00	69.00	69.00		**69.00**
37	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	0.00	0.00	0.00	0.00	42.00	-419,895.00	0.00	0.00	0.00	0.00	-419,853.00		(419,853.00)	**(419,853.00)**
38	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0.00	0.00	0.00	0.00	0.00	266,555.52	-7,032.24	0.00	0.00	0.00	0.00	259,523.28	259,523.28		**259,523.28**
39	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	0.00	0.00	0.00	1.00	0.00	54,464.95	0.00	0.00	0.00	0.00	54,465.95	54,465.95		**54,465.95**
40	0116011001	DEFENCE SCHOOL INTELLIGENCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
41	0116012001	DEFENCE AGENCY INTELLIGENCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
42	0116015017	DEFENCE MISSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
43	0116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	0.00	22,103,230,605.03	0.00	0.00	0.00	0.00	0.00	22,103,230,605.03	22,103,230,605.03		**22,103,230,605.03**
44	0116018001	DEFENCE SPACE AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
45	116018002	DEFENCE SPACE ADMINISTRATION	0.00	0.00	0.00	0.00	185,016.71	29,700.00	119,523.43	0.00	0.00	0.00	0.00	334,240.14	334,240.14		**334,240.14**
46	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	796,775,477.58	8,895,463.53	20,519,827.22	0.00	0.00	0.00	0.00	826,190,768.33	826,190,768.33		**826,190,768.33**
47	0119002001	TECHNICAL AIDS CORPS	0.00	0.00	0.00	0.00	68,049.38	2,660,322.99	6,661.38	0.00	0.00	0.00	0.00	2,735,033.75	2,735,033.75		**2,735,033.75**
48	0119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	0.00	0.00	15,789,984.10	0.00	8,619.73	0.00	0.00	0.00	0.00	15,798,603.83	15,798,603.83		**15,798,603.83**
49	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	0.00	0.00	0.00	10,509,998.38	1,280,337.62	-662.79	0.00	0.00	0.00	0.00	11,789,673.21	11,789,673.21		**11,789,673.21**
50	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	0.00	0.00	0.00	18,113,190.80	251,834.51	399,378.04	0.00	0.00	0.00	0.00	18,764,403.35	18,764,403.35		**18,764,403.35**
51	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	0.00	0.00	0.00	936.42	443,186.88	-6,317.74	0.00	0.00	0.00	0.00	437,805.56	437,805.56		**437,805.56**
52	0119009001	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	0.00	153,453,635.93	15,794,381.38	4,854,520.40	-84,510,164.13	0.00	0.00	0.00	89,592,373.59	89,592,373.59		**89,592,373.59**
53	0119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	0.00	0.00	27,678,106.01	28,537,972.04	0.00	0.00	0.00	0.00	56,216,078.05	56,216,078.05		**56,216,078.05**
54	0119009003	FOREIGN MISSION: ADDIS ABABA	0.00	0.00	0.00	0.00	37,961,739.39	12,565,781.82	43,844,730.70	7,910,600.11	0.00	0.00	0.00	102,282,852.02	102,282,852.02		**102,282,852.02**
55	0119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	0.00	154,728,131.09	29,100,951.82	7,787,992.33	372,809,437.13	0.00	0.00	0.00	564,426,512.38	564,426,512.38		**564,426,512.38**
56	0119009005	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	0.00	0.00	-49,959,609.09	40,411,368.12	0.00	0.00	0.00	0.00	-9,548,240.97		(9,548,240.97)	**(9,548,240.97)**
57	0119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	0.00	429,299,523.57	32,841,779.29	627,612.62	0.00	0.00	0.00	0.00	462,768,915.48	462,768,915.48		**462,768,915.48**
58	0119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	0.00	938,466.67	29,213,819.86	0.00	-1,702,790.76	0.00	0.00	0.00	28,449,495.77	28,449,495.77		**28,449,495.77**
59	0119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	0.00	1,279,289.76	99,528,361.03	48,819,342.41	-125,605,728.62	0.00	0.00	0.00	24,021,264.58	24,021,264.58		**24,021,264.58**
60	0119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	0.00	12,280,507.13	30,133,097.33	70,693,804.63	225,264.67	0.00	0.00	0.00	113,332,673.76	113,332,673.76		**113,332,673.76**
61	0119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	0.00	0.00	34,624,166.67	1,107,433.33	2,395,429.86	0.00	0.00	0.00	38,127,029.86	38,127,029.86		**38,127,029.86**
62	0119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	0.00	12,634,610.30	4,099,572.35	9,024,721.64	4,658,604.94	0.00	0.00	0.00	30,417,509.23	30,417,509.23		**30,417,509.23**
63	0119009013	FOREIGN MISSION: BATA	0.00	0.00	0.00	0.00	50,630,949.61	16,310,649.69	2,284,057.20	4,564,329.65	0.00	0.00	0.00	73,789,986.15	73,789,986.15		**73,789,986.15**
64	0119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	0.00	207,359,144.36	34,166,726.14	49,414,365.29	8,743,273.45	0.00	0.00	0.00	299,683,509.23	299,683,509.23		**299,683,509.23**
65	0119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	0.00	95,580,190.92	10,315,615.17	-5,759,240.26	8,817,358.82	0.00	0.00	0.00	108,953,924.64	108,953,924.64		**108,953,924.64**
66	0119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	0.00	9,767,522.27	152,042,065.62	56,933,531.87	8,660,948.27	0.00	0.00	0.00	227,404,068.03	227,404,068.03		**227,404,068.03**
67	0119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	0.00	76,979,889.06	2,578,039.32	6,739,342.69	5,470,083.84	0.00	0.00	0.00	91,767,354.90	91,767,354.90		**91,767,354.90**
68	0119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	0.00	160,695,962.86	0.00	7,760,909.99	1,089,998.39	0.00	0.00	0.00	169,546,871.23	169,546,871.23		**169,546,871.23**
69	0119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	0.00	36,360,707.96	15,350,842.58	19,836,731.75	0.00	0.00	0.00	0.00	71,548,282.29	71,548,282.29		**71,548,282.29**
70	0119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	0.00	48,907,081.83	52,677,836.41	9,662,751.58	5,350,635.72	0.00	0.00	0.00	116,598,305.55	116,598,305.55		**116,598,305.55**
71	0119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	0.00	0.00	109,986.39	8,929,555.68	0.00	0.00	0.00	0.00	9,039,542.07	9,039,542.07		**9,039,542.07**
72	0119009022	FOREIGN MISSION: BUCHAREST	0.00	0.00	0.00	0.00	198,620,669.72	32,300,320.28	-625,471,520.08	0.00	0.00	0.00	0.00	-394,550,530.08		(394,550,530.08)	**(394,550,530.08)**
73	0119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	72,335,712.12	19,299,048.48	1,223,639.39	190,048.48	0.00	0.00	0.00	93,048,448.47	93,048,448.47		**93,048,448.47**
74	0119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	0.00	2,060.94	14,135,018.18	57,955,367.01	1,563,456.73	0.00	0.00	0.00	73,655,902.86	73,655,902.86		**73,655,902.86**
75	0119009025	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	0.00	0.00	187,530.32	0.00	34,590,278.24	28,078,224.84	0.00	0.00	0.00	62,856,033.40	62,856,033.40		**62,856,033.40**
76	0119009026	FOREIGN MISSION: BUJUMBURA	0.00	0.00	0.00	0.00	12,139,907.87	33,335,952.70	14,904,537.95	40,499.03	0.00	0.00	0.00	60,420,897.55	60,420,897.55		**60,420,897.55**
77	0119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	0.00	24,306,492.10	156,058,427.88	4,428,464.24	0.00	0.00	0.00	0.00	184,793,384.22	184,793,384.22		**184,793,384.22**
78	0119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	0.00	0.00	0.00	85,501,757.21	42,775,795.64	0.00	0.00	0.00	128,277,552.85	128,277,552.85		**128,277,552.85**

79	0119009029	FOREIGN MISSION: CARACAS	0.00	0.00	0.00	0.00	2,146,182.41	0.00	6,809,266.16	0.00	0.00	0.00	0.00	8,955,448.57	8,955,448.57		**8,955,448.57**
80	0119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	0.00	19,607,527.68	-40,337,228.07	1,468,607.99	0.00	0.00	0.00	0.00	-19,261,092.40		(19,261,092.40)	**(19,261,092.40)**
81	0119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	185,451,148.48	40,883,920.92	50,659,525.68	0.00	0.00	0.00	0.00	276,994,595.08	276,994,595.08		**276,994,595.08**
82	0119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	0.00	0.00	0.00	96,668,393.94	0.00	0.00	0.00	0.00	96,668,393.94	96,668,393.94		**96,668,393.94**
83	0119009033	FOREIGN MISSION: DAMASCUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
84	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	0.00	31,516,570.54	209,494,561.40	22,344,271.08	742.42	0.00	0.00	0.00	263,356,145.44	263,356,145.44		**263,356,145.44**
85	0119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	0.00	9,969,696.97	11,208,964.90	10,484,404.54	365,512.03	0.00	0.00	0.00	32,028,578.44	32,028,578.44		**32,028,578.44**
86	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	0.00	0.00	22,379,286.67	58,554,515.16	140,292,714.60	0.00	0.00	0.00	0.00	221,226,516.43	221,226,516.43		**221,226,516.43**
87	0119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	0.00	155,696.55	112,423,527.27	52,305,048.28	8,198,275.86	0.00	0.00	0.00	173,082,547.97	173,082,547.97		**173,082,547.97**
88	0119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	0.00	32,736.36	25,246,865.96	1,484,023.56	0.00	0.00	0.00	0.00	26,763,625.88	26,763,625.88		**26,763,625.88**
89	0119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	0.00	17,848,556.97	144,301,299.72	2,828,913.75	183,556,791.57	0.00	0.00	0.00	348,535,562.01	348,535,562.01		**348,535,562.01**
90	0119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	0.00	0.00	307,158,796.97	67,930,272.73	0.00	0.00	0.00	0.00	375,089,069.70	375,089,069.70		**375,089,069.70**
91	0119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	0.00	23,750,427.28	84,779,176.07	3,730,535.96	2,001,106.17	0.00	0.00	0.00	114,261,245.48	114,261,245.48		**114,261,245.48**
92	0119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	0.00	73,797,904.30	65,869,115.14	81,035,284.43	14,010,300.85	0.00	0.00	0.00	234,712,604.72	234,712,604.72		**234,712,604.72**
93	0119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	0.00	30,725,639.40	17,693,935.01	751,757.58	0.00	0.00	0.00	0.00	49,171,331.98	49,171,331.98		**49,171,331.98**
94	0119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	0.00	0.00	8,242,872.06	4,935,957.58	250,060.49	0.00	0.00	0.00	13,428,890.13	13,428,890.13		**13,428,890.13**
95	0119009046	FOREIGN MISSION: ISLAMABAD	0.00	0.00	0.00	0.00	36,691,565.94	108,362,518.57	112,841,881.32	1,352,651.52	0.00	0.00	0.00	259,248,617.35	259,248,617.35		**259,248,617.35**
96	0119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	0.00	0.00	83,195,175.76	18,390,625.35	13,230,018.94	58,495,154.70	0.00	0.00	0.00	173,310,974.75	173,310,974.75		**173,310,974.75**
97	0119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	0.00	0.00	62,230,007.37	2,313,059.54	-0.01	0.00	0.00	0.00	64,543,066.90	64,543,066.90		**64,543,066.90**
98	0119009049	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	0.00	0.00	15,323,252.86	34,065,026.88	11,426,002.68	1,962,754.58	0.00	0.00	0.00	62,777,037.00	62,777,037.00		**62,777,037.00**
99	0119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	0.00	445,266.67	18,681,698.85	92,724.93	5,399,706.06	0.00	0.00	0.00	24,619,396.50	24,619,396.50		**24,619,396.50**
100	0119009051	FOREIGN MISSION: KHARTOUM	0.00	0.00	0.00	0.00	0.00	171,787,729.92	-4,499,821.46	5,681,759.60	0.00	0.00	0.00	172,969,668.06	172,969,668.06		**172,969,668.06**
101	0119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	0.00	0.00	479,737,960.61	7,115,835.65	0.00	0.00	0.00	0.00	486,853,796.26	486,853,796.26		**486,853,796.26**
102	0119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	0.00	0.00	1,381,076.59	4,805,989.21	2,053,408.82	2,901,496.97	0.00	0.00	0.00	11,141,971.59	11,141,971.59		**11,141,971.59**
103	0119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	0.00	0.00	15,215,357.36	14,725,075.06	12,999,821.36	248,484.86	0.00	0.00	0.00	43,188,738.64	43,188,738.64		**43,188,738.64**
104	0119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	0.00	640,025.54	18,305,824.78	29,553,025.89	1,129.98	0.00	0.00	0.00	48,500,006.18	48,500,006.18		**48,500,006.18**
105	0119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	0.00	0.00	0.00	164,250,910.51	3,794,499.27	22,216,494.49	0.00	0.00	0.00	190,261,904.27	190,261,904.27		**190,261,904.27**
106	0119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	0.00	105,046,860.61	12,577,375.76	44,739.76	21,000.00	0.00	0.00	0.00	117,689,976.12	117,689,976.12		**117,689,976.12**
107	0119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	0.00	74,678.70	23,838,382.37	16,151,302.85	5,716,457.19	0.00	0.00	0.00	45,780,821.11	45,780,821.11		**45,780,821.11**
108	0119009059	FOREIGN MISSION: LISBON	0.00	0.00	0.00	0.00	5,860,930.30	32,263,875.43	27,700,033.64	0.00	0.00	0.00	0.00	65,824,839.37	65,824,839.37		**65,824,839.37**
109	0119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	0.00	0.00	92,115,468.83	52,644,186.52	4,793,068.32	0.00	0.00	0.00	149,552,723.67	149,552,723.67		**149,552,723.67**
110	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	367,726,734.77	123,437,044.31	512,511,206.91	-224,746,512.00	0.00	0.00	0.00	778,928,473.99	778,928,473.99		**778,928,473.99**
111	0119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	0.00	415,801.24	4,447,819.88	1,760,372.67	11,678,012.42	0.00	0.00	0.00	18,302,006.21	18,302,006.21		**18,302,006.21**
112	0119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	0.00	0.00	134,732,477.33	20,534,531.96	811,390.92	0.00	0.00	0.00	156,078,400.21	156,078,400.21		**156,078,400.21**
113	0119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	0.00	0.00	116,564.29	4,112,228.57	18,652,201.01	0.00	0.00	0.00	22,880,993.87	22,880,993.87		**22,880,993.87**
114	0119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	0.00	42,055,012.43	58,157,350.22	15,044,338.66	37,535,258.61	0.00	0.00	0.00	152,791,959.92	152,791,959.92		**152,791,959.92**
115	0119009066	FOREIGN MISSION: MANILLA	0.00	0.00	0.00	0.00	74,678.73	23,838,382.37	-16,151,303.04	5,716,457.19	0.00	0.00	0.00	13,478,215.25	13,478,215.25		**13,478,215.25**
116	0119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	0.00	138,409.13	0.00	0.00	2,365,771.48	0.00	0.00	0.00	2,504,180.61	2,504,180.61		**2,504,180.61**
117	0119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	0.00	38,905,867.16	46,166,632.17	10,873,620.93	0.00	0.00	0.00	0.00	95,946,120.26	95,946,120.26		**95,946,120.26**
118	0119009069	FOREIGN MISSION: MNROVIA	0.00	0.00	0.00	0.00	0.00	78,210,570.00	108,281,187.50	0.00	0.00	0.00	0.00	186,491,757.50	186,491,757.50		**186,491,757.50**
119	0119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	0.00	0.00	470,412,644.81	137,821,308.27	33,758,996.59	1,066,915.76	0.00	0.00	0.00	643,059,865.42	643,059,865.42		**643,059,865.42**
120	0119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	0.00	134,923,385.47	81,078,994.02	61,377,196.09	24,523.33	0.00	0.00	0.00	277,404,098.91	277,404,098.91		**277,404,098.91**
121	0119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	0.00	55,987,866.80	292,782,456.09	212,061,137.82	2,663,988.68	0.00	0.00	0.00	563,495,449.38	563,495,449.38		**563,495,449.38**
122	0119009074	FOREIGN MISSION: NEW DELHI	0.00	0.00	0.00	0.00	157,842,888.09	51,426,586.69	166,844,940.39	80,551,011.10	0.00	0.00	0.00	456,665,426.27	456,665,426.27		**456,665,426.27**
123	0119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	0.00	0.00	0.00	406,242.42	0.00	4,784,742.42	5,466,727.27	0.00	0.00	0.00	10,657,712.12	10,657,712.12		**10,657,712.12**
124	0119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	0.00	223,119,778.51	2,409,872.63	118,737,867.01	0.00	0.00	0.00	0.00	344,267,518.14	344,267,518.14		**344,267,518.14**
125	0119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	0.00	2,521,609.74	18,908,859.59	23,034,130.68	1,784,467.92	0.00	0.00	0.00	46,249,067.93	46,249,067.93		**46,249,067.93**
126	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	0.00	0.00	0.00	240,423,292.59	0.00	0.00	0.00	0.00	240,423,292.59	240,423,292.59		**240,423,292.59**
127	0119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	0.00	388,760,961.48	-119,261,647.46	-336,345,439.52	8,820,512.99	0.00	0.00	0.00	-58,025,612.51		(58,025,612.51)	**(58,025,612.51)**
128	0119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	0.00	105,288.00	64,417,749.33	25,415,070.07	1,302,007.97	0.00	0.00	0.00	91,240,115.37	91,240,115.37		**91,240,115.37**

129	0119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	0.00	159,492,534.48	78,323,668.68	39,561,500.32	15,127,482.77	0.00	0.00	0.00	292,505,186.25	292,505,186.25		**292,505,186.25**
130	0119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	0.00	237,810.67	3,627,650.54	7,736,067.32	1,086,239.81	0.00	0.00	0.00	12,687,768.33	12,687,768.33		**12,687,768.33**
131	0119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	0.00	215,279,360.54	87,395,461.32	28,770,321.68	6,782,879.09	0.00	0.00	0.00	338,228,022.63	338,228,022.63		**338,228,022.63**
132	0119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	0.00	0.00	18,314,845.29	7,478,033.72	147,659.48	0.00	0.00	0.00	25,940,538.48	25,940,538.48		**25,940,538.48**
133	0119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	0.00	13,272,799.96	81,491,869.18	24,988,957.45	22,501,646.21	0.00	0.00	0.00	142,255,272.80	142,255,272.80		**142,255,272.80**
134	0119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	0.00	0.00	32,165,062.56	5,554,444.39	274,262.30	0.00	0.00	0.00	37,993,769.25	37,993,769.25		**37,993,769.25**
135	0119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	0.00	328,965.53	2,072,826.75	7,952,686.86	18,704,548.29	0.00	0.00	0.00	29,059,027.43	29,059,027.43		**29,059,027.43**
136	0119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	0.00	97,946,637.32	165,520,080.73	70,664,377.51	289,851.52	0.00	0.00	0.00	334,420,947.07	334,420,947.07		**334,420,947.07**
137	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	0.00	73,275,139.40	44,394,882.23	3,250,360.10	332,287.36	0.00	0.00	0.00	121,252,669.09	121,252,669.09		**121,252,669.09**
138	0119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	0.00	148,539,003.59	88,535,649.25	7,716,068.66	1,587,231.39	0.00	0.00	0.00	246,377,952.89	246,377,952.89		**246,377,952.89**
139	0119009094	FOREIGN MISSION: SINGAPORE	0.00	0.00	0.00	0.00	0.00	54,430,221.54	97,347,691.49	464,545.44	0.00	0.00	0.00	152,242,458.47	152,242,458.47		**152,242,458.47**
140	0119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	0.00	0.00	15,076,764.18	4,775,024.88	351,989.12	0.00	0.00	0.00	20,203,778.18	20,203,778.18		**20,203,778.18**
141	0119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	0.00	7,997,154.74	9,969,697.86	247,173.70	490,909.09	0.00	0.00	0.00	18,704,935.39	18,704,935.39		**18,704,935.39**
142	0119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	0.00	8,432,187.88	1,594,445.45	1,145,381.27	851,102.48	0.00	0.00	0.00	12,023,117.08	12,023,117.08		**12,023,117.08**
143	0119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	0.00	198,793.10	69,865,621.63	65,912,925.29	492,482.76	0.00	0.00	0.00	136,469,822.78	136,469,822.78		**136,469,822.78**
144	0119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	0.00	67,251,587.88	58,945,845.45	60,275,184.49	1,088,384.71	0.00	0.00	0.00	187,561,002.54	187,561,002.54		**187,561,002.54**
145	0119009101	FOREIGN MISSION: TRIPOLI	0.00	0.00	0.00	0.00	0.00	14,957,423.35	8,660,196.97	0.97	0.00	0.00	0.00	23,617,621.29	23,617,621.29		**23,617,621.29**
146	0119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	0.00	0.00	89,159,860.19	32,205,729.43	0.00	0.00	0.00	0.00	121,365,589.62	121,365,589.62		**121,365,589.62**
147	0119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	0.00	331,530.83	40,822,605.64	-9,584,024.97	2,929,089.66	-53,571.43	0.00	0.00	34,445,629.73	34,445,629.73		**34,445,629.73**
148	0119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	0.00	13,332,453.95	14,046,018.03	13,379,772.95	1,164,811.38	0.00	0.00	0.00	41,923,056.32	41,923,056.32		**41,923,056.32**
149	0119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	0.00	161,524,754.55	0.00	33,391,909.09	0.00	0.00	0.00	0.00	194,916,663.64	194,916,663.64		**194,916,663.64**
150	0119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	0.00	10,100,959.70	4,075,431.08	13,540,014.05	1,053,125.15	0.00	0.00	0.00	28,769,529.96	28,769,529.96		**28,769,529.96**
151	0119009107	FOREIGN MISSION: YAOUNDE	0.00	0.00	0.00	0.00	0.00	1,576,717.54	3,029,819.69	0.00	0.00	0.00	0.00	4,606,537.23	4,606,537.23		**4,606,537.23**
152	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
153	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
154	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	0.00	0.00	163,666,819.55	47,616,119.52	316,569.64	0.00	0.00	0.00	211,599,508.71	211,599,508.71		**211,599,508.71**
155	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
156	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	0.00	8,983,336.36	220,674,103.43	12,127,864.49	155,126.77	0.00	0.00	0.00	241,940,431.05	241,940,431.05		**241,940,431.05**
157	0119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	0.00	31,476,644.10	41,877,296.89	1,956,175.20	0.00	0.00	0.00	0.00	75,310,116.19	75,310,116.19		**75,310,116.19**
158	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
159	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	0.00	0.00	126,218,289.03	3,689,075.63	0.00	0.00	0.00	129,907,364.65	129,907,364.65		**129,907,364.65**
160	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
161	0119009120	FOREIGN MISSION DOHA, QATAR	0.00	0.00	0.00	0.00	0.00	4,795,798.31	71,944,424.74	0.00	0.00	0.00	0.00	76,740,223.06	76,740,223.06		**76,740,223.06**
162	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	-751.83	0.00	0.00	0.00	0.00	-751.83		(751.83)	**(751.83)**
163	0119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	0.00	0.00	18,107,918.18	187,239,169.67	14,002,976.11	1,282,124.24	0.00	0.00	0.00	220,632,188.20	220,632,188.20		**220,632,188.20**
164	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	0.00	0.00	121,453,421.21	147,566,676.71	78,044,241.35	5,818,032.31	0.00	0.00	0.00	352,882,371.58	352,882,371.58		**352,882,371.58**
165	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	0.00	0.00	0.00	2,281.62	16,772,374.09	-206,784.88	0.00	0.00	0.00	0.00	16,567,870.83	16,567,870.83		**16,567,870.83**
166	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	0.00	673,815,060.37	6,966,667.83	69,177.39	158,239,958.98	0.00	0.00	11,666,359.43	850,757,224.00	850,757,224.00		**850,757,224.00**
167	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	0.00	0.00	3,985.95	17,436,749.43	3,562.58	0.00	0.00	0.00	0.00	17,444,297.96	17,444,297.96		**17,444,297.96**
168	0123005001	NEWS AGENCY OF NIGERIA	0.00	0.00	0.00	0.00	10,069,321.44	3,342,141.38	9,351.58	0.00	0.00	0.00	0.00	13,420,814.40	13,420,814.40		**13,420,814.40**
169	0123006001	VOICE OF NIGERIA	0.00	0.00	0.00	0.00	263,093.70	15,634,126.13	-19,504.88	0.00	0.00	0.00	0.00	15,877,714.95	15,877,714.95		**15,877,714.95**
170	0123007001	NIGERIAN FILM CORPORATION	0.00	0.00	0.00	0.00	15,105,646.69	1,040,544.72	5,861.15	0.00	0.00	0.00	0.00	16,152,052.56	16,152,052.56		**16,152,052.56**
171	0123008001	NATIONAL BROADCASTING COMMISION	0.00	0.00	0.00	0.00	5,429,880.00	32,382,858.00	-1,900.67	0.00	0.00	0.00	0.00	37,810,837.33	37,810,837.33		**37,810,837.33**
172	0123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	0.00	497,438.74	294,430.77	152,611.54	2,945,169.74	0.00	0.00	0.00	3,889,650.79	3,889,650.79		**3,889,650.79**
173	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	0.00	0.00	15,257.30	6,375,732.61	-71,639.31	0.00	0.00	0.00	0.00	6,319,350.60	6,319,350.60		**6,319,350.60**
174	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	0.00	0.00	12,853,380.67	15,271.16	0.00	0.00	0.00	0.00	12,868,651.83	12,868,651.83		**12,868,651.83**
175	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	0.00	0.00	0.00	1,624,342.07	4,112,284.96	109,035.31	0.00	0.00	0.00	0.00	5,845,662.34	5,845,662.34		**5,845,662.34**
176	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	0.00	0.00	0.00	432,681.89	6,799,779.04	248,169.55	0.00	0.00	0.00	0.00	7,480,630.48	7,480,630.48		**7,480,630.48**

177	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	0.00	0.00	0.00	5.31	339,512.84	-118,849.00	0.00	0.00	0.00	0.00	220,669.15	220,669.15		**220,669.15**
178	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	0.00	66,211,929.19	1,245,262.12	-5,303.73	0.00	0.00	0.00	0.00	67,451,887.58	67,451,887.58		**67,451,887.58**
179	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	0.00	5,063,560.20	577,272.81	8,806.01	0.00	0.00	0.00	0.00	5,649,639.02	5,649,639.02		**5,649,639.02**
180	0123011007	NATIONAL THEATRE	0.00	0.00	0.00	0.00	118,000.00	719,286.47	-7,095.71	0.00	0.00	0.00	0.00	830,190.76	830,190.76		**830,190.76**
181	0123011008	NATIONAL GALLERY OF ART	0.00	0.00	0.00	0.00	2,008.18	3,093,240.36	-2,789.39	0.00	0.00	0.00	0.00	3,092,459.15	3,092,459.15		**3,092,459.15**
182	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	0.00	0.00	0.00	3,968.40	47,137.00	489.84	0.00	0.00	0.00	0.00	51,595.24	51,595.24		**51,595.24**
183	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	0.00	0.00	0.00	1,287,840.80	2,601,696.05	-14,833.37	0.00	0.00	0.00	0.00	3,874,703.48	3,874,703.48		**3,874,703.48**
184	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	0.00	2,813,129.51	3,298,822.78	-12,966.67	0.00	0.00	0.00	0.00	6,098,985.62	6,098,985.62		**6,098,985.62**
185	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	0.00	0.00	0.00	0.60	310,093.54	-10,060.00	0.00	0.00	0.00	0.00	300,034.14	300,034.14		**300,034.14**
186	0123011017	NATIONAL ORIENTATION AGENCY	0.00	0.00	0.00	0.00	37,766,456.99	221,292.92	-25,739.02	0.00	0.00	0.00	0.00	37,962,010.89	37,962,010.89		**37,962,010.89**
187	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	0.00	43,246.23	8,471,473.07	-237,782.85	0.00	0.00	0.00	0.00	8,276,936.45	8,276,936.45		**8,276,936.45**
188	0124002001	NIGERIAN PRISON SERVICE	0.00	0.00	0.00	0.00	915,885.74	1,583,975,887.66	1,600,611.82	0.00	0.00	0.00	0.00	1,586,492,385.22	1,586,492,385.22		**1,586,492,385.22**
189	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	0.00	1,357,507.59	770,948,520.26	35,629,488.61	0.00	0.00	0.00	0.00	807,935,516.46	807,935,516.46		**807,935,516.46**
190	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	0.00	0.00	329,552.80	0.00	22,129.85	0.00	0.00	0.00	0.00	351,682.65	351,682.65		**351,682.65**
191	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	0.00	674.00	325,639.38	-46,405.00	0.00	0.00	0.00	0.00	279,908.38	279,908.38		**279,908.38**
192	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	0.00	0.00	0.00	197,566,802.69	0.00	0.00	0.00	0.00	197,566,802.69	197,566,802.69		**197,566,802.69**
193	0124007001	FEDERAL FIRE SERVICE	0.00	0.00	0.00	0.00	130,701.24	0.00	416,769.83	0.00	0.00	0.00	0.00	547,471.07	547,471.07		**547,471.07**
194	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	0.00	4,715,526,991.36	1,871,968,160.19	1,783,769.26	0.00	0.00	0.00	0.00	6,589,278,920.81	6,589,278,920.81		**6,589,278,920.81**
195	0124012001	POLICE FORMATION & COMMAND HQTRS	0.00	0.00	0.00	0.00	4,673,835.57	151,637,952.51	40,630.64	0.00	0.00	0.00	0.00	156,352,418.72	156,352,418.72		**156,352,418.72**
196	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	0.00	0.00	12,386,139.00	9,150.08	0.00	0.00	0.00	0.00	12,395,289.08	12,395,289.08		**12,395,289.08**
197	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00	0.00	326,967.20	15,706,893.43	-10,558.67	0.00	0.00	0.00	0.00	16,023,301.96	16,023,301.96		**16,023,301.96**
198	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	954.36	0.00	0.00	0.00	0.00	954.36	954.36		**954.36**
199	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	0.00	522.40	132,149.80	-5,670.00	0.00	0.00	0.00	0.00	127,002.20	127,002.20		**127,002.20**
200	0125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
201	0125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	0.00	0.00	0.00	0.00	134,687.26	-11,859.64	0.00	0.00	0.00	0.00	122,827.62	122,827.62		**122,827.62**
202	0125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	0.00	41,315.20	153,006.67	-29.92	0.00	0.00	0.00	0.00	194,291.95	194,291.95		**194,291.95**
203	0125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	0.00	0.00	0.00	3.04	214,766.99	42,699.20	0.00	0.00	0.00	0.00	257,469.23	257,469.23		**257,469.23**
204	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00	0.00	4,899.24	0.00	-1,404.79	0.00	0.00	0.00	0.00	3,494.45	3,494.45		**3,494.45**
205	0125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	0.00	0.00	0.00	20,704,148.80	124,795.66	719.36	0.00	0.00	0.00	0.00	20,829,663.82	20,829,663.82		**20,829,663.82**
206	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	0.00	118,098.82	0.00	-588.35	0.00	0.00	0.00	0.00	117,510.47	117,510.47		**117,510.47**
207	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	0.00	37,851.75	192,863.07	212,093.35	0.00	0.00	0.00	0.00	442,808.17	442,808.17		**442,808.17**
208	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
209	0140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	0.00	0.00	0.00	174,886,530.12	25,951,909.64	-8,373.56	0.00	0.00	0.00	0.00	200,830,066.20	200,830,066.20		**200,830,066.20**
210	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	536,309.13	0.00	0.00	0.00	0.00	536,309.13	536,309.13		**536,309.13**
211	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	0.00	0.00	0.00	15,362,302.12	12,907,542.79	36,672,836.97	0.00	0.00	0.00	0.00	64,942,681.88	64,942,681.88		**64,942,681.88**
212	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	0.00	653,719,502.18	1,656,822.88	141,917,720.76	0.00	0.00	0.00	32,541,414,641.06	33,338,708,686.88	33,338,708,686.88		**33,338,708,686.88**
213	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	0.00	258,327,778.60	69,723,113.68	87,231.74	0.00	0.00	0.00	0.00	328,138,124.02	328,138,124.02		**328,138,124.02**
214	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	0.00	0.00	0.00	-10,920.00	0.00	0.00	0.00	0.00	-10,920.00		(10,920.00)	**(10,920.00)**
215	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	0.00	0.00	0.00	363,015,633.16	26,223,059.08	-8,468.37	0.00	0.00	0.00	0.00	389,230,223.87	389,230,223.87		**389,230,223.87**
216	0156003001	NIGERIA COMMUNICATION SATELLITE	0.00	0.00	0.00	0.00	22,448,564.39	105,092,879.19	505.71	0.00	0.00	0.00	0.00	127,541,949.29	127,541,949.29		**127,541,949.29**
217	0156006001	NIPOST	0.00	0.00	0.00	0.00	0.00	0.18	-13,031,550.00	0.00	0.00	0.00	0.00	-13,031,549.82		(13,031,549.82)	**(13,031,549.82)**
218	0157001001	NATIONAL SECURITY ADVISER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**

219	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
220	0157003001	NATIONAL INTELLIGENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	129,446,002.61	0.00	0.00	0.00	0.00	129,446,002.61	129,446,002.61		**129,446,002.61**
221	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	0.00	0.00	0.00	1,100,084.80	239,239.86	58,638.36	0.00	0.00	0.00	0.00	1,397,963.02	1,397,963.02		**1,397,963.02**
222	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	0.00	64,399,883.37	60,554.86	8,141,467.51	0.00	0.00	0.00	0.00	72,601,905.74	72,601,905.74		**72,601,905.74**
223	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	4,358.44	5,886,837.56	-7,101.80	0.00	0.00	0.00	0.00	5,884,094.20	5,884,094.20		**5,884,094.20**
224	0160001001	POLICE SERVICE COMMISSION HQTRS	0.00	0.00	0.00	0.00	57,044,708.03	2,971,959.11	44,224,609.43	0.00	0.00	0.00	0.00	104,241,276.57	104,241,276.57		**104,241,276.57**
225	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	0.00	2,342,475,230.08	37,381,984.35	7,353,625,459.13	0.00	24,332,678,182.18	0.00	0.00	34,066,160,855.74	34,066,160,855.74		**34,066,160,855.74**
226	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	0.00	0.00	0.00	76,945.13	0.00	53,221.68	0.00	0.00	0.00	0.00	130,166.81	130,166.81		**130,166.81**
227	0161003001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	0.00	701,841,847.61	18,636,839.00	2,320,768.45	-20,179,627.46	0.00	0.00	0.00	702,619,827.60	702,619,827.60		**702,619,827.60**
228	0161004001	LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	5,355.26	0.00	27,239.68	0.00	0.00	0.00	0.00	32,594.94	32,594.94		**32,594.94**
229	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	1,269.08	618,476.48	-2,900.81	177,176,208.67	626,430.00	0.00	0.00	178,419,483.42	178,419,483.42		**178,419,483.42**
230	0161006001	NATIONAL MERIT AWARD	0.00	0.00	0.00	0.00	14,808.49	1,011,100.27	24,435.50	0.00	0.00	0.00	0.00	1,050,344.26	1,050,344.26		**1,050,344.26**
231	0161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	0.00	0.00	0.00	1,573,304.03	75,784,917.27	214,628,606.62	0.00	0.00	0.00	0.00	291,986,827.92	291,986,827.92		**291,986,827.92**
232	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	140,636,411.95	704,789.16	475,553,242.25	0.00	0.00	0.00	0.00	616,894,443.36	616,894,443.36		**616,894,443.36**
233	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	0.00	0.00	0.00	140,636,411.95	704,789.16	475,553,242.25	0.00	0.00	0.00	0.00	616,894,443.36	616,894,443.36		**616,894,443.36**
234	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	0.00	0.00	0.00	1,250,420,579.89	26,433,752.30	608,827.71	0.00	0.00	0.00	0.00	1,277,463,159.90	1,277,463,159.90		**1,277,463,159.90**
235	0161013001	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	0.00	207,000,000.00	0.00	18,041,568.78	0.00	0.00	0.00	0.00	225,041,568.78	225,041,568.78		**225,041,568.78**
236	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	226,307,900.95	4,846,976.84	6,052,963.37	0.00	0.00	0.00	0.00	237,207,841.16	237,207,841.16		**237,207,841.16**
237	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	0.00	0.00	423,875,565.09	2,527,489.93	4,467,953.49	0.00	0.00	0.00	0.00	430,871,008.51	430,871,008.51		**430,871,008.51**
238	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	0.00	1,658,490.37	4,548,476.21	786.00	0.00	0.00	0.00	0.00	6,207,752.58	6,207,752.58		**6,207,752.58**
239	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0.00	0.00	0.00	0.00	666.72	56,585,186.82	22,885.25	0.00	0.00	0.00	0.00	56,608,738.79	56,608,738.79		**56,608,738.79**
240	0161018001	SERVICOM	0.00	0.00	0.00	0.00	142,577.78	0.00	398,245.84	0.00	0.00	0.00	0.00	540,823.62	540,823.62		**540,823.62**
241	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	0.00	0.00	0.00	75,209,294.00	0.00	39,636,967.68	0.00	0.00	0.00	0.00	114,846,261.68	114,846,261.68		**114,846,261.68**
242	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	0.00	0.00	0.00	0.00	3,729,495.66	-1,615.00	0.00	0.00	0.00	0.00	3,727,880.66	3,727,880.66		**3,727,880.66**
243	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	0.00	0.00	0.00	1,296,056,024.32	454,872.99	106,757.52	0.00	0.00	0.00	0.00	1,296,617,654.83	1,296,617,654.83		**1,296,617,654.83**
244	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	0.00	0.00	0.00	76,945.13	0.00	53,221.68	0.00	0.00	0.00	0.00	130,166.81	130,166.81		**130,166.81**
245	0517002001	TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00	0.00	134,052,950.08	0.00	0.00	0.00	8,415,788,567.65	0.00	0.00	8,549,841,517.73	8,549,841,517.73		**8,549,841,517.73**
														0.00	-		**-**
		ECONOMIC SECTOR												0.00	-		**-**
246	0215001001	FEDERAL MINISTRY OF AGRICULTURE	0.00	0.00	0.00	0.00	1,448,369,503.89	338,668,111.18	-74,614.43	0.00	0.00	0.00	4,108,160,250.06	5,895,123,250.70	5,895,123,250.70		**5,895,123,250.70**
247	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	0.00	1,398,082.22	654,919.11	-24,392.32	123,008.69	0.00	0.00	0.00	2,151,617.70	2,151,617.70		**2,151,617.70**
248	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00	0.00	1,345,732.33	2,879,495.99	35,758.71	0.00	0.00	0.00	0.00	4,260,987.03	4,260,987.03		**4,260,987.03**
249	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	0.00	0.00	0.00	0.00	387,335,907.04	23,980,208.17	9,074.50	96,444,271.80	0.00	0.00	0.00	507,769,461.51	507,769,461.51		**507,769,461.51**
250	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	0.00	0.00	0.00	0.00	33,900,679.37	9,277,222.66	-758.49	689,271.44	65,244,017.00	0.00	0.00	109,110,431.98	109,110,431.98		**109,110,431.98**
251	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	0.00	0.00	0.00	0.00	1,105.52	2.30	126,349.78	839,246.10	0.00	0.00	0.00	966,703.70	966,703.70		**966,703.70**
252	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	0.00	0.00	0.00	0.00	402,682.69	4,632,373.08	-97,381.03	0.00	0.00	0.00	0.00	4,937,674.74	4,937,674.74		**4,937,674.74**

253	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	0.00	330,466,900.53	3,719,289.76	35,121,471.00	0.00	0.00	0.00	0.00	369,307,661.29	369,307,661.29		**369,307,661.29**
254	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	0.00	0.00	0.00	1,134,805.85	1,033,211.32	220,803.52	0.00	0.00	0.00	0.00	2,388,820.69	2,388,820.69		**2,388,820.69**
255	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	0.00	0.00	0.00	255,764.71	437,799.88	-28,699.44	0.00	0.00	0.00	0.00	664,865.15	664,865.15		**664,865.15**
256	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	17,535,569.81	4,654,625.53	-62,517.27	0.00	0.00	0.00	0.00	22,127,678.07	22,127,678.07		**22,127,678.07**
	0215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
257	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	3,820.47	2,391,385.43	-15,063.54	0.00	0.00	0.00	0.00	2,380,142.36	2,380,142.36		**2,380,142.36**
258	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	0.00	0.00	0.00	3,079.66	1,584,450.43	13,738.70	0.00	0.00	0.00	0.00	1,601,268.79	1,601,268.79		**1,601,268.79**
259	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	0.00	0.00	0.00	96,142.85	56,665,045.83	2,810.00	0.00	0.00	0.00	0.00	56,763,998.68	56,763,998.68		**56,763,998.68**
260	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	0.00	0.00	0.00	217.02	26,098,779.21	4,571.73	0.00	0.00	0.00	0.00	26,103,567.96	26,103,567.96		**26,103,567.96**
261	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	0.00	0.00	0.00	19,724.45	7,922,941.67	-910.93	0.00	0.00	0.00	0.00	7,941,755.19	7,941,755.19		**7,941,755.19**
262	0215019001	VETERINARY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	27.35	231,705.80	7,280.51	0.00	0.00	0.00	0.00	239,013.66	239,013.66		**239,013.66**
263	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	969,653.03	4,431,581.70	25,017.06	0.00	0.00	0.00	0.00	5,426,251.79	5,426,251.79		**5,426,251.79**
264	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	0.00	3.07	26,484,751.30	4,604.92	0.00	0.00	0.00	0.00	26,489,359.29	26,489,359.29		**26,489,359.29**
265	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	0.00	0.00	0.00	15,472,066.40	1,312,516.15	79,310.00	0.00	0.00	0.00	0.00	16,863,892.55	16,863,892.55		**16,863,892.55**
266	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	0.00	0.00	0.00	13,750,003.10	4,989.07	-4,310.09	0.00	0.00	0.00	0.00	13,750,682.08	13,750,682.08		**13,750,682.08**
267	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	0.00	0.00	0.00	15,506.55	740,820.24	18,664.77	0.00	0.00	0.00	0.00	774,991.56	774,991.56		**774,991.56**
268	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	26,358.23	4,950,909.82	5,746.46	0.00	0.00	0.00	0.00	4,983,014.51	4,983,014.51		**4,983,014.51**
269	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	178,598.84	900,304.50	722,259.18	230,859.95	0.00	0.00	0.00	2,032,022.47	2,032,022.47		**2,032,022.47**
270	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	0.00	5,000.00	1,206,608.53	-2,789.59	1,586,575.00	0.00	0.00	0.00	2,795,393.94	2,795,393.94		**2,795,393.94**
271	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	0.00	30,550.73	1,449,178.87	19,087.00	34,694,037.64	0.00	0.00	0.00	36,192,854.24	36,192,854.24		**36,192,854.24**
272	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	0.00	550.86	4,151,061.33	1,837.68	0.00	0.00	0.00	0.00	4,153,449.87	4,153,449.87		**4,153,449.87**
273	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	0.00	1,953,717.49	4,923,722.26	273.34	0.00	0.00	0.00	0.00	6,877,713.09	6,877,713.09		**6,877,713.09**
274	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	0.00	62,358.77	235,358.50	-3,142.64	0.00	0.00	0.00	0.00	294,574.63	294,574.63		**294,574.63**
275	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	0.00	4,000.88	1,623,094.92	-3,306.84	0.00	0.00	0.00	0.00	1,623,788.96	1,623,788.96		**1,623,788.96**
276	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	0.00	1,253.20	8,522,836.90	-1,310.63	0.00	0.00	0.00	0.00	8,522,779.47	8,522,779.47		**8,522,779.47**
277	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	0.00	0.00	0.00	127,022.54	1,646,033.13	-64,278.32	0.00	0.00	0.00	0.00	1,708,777.35	1,708,777.35		**1,708,777.35**
278	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	0.00	38,440.19	0.00	-21,105.00	0.00	0.00	0.00	0.00	17,335.19	17,335.19		**17,335.19**
279	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	0.00	0.00	3,594.28	524,513.42	-92.52	0.00	0.00	0.00	0.00	528,015.18	528,015.18		**528,015.18**
280	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	0.00	0.00	1,663.59	263,253.21	6,073.25	0.00	0.00	0.00	0.00	270,990.05	270,990.05		**270,990.05**
281	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	0.00	517,968,937.52	3,256,504.96	51,099.47	-354,221.13	1,215,112,978.07	0.00	0.00	1,736,035,298.89	1,736,035,298.89		**1,736,035,298.89**
282	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	0.00	0.00	0.00	21,029.62	17,426,114.23	3,916.49	0.00	0.00	0.00	0.00	17,451,060.34	17,451,060.34		**17,451,060.34**
283	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	0.00	111,469,138.50	0.00	20,172.70	0.00	0.00	0.00	0.00	111,489,311.20	111,489,311.20		**111,489,311.20**

284	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	68,298.02	981,534.91	38,814.31	0.00	0.00	0.00	0.00	1,088,647.24	1,088,647.24		**1,088,647.24**
285	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
286	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	0.00	43,181.91	15,067,498.47	-1,558.03	0.00	0.00	0.00	0.00	15,109,122.35	15,109,122.35		**15,109,122.35**
287	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	0.00	0.00	79,240.67	70,734,000.00	-16,486.55	57,486,241.36	0.00	0.00	0.00	128,282,995.48	128,282,995.48		**128,282,995.48**
288	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	0.00	0.00	0.00	0.00	728,307,543.63	3,858,296.71	182,328,309.23	0.00	0.00	0.00	0.00	914,494,149.57	914,494,149.57		**914,494,149.57**
289	0220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	0.00	208,832,580.06	14,018,246.81	41,052.24	0.00	0.00	0.00	0.00	222,891,879.11	222,891,879.11		**222,891,879.11**
290	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	0.00	3,359,009.80	31,800,000.00	400,728.03	0.00	0.00	0.00	0.00	35,559,737.83	35,559,737.83		**35,559,737.83**
291	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	252,918,872.27	29,383,798.14	12,565,225,323.75	0.00	0.00	0.00	0.00	12,847,527,994.16	12,847,527,994.16		**12,847,527,994.16**
292	022001200100	CONSOLIDATED REVENUE FUND	-3,468,544,993,439.04	-505,566,579,688.00	529,372,065,403.18	0.00	0.00	33,120,990,314.15	0.00	0.00	0.00	0.00	1,077,128,318,301.30	-2,334,490,199,108.41		(2,334,490,199,108.41)	**(2,334,490,199,108.41)**
293	022000700200	FPO ABAKALIKI	0.00	0.00	0.00	0.00	0.00	0.00	735.00	0.00	0.00	0.00	0.00	735.00	735.00		**735.00**
294	022000700300	FPO ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	785.00	0.00	0.00	0.00	0.00	785.00	785.00		**785.00**
295	022000700400	FPO ADO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	-1,425.00	0.00	0.00	0.00	0.00	-1,425.00		(1,425.00)	**(1,425.00)**
296	022000700500	FPO AKURE	0.00	0.00	0.00	0.00	0.00	0.00	20,675.00	0.00	0.00	0.00	0.00	20,675.00	20,675.00		**20,675.00**
297	022000700600	FPO ASABA	0.00	0.00	0.00	0.00	0.00	0.00	-308.00	0.00	0.00	0.00	0.00	-308.00		(308.00)	**(308.00)**
298	022000700700	FPO AWKA	0.00	0.00	0.00	0.00	0.00	0.00	195.00	0.00	0.00	0.00	0.00	195.00	195.00		**195.00**
299	022000700800	FPO BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	555.00	0.00	0.00	0.00	0.00	555.00	555.00		**555.00**
300	022000700900	FPO BENIN	0.00	0.00	0.00	0.00	0.00	0.00	1,450.00	0.00	0.00	0.00	0.00	1,450.00	1,450.00		**1,450.00**
301	022000701000	FPO BIRNI-KEBI	0.00	0.00	0.00	0.00	0.00	0.00	185,455.00	0.00	0.00	0.00	0.00	185,455.00	185,455.00		**185,455.00**
302	022000701100	FPO CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00		**1,000.00**
303	022000701200	FPO DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	585.00	0.00	0.00	0.00	0.00	585.00	585.00		**585.00**
304	022000701300	FPO DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	1,115.00	0.00	0.00	0.00	0.00	1,115.00	1,115.00		**1,115.00**
305	022000701400	FPO ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	635.00	0.00	0.00	0.00	0.00	635.00	635.00		**635.00**
306	022000701500	FPO GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	700.00	0.00	0.00	0.00	0.00	700.00	700.00		**700.00**
307	022000701600	FPO GUSUA	0.00	0.00	0.00	0.00	0.00	0.00	3,189.84	0.00	0.00	0.00	0.00	3,189.84	3,189.84		**3,189.84**
308	022000701700	FPO IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	335.00	0.00	0.00	0.00	0.00	335.00	335.00		**335.00**
309	022000701800	FPO ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	422.66	0.00	0.00	0.00	0.00	422.66	422.66		**422.66**
310	022000701900	FPO JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	1,135.00	0.00	0.00	0.00	0.00	1,135.00	1,135.00		**1,135.00**
311	022000702000	FPO JOS	0.00	0.00	0.00	0.00	0.00	0.00	-65.00	0.00	0.00	0.00	0.00	-65.00		(65.00)	**(65.00)**
312	022000702100	FPO KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	300.00	300.00		**300.00**
313	022000702200	FPO KANO	0.00	0.00	0.00	0.00	0.00	0.00	850.00	0.00	0.00	0.00	0.00	850.00	850.00		**850.00**
314	022000702300	FPO KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	1,385.00	0.00	0.00	0.00	0.00	1,385.00	1,385.00		**1,385.00**
315	022000702400	FPO LAFIA	0.00	0.00	0.00	0.00	0.00	0.00	1,925.00	0.00	0.00	0.00	0.00	1,925.00	1,925.00		**1,925.00**
316	022000702500	FPO LAGOS I	0.00	0.00	0.00	0.00	0.00	0.00	1,359,890.00	0.00	0.00	0.00	0.00	1,359,890.00	1,359,890.00		**1,359,890.00**
317	022000702600	FPO LAGOS II	0.00	0.00	0.00	0.00	0.00	0.00	110.00	0.00	0.00	0.00	0.00	110.00	110.00		**110.00**
318	022000702700	FPO LOKOJA	0.00	0.00	0.00	0.00	0.00	0.00	8,200.00	0.00	0.00	0.00	0.00	8,200.00	8,200.00		**8,200.00**
319	022000702800	FPO MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	635.00	0.00	0.00	0.00	0.00	635.00	635.00		**635.00**
320	022000702900	FPO MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	109.06	0.00	0.00	0.00	0.00	109.06	109.06		**109.06**
321	022000703000	FPO MINNA	0.00	0.00	0.00	0.00	0.00	0.00	-150.00	0.00	0.00	0.00	0.00	-150.00		(150.00)	**(150.00)**
322	022000703100	FPO OSOGBO	0.00	0.00	0.00	0.00	0.00	0.00	1,065.00	0.00	0.00	0.00	0.00	1,065.00	1,065.00		**1,065.00**
323	022000703200	FPO OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	2,130.00	0.00	0.00	0.00	0.00	2,130.00	2,130.00		**2,130.00**
324	022000703300	FPO PORT-HARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	-230.00	0.00	0.00	0.00	0.00	-230.00		(230.00)	**(230.00)**
325	022000703400	FPO SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	-451.09	0.00	0.00	0.00	0.00	-451.09		(451.09)	**(451.09)**
326	022000703500	FPO UMUAHIA	0.00	0.00	0.00	0.00	0.00	0.00	-1,785.00	0.00	0.00	0.00	0.00	-1,785.00		(1,785.00)	**(1,785.00)**
327	022000703600	FPO UYO	0.00	0.00	0.00	0.00	0.00	0.00	-210.00	0.00	0.00	0.00	0.00	-210.00		(210.00)	**(210.00)**
328	022000703700	FPO YENOGOA	0.00	0.00	0.00	0.00	0.00	0.00	-590.00	0.00	0.00	0.00	0.00	-590.00		(590.00)	**(590.00)**
329	022000703800	FPO YOLA	0.00	0.00	0.00	0.00	0.00	0.00	1,050.00	3,142,991.35	0.00	0.00	0.00	3,144,041.35	3,144,041.35		**3,144,041.35**

330	022000703900	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	3,633.00	0.00	0.00	0.00	0.00	3,633.00	3,633.00		**3,633.00**
331	0220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	0.00	0.00	0.00	3,345.00	0.00	0.00	0.00	0.00	3,345.00	3,345.00		**3,345.00**
332	0220007041	ZONAL OFFICE ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	17,280.00	0.00	0.00	0.00	0.00	17,280.00	17,280.00		**17,280.00**
333	0220007042	ZONAL OFFICE IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	-475.00	0.00	0.00	0.00	0.00	-475.00		(475.00)	**(475.00)**
334	0220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	0.00	0.00	0.00	635.00	0.00	0.00	0.00	0.00	635.00	635.00		**635.00**
335	0220007044	ZONAL OFFICE KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	510.00	0.00	0.00	0.00	0.00	510.00	510.00		**510.00**
336	0220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	1,845.00	0.00	0.00	0.00	0.00	1,845.00	1,845.00		**1,845.00**
337	0220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	-360.00	0.00	0.00	0.00	0.00	-360.00		(360.00)	**(360.00)**
338	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	0.00	0.00	0.00	356,064,869.52	3,752,709.61	3,978,778,619.59	0.00	0.00	0.00	0.00	4,338,596,198.72	4,338,596,198.72		**4,338,596,198.72**
339	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	0.00	3,165,491,149.65	6,772,636.64	174,132,267.53	0.00	0.00	0.00	0.00	3,346,396,053.82	3,346,396,053.82		**3,346,396,053.82**
340	0222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	101,812,621.99	44,868.60	0.00	0.00	0.00	0.00	101,857,490.59	101,857,490.59		**101,857,490.59**
341	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	3,032,313.95	3,238,765.00	0.00	0.00	0.00	0.00	6,271,078.95	6,271,078.95		**6,271,078.95**
342	0222004001	NATIONAL AUTOMOTIVE COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
343	0222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	0.00	2,709,872.20	6,127,625.00	-8,403,990.00	0.00	0.00	0.00	0.00	433,507.20	433,507.20		**433,507.20**
344	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	0.00	0.00	2,580.55	31,298,393.66	-7,895.98	0.00	0.00	0.00	0.00	31,293,078.23	31,293,078.23		**31,293,078.23**
345	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	1,475,985.63	34,604,395.27	18,892,782.49	0.00	0.00	0.00	0.00	54,973,163.39	54,973,163.39		**54,973,163.39**
346	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	0.00	5,976,203,268.52	2,259,317.58	-587,685.00	0.00	0.00	0.00	0.00	5,977,874,901.10	5,977,874,901.10		**5,977,874,901.10**
347	0222009001	CONSUMER PROTECTION COUNCIL	0.00	0.00	0.00	0.00	267,462,213.22	1,327,654.21	2,145,577.27	0.00	0.00	0.00	0.00	270,935,444.70	270,935,444.70		**270,935,444.70**
348	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	0.00	0.00	0.00	8,686,312.49	2,170,624.96	6,426.65	0.00	0.00	0.00	0.00	10,863,364.10	10,863,364.10		**10,863,364.10**
349	0222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	0.00	0.00	0.00	3,831,958.36	0.00	0.00	0.00	0.00	3,831,958.36	3,831,958.36		**3,831,958.36**
350	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
351	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	0.00	0.00	0.00	0.00	262,253,243.79	0.00	-1,609.53	0.00	0.00	0.00	0.00	262,251,634.26	262,251,634.26		**262,251,634.26**
352	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	0.00	0.00	869.65	5,101,064.00	31,115.31	9,984,817.11	0.00	0.00	0.00	15,117,866.07	15,117,866.07		**15,117,866.07**
353	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	0.00	0.00	0.00	3,266,540.60	16,043.21	2,132.45	0.00	0.00	0.00	0.00	3,284,716.26	3,284,716.26		**3,284,716.26**
354	0222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
355	0222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
356	0222027001	SMEDAN - H/QTRS	0.00	0.00	0.00	0.00	3,179,330,493.64	951,275.65	3,139,996.59	0.00	0.00	0.00	0.00	3,183,421,765.88	3,183,421,765.88		**3,183,421,765.88**
357	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	0.00	193,541,633.04	1,674,380.13	262,665.17	0.00	0.00	0.00	0.00	195,478,678.34	195,478,678.34		**195,478,678.34**
358	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	0.00	1,505,488.96	2,588,754.67	22,914.63	0.00	0.00	0.00	0.00	4,117,158.26	4,117,158.26		**4,117,158.26**
359	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	0.00	0.00	0.00	992,423,186.80	26,398,032.73	276,525,341.71	0.00	0.00	0.00	0.00	1,295,346,561.24	1,295,346,561.24		**1,295,346,561.24**
360	0227002001	INDUSTRIAL ARBITRATION PANEL	0.00	0.00	0.00	0.00	1.34	9,769,341.59	100,620.32	0.00	0.00	0.00	0.00	9,869,963.25	9,869,963.25		**9,869,963.25**
361	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	0.00	0.00	4,673,759.27	1,164,727.64	19,614.08	0.00	0.00	0.00	0.00	5,858,100.99	5,858,100.99		**5,858,100.99**
362	0227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	0.00	0.00	0.00	1,050,306,458.07	5,554,175.07	-20,844.82	0.00	0.00	0.00	0.00	1,055,839,788.32	1,055,839,788.32		**1,055,839,788.32**
363	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	0.00	0.00	0.00	521,285,254.08	100,360,185.45	599,711,345.33	0.00	0.00	0.00	0.00	1,221,356,784.86	1,221,356,784.86		**1,221,356,784.86**
364	0227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
365	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	0.00	0.00	18,345.20	-30,084.56	0.00	0.00	0.00	0.00	0.00	-11,739.36		(11,739.36)	**(11,739.36)**
366	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0.00	0.00	0.00	0.00	500,102,558.99	2.00	101,012.76	0.00	0.00	0.00	0.00	500,203,573.75	500,203,573.75		**500,203,573.75**
367	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	0.00	0.00	2.00	45,001.85	53,632.76	0.00	0.00	0.00	98,636.61	98,636.61		**98,636.61**
368	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	782,711.95	702,439.25	-303.18	0.00	0.00	0.00	0.00	1,484,848.02	1,484,848.02		**1,484,848.02**
369	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	0.00	130.70	0.00	1,567.06	0.00	0.00	0.00	0.00	1,697.76	1,697.76		**1,697.76**
370	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0.00	0.00	0.00	0.00	43,504.13	0.00	65,813.88	0.00	0.00	0.00	0.00	109,318.01	109,318.01		**109,318.01**

371	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	0.00	0.00	0.00	0.80	0.00	1,139.32	0.00	0.00	0.00	0.00	1,140.12	1,140.12		**1,140.12**
372	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	0.00	0.00	0.00	0.00	0.00	0.00	30,135.74	0.00	0.00	0.00	0.00	30,135.74	30,135.74		**30,135.74**
373	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	0.00	0.00	0.00	482.70	0.00	-8,295.00	0.00	0.00	0.00	0.00	-7,812.30		(7,812.30)	**(7,812.30)**
374	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	0.00	0.00	0.00	0.00	6,790.02	0.00	-315.00	0.00	0.00	0.00	0.00	6,475.02	6,475.02		**6,475.02**
375	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	0.00	0.00	0.00	0.00	4.35	0.00	-105.00	0.00	0.00	0.00	0.00	-100.65		(100.65)	**(100.65)**
376	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	48,360.00	0.00	-2,100.00	0.00	0.00	0.00	0.00	46,260.00	46,260.00		**46,260.00**
377	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	0.00	0.00	0.00	0.00	7,397.51	0.00	-5,145.00	0.00	0.00	0.00	0.00	2,252.51	2,252.51		**2,252.51**
378	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
379	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	0.00	0.00	0.00	0.00	92,948.59	0.00	-735.00	0.00	0.00	0.00	0.00	92,213.59	92,213.59		**92,213.59**
380	0228006001	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	0.00	0.00	0.10	56,770.36	0.00	0.00	0.00	0.00	56,770.46	56,770.46		**56,770.46**
381	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	0.00	1,119,939.18	4,600,937.85	-2,099.48	0.00	0.00	0.00	0.00	5,718,777.55	5,718,777.55		**5,718,777.55**
382	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	0.00	0.00	0.00	400.01	11,212,094.85	10,297.68	0.00	0.00	0.00	0.00	11,222,792.54	11,222,792.54		**11,222,792.54**
383	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	0.00	0.00	0.00	4.00	7,547,527.38	8,365.00	0.00	0.00	0.00	0.00	7,555,896.38	7,555,896.38		**7,555,896.38**
384	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	0.00	0.00	0.00	1,158,035.91	780,214.60	1,254,052.05	0.00	0.00	0.00	0.00	3,192,302.56	3,192,302.56		**3,192,302.56**
385	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	0.00	0.00	0.00	-629.52	3,428,800.10	186.68	0.00	0.00	0.00	0.00	3,428,357.26	3,428,357.26		**3,428,357.26**
386	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	0.00	0.00	0.00	6,875.00	9,446,705.88	37,098.68	0.00	0.00	0.00	0.00	9,490,679.56	9,490,679.56		**9,490,679.56**
387	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	0.00	0.00	0.00	6,661.54	6,056,553.04	22,530.00	0.00	0.00	0.00	0.00	6,085,744.58	6,085,744.58		**6,085,744.58**
388	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	0.00	0.00	0.00	49.57	599,604.14	12,670.16	0.00	0.00	0.00	0.00	612,323.87	612,323.87		**612,323.87**
389	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	0.00	0.00	469,064.09	-3,968.33	0.00	0.00	0.00	0.00	465,095.76	465,095.76		**465,095.76**
390	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	0.00	0.00	0.00	1,550.86	1,105,893.11	-1,605.16	0.00	0.00	0.00	0.00	1,105,838.81	1,105,838.81		**1,105,838.81**
391	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	0.00	0.00	0.00	0.00	2,618.98	86,056.68	-1,689.09	0.00	0.00	0.00	0.00	86,986.57	86,986.57		**86,986.57**
392	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	0.00	0.00	240.00	1,435,482.69	-3,533.64	0.00	0.00	0.00	0.00	1,432,189.05	1,432,189.05		**1,432,189.05**
393	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	0.00	0.00	0.00	2,060,240.00	0.00	104,102.36	0.00	0.00	0.00	0.00	2,164,342.36	2,164,342.36		**2,164,342.36**
394	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	0.00	0.00	0.00	190.00	0.00	-8,178.64	0.00	0.00	0.00	0.00	-7,988.64		(7,988.64)	**(7,988.64)**
395	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	0.00	0.00	0.00	4,118,740.00	765,594.75	9,480.68	0.00	0.00	0.00	0.00	4,893,815.43	4,893,815.43		**4,893,815.43**
396	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	0.00	14,697,563.22	135,730.88	-6,567.00	0.00	0.00	0.00	0.00	14,826,727.10	14,826,727.10		**14,826,727.10**
397	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	0.00	730.58	0.06	8,185.00	0.00	0.00	0.00	0.00	8,915.64	8,915.64		**8,915.64**
398	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	0.00	10,439.51	158,313.41	-2,804.00	0.00	0.00	0.00	0.00	165,948.92	165,948.92		**165,948.92**
399	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	0.00	0.00	0.00	0.00	219.71	114,498.25	5,989.00	0.00	0.00	0.00	0.00	120,706.96	120,706.96		**120,706.96**

400	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	0.00	0.00	0.00	757.26	129,648.32	4,595.00	0.00	0.00	0.00	0.00	135,000.58	135,000.58		**135,000.58**
401	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	0.00	0.00	0.00	240.00	968,580.36	2,688.67	0.00	0.00	0.00	0.00	971,509.03	971,509.03		**971,509.03**
402	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	0.00	0.00	0.00	0.00	159,520.58	-3,990.00	0.00	0.00	0.00	0.00	155,530.58	155,530.58		**155,530.58**
403	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	1,738,328.44	4,866.00	0.00	0.00	0.00	0.00	0.00	1,743,194.44	1,743,194.44		**1,743,194.44**
404	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	0.00	120,240.00	124,182.41	-156.74	0.00	0.00	0.00	0.00	244,265.67	244,265.67		**244,265.67**
405	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0.00	0.00	0.00	0.00	60,902.00	0.00	-840.00	0.00	0.00	0.00	0.00	60,062.00	60,062.00		**60,062.00**
406	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	0.00	0.00	0.00	0.00	999.01	0.00	0.00	0.00	0.00	0.00	0.00	999.01	999.01		**999.01**
407	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	10.00	114,775.59	-1,365.00	0.00	0.00	0.00	0.00	113,420.59	113,420.59		**113,420.59**
	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
408	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	0.00	0.00	0.00	1,199.96	0.00	-945.00	0.00	0.00	0.00	0.00	254.96	254.96		**254.96**
409	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	0.00	180,978,934.67	12,550,858.96	1,184.47	0.00	0.00	0.00	0.00	193,530,978.10	193,530,978.10		**193,530,978.10**
410	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	2,532,015.56	0.00	0.00	0.00	0.00	2,532,015.56	2,532,015.56		**2,532,015.56**
411	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	0.00	0.00	0.00	0.00	81,859.27	3,076,735.56	0.00	0.00	0.00	0.00	0.00	3,158,594.83	3,158,594.83		**3,158,594.83**
412	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	0.00	0.00	0.00	8,000,000.00	0.00	2,405,000.56	0.00	0.00	0.00	0.00	10,405,000.56	10,405,000.56		**10,405,000.56**
413	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	0.00	0.00	1,323,829.00	0.00	2,922,375.56	0.00	0.00	0.00	0.00	4,246,204.56	4,246,204.56		**4,246,204.56**
414	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	2,364,885.56	0.00	0.00	0.00	0.00	2,364,885.56	2,364,885.56		**2,364,885.56**
415	0228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	0.00	1,283,200.01	0.00	0.12	0.00	0.00	0.00	0.00	1,283,200.13	1,283,200.13		**1,283,200.13**
416	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	45,567.22	0.00	0.00	0.00	0.00	45,567.22	45,567.22		**45,567.22**
417	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	0.00	0.00	0.00	15,752.22	0.00	0.00	0.00	0.00	15,752.22	15,752.22		**15,752.22**
418	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	12,467.22	0.00	0.00	0.00	0.00	12,467.22	12,467.22		**12,467.22**
419	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	0.00	0.00	0.00	0.00	0.00	1,432.22	0.00	0.00	0.00	0.00	1,432.22	1,432.22		**1,432.22**
420	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	-3,145.00	0.00	0.00	0.00	0.00	-3,145.00		(3,145.00)	**(3,145.00)**
421	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	0.00	0.00	0.00	828.05	5,779,093.15	13,351.00	0.00	0.00	0.00	0.00	5,793,272.20	5,793,272.20		**5,793,272.20**
422	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	0.00	0.00	0.00	0.00	149,051.93	4,195.96	0.00	0.00	0.00	0.00	153,247.89	153,247.89		**153,247.89**
423	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	0.00	0.00	0.00	237,100.00	443,410.23	14,744.71	0.00	0.00	0.00	0.00	695,254.94	695,254.94		**695,254.94**
424	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	-404.61	0.00	0.00	0.00	2,434,432.26	2,434,027.65	2,434,027.65		**2,434,027.65**
425	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	0.00	0.00	0.00	0.00	142,591.87	1,269.68	0.00	0.00	0.00	0.00	143,861.55	143,861.55		**143,861.55**
426	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	0.00	0.00	0.00	3.90	3,035,375.86	-409.19	0.00	0.00	0.00	0.00	3,034,970.57	3,034,970.57		**3,034,970.57**
427	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	0.00	0.00	0.00	1,379.24	2,047,010.84	-3,989.32	0.00	0.00	0.00	0.00	2,044,400.76	2,044,400.76		**2,044,400.76**
428	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	0.00	0.00	0.00	84.00	228,000.18	-579.77	0.00	0.00	0.00	0.00	227,504.41	227,504.41		**227,504.41**
429	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	0.00	0.00	0.00	351.12	3,217,659.22	497.03	0.00	0.00	0.00	0.00	3,218,507.37	3,218,507.37		**3,218,507.37**
430	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	0.00	0.00	0.00	0.02	2,716,016.40	3,436.74	0.00	0.00	0.00	0.00	2,719,453.16	2,719,453.16		**2,719,453.16**
431	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	0.00	0.00	0.00	0.00	421,366.43	-160.75	0.00	0.00	0.00	0.00	421,205.68	421,205.68		**421,205.68**
432	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	0.00	0.00	0.00	0.00	421,366.43	-160.75	0.00	0.00	0.00	0.00	421,205.68	421,205.68		**421,205.68**

433	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	0.00	0.00	0.00	362.01	0.00	-1,657.63	0.00	0.00	0.00	0.00	-1,295.62		(1,295.62)	**(1,295.62)**
434	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	0.00	0.00	0.00	0.00	214,790.40	-5,174.99	0.00	0.00	0.00	0.00	209,615.41	209,615.41		**209,615.41**
435	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	0.00	0.00	0.00	2,574,408.00	631,074.55	9,958.25	0.00	0.00	0.00	0.00	3,215,440.80	3,215,440.80		**3,215,440.80**
436	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	0.00	0.00	0.00	0.00	194,490.76	1,357.92	0.00	0.00	0.00	0.00	195,848.68	195,848.68		**195,848.68**
437	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	0.00	0.00	0.00	0.44	2,002,717.85	18,281.58	0.00	0.00	0.00	0.00	2,020,999.87	2,020,999.87		**2,020,999.87**
438	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	0.00	0.00	0.00	5,641,835.31	12,330.57	0.00	0.00	0.00	0.00	0.00	5,654,165.88	5,654,165.88		**5,654,165.88**
439	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	0.00	0.00	0.00	1,168,018.00	1,530,831.63	1,420.36	0.00	0.00	0.00	0.00	2,700,269.99	2,700,269.99		**2,700,269.99**
440	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	0.00	0.00	3,713,280.00	0.00	9,334.57	0.00	0.00	0.00	0.00	3,722,614.57	3,722,614.57		**3,722,614.57**
441	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	0.00	0.00	0.00	0.00	0.00	167,074.89	0.00	0.00	0.00	0.00	167,074.89	167,074.89		**167,074.89**
442	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	36,950.00	797,863.49	-7,051.64	0.00	0.00	0.00	0.00	827,761.85	827,761.85		**827,761.85**
443	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	0.00	0.00	0.00	0.15	669,998.00	-4,389.01	0.00	0.00	0.00	0.00	665,609.14	665,609.14		**665,609.14**
444	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	0.00	0.00	0.00	202,118.99	25,723,012.37	42,069.82	0.00	0.00	0.00	0.00	25,967,201.18	25,967,201.18		**25,967,201.18**
445	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	0.00	621,429.15	0.00	-5,355.00	0.00	0.00	0.00	0.00	616,074.15	616,074.15		**616,074.15**
446	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	0.00	0.00	0.00	40,196,786.73	25,441,476.89	13,856.03	0.00	0.00	0.00	2,677,196.58	68,329,316.23	68,329,316.23		**68,329,316.23**
447	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
448	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	0.00	0.00	0.00	5,265.57	0.00	2,336.96	0.00	0.00	0.00	0.00	7,602.53	7,602.53		**7,602.53**
449	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	0.00	0.00	0.00	13,514.65	0.53	-6,193.74	0.00	0.00	0.00	0.00	7,321.44	7,321.44		**7,321.44**
450	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	0.00	0.00	0.00	3,951.32	0.00	5,120.01	0.00	0.00	0.00	0.00	9,071.33	9,071.33		**9,071.33**
451	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	0.00	0.00	0.00	850.00	0.00	9,801.23	0.00	0.00	0.00	0.00	10,651.23	10,651.23		**10,651.23**
452	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	0.00	0.00	0.00	541,940,981.29	2,135,631.61	-7,287.87	0.00	0.00	0.00	0.00	544,069,325.03	544,069,325.03		**544,069,325.03**
453	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	0.00	0.00	963,909.67	35,787,481.98	-21,485.23	0.00	0.00	0.00	0.00	36,729,906.42	36,729,906.42		**36,729,906.42**
454	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	0.00	0.00	0.00	7,726,392.37	912,601.09	109,919.06	0.00	0.00	0.00	0.00	8,748,912.52	8,748,912.52		**8,748,912.52**
455	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0.00	0.00	0.00	0.00	4,307.77	37,418,423.08	992.23	-3,079,335.49	0.00	0.00	0.00	34,344,387.59	34,344,387.59		**34,344,387.59**
456	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	0.00	68,367,111.62	35,507,957.66	-21,996.12	0.00	0.00	0.00	0.00	103,853,073.16	103,853,073.16		**103,853,073.16**
457	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	0.00	0.00	0.00	562,396,589.36	4,842,733.52	-4,035.11	0.00	0.00	0.00	0.00	567,235,287.77	567,235,287.77		**567,235,287.77**
458	0228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00		**5,000,000.00**
459	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE - KANO	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00	5,000,000.00		**5,000,000.00**
460	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	0.00	0.00	0.00	0.00	4,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,600,000.00	4,600,000.00		**4,600,000.00**
461	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	0.00	0.00	0.00	0.00	86,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	86,400,000.00	86,400,000.00		**86,400,000.00**
462	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	0.00	0.00	0.00	0.00	10,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,800,000.00	10,800,000.00		**10,800,000.00**
463	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	0.00	0.00	0.00	0.00	6,000,050.40	0.00	0.00	0.00	0.00	0.00	0.00	6,000,050.40	6,000,050.40		**6,000,050.40**

464	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	0.00	0.00	0.00	0.00	4,880,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,880,000.00	4,880,000.00		**4,880,000.00**
465	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	0.00	0.00	0.00	27,969.93	40,618,043.39	11,062.37	0.00	0.00	0.00	0.00	40,657,075.69	40,657,075.69		**40,657,075.69**
466	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	0.00	0.00	0.00	2,215,991.61	9,252,424.13	-3,045.00	0.00	0.00	0.00	0.00	11,465,370.74	11,465,370.74		**11,465,370.74**
467	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	0.00	0.00	0.00	8,962,502.10	19,051,780.46	-20,054.69	0.00	0.00	0.00	0.00	27,994,227.87	27,994,227.87		**27,994,227.87**
468	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	0.00	0.00	98,892,565.40	-629.49	135,172.60	0.00	0.00	0.00	99,027,108.51	99,027,108.51		**99,027,108.51**
469	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	0.00	0.00	0.00	2,210.65	1,148,509.62	-2,729.00	0.00	0.00	0.00	0.00	1,147,991.27	1,147,991.27		**1,147,991.27**
470	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	0.00	0.00	0.00	8.01	73,713.11	-2,834.64	0.00	0.00	0.00	0.00	70,886.48	70,886.48		**70,886.48**
471	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	0.00	0.00	0.02	1,969,258.61	-104.64	0.00	0.00	0.00	0.00	1,969,153.99	1,969,153.99		**1,969,153.99**
472	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	0.00	0.00	0.00	7,613.12	5,112,613.28	-104.64	0.00	0.00	0.00	0.00	5,120,121.76	5,120,121.76		**5,120,121.76**
473	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	0.00	0.00	0.00	48,997.04	0.00	0.00	0.00	0.00	0.00	0.00	48,997.04	48,997.04		**48,997.04**
474	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	0.00	0.00	0.00	0.00	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.94	0.94		**0.94**
475	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01		**0.01**
476	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	15,027.99	0.00	2,841.26	0.00	0.00	0.00	0.00	17,869.25	17,869.25		**17,869.25**
477	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	0.00	0.00	0.00	4,230.02	1,155,876.46	20,654.56	0.00	0.00	0.00	0.00	1,180,761.04	1,180,761.04		**1,180,761.04**
478	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0.00	0.00	0.00	0.00	4,531.26	0.00	-1,178.84	0.00	0.00	0.00	0.00	3,352.42	3,352.42		**3,352.42**
479	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	0.00	0.00	0.00	362,611,770.55	17,497,815.46	-746.98	0.03	0.00	0.00	0.00	380,108,839.06	380,108,839.06		**380,108,839.06**
480	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	0.00	0.00	0.00	892.00	0.00	3,151.91	0.00	0.00	0.00	0.00	4,043.91	4,043.91		**4,043.91**
481	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	0.00	0.00	0.00	0.00	1,699,436.46	-1,154.43	0.00	0.00	0.00	0.00	1,698,282.03	1,698,282.03		**1,698,282.03**
482	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	0.00	0.00	0.00	3,168,831.00	4,174,003.43	-5,436.75	0.00	0.00	0.00	0.00	7,337,397.68	7,337,397.68		**7,337,397.68**
483	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	0.00	0.00	0.00	25,754,600.00	2,026,214.58	-1,369.67	0.00	0.00	0.00	0.00	27,779,444.91	27,779,444.91		**27,779,444.91**
484	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	0.00	0.00	0.00	939,902.50	675,197.02	13,354.36	0.00	0.00	0.00	0.00	1,628,453.88	1,628,453.88		**1,628,453.88**
485	0228066001	SOKOTO ENERGY RESEARCH	0.00	0.00	0.00	0.00	326,760.35	0.00	15,880.38	0.00	0.00	0.00	0.00	342,640.73	342,640.73		**342,640.73**
486	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	0.00	0.00	0.00	1,291,562.97	0.00	1,667.67	0.00	0.00	0.00	0.00	1,293,230.64	1,293,230.64		**1,293,230.64**
487	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	0.00	0.00	16,059,039.80	0.00	205,571.56	0.00	0.00	0.00	0.00	16,264,611.36	16,264,611.36		**16,264,611.36**
488	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	2,716.08	0.00	-5,852.83	0.00	0.00	0.00	0.00	-3,136.75		(3,136.75)	**(3,136.75)**
489	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	27,606,007.20	0.00	1,363,789.31	0.00	0.00	0.00	0.00	28,969,796.51	28,969,796.51		**28,969,796.51**
490	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	-2,491.35	0.00	0.00	0.00	0.00	-2,491.35		(2,491.35)	**(2,491.35)**
491	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	119,593,232.91	56,491,504.52	-180,682.34	2,872,776.31	504,666.82	0.00	0.00	179,281,498.22	179,281,498.22		**179,281,498.22**
492	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	0.00	0.00	0.00	269,416.80	0.00	11,208.38	4,316,604.75	0.00	0.00	0.00	4,597,229.93	4,597,229.93		**4,597,229.93**

493	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	0.00	0.00	0.00	6,969.31	164,483.35	-4,126.32	435,330.00	0.00	0.00	0.00	602,656.34	602,656.34		**602,656.34**
494	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	0.00	0.00	0.00	16,000.00	118,416.69	4,411.75	0.00	0.00	0.00	0.00	138,828.44	138,828.44		**138,828.44**
495	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	0.00	0.00	0.00	8,147,811,833.01	23,336,312.57	6,745,110,826.38	0.00	0.00	0.00	0.00	14,916,258,971.96	14,916,258,971.96		**14,916,258,971.96**
496	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	0.00	0.00	0.00	473,892,650.19	34,627,909.29	13,185.44	0.00	0.00	0.00	0.00	508,533,744.92	508,533,744.92		**508,533,744.92**
497	0229003001	NIGERIAN RAILWAY CORPORATION	0.00	0.00	0.00	0.00	2,386,184,489.25	97,455,812.19	2,259,335,776.08	0.00	0.00	0.00	0.00	4,742,976,077.52	4,742,976,077.52		**4,742,976,077.52**
498	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	0.00	0.00	0.00	2,245,535,009.99	28,960,226.23	5,373,298.45	0.00	0.00	0.00	0.00	2,279,868,534.67	2,279,868,534.67		**2,279,868,534.67**
499	0229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	0.00	205,442.67	73,588,672.03	5,011.64	86,712,665.25	644,068,357.85	0.00	0.00	804,580,149.44	804,580,149.44		**804,580,149.44**
500	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	0.00	0.00	0.00	100,001,080.59	929,928.74	-9,929.36	0.00	0.00	0.00	0.00	100,921,079.97	100,921,079.97		**100,921,079.97**
501	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0.00	0.00	0.00	0.00	74,024,950.38	119,344,183.40	88,467.90	89,017,953.57	852,670,247.34	0.00	0.00	1,135,145,802.59	1,135,145,802.59		**1,135,145,802.59**
502	0229031004	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	0.00	2,174,625.74	25,959,425.91	624,081.33	0.00	0.00	0.00	0.00	28,758,132.98	28,758,132.98		**28,758,132.98**
503	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	0.00	2,033,343,414.12	-18,545,198.30	2,941,636,810.84	911,200.00	0.00	0.00	0.00	4,957,346,226.66	4,957,346,226.66		**4,957,346,226.66**
504	0229031006	ACCIDENT INVESTIGATION BUREAU	0.00	0.00	0.00	0.00	208,000,000.40	5,625,541.58	12,629,607.64	0.00	0.00	0.00	0.00	226,255,149.62	226,255,149.62		**226,255,149.62**
505	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	-89,250.00	0.00	0.00	0.00	0.00	-89,250.00		(89,250.00)	**(89,250.00)**
506	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	0.00	0.00	0.00	118,572.71	0.00	0.00	0.00	0.00	0.00	0.00	118,572.71	118,572.71		**118,572.71**
507	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	0.00	5,555,772,928.90	43,242,065.00	114,011.12	0.00	2,906,369,771.41	0.00	0.00	8,505,498,776.43	8,505,498,776.43		**8,505,498,776.43**
508	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	0.00	0.00	242,527,890.39	317,036.02	27,703.84	0.00	0.00	0.00	0.00	242,872,630.25	242,872,630.25		**242,872,630.25**
509	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0.00	0.00	0.00	0.00	379,739,874.52	889,057.28	1,739.89	0.00	0.00	0.00	0.00	380,630,671.69	380,630,671.69		**380,630,671.69**
510	0231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	0.00	0.00	0.00	47,423,919.03	17,707,554.15	51,436.33	0.00	0.00	0.00	0.00	65,182,909.51	65,182,909.51		**65,182,909.51**
511	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	0.00	134,559,599.14	5,055,241.88	23,048.39	-754,567,782.94	0.00	0.00	0.00	-614,929,893.53		(614,929,893.53)	**(614,929,893.53)**
512	0231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	0.00	0.00	0.00	2,474,270,530.84	0.00	-372,225.00	0.00	0.00	0.00	0.00	2,473,898,305.84	2,473,898,305.84		**2,473,898,305.84**
513	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	0.00	0.00	0.00	2,631,757,107.93	0.00	-105,315.00	0.00	0.00	0.00	0.00	2,631,651,792.93	2,631,651,792.93		**2,631,651,792.93**
514	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	367,868,149.06	181,080,200.00	-45,142.53	0.00	0.00	0.00	0.00	548,903,206.53	548,903,206.53		**548,903,206.53**
515	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	0.00	0.00	0.00	0.00	48,214.14	3,020,552.55	-56,439.20	0.00	0.00	0.00	0.00	3,012,327.49	3,012,327.49		**3,012,327.49**
516	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	0.00	10,811,155.62	20,517,386.38	57,516,553.22	0.00	0.00	0.00	0.00	88,845,095.22	88,845,095.22		**88,845,095.22**
517	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	0.00	31,449,295.93	497,577.49	988,541.67	0.00	0.00	0.00	0.00	32,935,415.09	32,935,415.09		**32,935,415.09**
518	0231089006	SURVEY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	5,153.37	9,293,000.00	-878.42	0.00	0.00	0.00	0.00	9,297,274.95	9,297,274.95		**9,297,274.95**
519	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	0.00	0.00	0.00	197,366.30	0.00	-945.00	0.00	0.00	0.00	0.00	196,421.30	196,421.30		**196,421.30**
520	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	0.00	0.00	0.00	317,423,460.27	1,898,707.04	446,581.21	0.00	0.00	0.00	0.00	319,768,748.52	319,768,748.52		**319,768,748.52**
521	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	0.00	72,158,501.05	53,031.39	2,621,199.59	0.00	0.00	0.00	-866,263,393.01	-791,430,660.98		(791,430,660.98)	**(791,430,660.98)**
522	0232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	0.00	0.00	7,064.93	4,049.28	-2,382.57	0.00	0.00	0.00	0.00	8,731.64	8,731.64		**8,731.64**
523	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**

524	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00	0.00	1,186,772,726.51	94,028,518.24	40,556,041.49	1,185,678,907.79	0.00	0.00	0.00	2,507,036,194.03	2,507,036,194.03		**2,507,036,194.03**
525	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	0.00	0.00	0.00	242,527,890.39	317,036.02	27,703.84	0.00	0.00	0.00	0.00	242,872,630.25	242,872,630.25		**242,872,630.25**
526	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	0.00	0.00	0.00	6,311,482.03	28,255,171.21	2,194,138.42	0.00	0.00	0.00	0.00	36,760,791.66	36,760,791.66		**36,760,791.66**
527	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	0.00	0.00	0.00	14,096,220.40	56,319.28	2,117.29	0.00	0.00	0.00	0.00	14,154,656.97	14,154,656.97		**14,154,656.97**
528	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	0.00	0.00	0.00	3,192.25	7,083,989.70	34,656.70	0.00	0.00	0.00	0.00	7,121,838.65	7,121,838.65		**7,121,838.65**
529	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	0.00	6.39	0.00	-15,595.11	0.00	0.00	0.00	0.00	-15,588.72		(15,588.72)	**(15,588.72)**
530	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	0.00	0.00	0.00	44,790.92	0.00	-549.68	0.00	0.00	0.00	0.00	44,241.24	44,241.24		**44,241.24**
531	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	0.00	0.00	0.00	43,393,368.14	841,639.56	-10,710.00	0.00	0.00	0.00	0.00	44,224,297.70	44,224,297.70		**44,224,297.70**
532	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	0.00	0.00	0.00	17,823,660.52	76,988,228.17	648.00	0.00	0.00	0.00	0.00	94,812,536.69	94,812,536.69		**94,812,536.69**
533	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	0.00	0.00	0.00	346,969.20	9,730,812.46	524.08	1,125,449.10	85,481,908.14	0.00	0.00	96,685,662.98	96,685,662.98		**96,685,662.98**
534	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	0.00	0.00	0.00	11,273.53	2,291,799.83	31,624.47	0.00	0.00	0.00	0.00	2,334,697.83	2,334,697.83		**2,334,697.83**
535	0233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	0.00	0.00	0.00	0.00	12.82	-1,531.33	0.00	0.00	0.00	0.00	-1,518.51		(1,518.51)	**(1,518.51)**
536	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	0.00	1,013,664.81	421,812.48	153,124.52	0.00	5,794,896,644.79	0.00	0.00	5,796,485,246.60	5,796,485,246.60		**5,796,485,246.60**
537	0238001001	BUDGET AND NATIONAL PLANNING	0.00	0.00	0.00	0.00	98,024.44	1,154,539.99	122,552.38	0.00	0.00	0.00	0.00	1,375,116.81	1,375,116.81		**1,375,116.81**
538	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0.00	0.00	0.00	0.00	3,816.72	32,596,370.12	7,469.62	0.00	0.00	0.00	0.00	32,607,656.46	32,607,656.46		**32,607,656.46**
539	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	0.00	0.00	0.00	894.49	1,906,166.07	339,114.27	-61,289,208.78	0.00	0.00	0.00	-59,043,033.95		(59,043,033.95)	**(59,043,033.95)**
540	0238004001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	0.00	7,434.06	185,431,394.22	107,473.85	0.00	0.00	0.00	0.00	185,546,302.13	185,546,302.13		**185,546,302.13**
541	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	0.00	41,171,004.41	3,037,419.49	289,808,024.79	0.00	0.00	0.00	0.00	334,016,448.69	334,016,448.69		**334,016,448.69**
542	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	0.00	0.00	0.00	11,818.31	2,194,177.27	-27,344.26	0.00	0.00	0.00	0.00	2,178,651.32	2,178,651.32		**2,178,651.32**
543	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	0.00	35,787.41	54,763,142.96	11,363.63	0.00	0.00	0.00	0.00	54,810,294.00	54,810,294.00		**54,810,294.00**
544	0250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	0.00	0.00	0.00	30,966.07	66,920.12	107,534.01	0.00	0.00	0.00	0.00	205,420.20	205,420.20		**205,420.20**
545	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	0.00	258,484,172.89	9,947,421.38	1,668,668.12	0.00	24,938,831,912.25	0.00	0.00	25,208,932,174.64	25,208,932,174.64		**25,208,932,174.64**
546	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	0.00	0.00	53,017,506.03	8,820,367.61	-4,467.56	0.00	0.00	0.00	0.00	61,833,406.08	61,833,406.08		**61,833,406.08**
547	0252037001	ANAMBRA/ IMO RBDA	0.00	0.00	0.00	0.00	27,630,250.07	6,038,153.58	28,656.82	-14,643,235.75	0.00	0.00	0.00	19,053,824.72	19,053,824.72		**19,053,824.72**
548	0252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	0.00	946,138,880.01	4,271,785.53	32,228.20	15,001,472.71	0.00	0.00	0.00	965,444,366.45	965,444,366.45		**965,444,366.45**
549	0252039001	CHAD BASIN RBDA	0.00	0.00	0.00	0.00	62,770,508.81	3,148,578.98	3,893.04	0.00	0.00	0.00	0.00	65,922,980.83	65,922,980.83		**65,922,980.83**
550	0252040001	CROSS RIVER RBDA	0.00	0.00	0.00	0.00	1,166,172,681.59	18,524,766.76	453,147.62	0.00	0.00	0.00	0.00	1,185,150,595.97	1,185,150,595.97		**1,185,150,595.97**
551	0252041001	HADEJIA-JAMAÃ»ARE RBDA	0.00	0.00	0.00	0.00	150,383.00	3,272,218.06	98,009.99	0.00	0.00	0.00	0.00	3,520,611.05	3,520,611.05		**3,520,611.05**
552	0252042001	LOWER BENUE RBDA	0.00	0.00	0.00	0.00	301,784,293.59	1,119,963.78	1,217,972.00	0.00	0.00	0.00	0.00	304,122,229.37	304,122,229.37		**304,122,229.37**
553	0252043001	LOWER NIGER RBDA	0.00	0.00	0.00	0.00	34,280,078.70	26,388,130.39	184,728.58	18,899,916.37	0.00	0.00	0.00	79,752,854.04	79,752,854.04		**79,752,854.04**
554	0252044001	NIGER DELTA RBDA	0.00	0.00	0.00	0.00	410,529,570.65	5,318,020.09	73,964.72	1,479,731.40	0.00	0.00	288,198,596.31	705,599,883.17	705,599,883.17		**705,599,883.17**
555	0252045001	OGUN/ OSUN RBDA	0.00	0.00	0.00	0.00	18,230.86	15,677,755.61	-5,645.95	0.00	0.00	0.00	163,496,266.41	179,186,606.93	179,186,606.93		**179,186,606.93**

556	0252046001	SOKOTO RIMA RBDA	0.00	0.00	0.00	0.00	556,343,713.35	10,470,757.68	252,749.10	93,793,653.28	0.00	0.00	220,107,084.05	880,967,957.46	880,967,957.46		**880,967,957.46**
557	0252047001	UPPER BENUE RBDA	0.00	0.00	0.00	0.00	93,033.42	17,377,299.37	160,351.90	34,918,345.67	989,144.29	0.00	1,129,088.74	54,667,263.39	54,667,263.39		**54,667,263.39**
558	0252048001	UPPER NIGER RBDA	0.00	0.00	0.00	0.00	1,709,432,416.43	11,429,952.40	-62,459.60	0.00	0.00	0.00	0.00	1,720,799,909.23	1,720,799,909.23		**1,720,799,909.23**
559	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	0.00	0.00	0.00	467.95	865,307.49	-10,541.82	0.00	0.00	0.00	0.00	855,233.62	855,233.62		**855,233.62**
560	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	1,296.45	4,340,151.57	1,683.69	0.00	0.00	0.00	0.00	4,343,131.71	4,343,131.71		**4,343,131.71**
561	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	0.00	0.00	791.04	3,663,414.50	0.00	0.00	0.00	0.00	3,664,205.54	3,664,205.54		**3,664,205.54**
562	0220011001	NIGERIA CUSTOMS SERVIVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
														0.00	-		**-**
		LAW & JUSTICES SECTOR												0.00	-		**-**
563	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	0.00	0.00	0.00	4,421,529,636.17	0.00	0.00	0.00	0.00	3,071,887.00	4,424,601,523.17	4,424,601,523.17		**4,424,601,523.17**
564	0318002001	SUPREME COURT OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
565	0318003001	COURT OF APPEAL	0.00	0.00	0.00	0.00	6,758,584.75	0.00	0.00	0.00	0.00	0.00	0.00	6,758,584.75	6,758,584.75		**6,758,584.75**
566	0318004001	FEDERAL HIGH COURT-LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
567	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	0.00	0.00	-		**-**
568	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,685.22	0.00	0.00	0.00	3,685.22	3,685.22		**3,685.22**
569	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	130,222.19	0.00	0.00	0.00	0.00	0.00	0.00	130,222.19	130,222.19		**130,222.19**
570	0318008001	NATIONAL INDUSTRIAL COURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
571	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	0.00	0.00	-		**-**
572	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
573	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
574	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	0.00	0.00	0.87	7,812,196.89	212,672.47	0.00	0.00	0.00	0.00	8,024,870.23	8,024,870.23		**8,024,870.23**
575	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	18,232.52	8,991,925.14	6,189.15	0.00	0.00	0.00	0.00	9,016,346.81	9,016,346.81		**9,016,346.81**
576	0326003001	LEGAL AID COUNCIL	0.00	0.00	0.00	0.00	221,188.06	3,111,646.60	49,931,707.04	0.00	0.00	0.00	0.00	53,264,541.70	53,264,541.70		**53,264,541.70**
577	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	0.00	4,457,270.08	3,546,584.13	1,736.06	1,054,050,113.52	0.00	0.00	0.00	1,062,055,703.79	1,062,055,703.79		**1,062,055,703.79**
578	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	0.00	0.00	0.00	113,002,634.23	29,736,983.44	150.95	0.00	0.00	0.00	0.00	142,739,768.62	142,739,768.62		**142,739,768.62**
579	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	0.00	0.00	195,373,544.52	0.00	-646,165.00	0.00	42,434,336.57	0.00	0.00	237,161,716.09	237,161,716.09		**237,161,716.09**
580	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	0.00	0.00	100,074.35	-3,193.15	0.00	0.00	0.00	0.00	0.00	96,881.20	96,881.20		**96,881.20**
581	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	110,656,600.66	14,059,148.76	-556,287.76	0.00	0.00	0.00	0.00	124,159,461.66	124,159,461.66		**124,159,461.66**
582	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	398.00	3,646,459.80	26,035.72	0.00	0.00	0.00	0.00	3,672,893.52	3,672,893.52		**3,672,893.52**
583	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	31,278.40	3,416,984.46	-80,511.79	0.00	0.00	0.00	0.00	3,367,751.07	3,367,751.07		**3,367,751.07**
584	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	0.00	0.00	254,340,864.59	8,757,928.58	870,316,005.47	0.00	0.00	0.00	0.00	1,133,414,798.64	1,133,414,798.64		**1,133,414,798.64**
585	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	0.00	487,384.57	112,932.62	944,754.38	0.00	0.00	0.00	0.00	1,545,071.57	1,545,071.57		**1,545,071.57**
		REGIONAL SECTOR												0.00	-		**-**
586	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	0.00	0.00	0.00	134,500,439.64	0.00	-13,125.00	0.00	0.00	0.00	0.00	134,487,314.64	134,487,314.64		**134,487,314.64**
587	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	0.00	6,520,049,998.23	3,700,918.81	34,155,577.73	0.00	0.00	0.00	0.00	6,557,906,494.77	6,557,906,494.77		**6,557,906,494.77**

588	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
														0.00	-		**-**
		SOCIAL SECTOR												0.00	-		**-**
589	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	0.00	55,932.84	12,493,638.14	4,562.11	51,940,275.50	0.00	0.00	0.00	64,494,408.59	64,494,408.59		**64,494,408.59**
590	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	0.00	55,915,270.82	1,329,846.47	0.00	0.00	0.00	0.00	0.00	57,245,117.29	57,245,117.29		**57,245,117.29**
591	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	0.00	0.00	0.00	603,813.73	3,509,651,736.55	78,474,120.39	0.00	0.00	0.00	0.00	3,588,729,670.67	3,588,729,670.67		**3,588,729,670.67**
592	0513021002	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	0.00	502,957.73	8,424,085.85	7,532.12	0.00	0.00	0.00	0.00	8,934,575.70	8,934,575.70		**8,934,575.70**
593	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	0.00	9,326,827.52	20,608,749.13	-18,056.47	1,418.79	0.00	0.00	0.00	29,918,938.97	29,918,938.97		**29,918,938.97**
594	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	0.00	55.43	44,293,515.93	-8,910.47	0.00	0.00	0.00	44,284,660.89	44,284,660.89		**44,284,660.89**
595	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	0.00	0.00	0.00	1,397,485,383.22	93,592,472.52	1,044,390.96	0.00	0.00	0.00	0.00	1,492,122,246.70	1,492,122,246.70		**1,492,122,246.70**
596	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	0.00	2,068,982.43	168,842,875.74	275,638.63	0.00	0.00	0.00	0.00	171,187,496.80	171,187,496.80		**171,187,496.80**
597	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	0.00	2,480,231,527.06	0.00	0.00	0.00	142,559,396.63	0.00	194,832,122,237.13	197,454,913,160.82	197,454,913,160.82		**197,454,913,160.82**
598	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	0.00	0.00	0.00	0.40	243,320.56	11,164.56	0.00	0.00	0.00	0.00	254,485.52	254,485.52		**254,485.52**
599	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	0.00	0.00	0.00	51,181,183.11	0.00	-2,461,410.00	0.00	0.00	0.00	0.00	48,719,773.11	48,719,773.11		**48,719,773.11**
600	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	0.00	0.00	0.00	161,899,906.82	24,508,646.61	2,173,783.67	0.00	0.00	0.00	0.00	188,582,337.10	188,582,337.10		**188,582,337.10**
601	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	0.00	0.00	0.00	177,670,063.98	23,607,326.68	-6,930.00	0.00	0.00	0.00	0.00	201,270,460.66	201,270,460.66		**201,270,460.66**
602	0517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	0.00	0.00	485,513,789.00	48,635,077.65	-14,143.03	0.00	0.00	0.00	0.00	534,134,723.62	534,134,723.62		**534,134,723.62**
603	0517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	0.00	327,332,788.21	346,838,912.90	34,854,592.50	0.00	0.00	0.00	0.00	709,026,293.61	709,026,293.61		**709,026,293.61**
604	0517010001	MASS LITERACY COUNCIL	0.00	0.00	0.00	0.00	5,763,386.70	14,193,491.16	32,668.79	0.00	0.00	0.00	0.00	19,989,546.65	19,989,546.65		**19,989,546.65**
605	0517011001	NOMADIC EDUCATION COMMISSION	0.00	0.00	0.00	0.00	185,476,356.51	18,968,114.57	30,274.88	0.00	0.00	0.00	0.00	204,474,745.96	204,474,745.96		**204,474,745.96**
606	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	0.00	59.80	2,344,973.68	71,556.99	0.00	0.00	0.00	0.00	2,416,590.47	2,416,590.47		**2,416,590.47**
607	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	0.00	2,500,069.61	33,405,090.46	-1,354.51	-7,745,882.90	0.00	0.00	0.00	28,157,922.66	28,157,922.66		**28,157,922.66**
608	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	110,827.90	56,906,674.31	80,724.66	0.00	0.00	0.00	0.00	57,098,226.87	57,098,226.87		**57,098,226.87**
609	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	68,619.60	281,663.88	59,566.36	0.00	0.00	0.00	0.00	409,849.84	409,849.84		**409,849.84**
610	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	0.00	93,778.85	41,762,283.00	21,203.28	0.00	0.00	0.00	0.00	41,877,265.13	41,877,265.13		**41,877,265.13**
611	0517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	0.00	190,555.65	41,208,686.26	10,171.38	0.00	0.00	0.00	0.00	41,409,413.29	41,409,413.29		**41,409,413.29**
612	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	0.00	16,011,237.60	0.00	2,298.54	0.00	1,167,335,320.51	0.00	0.00	1,183,348,856.65	1,183,348,856.65		**1,183,348,856.65**
613	0517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	0.00	16,011,237.63	13,487,141.59	0.00	0.00	0.00	0.00	0.00	29,498,379.22	29,498,379.22		**29,498,379.22**
614	0517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	0.00	1,203,744.51	3,864,493.60	-116,066.86	0.00	0.00	0.00	0.00	4,952,171.25	4,952,171.25		**4,952,171.25**
615	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	0.00	8,622.58	0.00	1,247.37	0.00	0.00	0.00	0.00	9,869.95	9,869.95		**9,869.95**
616	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	0.00	227.62	1,652.84	138,513.50	0.00	0.00	0.00	0.00	140,393.96	140,393.96		**140,393.96**
617	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	0.00	211,237.61	5,034.34	377,642.79	38,667,780.04	205,471,315.17	0.00	0.00	244,733,009.95	244,733,009.95		**244,733,009.95**
618	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	0.00	163,309.50	1,138,762.71	66,503.57	30,148,543.44	347,738,451.08	0.00	0.00	379,255,570.30	379,255,570.30		**379,255,570.30**
619	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	0.00	0.00	0.00	0.00	9,949.65	1,122.50	0.00	0.00	0.00	0.00	11,072.15	11,072.15		**11,072.15**
620	0517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	0.00	530,144.23	913,274.06	103,954.32	686,120,871.00	447,478,101.00	0.00	0.00	1,135,146,344.61	1,135,146,344.61		**1,135,146,344.61**
621	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	0.00	8,444.60	39,444.95	9,001.39	3,698,679.27	88,745,213.17	0.00	257,172.90	92,757,956.28	92,757,956.28		**92,757,956.28**
622	0517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	0.00	115,898.03	11,572,873.49	43,949.18	0.00	0.00	0.00	0.00	11,732,720.70	11,732,720.70		**11,732,720.70**
623	0517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	0.00	1,121,330.57	10,367,508.65	22,184.59	0.00	0.00	0.00	0.00	11,511,023.81	11,511,023.81		**11,511,023.81**
624	0517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	0.00	133,964.36	24,660,266.20	22,164.50	0.00	0.00	0.00	0.00	24,816,395.06	24,816,395.06		**24,816,395.06**
625	0517018014	FEDERAL POLYTECHNIC	0.00	0.00	0.00	0.00	29,278,584.80	0.00	301,437.00	3.5	0.00	0.00	0.00	112,720,019.70	112,720,019.70		

		OKO															**112,720,019.70**
626	0517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	0.00	1,362.61	281,780.77	1,031.14	0.00	0.00	0.00	0.00	284,174.52	284,174.52		**284,174.52**
627	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	0.00	9,125,780.42	1,840,720.40	39,627.11	2,966,807.07	234,582,851.25	0.00	0.00	248,555,786.25	248,555,786.25		**248,555,786.25**
628	0517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	0.00	237,547.14	1,399,393.01	114,345.00	1,519,206.06	464,187,661.69	0.00	0.00	467,458,152.90	467,458,152.90		**467,458,152.90**
629	0517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	0.00	0.52	7,491,255.62	53,865.21	0.00	0.00	0.00	0.00	7,545,121.35	7,545,121.35		**7,545,121.35**
630	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	0.00	251,829.30	10,471,542.69	401,564.87	53,300,895.32	450,203,647.72	0.00	0.00	514,629,479.90	514,629,479.90		**514,629,479.90**
631	0517018020	FEDERAL POLYTECHNIC BALI	0.00	0.00	0.00	0.00	0.00	1,535,752.76	42,655.51	0.00	0.00	0.00	0.00	1,578,408.27	1,578,408.27		**1,578,408.27**
632	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	0.00	19,760,704.40	521,886.74	348,286.50	0.00	0.00	0.00	0.00	20,630,877.64	20,630,877.64		**20,630,877.64**
633	0517018022	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	0.00	5,281.43	14,985.03	1,479.56	25,798,944.00	0.00	0.00	0.00	25,820,690.02	25,820,690.02		**25,820,690.02**
634	0517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	0.00	17,252.41	752,386.01	14,535.70	0.00	0.00	0.00	0.00	784,174.12	784,174.12		**784,174.12**
635	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	0.00	25,638.66	429,567.40	3,761.53	0.00	0.00	0.00	0.00	458,967.59	458,967.59		**458,967.59**
636	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	0.00	0.00	63,540.73	1,334,768.95	1,439.44	0.00	0.00	0.00	0.00	1,399,749.12	1,399,749.12		**1,399,749.12**
637	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	0.00	0.00	16.05	6.39	515.56	0.00	0.00	0.00	0.00	538.00	538.00		**538.00**
638	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	0.00	0.00	0.00	9,818,239.00	47,028.97	0.00	0.00	0.00	0.00	9,865,267.97	9,865,267.97		**9,865,267.97**
639	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	0.00	174,942.95	11,573,300.37	73,885.86	0.00	0.00	0.00	0.00	11,822,129.18	11,822,129.18		**11,822,129.18**
640	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	0.00	781.99	5,003,356.00	698.23	1,988,103.39	149,992,648.52	0.00	1,423,408.74	158,408,996.87	158,408,996.87		**158,408,996.87**
641	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	0.00	58,357,707.00	198,753.72	6,539.46	0.00	0.00	0.00	0.00	58,563,000.18	58,563,000.18		**58,563,000.18**
642	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	0.00	5,556,610.13	1,162.14	39,599.49	922,725,550.78	0.00	0.00	0.00	928,322,922.54	928,322,922.54		**928,322,922.54**
643	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	0.00	98,004.67	0.00	752,770.14	0.00	0.00	0.00	0.00	850,774.81	850,774.81		**850,774.81**
644	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	0.00	160.78	8,075,473.88	2,391.02	109,752,836.91	279,580,638.35	0.00	0.00	397,411,500.94	397,411,500.94		**397,411,500.94**
645	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	0.00	101,269.40	9,618,173.34	64,547.51	0.00	0.00	0.00	0.00	9,783,990.25	9,783,990.25		**9,783,990.25**
646	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	0.00	3.00	128,413.36	63,044.72	0.00	0.00	0.00	0.00	191,461.08	191,461.08		**191,461.08**
647	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	0.00	36,307,050.18	757,968.67	-41,977.09	11,951,043.11	178,733,413.56	0.00	22,187,069.00	249,894,567.43	249,894,567.43		**249,894,567.43**
648	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	0.00	4,089.20	600,778.37	-119,591.44	0.00	0.00	0.00	0.00	485,276.13	485,276.13		**485,276.13**
649	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	0.00	0.00	0.00	2,288.39	1,491.91	-7,454.08	0.00	0.00	0.00	0.00	-3,673.78		(3,673.78)	**(3,673.78)**
650	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	0.00	70,879.15	11,123,259.26	-118,054.89	0.00	0.00	0.00	0.00	11,076,083.52	11,076,083.52		**11,076,083.52**
651	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	0.00	8,064.40	2,372,817.22	-98,498.11	0.00	0.00	0.00	0.00	2,282,383.51	2,282,383.51		**2,282,383.51**
652	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	0.00	29,816.81	5,271,114.19	11,723.85	0.00	0.00	0.00	0.00	5,312,654.85	5,312,654.85		**5,312,654.85**
653	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	0.00	287.75	0.00	-116,958.41	0.00	0.00	0.00	0.00	-116,670.66		(116,670.66)	**(116,670.66)**
654	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	0.00	8,135.74	4,052,152.30	-144,624.00	0.00	0.00	0.00	0.00	3,915,664.04	3,915,664.04		**3,915,664.04**
655	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	0.00	6,142.70	268,985.35	-31,082.24	0.00	0.00	0.00	0.00	244,045.81	244,045.81		**244,045.81**
656	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	0.00	930,546.40	0.00	492,628.62	0.00	0.00	0.00	0.00	1,423,175.02	1,423,175.02		**1,423,175.02**
657	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	0.00	20,719,213.20	54,893.15	7,770.65	6,797,677.36	131,912,139.24	0.00	0.00	159,491,693.60	159,491,693.60		**159,491,693.60**
658	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	0.00	11,123.33	56,199,339.12	-11,439.63	84,409,064.60	463,200,822.53	0.00	-532,022,224.78	71,786,685.17	71,786,685.17		**71,786,685.17**
659	0517021001	UNIVERSITY OF IBADAN	0.00	0.00	0.00	0.00	41,209,416.72	1,015.33	12,590.67	0.00	0.00	0.00	0.00	41,223,022.72	41,223,022.72		**41,223,022.72**
660	0517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	0.00	30,145,616.64	60,979,194.62	9,588,818.35	1,997,627,726.19	187,138,692.95	0.00	0.00	2,285,480,048.75	2,285,480,048.75		**2,285,480,048.75**
661	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	0.00	73,143,460.00	281,101,038.07	-22,855.73	-1,924,108,995.02	137,600,556.46	0.00	0.00	-1,432,286,796.22		(1,432,286,796.22)	**(1,432,286,796.22)**
662	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	0.00	3,152,456.51	62,044,160.86	-197,349.73	0.00	0.00	0.00	0.00	64,999,267.64	64,999,267.64		**64,999,267.64**
663	0517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	0.00	28,732,856.43	19,493,338.15	10,143,636.95	0.00	0.00	0.00	0.00	58,369,831.53	58,369,831.53		**58,369,831.53**
664	0517021006	UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	12,889,476.63	39,343,151.64	9,581,962.64	0.00	0.00	0.00	0.00	61,814,590.91	61,814,590.91		**61,814,590.91**
665	0517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	0.00	2,003.57	123,115,417.97	3,989,437,248.49	2,578,536,317.95	0.03	0.00	0.00	6,691,090,988.01	6,691,090,988.01		**6,691,090,988.01**
666	0517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	0.00	0.00	574,363.67	-848,019.25	2,316,897.10	1,017,887,098.49	0.00	0.00	1,019,930,340.01	1,019,930,340.01		**1,019,930,340.01**
667	0517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	2,132,856.42	90,506,052.33	9,288.83	1,919,123,031.72	1,729,288,351.81	0.00	0.00	3,741,059,581.11	3,741,059,581.11		**3,741,059,581.11**
668	0517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	0.00	26,876,091.47	46,362,120.84	8,327.18	0.00	0.00	0.00	0.00	73,246,539.49	73,246,539.49		**73,246,539.49**
669	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	0.00	0.00	0.00	303,295,383.41	30,853,896.50	269,200.94	0.00	0.00	0.00	0.00	334,418,480.85	334,418,480.85		**334,418,480.85**

670	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	0.00	0.00	0.00	5,051.84	34,076.13	4,384.41	0.00	0.00	0.00	0.00	43,512.38	43,512.38		**43,512.38**
671	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	0.00	0.00	202.94	-2,648.24	211,512,104.00	-49,373,025.05	0.00	0.00	162,136,633.65	162,136,633.65		**162,136,633.65**
672	0517021014	UNIVERSITY OF PORT HARCOURT	0.00	0.00	0.00	0.00	50,097,882.93	45,567,649.39	91,960.52	0.00	0.00	0.00	0.00	95,757,492.84	95,757,492.84		**95,757,492.84**
673	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	0.00	3,794,508.78	10,113,871.91	-241,466.94	0.00	0.00	0.00	0.00	13,666,913.75	13,666,913.75		**13,666,913.75**
674	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	0.00	109,080.10	9,438,159.46	515,172.49	0.00	0.00	0.00	0.00	10,062,412.05	10,062,412.05		**10,062,412.05**
675	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	0.00	150,510.85	34,186,200.53	-15,432.89	0.00	0.00	0.00	0.00	34,321,278.49	34,321,278.49		**34,321,278.49**
676	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	0.00	1.46	328,380.71	-6,837.48	0.00	0.00	0.00	0.00	321,544.69	321,544.69		**321,544.69**
677	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	0.00	1,856.40	686,942.29	64,142.97	198,982,182.05	507,313,000.12	0.00	0.00	707,048,123.83	707,048,123.83		**707,048,123.83**
678	0517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	0.00	30,856,357.77	0.00	-2,431.70	0.00	0.00	0.00	0.00	30,853,926.07	30,853,926.07		**30,853,926.07**
679	0517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	0.00	11,111.56	0.00	550,018.99	0.00	0.00	0.00	0.00	561,130.55	561,130.55		**561,130.55**
680	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	0.00	97,738.96	6,388,980.85	0.00	0.00	0.00	0.00	6,486,719.81	6,486,719.81		**6,486,719.81**
681	0517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	0.00	263,005.77	114,000.00	110,403.68	0.00	0.00	0.00	0.00	487,409.45	487,409.45		**487,409.45**
682	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	0.00	0.00	0.00	49,242,870.50	46,245,139.87	508,640.27	0.00	0.00	0.00	0.00	95,996,650.64	95,996,650.64		**95,996,650.64**
683	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	0.00	4,521.33	32,315,532.96	-27,634.65	0.00	0.00	0.00	0.00	32,292,419.64	32,292,419.64		**32,292,419.64**
684	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	0.00	0.00	0.00	2,734,828.22	217,993.33	11,367.38	1,284,611.18	0.00	0.00	0.00	4,248,800.11	4,248,800.11		**4,248,800.11**
685	0517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	0.00	0.00	419.62	2,675,980.00	-622.48	0.00	0.00	0.00	0.00	2,675,777.14	2,675,777.14		**2,675,777.14**
686	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	0.00	0.00	12,568.59	-17,051.26	262,464.44	0.00	0.00	0.00	257,981.77	257,981.77		**257,981.77**
687	0517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	0.00	0.00	0.00	33,115,573.81	-16,564.60	0.00	0.00	0.00	0.00	33,099,009.21	33,099,009.21		**33,099,009.21**
688	0517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	0.00	184,428.41	1.47	-157,679.17	0.00	0.00	0.00	0.00	26,750.71	26,750.71		**26,750.71**
689	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	0.00	85,331.43	229,148.35	-19,091.91	546,017,127.11	0.00	0.00	105,641,675.90	651,954,190.88	651,954,190.88		**651,954,190.88**
690	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0.00	0.00	0.00	0.00	63,011.74	315,475.67	-334,675.94	0.00	0.00	0.00	0.00	43,811.47	43,811.47		**43,811.47**
691	0517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	0.00	915.51	2,125,326.62	-16,156.89	0.00	0.00	0.00	0.00	2,110,085.24	2,110,085.24		**2,110,085.24**
692	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	0.00	1,682.05	0.00	10,971.57	0.00	605,623,803.58	0.00	0.00	605,636,457.20	605,636,457.20		**605,636,457.20**
693	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	0.00	877.02	8,739,426.97	375,873.69	374,902,149.15	-1,818,258,478.69	0.00	-517,967,920.44	-1,952,208,072.30		(1,952,208,072.30)	**(1,952,208,072.30)**
694	0517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	0.00	88.92	237,200.26	-154,756.25	0.00	0.00	0.00	0.00	82,532.93	82,532.93		**82,532.93**
695	0517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	0.00	912,737.00	384,024,456.40	-2,495.84	0.00	0.00	0.00	0.00	384,934,697.56	384,934,697.56		**384,934,697.56**
696	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	0.00	0.00	731.11	24,295,212.82	25,657.81	0.00	0.00	0.00	0.00	24,321,601.74	24,321,601.74		**24,321,601.74**
697	0517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	0.00	0.00	0.00	83,067,160.23	6,340,395.25	4,752.23	0.00	0.00	0.00	0.00	89,412,307.71	89,412,307.71		**89,412,307.71**
698	0517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	0.00	0.00	758,960.39	11,469,376.18	-77,787.97	0.00	0.00	0.00	0.00	12,150,548.60	12,150,548.60		**12,150,548.60**
699	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00	0.00	4,191.24	13,528.22	-1,814.49	0.00	0.00	0.00	0.00	15,904.97	15,904.97		**15,904.97**
700	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	0.00	0.00	0.00	39,296.87	25,735.75	-64,404.64	0.00	0.00	0.00	0.00	627.98	627.98		**627.98**
701	0517024001	NATIONAL OPEN UNIVERSITY	0.00	0.00	0.00	0.00	54,259,621.37	23,389,968.07	520,109.08	0.00	0.00	0.00	0.00	78,169,698.52	78,169,698.52		**78,169,698.52**
702	0517026001	F.S.C. SOKOTO	0.00	0.00	0.00	0.00	2.21	2.00	53,700.77	0.00	0.00	0.00	0.00	53,704.98	53,704.98		**53,704.98**
703	0517026002	FGC AZARE	0.00	0.00	0.00	0.00	310,169.47	1.00	1,213,388.78	0.00	0.00	0.00	0.00	1,523,559.25	1,523,559.25		**1,523,559.25**
704	0517026003	FGC BUNI-YADI	0.00	0.00	0.00	0.00	34.59	178,077.48	-10,752.13	0.00	0.00	0.00	0.00	167,359.94	167,359.94		**167,359.94**
705	0517026004	FGC BIRIN YAURI	0.00	0.00	0.00	0.00	28,373.64	396,775.57	-1,694.38	0.00	0.00	0.00	0.00	423,454.83	423,454.83		**423,454.83**
706	0517026005	FGC DAURA	0.00	0.00	0.00	0.00	1,252,062.46	429,825.53	311,502.28	422,544.26	0.00	0.00	0.00	2,415,934.53	2,415,934.53		**2,415,934.53**
707	0517026006	FGC GANYE	0.00	0.00	0.00	0.00	0.00	1.00	-1,720.61	0.00	0.00	0.00	0.00	-1,719.61		(1,719.61)	**(1,719.61)**
708	0517026007	FGC GARKI	0.00	0.00	0.00	0.00	18,106.83	2.00	-7,897.32	3,597,074.18	0.00	0.00	0.00	3,607,285.69	3,607,285.69		**3,607,285.69**
709	0517026008	FGC IJANIKIN	0.00	0.00	0.00	0.00	9.76	0.07	84,562.51	0.00	0.00	0.00	0.00	84,572.34	84,572.34		**84,572.34**

710	0517026009	FGC IKET NISE	0.00	0.00	0.00	0.00	769,430.17	24,044,359.33	5,963.87	378,200.96	0.00	0.00	0.00	25,197,954.33	25,197,954.33		**25,197,954.33**
711	0517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	0.00	381.99	1.00	46,883.78	-69,589.50	0.00	0.00	0.00	-22,322.73		(22,322.73)	**(22,322.73)**
712	0517026011	FGC IKOM	0.00	0.00	0.00	0.00	99.97	452.00	23,306.50	31,991.92	0.00	0.00	0.00	55,850.39	55,850.39		**55,850.39**
713	0517026012	FGC IKOT EKPENE	0.00	0.00	0.00	0.00	33.25	1.00	-7,435.32	0.00	0.00	0.00	0.00	-7,401.07		(7,401.07)	**(7,401.07)**
714	0517026013	FGC IKURIN	0.00	0.00	0.00	0.00	100,058.00	3.00	45,981.99	0.00	0.00	0.00	0.00	146,042.99	146,042.99		**146,042.99**
715	0517026014	FGC JOS	0.00	0.00	0.00	0.00	0.00	1.00	1,088,021.50	6,841,617.27	0.00	0.00	0.00	7,929,639.77	7,929,639.77		**7,929,639.77**
716	0517026015	FGC KADUNA	0.00	0.00	0.00	0.00	43,610,303.37	1.00	49,574.12	0.00	0.00	0.00	0.00	43,659,878.49	43,659,878.49		**43,659,878.49**
717	0517026016	FGC KANO	0.00	0.00	0.00	0.00	240,134.05	50,660,712.62	37,801.90	0.00	0.00	0.00	0.00	50,938,648.57	50,938,648.57		**50,938,648.57**
718	0517026017	FGC KEFFI	0.00	0.00	0.00	0.00	19,546.78	59,288,154.70	160.50	14,629,307.85	0.00	0.00	0.00	73,937,169.83	73,937,169.83		**73,937,169.83**
719	0517026018	FGC KIYAWA	0.00	0.00	0.00	0.00	19,546.78	59,288,154.70	160.50	14,629,307.85	0.00	0.00	0.00	73,937,169.83	73,937,169.83		**73,937,169.83**
720	0517026019	FGC KWALI	0.00	0.00	0.00	0.00	4,443.00	2.00	320,831.86	0.00	0.00	0.00	0.00	325,276.86	325,276.86		**325,276.86**
721	0517026020	FGC MAIDUGURI	0.00	0.00	0.00	0.00	10,274.79	1.00	156,733.92	-109,387.00	0.00	0.00	0.00	57,622.71	57,622.71		**57,622.71**
722	0517026021	FGC MINJIBIR	0.00	0.00	0.00	0.00	4,184,199.75	1.00	44,871.29	0.00	0.00	0.00	0.00	4,229,072.04	4,229,072.04		**4,229,072.04**
723	0517026022	FGC MINNA	0.00	0.00	0.00	0.00	4,241.74	3.00	-2,423.61	0.00	0.00	0.00	0.00	1,821.13	1,821.13		**1,821.13**
724	0517026023	FGC ODIKOLOGUNA	0.00	0.00	0.00	0.00	10,769.84	17,067,414.07	35,393.90	21,940.52	0.00	0.00	0.00	17,135,518.33	17,135,518.33		**17,135,518.33**
725	0517026024	FGC ODOGBOLU	0.00	0.00	0.00	0.00	44,229.65	1.00	5,993.57	0.00	0.00	0.00	0.00	50,224.22	50,224.22		**50,224.22**
726	0517026025	FGC OGBOMOSHMO	0.00	0.00	0.00	0.00	28,026.68	1.00	33,617.79	0.00	0.00	0.00	0.00	61,645.47	61,645.47		**61,645.47**
727	0517026026	FGC OGOJA	0.00	0.00	0.00	0.00	39.28	437,391.55	116,429.07	0.00	0.00	0.00	0.00	553,859.90	553,859.90		**553,859.90**
728	0517026027	FGC OHAFIA	0.00	0.00	0.00	0.00	221,016.71	1.00	-7,245.00	0.00	0.00	0.00	0.00	213,772.71	213,772.71		**213,772.71**
729	0517026028	FGC OKIGWE	0.00	0.00	0.00	0.00	237.88	27,630,033.51	-5,749.58	0.00	0.00	0.00	0.00	27,624,521.81	27,624,521.81		**27,624,521.81**
730	0517026029	FGC OKPOSI	0.00	0.00	0.00	0.00	1,753,161.14	444,362.25	658,139.00	0.00	0.00	0.00	0.00	2,855,662.39	2,855,662.39		**2,855,662.39**
731	0517026030	FGC ONITSHA	0.00	0.00	0.00	0.00	283.05	18,811,731.00	26,414.44	0.00	0.00	0.00	0.00	18,838,428.49	18,838,428.49		**18,838,428.49**
732	0517026031	FGC PORT HARCOURT	0.00	0.00	0.00	0.00	49,042.47	44,412,850.00	1,674.43	0.00	0.00	0.00	0.00	44,463,566.90	44,463,566.90		**44,463,566.90**
733	0517026032	FGC POTISKUM	0.00	0.00	0.00	0.00	5,546.79	7,597,761.00	15,174.01	0.00	0.00	0.00	0.00	7,618,481.80	7,618,481.80		**7,618,481.80**
734	0517026033	FGC RUBBOCHI	0.00	0.00	0.00	0.00	120,368.75	1.00	95,357.74	0.00	0.00	0.00	0.00	215,727.49	215,727.49		**215,727.49**
735	0517026034	FGC SOKOTO	0.00	0.00	0.00	0.00	20,000.01	22,666,738.00	-6,430.28	0.00	0.00	0.00	0.00	22,680,307.73	22,680,307.73		**22,680,307.73**
736	0517026035	FGC UGWOLAWO	0.00	0.00	0.00	0.00	1,669,332.61	1.00	-723.87	8,348,453.50	0.00	0.00	0.00	10,017,063.24	10,017,063.24		**10,017,063.24**
737	0517026036	FGC WARRI	0.00	0.00	0.00	0.00	854,494.68	78,143,900.00	204,747.57	0.00	0.00	0.00	0.00	79,203,142.25	79,203,142.25		**79,203,142.25**
738	0517026037	FGC ZARIA	0.00	0.00	0.00	0.00	849.35	1.00	19,529.22	112,763.17	0.00	0.00	0.00	133,142.74	133,142.74		**133,142.74**
739	0517026038	FGC, BILLIRI	0.00	0.00	0.00	0.00	2,862,975.94	1,104,117.95	-3,034.02	0.00	0.00	0.00	0.00	3,964,059.87	3,964,059.87		**3,964,059.87**
740	0517026039	FGC, IDO-ANI	0.00	0.00	0.00	0.00	4,659.68	5.00	1,065,388.46	0.00	0.00	0.00	0.00	1,070,053.14	1,070,053.14		**1,070,053.14**
741	0517026040	FGC, IKOLE	0.00	0.00	0.00	0.00	29,354.47	1.00	21,360.99	97,907.99	0.00	0.00	0.00	148,624.45	148,624.45		**148,624.45**
742	0517026041	FGGC ABAJI	0.00	0.00	0.00	0.00	129,938.75	1.00	35,437.92	0.00	0.00	0.00	0.00	165,377.67	165,377.67		**165,377.67**
743	0517026042	FGGC ABULOMA	0.00	0.00	0.00	0.00	0.90	2.00	671.74	0.00	0.00	0.00	0.00	674.64	674.64		**674.64**
744	0517026043	FGGC AKURE	0.00	0.00	0.00	0.00	17,157.87	1.00	1,017,014.04	187,614,106.74	0.00	0.00	0.00	188,648,279.65	188,648,279.65		**188,648,279.65**
745	0517026044	FGGC ANKA	0.00	0.00	0.00	0.00	24,103.40	7,608,400.00	40,648.66	0.00	0.00	0.00	0.00	7,673,152.06	7,673,152.06		**7,673,152.06**
746	0517026045	FGGC BAJOGA	0.00	0.00	0.00	0.00	100,000.47	281,260.55	24,744.67	230,408.00	0.00	0.00	0.00	636,413.69	636,413.69		**636,413.69**
747	0517026046	FGGC BAKORI	0.00	0.00	0.00	0.00	17,299.47	606,386.47	58,735.19	0.00	0.00	0.00	0.00	682,421.13	682,421.13		**682,421.13**
748	0517026047	FGGC BAUCHI	0.00	0.00	0.00	0.00	826,503.60	12,028,007.00	27,675.72	0.00	0.00	0.00	0.00	12,882,186.32	12,882,186.32		**12,882,186.32**
749	0517026048	FGGC BENIN	0.00	0.00	0.00	0.00	61,584.14	1,398,681.58	4,253.49	1,260,822.02	0.00	0.00	0.00	2,725,341.23	2,725,341.23		**2,725,341.23**
750	0517026049	FGGC BIDA	0.00	0.00	0.00	0.00	298.86	1.00	16,952.30	70,336.03	0.00	0.00	0.00	87,588.19	87,588.19		**87,588.19**
751	0517026050	FGGC BWARI	0.00	0.00	0.00	0.00	35,357.89	1.00	550,291.61	0.00	0.00	0.00	0.00	585,650.50	585,650.50		**585,650.50**
752	0517026051	FGGC CALABAR	0.00	0.00	0.00	0.00	8,199.18	41,648,015.93	32,825.00	2,917,005.25	0.00	0.00	0.00	44,606,045.36	44,606,045.36		**44,606,045.36**
753	0517026052	FGGC EFON ALAYE	0.00	0.00	0.00	0.00	45,546.80	8,851,017.00	48,791.03	99.00	0.00	0.00	0.00	8,945,453.83	8,945,453.83		**8,945,453.83**
754	0517026053	FGGC EFON IMNRINGI	0.00	0.00	0.00	0.00	9,884.98	1.00	6,726.51	0.00	0.00	0.00	0.00	16,612.49	16,612.49		**16,612.49**
755	0517026054	FGGC ENUGU	0.00	0.00	0.00	0.00	42,274.46	1,548,816.00	196,748.25	50,000.00	0.00	0.00	0.00	1,837,838.71	1,837,838.71		**1,837,838.71**

756	0517026055	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	0.00	1,001,500.95	22,466,243.00	686,042.38	261,910.07	0.00	0.00	0.00	24,415,696.40	24,415,696.40		**24,415,696.40**
757	0517026056	FGGC GBOKO	0.00	0.00	0.00	0.00	53,186,345.18	1.00	215,578.00	0.00	0.00	0.00	0.00	53,401,924.18	53,401,924.18		**53,401,924.18**
758	0517026057	FGGC GUSAU	0.00	0.00	0.00	0.00	67,254.41	15,824,322.00	179,577.90	0.00	0.00	0.00	0.00	16,071,154.31	16,071,154.31		**16,071,154.31**
759	0517026058	FGGC GWANDU	0.00	0.00	0.00	0.00	22,982.47	4,899,420.00	65,505.48	0.00	0.00	0.00	0.00	4,987,907.95	4,987,907.95		**4,987,907.95**
760	0517026059	FGGC IBILLO	0.00	0.00	0.00	0.00	329,103.05	3,486,648.48	38,893.55	0.00	0.00	0.00	0.00	3,854,645.08	3,854,645.08		**3,854,645.08**
761	0517026060	FGGC IBUSA	0.00	0.00	0.00	0.00	2,104.52	1.00	5,422,425.92	117,910,956.41	0.00	0.00	0.00	123,335,487.85	123,335,487.85		**123,335,487.85**
762	0517026061	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	0.00	469.63	18,088,624.20	4,399.64	0.00	0.00	0.00	0.00	18,093,493.47	18,093,493.47		**18,093,493.47**
763	0517026062	FGGC ILORIN	0.00	0.00	0.00	0.00	0.00	1,185,407.73	149,969.08	0.00	0.00	0.00	0.00	1,335,376.81	1,335,376.81		**1,335,376.81**
764	0517026063	FGGC IPETUMODU	0.00	0.00	0.00	0.00	735.06	795,266.51	42,683.97	283,144.20	0.00	0.00	0.00	1,121,829.74	1,121,829.74		**1,121,829.74**
765	0517026064	FGGC JALINGO	0.00	0.00	0.00	0.00	1,050,696.86	1.00	17,264.40	0.00	0.00	0.00	0.00	1,067,962.26	1,067,962.26		**1,067,962.26**
766	0517026065	FGGC KABBA	0.00	0.00	0.00	0.00	0.02	1.00	9,755.57	2,709,645.06	0.00	0.00	0.00	2,719,401.65	2,719,401.65		**2,719,401.65**
767	0517026066	FGGC KAZAURE	0.00	0.00	0.00	0.00	393.10	1.00	21,390.75	-99,635,772.00	0.00	0.00	0.00	-99,613,987.15		(99,613,987.15)	**(99,613,987.15)**
768	0517026067	FGGC KEANA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
769	0517026068	FGGC LANGTANG	0.00	0.00	0.00	0.00	26,050.81	0.00	0.00	0.00	0.00	0.00	0.00	26,050.81	26,050.81		**26,050.81**
770	0517026069	FGGC LEJJA	0.00	0.00	0.00	0.00	0.00	1.00	142,303.70	-6,633,070.26	0.00	0.00	0.00	-6,490,765.56		(6,490,765.56)	**(6,490,765.56)**
771	0517026070	FGGC MONGUNO	0.00	0.00	0.00	0.00	0.00	444,119.99	0.00	0.00	0.00	0.00	0.00	444,119.99	444,119.99		**444,119.99**
772	0517026071	FGGC NEW BUSA	0.00	0.00	0.00	0.00	4,445.83	17,959,981.30	38,589.24	0.00	0.00	0.00	0.00	18,003,016.37	18,003,016.37		**18,003,016.37**
773	0517026072	FGGC OMU-ARAN	0.00	0.00	0.00	0.00	35.60	3,823,113.76	-14,935.54	0.00	0.00	0.00	0.00	3,808,213.82	3,808,213.82		**3,808,213.82**
774	0517026073	FGGC OWERRI	0.00	0.00	0.00	0.00	238.00	63,908,635.36	8,091.16	1,219,998.20	0.00	0.00	0.00	65,136,962.72	65,136,962.72		**65,136,962.72**
775	0517026074	FGGC OYO	0.00	0.00	0.00	0.00	2,896.53	1,182,125.94	231,059.11	0.00	0.00	0.00	0.00	1,416,081.58	1,416,081.58		**1,416,081.58**
776	0517026075	FGGC SHAGAMU	0.00	0.00	0.00	0.00	964.80	1.00	3,675.41	2,195,834.43	0.00	0.00	0.00	2,200,475.64	2,200,475.64		**2,200,475.64**
777	0517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	0.00	355.16	3,071,411.31	12,567.63	7,721,300.53	0.00	0.00	0.00	10,805,634.63	10,805,634.63		**10,805,634.63**
778	0517026077	FGGC UMUAHIA	0.00	0.00	0.00	0.00	1,179,555.11	1.00	-1,394.16	31,277,425.96	0.00	0.00	0.00	32,455,587.91	32,455,587.91		**32,455,587.91**
779	0517026078	FGGC WUKARI	0.00	0.00	0.00	0.00	86,522.78	14,902,245.02	22,820.29	5,217,359.94	0.00	0.00	0.00	20,228,948.03	20,228,948.03		**20,228,948.03**
780	0517026079	FGGC, YOLA	0.00	0.00	0.00	0.00	328.45	1,278,403.75	-4,210.19	-152,529.13	0.00	0.00	0.00	1,121,992.88	1,121,992.88		**1,121,992.88**
781	0517026080	FSTC AHOADA	0.00	0.00	0.00	0.00	345,268.55	1.00	14.73	12,768,102.00	0.00	0.00	0.00	13,113,386.28	13,113,386.28		**13,113,386.28**
782	0517026081	FSTC AWKA	0.00	0.00	0.00	0.00	646,522.85	0.00	0.00	0.00	0.00	0.00	0.00	646,522.85	646,522.85		**646,522.85**
783	0517026082	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	0.00	38,382.78	1.00	32,936.67	25,361,667.44	0.00	0.00	0.00	25,432,987.89	25,432,987.89		**25,432,987.89**
784	0517026083	FSTC MICHIKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,683,497.39	0.00	0.00	0.00	1,683,497.39	1,683,497.39		**1,683,497.39**
785	0517026084	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	0.00	13,546.80	9,814,359.00	708,534.34	0.00	0.00	0.00	0.00	10,536,440.14	10,536,440.14		**10,536,440.14**
786	0517026085	FSTC USI-EKITI	0.00	0.00	0.00	0.00	693.15	21,586,070.00	36,964.76	0.00	0.00	0.00	0.00	21,623,727.91	21,623,727.91		**21,623,727.91**
787	0517026086	FTC IKARE	0.00	0.00	0.00	0.00	18,010,911.69	1.00	82,629.74	-4,758,662.38	0.00	0.00	0.00	13,334,880.05	13,334,880.05		**13,334,880.05**
788	0517026087	FTC ILESA	0.00	0.00	0.00	0.00	1,794.19	874,360.21	24,966.91	930,472.31	0.00	0.00	0.00	1,831,593.62	1,831,593.62		**1,831,593.62**
789	0517026088	FTC JALINGO	0.00	0.00	0.00	0.00	41,800.00	1.00	20,677.51	711,069.52	0.00	0.00	0.00	773,548.03	773,548.03		**773,548.03**
790	0517026089	FTC KAFANCHAN	0.00	0.00	0.00	0.00	1,312.91	-3,759.51	0.00	1,667,487.18	0.00	0.00	0.00	1,665,040.58	1,665,040.58		**1,665,040.58**
791	0517026090	FTC LASSA	0.00	0.00	0.00	0.00	5,555.18	129,931.16	8,065.60	0.00	0.00	0.00	0.00	143,551.94	143,551.94		**143,551.94**
792	0517026091	FTC OHANSO	0.00	0.00	0.00	0.00	6,233,151.73	1.00	18,137.01	0.00	0.00	0.00	0.00	6,251,289.74	6,251,289.74		**6,251,289.74**
793	0517026092	FTC OROZO	0.00	0.00	0.00	0.00	0.00	1.84	988,408.61	13,042,002.81	0.00	0.00	0.00	14,030,413.26	14,030,413.26		**14,030,413.26**
794	0517026093	FTC OTOBI	0.00	0.00	0.00	0.00	839,588.48	1.00	32,131.83	0.00	0.00	0.00	0.00	871,721.31	871,721.31		**871,721.31**

795	0517026094	FTC OTUPKO	0.00	0.00	0.00	0.00	295.93	449,456.85	-2,682.41	162,493.35	0.00	0.00	0.00	609,563.72	609,563.72		**609,563.72**
796	0517026095	FTC SHIRORO	0.00	0.00	0.00	0.00	40,525,200.00	22,145,113.79	-1,671.01	17,874,049.59	0.00	0.00	0.00	80,542,692.37	80,542,692.37		**80,542,692.37**
797	0517026096	FTC UROMI	0.00	0.00	0.00	0.00	25,046.82	1.00	-3,327.63	4,101,686.32	0.00	0.00	0.00	4,123,406.51	4,123,406.51		**4,123,406.51**
798	0517026097	FTC UYO	0.00	0.00	0.00	0.00	99.98	1.00	-6,045.93	2,312.26	0.00	0.00	0.00	-3,632.69		(3,632.69)	**(3,632.69)**
799	0517026098	FTC YABA	0.00	0.00	0.00	0.00	446,723.98	112,945,296.99	62,584.34	-18,894,393.07	0.00	0.00	0.00	94,560,212.24	94,560,212.24		**94,560,212.24**
800	0517026099	FTC ZURU	0.00	0.00	0.00	0.00	2,000.72	1.00	19,457.71	0.00	0.00	0.00	0.00	21,459.43	21,459.43		**21,459.43**
801	0517026100	KING'S COLLEGE	0.00	0.00	0.00	0.00	62,342.82	1,448,178.33	133,708.70	0.00	0.00	0.00	0.00	1,644,229.85	1,644,229.85		**1,644,229.85**
802	0517026101	QUEEN'S COLLEGE LAGOS	0.00	0.00	0.00	0.00	110,777.29	1.00	85,237.33	0.00	0.00	0.00	0.00	196,015.62	196,015.62		**196,015.62**
803	0517026102	SULEJA ACADEMY	0.00	0.00	0.00	0.00	130,671.38	0.00	-5,200.76	1,801,942.00	0.00	0.00	0.00	1,927,412.62	1,927,412.62		**1,927,412.62**
804	0517026103	FSTC,DOMA	0.00	0.00	0.00	0.00	44,970.17	588,704.06	337.00	0.00	0.00	0.00	0.00	634,011.23	634,011.23		**634,011.23**
805	0517026104	FSTC DAYI	0.00	0.00	0.00	0.00	678,201.06	226,468.25	986,204.37	2,870,000.00	0.00	0.00	0.00	4,760,873.68	4,760,873.68		**4,760,873.68**
806	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	124,665.77	7,467,978.56	-435.59	0.00	0.00	0.00	0.00	7,592,208.74	7,592,208.74		**7,592,208.74**
807	0517028001	UNESCO PARIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
808	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	0.00	376,086.15	16,652,372.30	31,856.38	290,843,415.26	0.00	0.00	0.00	307,903,730.09	307,903,730.09		**307,903,730.09**
809	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	0.00	87,155.14	1.00	-2,140,356.94	0.00	0.00	0.00	0.00	-2,053,200.80		(2,053,200.80)	**(2,053,200.80)**
810	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	0.00	0.00	0.00	4,788,124.14	161,828,594.72	132,526.80	0.00	0.00	0.00	0.00	166,749,245.66	166,749,245.66		**166,749,245.66**
811	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	0.00	45,153.60	0.00	37,800.00	0.00	0.00	0.00	0.00	82,953.60	82,953.60		**82,953.60**
812	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	289,542.35	69,093,552.51	378,321.20	0.00	0.00	0.00	0.00	69,761,416.06	69,761,416.06		**69,761,416.06**
813	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	0.00	132.50	2,706,510.95	118,346.00	0.00	0.00	0.00	0.00	2,824,989.45	2,824,989.45		**2,824,989.45**
814	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	580,515.07	0.00	0.00	0.00	0.00	0.00	0.00	580,515.07	580,515.07		**580,515.07**
815	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	0.00	0.00	0.00	23,862,279.29	0.00	0.00	0.00	0.00	0.00	0.00	23,862,279.29	23,862,279.29		**23,862,279.29**
816	0521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	1,596,962.85	-21,360.00	0.00	0.00	0.00	0.00	1,575,602.85	1,575,602.85		**1,575,602.85**
817	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	0.00	0.00	29,950.00	461,018.78	-14,147.64	0.00	0.00	0.00	0.00	476,821.14	476,821.14		**476,821.14**
818	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	1,116,072.36	0.00	0.00	0.00	0.00	0.00	0.00	1,116,072.36	1,116,072.36		**1,116,072.36**
819	0521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	0.00	63,027,950.00	658,327.95	1,839,401.36	0.00	0.00	0.00	0.00	65,525,679.31	65,525,679.31		**65,525,679.31**
820	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	0.00	0.00	0.00	27,261,705.30	2,410.84	0.00	0.00	0.00	0.00	27,264,116.14	27,264,116.14		**27,264,116.14**
821	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	0.00	9,775,220.48	2,019,873.21	131,010,960.99	0.00	0.00	0.00	142,806,054.68	142,806,054.68		**142,806,054.68**
822	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	85,110.14	11,802,928.35	-25,948.76	0.00	0.00	0.00	0.00	11,862,089.73	11,862,089.73		**11,862,089.73**
823	0521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	0.00	0.04	513,946.21	-5,856.40	0.00	0.00	0.00	0.00	508,089.85	508,089.85		**508,089.85**
824	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	0.00	0.00	0.00	501.60	9,112,268.82	-1,982.64	0.00	0.00	0.00	0.00	9,110,787.78	9,110,787.78		**9,110,787.78**
825	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	0.00	0.00	0.00	99.65	67,001.78	73,115.51	0.00	0.00	0.00	0.00	140,216.94	140,216.94		**140,216.94**
826	0521018001	NURSE TUTOR TRAINING - ENUGU	0.00	0.00	0.00	0.00	15,500.00	30,897.45	1,673.68	0.00	0.00	0.00	0.00	48,071.13	48,071.13		**48,071.13**
827	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	0.00	5,000.00	101,609.46	-51.48	0.00	0.00	0.00	0.00	106,557.98	106,557.98		**106,557.98**
828	0521020001	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	0.00	26,209.99	749,200.42	-797.64	0.00	0.00	0.00	0.00	774,612.77	774,612.77		**774,612.77**
829	0521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	0.00	225.20	38,327.93	7,006.00	0.00	0.00	0.00	0.00	45,559.13	45,559.13		**45,559.13**
830	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	0.00	0.00	0.00	3,621,991.09	367,124.13	0.00	0.00	0.00	0.00	3,989,115.22	3,989,115.22		**3,989,115.22**
831	0521023004	NHETC, ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**

832	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	0.00	0.00	0.00	0.00	1,251,085.93	5,723.18	0.00	0.00	0.00	0.00	1,256,809.11	1,256,809.11		**1,256,809.11**
833	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	0.00	0.00	0.00	0.00	0.00	19,011.56	0.00	0.00	0.00	0.00	19,011.56	19,011.56		**19,011.56**
834	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	0.00	853.95	72,001.61	207,763.00	0.00	0.00	0.00	0.00	280,618.56	280,618.56		**280,618.56**
835	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	0.00	191,890,470.06	0.00	0.00	547,732.57	0.00	0.00	26,495,203.41	218,933,406.04	218,933,406.04		**218,933,406.04**
836	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	999,999.95	14,422.38	0.00	0.00	0.00	0.00	1,014,422.33	1,014,422.33		**1,014,422.33**
837	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	781,533.95	22,740,046.86	-13,937.48	0.00	0.00	0.00	23,507,643.33	23,507,643.33		**23,507,643.33**
838	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	0.00	0.00	300,000.00	165,208.94	-613,130.67	0.00	0.00	0.00	0.00	-147,921.73		(147,921.73)	**(147,921.73)**
839	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	0.00	4,646,170.57	56,134,884.48	-25,988.02	0.00	0.00	0.00	0.00	60,755,067.03	60,755,067.03		**60,755,067.03**
840	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	380,730,998.61	424,577,074.46	-20,871.27	0.00	0.00	0.00	0.00	805,287,201.80	805,287,201.80		**805,287,201.80**
841	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	0.00	0.00	0.00	129,209.29	69,054,926.16	-359,888.32	0.00	0.00	0.00	0.00	68,824,247.13	68,824,247.13		**68,824,247.13**
842	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	3,975,950.47	242,056,863.69	-56,427.59	0.00	0.00	0.00	0.00	245,976,386.57	245,976,386.57		**245,976,386.57**
843	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	33,132,991.25	-269,030.00	0.00	0.00	0.00	0.00	32,863,961.25	32,863,961.25		**32,863,961.25**
844	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	0.00	452,867.77	52,664,150.28	4,015,870.15	0.00	0.00	0.00	0.00	57,132,888.20	57,132,888.20		**57,132,888.20**
845	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	0.00	287,181,196.37	136,811,845.18	-363,986.03	0.00	0.00	0.00	0.00	423,629,055.52	423,629,055.52		**423,629,055.52**
846	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	12,790.39	0.00	0.00	0.00	0.00	12,790.39	12,790.39		**12,790.39**
847	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	593,969.31	240,559,783.26	0.00	0.00	14,619,744.43	0.00	189,177,158.51	444,950,655.51	444,950,655.51		**444,950,655.51**
848	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	0.00	413,249.04	138,442,056.47	-147,972.64	0.00	0.00	0.00	0.00	138,707,332.87	138,707,332.87		**138,707,332.87**
849	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	0.00	0.12	121,115,553.00	108,175.33	0.00	0.00	0.00	0.00	121,223,728.45	121,223,728.45		**121,223,728.45**
850	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	0.00	0.00	101,926.40	0.00	0.00	0.00	0.00	0.00	101,926.40	101,926.40		**101,926.40**
851	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	0.00	0.00	0.00	0.00	7,594.29	5,751,103.49	-60,652.81	0.00	0.00	0.00	0.00	5,698,044.97	5,698,044.97		**5,698,044.97**
852	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	0.00	0.00	0.00	622,284.14	573,985,132.11	267,019.03	0.00	0.00	0.00	0.00	574,874,435.28	574,874,435.28		**574,874,435.28**
853	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	0.00	0.00	0.00	0.00	151,809.47	0.08	-70,980.00	122,767,883.68	0.00	0.00	0.00	122,848,713.23	122,848,713.23		**122,848,713.23**
854	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	37.44	2,756,579.55	-352.96	4,189,402.47	0.00	0.00	0.00	6,945,666.50	6,945,666.50		**6,945,666.50**
855	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	0.00	2,927,480.32	7,497,908.65	57,175.04	0.00	0.00	0.00	0.00	10,482,564.01	10,482,564.01		**10,482,564.01**
856	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	0.00	0.00	18,888.41	3,476,792.71	-113,001.17	25,654,576.31	0.00	0.00	0.00	29,037,256.26	29,037,256.26		**29,037,256.26**
857	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	0.00	448,699.98	29,019,918.90	-62,805.34	0.00	0.00	0.00	0.00	29,405,813.54	29,405,813.54		**29,405,813.54**
858	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	0.00	0.00	0.00	61,489,502.85	28,773,010.63	968,758.38	0.00	0.00	0.00	0.00	91,231,271.86	91,231,271.86		**91,231,271.86**
859	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	0.00	67,644,331.92	121,345.72	204,717,627.21	0.00	0.00	0.00	0.00	272,483,304.85	272,483,304.85		**272,483,304.85**
860	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	0.00	64,834.88	5,364,765.57	952,608.68	0.00	0.00	0.00	0.00	6,382,209.13	6,382,209.13		**6,382,209.13**
861	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	0.00	0.00	9,888,000.00	66.98	4,182,188.68	0.00	0.00	0.00	0.00	14,070,255.66	14,070,255.66		**14,070,255.66**
862	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	0.00	0.00	0.00	496,756.00	52,175,534.69	135,906.84	57,728,765.91	0.00	0.00	0.00	110,536,963.44	110,536,963.44		**110,536,963.44**
863	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	0.00	90,675,741.25	126,148,237.46	23,621,359.29	0.00	0.00	0.00	0.00	240,445,338.00	240,445,338.00		**240,445,338.00**
864	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	0.00	0.00	0.00	158,996.60	102,541,644.24	690,699.65	0.00	0.00	0.00	0.00	103,391,340.49	103,391,340.49		**103,391,340.49**
865	0521027015	NATIONAL ORTHOPAEDIC	0.00	0.00	0.00	0.00	67,330,658.94	-138,705.00	0.00	0.00	0.00	0.00	0.00	67,191,953.94	67,191,953.94		**67,191,953.94**

		HOSPITAL ENUGU															
866	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	0.00	0.00	0.00	20,000.00	20,001.00	20,002.00	0.00	0.00	0.00	0.00	60,003.00	60,003.00		**60,003.00**
867	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	0.00	0.00	589.50	930,321.09	-26,111.11	0.00	0.00	0.00	0.00	904,799.48	904,799.48		**904,799.48**
868	0521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	0.00	0.00	480,519.91	13,545,693.57	1,130,937.36	0.00	0.00	0.00	0.00	15,157,150.84	15,157,150.84		**15,157,150.84**
869	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	0.00	1,035.10	128,060,175.91	143,579.00	0.00	0.00	0.00	0.00	128,204,790.01	128,204,790.01		**128,204,790.01**
870	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	0.00	150,725.49	70,111,045.56	1,385,885.57	8,032,191.57	0.00	0.00	0.00	79,679,848.19	79,679,848.19		**79,679,848.19**
871	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	0.00	0.00	0.00	5,774.55	196,797,429.14	-236,439.09	0.00	0.00	0.00	0.00	196,566,764.60	196,566,764.60		**196,566,764.60**
872	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	0.00	8,435.08	92,730.41	5,241.68	0.00	0.00	0.00	0.00	106,407.17	106,407.17		**106,407.17**
873	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	0.00	0.00	0.00	25,204,749.04	277,971.45	-147,593.02	102,795,569.66	0.00	0.00	0.00	128,130,697.13	128,130,697.13		**128,130,697.13**
874	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	0.00	136,098.60	2,398,209.55	-51,870.00	0.00	0.00	0.00	0.00	2,482,438.15	2,482,438.15		**2,482,438.15**
875	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	0.00	71.63	9,111,357.33	-201,187.64	0.00	0.00	0.00	0.00	8,910,241.32	8,910,241.32		**8,910,241.32**
876	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	0.00	11,635.81	118,359.89	-2,505.90	16,686,536.98	0.00	0.00	0.00	16,814,026.78	16,814,026.78		**16,814,026.78**
877	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	0.00	130,079,086.20	62,539.31	-155,812.30	-122,386.70	0.00	0.00	60,888,995.91	190,752,422.42	190,752,422.42		**190,752,422.42**
878	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	0.00	0.00	199,909.52	6,650,556.26	-147,631.85	4,109,353.67	0.00	0.00	0.00	10,812,187.60	10,812,187.60		**10,812,187.60**
879	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	0.00	0.00	0.00	0.00	6,241,936.36	-531,825.00	-702,080,036.30	0.00	0.00	0.00	-696,369,924.94		(696,369,924.94)	**(696,369,924.94)**
880	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	0.00	0.00	0.00	0.00	10,930.69	694,266.87	-2,605.30	0.00	0.00	0.00	0.00	702,592.26	702,592.26		**702,592.26**
881	0521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	0.00	152,092.70	20,397,309.72	-93,616.64	0.00	0.00	0.00	0.00	20,455,785.78	20,455,785.78		**20,455,785.78**
882	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	0.00	3,160.97	24.00	43,776.68	0.00	0.00	0.00	0.00	46,961.65	46,961.65		**46,961.65**
883	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	0.00	0.00	0.00	5,026.99	10,190,436.34	40,483.67	0.00	0.00	0.00	0.00	10,235,947.00	10,235,947.00		**10,235,947.00**
884	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	0.00	0.00	69,523.80	10,837,273.43	6,813.36	0.00	0.00	0.00	0.00	10,913,610.59	10,913,610.59		**10,913,610.59**
885	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	0.00	0.00	0.00	49,998.30	440,547.98	72,440.00	10,299,909.03	0.00	0.00	0.00	10,862,895.31	10,862,895.31		**10,862,895.31**
886	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	0.00	6,000.00	0.00	-3,599.66	0.00	0.00	0.00	0.00	2,400.34	2,400.34		**2,400.34**
887	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	0.00	188.97	467,240,279.53	81,311.68	2,645,816.88	0.00	0.00	0.00	469,967,597.06	469,967,597.06		**469,967,597.06**
888	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	0.00	9,894.13	7,150.58	-36,232.09	0.00	0.00	0.00	0.00	-19,187.38		(19,187.38)	**(19,187.38)**
889	0521027039	NATIONAL EYE CENTRE KADUNA	0.00	0.00	0.00	0.00	55,834,582.78	3,715,927.66	-7,779.75	0.00	0.00	0.00	0.00	59,542,730.69	59,542,730.69		**59,542,730.69**
890	0521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	0.00	0.00	0.00	2,543.31	15,997,926.80	2,899.99	0.00	0.00	0.00	0.00	16,003,370.10	16,003,370.10		**16,003,370.10**
891	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	0.00	172,000.54	432,632.78	223,747.59	0.00	0.00	0.00	0.00	828,380.91	828,380.91		**828,380.91**
892	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	0.00	0.00	0.00	0.00	0.00	1,619.30	1,718,403.66	-2,294.73	0.00	0.00	1,717,728.23	1,717,728.23		**1,717,728.23**
893	0521027043	ONCHO BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
894	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	0.00	0.00	198,871.74	0.00	316,131.68	0.00	0.00	0.00	0.00	515,003.42	515,003.42		**515,003.42**
895	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	0.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00	240.00	240.00		**240.00**
896	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	0.00	0.00	0.00	3,660.00	0.00	0.00	0.00	0.00	3,660.00	3,660.00		**3,660.00**
897	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	12,800.00	0.00	0.00	0.00	0.00	12,800.00	12,800.00		**12,800.00**
898	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	3,900.00	0.00	0.00	0.00	0.00	3,900.00	3,900.00		**3,900.00**
899	0521029001	PHS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	181,867.36	0.00	0.00	0.00	0.00	181,867.36	181,867.36		**181,867.36**
900	0521029002	PHS, YOLA	0.00	0.00	0.00	0.00	0.00	0.00	622.36	0.00	0.00	0.00	0.00	622.36	622.36		**622.36**

901	0521029003	PHS, JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	2,302.36	0.00	0.00	0.00	0.00	2,302.36	2,302.36		**2,302.36**
902	0521029004	PHS, MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	1,302.36	0.00	0.00	0.00	0.00	1,302.36	1,302.36		**1,302.36**
903	0521029005	PHS, DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	8,332.36	0.00	0.00	0.00	0.00	8,332.36	8,332.36		**8,332.36**
904	0521029006	PHS, KANO	0.00	0.00	0.00	0.00	0.00	0.00	1,162.36	0.00	0.00	0.00	0.00	1,162.36	1,162.36		**1,162.36**
905	0521029007	PHS, KASTINA	0.00	0.00	0.00	0.00	0.00	0.00	4,457.36	0.00	0.00	0.00	0.00	4,457.36	4,457.36		**4,457.36**
906	0521029008	PHS, DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	1,372.36	0.00	0.00	0.00	0.00	1,372.36	1,372.36		**1,372.36**
907	0521029009	PHS, ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	-277.64	0.00	0.00	0.00	0.00	-277.64		(277.64)	**(277.64)**
908	0521029010	PHS, SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	-315.00	0.00	0.00	0.00	0.00	-315.00		(315.00)	**(315.00)**
909	0521029011	PHS, IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	300.68	0.00	0.00	0.00	0.00	300.68	300.68		**300.68**
910	0521029012	PHS, ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	307.36	0.00	0.00	0.00	0.00	307.36	307.36		**307.36**
911	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	0.00	0.00	0.00	0.00	0.00	0.00	139,835.36	0.00	0.00	0.00	0.00	139,835.36	139,835.36		**139,835.36**
912	0521029014	PHS, CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	1,592.36	0.00	0.00	0.00	0.00	1,592.36	1,592.36		**1,592.36**
913	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	0.00	0.00	0.00	0.00	0.00	0.00	407.36	0.00	0.00	0.00	0.00	407.36	407.36		**407.36**
914	0521029016	PHS, WARRI	0.00	0.00	0.00	0.00	0.00	0.00	-117.64	0.00	0.00	0.00	0.00	-117.64		(117.64)	**(117.64)**
915	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-		**-**
916	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	-325.00	0.00	0.00	0.00	0.00	-325.00		(325.00)	**(325.00)**
917	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	0.00	0.00	0.00	216,806,559.20	1.62	-1,239.76	0.00	0.00	0.00	0.00	216,805,321.06	216,805,321.06		**216,805,321.06**
918	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	0.00	5,324.79	2,126,284.46	-343.18	137,119,382.97	-134,332,032.74	0.00	0.00	4,918,616.30	4,918,616.30		**4,918,616.30**
919	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	0.00	0.00	-		**-**
920	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	0.00	0.00	0.00	515,323.41	11,074,178.13	42,973.36	0.00	0.00	0.00	0.00	11,632,474.90	11,632,474.90		**11,632,474.90**
921	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	0.00	0.00	0.00	1.81	2,914,772.08	-7,064.00	3,799,586.59	0.00	0.00	0.00	6,707,296.48	6,707,296.48		**6,707,296.48**
922	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	0.00	3,567.00	0.00	19,115.00	0.00	0.00	0.00	0.00	22,682.00	22,682.00		**22,682.00**
923	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	0.00	25.00	390,178.69	-4,406.24	0.00	0.00	0.00	0.00	385,797.45	385,797.45		**385,797.45**
924	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	0.00	0.00	0.00	145.00	0.00	981.00	0.00	0.00	0.00	0.00	1,126.00	1,126.00		**1,126.00**
925	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	0.00	100,000.50	800,840.60	7,548.68	89,508,160.31	0.00	0.00	0.00	90,416,550.09	90,416,550.09		**90,416,550.09**
926	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	-105.00	0.00	0.00	0.00	0.00	-105.00		(105.00)	**(105.00)**
927	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	0.00	684,753.52	42,106,525.02	3,792.92	0.00	0.00	0.00	0.00	42,795,071.46	42,795,071.46		**42,795,071.46**
928	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	0.00	0.00	138,350.17	25,149.66	14,553.36	0.00	0.00	0.00	0.00	178,053.19	178,053.19		**178,053.19**
929	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	0.00	375,095.04	1,357,866.85	-29,972.07	0.00	0.00	0.00	0.00	1,702,989.82	1,702,989.82		**1,702,989.82**
930	0521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	0.00	265,502.95	3,514,395.33	62,796.08	0.00	0.00	0.00	0.00	3,842,694.36	3,842,694.36		**3,842,694.36**
931	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	0.00	0.00	717,639,642.91	5,066,521.84	982,149.16	0.00	0.00	0.00	0.00	723,688,313.91	723,688,313.91		**723,688,313.91**
932	0535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	0.00	0.00	6,428.99	16,325,844.52	17,450.42	7,119,370.00	145,283.28	0.00	0.00	23,614,377.21	23,614,377.21		**23,614,377.21**
933	0535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	914,960.83	1,122,410.64	46,170.47	0.00	0.00	0.00	0.00	2,083,541.94	2,083,541.94		**2,083,541.94**
934	0535004001	OYO NATIONAL PARK	0.00	0.00	0.00	0.00	6,060.06	806,162.07	8,076.78	0.00	0.00	0.00	0.00	820,298.91	820,298.91		**820,298.91**
935	0535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	0.00	51,038.54	666,240.35	4,192.96	0.00	0.00	0.00	0.00	721,471.85	721,471.85		**721,471.85**

936	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	0.00	0.00	0.00	-334,449.31	11,940,646.76	-11,240.46	1,472,222.50	-357,000.00	0.00	0.00	12,710,179.49	12,710,179.49		**12,710,179.49**
937	0535007001	CROSS RIVER NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	1,033,226.03	-51,975.00	0.00	0.00	0.00	0.00	981,251.03	981,251.03		**981,251.03**
938	0535008001	KAMUKU NATIONAL PARK	0.00	0.00	0.00	0.00	132,302.58	411,571.88	37,663.78	148,704.48	0.00	0.00	0.00	730,242.72	730,242.72		**730,242.72**
939	0535009001	OKUMU NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	458,768.51	-21,545.00	0.00	0.00	0.00	0.00	437,223.51	437,223.51		**437,223.51**
940	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	0.00	0.00	0.00	177,294.24	1,291,503.42	-33,029.72	0.00	0.00	0.00	0.00	1,435,767.94	1,435,767.94		**1,435,767.94**
941	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	0.00	0.00	80,715.90	2,409,367.09	2,464.68	0.00	0.00	0.00	0.00	2,492,547.67	2,492,547.67		**2,492,547.67**
942	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	0.00	0.00	0.00	0.00	2,999.64	1,520,401.71	-6,716.42	0.00	0.00	0.00	0.00	1,516,684.93	1,516,684.93		**1,516,684.93**
943	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	0.00	199,330,947.62	5,426,745.48	-63,269.63	0.00	0.00	0.00	0.00	204,694,423.47	204,694,423.47		**204,694,423.47**
944	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	0.00	0.00	0.00	699,085.11	4,282,197.90	-381.54	0.00	0.00	0.00	0.00	4,980,901.47	4,980,901.47		**4,980,901.47**
945	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	0.00	0.00	0.00	3,000.00	0.00	-8,210.00	0.00	0.00	0.00	0.00	-5,210.00		(5,210.00)	**(5,210.00)**
946	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	5,437,109.78	6,909,730.20	933,792.10	1,782,782.84	0.00	0.00	0.00	15,063,414.92	15,063,414.92		**15,063,414.92**
947	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	329,569.75	12,059,053.35	-21,112.44	0.00	0.00	0.00	0.00	12,367,510.66	12,367,510.66		**12,367,510.66**
948	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	0.00	0.00	0.00	351,550,655.58	6,411,287.96	1,236,899.66	0.00	0.00	0.00	0.00	359,198,843.20	359,198,843.20		**359,198,843.20**
949	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	0.00	2,803,021.42	14,432,111.32	33,862.79	0.00	0.00	0.00	0.00	17,268,995.53	17,268,995.53		**17,268,995.53**
950	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	0.00	82,505,883.68	51,698,657.32	83,372,849.16	0.00	0.00	0.00	0.00	217,577,390.16	217,577,390.16		**217,577,390.16**
		GRAND-TOTAL	**-1,468,644,983,439.04**	**-505,566,579,688.00**	**529,372,065,403.18**	**0.00**	**169,488,642,225.11**	**87,294,929,777.57**	**52,223,107,051.48**	**11,622,416,027.54**	**120,734,841,993.12**	**0.00**	**1,307,798,709,790.90**	**1,696,576,860,868.14**	**646,063,621,913.13**	**-2340,640,382,771.37**	**-1,695,576,860,858.14**

NOTE 28A:
CASH TRANSFER

S/N	ADMIN. CODE	MDA	CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	REVENUE REMITTANCE	TOTAL
			31040101	31040102	31040103	31040104	
			₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR					
1.	0111001001	STATE HOUSE - HQTRS	0.00	0.00	-207,746,353.59	0.00	-207,746,353.59
2.	0116002001	DEFENCE HEADQURTERS	0.00	0.00	289,673,125.00	0.00	289,673,125.00
3.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	0.00	0.00	1,342,902,191.52	0.00	1,342,902,191.52

4.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	0.00	1,342,902,191.52	0.00	1,342,902,191.52
5.	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0.00	0.00	1,420,734,164.03	0.00	1,420,734,164.03
6.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	0.00	429,177,354.81	0.00	429,177,354.81
7.	0116011001	DEFENCE SCHOOL INTELLIGENCE	0.00	0.00	145,573,978.00	0.00	145,573,978.00
8.	0116012001	DEFENCE AGENCY INTELLIGENCE	0.00	0.00	11,775,141,672.95	0.00	11,775,141,672.95
9.	0116015017	DEFENCE MISSIONS	0.00	0.00	7,506,521,968.13	0.00	7,506,521,968.13
10.	0119009003	FOREIGN MISSION: ADDIS ABABA	0.00	4,281,852.18	0.00	0.00	4,281,852.18
11.	0119009009	FOREIGN MISSION: BAMAKO	0.00	-9,399,261.35	397,424,342.50	0.00	388,025,081.15
12.	0119009018	FOREIGN MISSION: BISSAU	0.00	166,662,641.68	20,369,696.97	0.00	187,032,338.65
13.	0119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	279,885,939.00	0.00	279,885,939.00
14.	0119009022	FOREIGN MISSION: BUCHAREST	0.00	0.00	637,903,546.50	0.00	637,903,546.50
15.	0119009024	FOREIGN MISSION: BUEA	0.00	0.00	406,565,859.25	0.00	406,565,859.25
16.	0119009027	FOREIGN MISSION: CAIRO	0.00	39,335,365.49	0.00	0.00	39,335,365.49
17.	0119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	601,190,648.00	0.00	601,190,648.00
18.	0119009030	FOREIGN MISSION: CONAKRY	0.00	758,248,714.00	0.00	0.00	758,248,714.00
19.	0119009032	FOREIGN MISSION: DAKAR	0.00	0.00	28,000,000.00	0.00	28,000,000.00
20.	0119009033	FOREIGN MISSION: DAMASCUS	42,070,881.49	703,279,726.00	28,042,424.24	0.00	773,393,031.73
21.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	35,259,107.48	0.00	35,259,107.48
22.	0119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	15,663,180.00	0.00	15,663,180.00
23.	0119009038	FOREIGN MISSION: FREETOWN	0.00	22,630,408.94	0.00	0.00	22,630,408.94
24.	0119009042	FOREIGN MISSION: HANOI	0.00	-51,434,712.93	298,318,742.02	0.00	246,884,029.09
25.	0119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	385,182,144.26	0.00	385,182,144.26
26.	0119009047	FOREIGN MISSION: JAKARTA	0.00	22,441,760.35	0.00	0.00	22,441,760.35
27.	0119009050	FOREIGN MISSION: KAMPALA	0.00	-31,755,621.80	232,962,165.48	9,445,312.50	210,651,856.18
28.	0119009051	FOREIGN MISSION: KHARTOUM	0.00	60,606,060.60	0.00	0.00	60,606,060.60

29.	0119009052	FOREIGN MISSION: KIEV	0.00	0.00	355,227,528.85	0.00	355,227,528.85
30.	0119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	58,824,896.12	0.00	0.00	58,824,896.12
31.	0119009057	FOREIGN MISSION: KUWAIT	0.00	10,725,491.98	398,224,299.75	0.00	408,949,791.73
32.	0119009059	FOREIGN MISSION: LISBON	0.00	0.00	308,982,687.05	0.00	308,982,687.05
33.	0119009060	FOREIGN MISSION: LOME	0.00	-15,434,874.27	0.00	0.00	-15,434,874.27
34.	0119009061	FOREIGN MISSION: LONDON	0.00	402,844,318.53	275,257,536.02	0.00	678,101,854.55
35.	0119009062	FOREIGN MISSION: LUANDA	0.00	-33,645,964.12	170,599,430.27	21,610,129.00	158,563,595.15
36.	0119009066	FOREIGN MISSION: MANILLA	0.00	37,008,691.83	0.00	0.00	37,008,691.83
37.	0119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	203,685,718.05	0.00	203,685,718.05
38.	0119009068	FOREIGN MISSION: MEXICO CITY	0.00	-53,729,605.96	377,069,901.23	0.00	323,340,295.27
39.	0119009069	FOREIGN MISSION: MNROVIA	0.00	0.00	363,143,252.00	0.00	363,143,252.00
40.	0119009071	FOREIGN MISSION: NAIROBI	0.00	41,816,849.17	0.00	0.00	41,816,849.17
41.	0119009072	FOREIGN MISSION: N'DJAMENA	0.00	44,147,372.89	0.00	0.00	44,147,372.89
42.	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	355,867,445.50	0.00	355,867,445.50
43.	0119009080	FOREIGN MISSION: OTTAWA	0.00	-255,536,929.30	0.00	39,545,348.84	-215,991,580.46
44.	0119009082	FOREIGN MISSION: PARIS	0.00	0.00	827,462,605.21	0.00	827,462,605.21
45.	0119009084	FOREIGN MISSION: PRETORIA	0.00	43,566,729.60	0.00	0.00	43,566,729.60
46.	0119009087	FOREIGN MISSION: RIYADH	0.00	-81,202,199.04	357,591,118.28	0.00	276,388,919.24
47.	0119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	478,358,054.85	0.00	478,358,054.85
48.	0119009093	FOREIGN MISSION: SHANGHAI	0.00	-5,255,242.85	486,152,445.00	3,838,644.39	484,735,846.54
49.	0119009094	FOREIGN MISSION: SINGAPORE	0.00	23,450,890.52	0.00	3,515,151.52	26,966,042.04
50.	0119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	344,841,761.22	0.00	344,841,761.22
51.	0119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	456,418,483.95	0.00	456,418,483.95
52.	0119009097	FOREIGN MISSION: TEL AVIV	0.00	-69,087,467.63	472,911,987.88	0.00	403,824,520.25
53.	0119009099	FOREIGN MISSION: THE HAGUE	0.00	55,712,930.21	604,405,733.88	0.00	660,118,664.09

54.	0119009100	FOREIGN MISSION: TOKYO	0.00	221,442.50	891,717,828.55	0.00	891,939,271.05
55.	0119009102	FOREIGN MISSION: TUNIS	0.00	339,809.11	0.00	0.00	339,809.11
56.	0119009103	FOREIGN MISSION: VIENNA	0.00	-14,006,865.28	0.00	2,450,884.61	-11,555,980.67
57.	0119009104	FOREIGN MISSION: WARSAW	0.00	18,062,707.45	0.00	333,333.33	18,396,040.79
58.	0119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	1,237,765,363.64	0.00	1,237,765,363.64
59.	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	9,000,000.24	0.00	0.00	9,000,000.24
60.	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	106,050,690.39	0.00	0.00	106,050,690.39
61.	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	538,333,753.45	0.00	538,333,753.45
62.	0119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	69,835,503.00	0.00	0.00	69,835,503.00
63.	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	-283,465,326.19	0.00	0.00	-283,465,326.19
64.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	0.00	0.00	-1,235,000.00	-1,235,000.00
65.	0124012001	POLICE FORMATION & COMMAND HQTRS	0.00	0.00	0.00	24,060,500.00	24,060,500.00
66.	0157001001	NATIONAL SECURITY ADVISER	0.00	0.00	9,177,443,873.93	0.00	9,177,443,873.93
67.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	25,455,309,886.59	0.00	25,455,309,886.59
68.	0157003001	NATIONAL INTELLIGENT AGENCY	0.00	0.00	22,993,288,177.95	0.00	22,993,288,177.95
69.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	40,200,000,000.00	0.00	40,200,000,000.00
70.	0161013001	NATIONAL PENSION COMMISSION	0.00	0.00	27,681,920,374.00	0.00	27,681,920,374.00
		ECONOMIC SECTOR					
71.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	0.00	0.00	0.00	-50,000.00	-50,000.00
72.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	475,000.00	475,000.00
73.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	47,485,379.50	0.00	47,485,379.50
74.	022000702200	FPO KANO	0.00	0.00	-835,935,506.73	0.00	-835,935,506.73
75.	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	215,112,235.60	0.00	215,112,235.60
76.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	15,360,328.77	0.00	15,360,328.77

77.	0222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	35,239,501.22	0.00	35,239,501.22
78.	0222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	42,727,919.82	0.00	42,727,919.82
79.	0227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	79,333,333.36	0.00	79,333,333.36
80.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	9,520,425.41	0.00	0.00	9,520,425.41
81.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	6,747,714.97	0.00	0.00	6,747,714.97
82.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	6,593,087.30	0.00	0.00	0.00	6,593,087.30
83.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	6,191,098.06	0.00	0.00	0.00	6,191,098.06
84.	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	6,191,098.06	0.00	0.00	0.00	6,191,098.06
85.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	5,084,873.52	0.00	0.00	0.00	5,084,873.52
86.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	9,356,746.95	0.00	0.00	0.00	9,356,746.95
87.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	25,753,329.50	0.00	0.00	0.00	25,753,329.50
88.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	7,817,286.91	0.00	0.00	0.00	7,817,286.91
89.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	18,650,450.50	0.00	0.00	0.00	18,650,450.50
90.	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	12,552,329.44	0.00	14,073,665.16	26,625,994.60
91.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	4,843,040.00	147,640,398.12	28,648,304.02	0.00	181,131,742.14
92.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	24,000.00	24,000.00
93.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	9,076,020.00	0.00	0.00	0.00	9,076,020.00
94.	0252038001	BENIN/ OWENA RBDA	0.00	19,784,557.00	0.00	0.00	19,784,557.00
95.	0220011001	NIGERIA CUSTOMS SERVIVES	1,885,180,000.00	566,000,000.00	0.00	0.00	2,451,180,000.00
		LAW & JUSTICES SECTOR					
96.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	20,126,908.88	20,126,908.88
97.	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	706,282,224.29	0.00	0.00	706,282,224.29
		REGIONAL SECTOR					
98.	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	0.00	-1,175,267.10	0.00	-1,175,267.10
		SOCIAL SECTOR					

99.	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	5,086,359.83	0.00	0.00	5,086,359.83
100.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	634,946.83	634,946.83
101.	0517021002	UNIVERSITY OF LAGOS	0.00	159,296,022.20	0.00	0.00	159,296,022.20
102.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	50,395,615.00	0.00	0.00	0.00	50,395,615.00
103.	0517021007	UNIVERSITY OF JOS	0.00	27,030,272.90	0.00	0.00	27,030,272.90
104.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	184,040,381.58	0.00	0.00	184,040,381.58
105.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	206,448,981.52	0.00	0.00	206,448,981.52
106.	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	30,901,054.87	0.00	10,366,845.00	41,267,899.87
107.	0517026037	FGC ZARIA	0.00	0.00	700,000.00	0.00	700,000.00
108.	0517026076	FGGC GUMI TAMBAWAL	0.00	0.00	-170,000.00	0.00	-170,000.00
109.	0517026086	FTC IKARE	0.00	0.00	420,157.50	0.00	420,157.50
110.	0517028001	UNESCO PARIS	0.00	402,776,379.00	0.00	0.00	402,776,379.00
111.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	-400,000.00	0.00	-400,000.00
		GRAND-TOTAL	**2,077,203,527.29**	**4,279,247,883.27**	**162,050,973,721.13**	**149,215,670.06**	**168,556,640,801.75**

NOTE 29:
RECEIVEABLES

S/N	ADMIN. CODE	MDA	PERSONNAL ADVANCES	PERSONNAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2019	BALANCE AS AT 31/12/2018
			310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR										
1.	0111001001	STATE HOUSE - HQTRS	4,071,900.00	0.00	0.00	0.00	0.00	0.00	4,071,900.00	0.00	4,071,900.00	
2.	0111001006	STATE HOUSE MEDICAL CENTRE	5,000,000.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	5,000,000.00	
3.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	131,400.00	0.00	0.00	0.00	0.00	0.00	131,400.00	0.00	131,400.00	

4.	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	5,690,010,706.05	0.00	0.00	0.00	0.00	0.00	5,690,010,706.05	0.00	5,690,010,706.05	
5.	0111006001	NIPSS, KURU	2,243,900.00	0.00	0.00	0.00	0.00	0.00	2,243,900.00	0.00	2,243,900.00	
6.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	2,243,900.00	0.00	0.00	0.00	0.00	0.00	2,243,900.00	0.00	2,243,900.00	
7.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	402,014,321.10	0.00	0.00	0.00	402,014,321.10	0.00	402,014,321.10	
8.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	153,700.00	0.00	0.00	0.00	0.00	0.00	153,700.00	0.00	153,700.00	
9.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	2,243,900.00	0.00	0.00	0.00	0.00	0.00	2,243,900.00	0.00	2,243,900.00	
10.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	19,650,558.36	0.00	0.00	0.00	0.00	0.00	19,650,558.36	0.00	19,650,558.36	
11.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	210,000.00	0.00	0.00	0.00	0.00	0.00	210,000.00	0.00	210,000.00	
12.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,000.00	-160,000.00	
13.	0116003001	NIGERIAN ARMY	340,124,613.21	0.00	0.00	0.00	0.00	0.00	340,124,613.21	0.00	340,124,613.21	
14.	0116005001	NIGERIAN AIRFORCE	25,000.00	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	
15.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	6,749,895.00	0.00	0.00	0.00	0.00	0.00	6,749,895.00	0.00	6,749,895.00	
16.	0119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	2,241,379.31	0.00	0.00	2,241,379.31	0.00	2,241,379.31	
17.	0119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	9,362,080.33	0.00	0.00	9,362,080.33	0.00	9,362,080.33	
18.	0119009021	FOREIGN MISSION: BRUSSELS	1,965,172.41	0.00	0.00	0.00	0.00	0.00	1,965,172.41	0.00	1,965,172.41	
19.	0119009028	FOREIGN MISSION: CANBERRA	1,389,339.39	0.00	0.00	0.00	0.00	0.00	1,389,339.39	0.00	1,389,339.39	
20.	0119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	7,575,757.59	0.00	0.00	0.00	7,575,757.59	0.00	7,575,757.59	
21.	0119009061	FOREIGN MISSION: LONDON	15,767,272.73	0.00	0.00	0.00	0.00	0.00	15,767,272.73	0.00	15,767,272.73	
22.	0119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	6,184,869.68	0.00	0.00	0.00	6,184,869.68	0.00	6,184,869.68	
23.	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	25,050,606.06	0.00	0.00	0.00	25,050,606.06	0.00	25,050,606.06	

24.	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	7,210,242.91	0.00	0.00	7,210,242.91	0.00	7,210,242.91	
25.	0119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	2,019,230.77	0.00	0.00	0.00	2,019,230.77	0.00	2,019,230.77	
26.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	1,181,245.54	0.00	0.00	0.00	1,181,245.54	0.00	1,181,245.54	
27.	0123006001	VOICE OF NIGERIA	0.00	0.00	93,617,167.00	0.00	0.00	0.00	93,617,167.00	0.00	93,617,167.00	
28.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	26,428,449.72	0.00	0.00	0.00	26,428,449.72	0.00	26,428,449.72	
29.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,500.00	-8,500.00	
30.	0124002001	NIGERIAN PRISON SERVICE	60,000.00	0.00	0.00	0.00	0.00	12,478,736.00	12,538,736.00	0.00	12,538,736.00	
31.	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	0.00	10,564,780.00	0.00	0.00	0.00	10,564,780.00	0.00	10,564,780.00	
32.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	0.00	0.00	391,162,843.05	391,162,843.05	0.00	391,162,843.05	
33.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	2,500,000.00	0.00	0.00	0.00	0.00	0.00	2,500,000.00	0.00	2,500,000.00	
34.	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	150,000.00	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00	150,000.00	
35.	0125005004	FEDERAL TRAINING CENTRE,KADUNA	32,000.00	0.00	0.00	0.00	0.00	0.00	32,000.00	0.00	32,000.00	
36.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	165,000.00	0.00	0.00	0.00	0.00	0.00	165,000.00	0.00	165,000.00	
37.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	98,791,154.00	0.00	0.00	0.00	0.00	0.00	98,791,154.00	0.00	98,791,154.00	
38.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	195,474,300.00	0.00	0.00	0.00	0.00	0.00	195,474,300.00	0.00	195,474,300.00	
39.	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	486,130.39	-486,130.39	
40.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	36,879,785.00	0.00	0.00	0.00	36,879,785.00	0.00	36,879,785.00	
41.	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,727,032.74	-1,727,032.74	
42.	0156003001	NIGERIA COMMUNICATION SATELLITE	5,408,100.00	0.00	0.00	0.00	0.00	0.00	5,408,100.00	0.00	5,408,100.00	

43.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,110.00	-57,110.00	
44.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	612,242,233.62	0.00	0.00	0.00	0.00	0.00	612,242,233.62	0.00	612,242,233.62	
45.	0161006001	NATIONAL MERIT AWARD	85,000.00	0.00	0.00	0.00	0.00	0.00	85,000.00	0.00	85,000.00	
46.	0161007001	FEDERAL ROAD SAFETY COMMISSION	147,181.42	0.00	0.00	0.00	0.00	0.00	147,181.42	0.00	147,181.42	
47.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	18,699,951.60	0.00	0.00	0.00	0.00	0.00	18,699,951.60	0.00	18,699,951.60	
48.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	173,269,380.26	0.00	0.00	0.00	0.00	0.00	173,269,380.26	0.00	173,269,380.26	
49.	0517002001	TERTIARY EDUCATION TRUST FUND	0.00	0.00	1,736,900.00	0.00	212,052,223,468.38	0.00	212,053,960,368.38	0.00	212,053,960,368.38	
50.		**ECONOMIC SECTOR**										
51.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	2,769,533,810.70	0.00	0.00	0.00	0.00	0.00	2,769,533,810.70	7,437,358.52	2,762,096,452.18	
52.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00	-450.00	
53.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	672,000.00	0.00	0.00	0.00	0.00	0.00	672,000.00	0.00	672,000.00	
54.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	15,555,620.00	0.00	0.00	0.00	0.00	0.00	15,555,620.00	0.00	15,555,620.00	
55.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	4,592,363.00	0.00	0.00	0.00	0.00	0.00	4,592,363.00	0.00	4,592,363.00	
56.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,624.04	-78,624.04	
57.	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
58.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
59.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

60.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
61.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	80,000.00	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00	80,000.00	
62.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
63.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	26,469,350.00	0.00	0.00	0.00	0.00	0.00	26,469,350.00	0.00	26,469,350.00	
64.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	688,660.00	0.00	0.00	0.00	0.00	0.00	688,660.00	0.00	688,660.00	
65.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	210,000.00	0.00	0.00	0.00	0.00	0.00	210,000.00	0.00	210,000.00	
66.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	331,160,235.43	0.00	0.00	0.00	0.00	0.00	331,160,235.43	149,772.28	331,010,463.15	
67.	022000703000	FPO MINNA	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	4,000.00	
68.	022000703100	FPO OSOGBO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
69.	022000703200	FPO OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
70.	022000703300	FPO PORT-HARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
71.	022000703400	FPO SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
72.	022000703500	FPO UMUAHIA	0.00	0.00	1,007,552.51	0.00	0.00	0.00	1,007,552.51	0.00	1,007,552.51	
73.	022000703600	FPO UYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
74.	022000703700	FPO YENOGOA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
75.	022000703800	FPO YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
76.	022000703900	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
77.	0220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
78.	0220007041	ZONAL OFFICE ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

79.	0220007042	ZONAL OFFICE IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
80.	0220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
81.	0220007044	ZONAL OFFICE KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
82.	0220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
83.	0220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
84.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	0.00	227,500.00	0.00	0.00	0.00	227,500.00	0.00	227,500.00	
85.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	973,800.00	0.00	0.00	0.00	0.00	0.00	973,800.00	0.00	973,800.00	
86.	0222009001	CONSUMER PROTECTION COUNCIL	28,363,980.00	0.00	0.00	0.00	0.00	0.00	28,363,980.00	0.00	28,363,980.00	
87.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	
88.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	147,000.00	0.00	0.00	0.00	0.00	0.00	147,000.00	0.00	147,000.00	
89.	0222027001	SMEDAN - H/QTRS	82,673,477.00	0.00	0.00	0.00	0.00	0.00	82,673,477.00	0.00	82,673,477.00	
90.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	33,135,740.00	0.00	0.00	0.00	0.00	0.00	33,135,740.00	0.00	33,135,740.00	
91.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,195,376,498.06	0.00	0.00	0.00	0.00	0.00	1,195,376,498.06	0.00	1,195,376,498.06	
92.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,246,504.08	-2,246,504.08	
93.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	15,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00	861,981.45	-846,981.45	
94.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	424,500.00	0.00	0.00	0.00	0.00	0.00	424,500.00	0.00	424,500.00	

95.	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	500,000.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	500,000.00	
96.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	30,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	30,000.00	
97.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	1,520,550.00	0.00	0.00	0.00	0.00	0.00	1,520,550.00	0.00	1,520,550.00	
98.	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	120,915.00	0.00	0.00	0.00	0.00	0.00	120,915.00	0.00	120,915.00	
99.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	
100	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	15,133,000.00	0.00	0.00	0.00	0.00	0.00	15,133,000.00	0.00	15,133,000.00	
101	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	0.00	1,750,000.00	0.00	0.00	0.00	1,750,000.00	0.00	1,750,000.00	
102	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	534,462,442.91	0.00	0.00	0.00	534,462,442.91	0.00	534,462,442.91	
103	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	56,000.00	0.00	0.00	0.00	56,000.00	0.00	56,000.00	
104	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	0.00	15,998,245.00	0.00	0.00	0.00	15,998,245.00	0.00	15,998,245.00	
105	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	0.00	56,667,940.00	0.00	0.00	0.00	56,667,940.00	0.00	56,667,940.00	
106	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	0.00	685,704,693.09	0.00	39,658,036,471.70	0.00	40,343,741,164.79	0.00	40,343,741,164.79	
107	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	0.00	63,818,675.31	0.00	0.00	0.00	63,818,675.31	0.00	63,818,675.31	
108	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	62,016,583.19	0.00	0.00	0.00	0.00	0.00	62,016,583.19	0.00	62,016,583.19	

109	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	25,830,000.00	0.00	0.00	0.00	25,830,000.00	0.00	25,830,000.00	
110	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	1,658,925.00	0.00	0.00	0.00	1,658,925.00	102,805.13	1,556,119.87	
111	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	0.00	538,395,019.00	0.00	0.00	0.00	538,395,019.00	0.00	538,395,019.00	
112	0232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	15,465,008.00	0.00	0.00	0.00	15,465,008.00	0.00	15,465,008.00	
113	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	0.00	217,687,634.54	0.00	0.00	0.00	217,687,634.54	0.00	217,687,634.54	
114	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	0.00	655,542,048.00	0.00	0.00	0.00	655,542,048.00	0.00	655,542,048.00	
115	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	6,638,900.00	0.00	0.00	0.00	0.00	0.00	6,638,900.00	0.00	6,638,900.00	
116	0238001001	BUDGET AND NATIONAL PLANNING	0.00	0.00	133,938,435.00	0.00	0.00	0.00	133,938,435.00	0.00	133,938,435.00	
117	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0.00	0.00	6,317,730.00	0.00	0.00	0.00	6,317,730.00	0.00	6,317,730.00	
118	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	0.00	0.00	3,133,817.00	0.00	0.00	3,133,817.00	0.00	3,133,817.00	
119	0238004001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	573,120,524.25	0.00	0.00	0.00	573,120,524.25	0.00	573,120,524.25	
120	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,605,718,785.44	0.00	0.00	0.00	0.00	0.00	1,605,718,785.44	0.00	1,605,718,785.44	
121	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	47,929,649.00	0.00	0.00	0.00	47,929,649.00	0.00	47,929,649.00	
122	0252046001	SOKOTO RIMA RBDA	0.00	0.00	1,278,000.00	0.00	0.00	0.00	1,278,000.00	0.00	1,278,000.00	
123	0252047001	UPPER BENUE RBDA	0.00	0.00	7,551,145.00	0.00	0.00	0.00	7,551,145.00	0.00	7,551,145.00	

124	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0.00	0.00	203,625,837.51	0.00	0.00	0.00	203,625,837.51	0.00	203,625,837.51	
125	0220011001	NIGERIA CUSTOMS SERVIVES	0.00	0.00	347,995,007.95	0.00	0.00	0.00	347,995,007.95	0.00	347,995,007.95	
		LAW & JUSTICES SECTOR										
126	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	2,579,842.50	200,000.00	0.00	0.00	2,779,842.50	0.00	2,779,842.50	
127	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	7,216,481.98	-7,206,481.98	
128	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	952,250.00	0.00	0.00	0.00	952,250.00	0.00	952,250.00	
129	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	-3,000.00	
130	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	4,368,950.00	0.00	0.00	0.00	4,368,950.00	1,805,422.32	2,563,527.68	
131	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	120,000.00	0.00	0.00	0.00	120,000.00	0.00	120,000.00	
132	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,316.54	-101,316.54	
133	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	6,025,350.00	0.00	0.00	0.00	6,025,350.00	1,231,000.00	4,794,350.00	
134	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	33,815,319.00	0.00	0.00	0.00	33,815,319.00	0.00	33,815,319.00	
135	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	5,057,750.00	0.00	0.00	0.00	5,057,750.00	782,726.24	4,275,023.76	
		REGIONAL SECTOR										
136	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	80,981,428.00	0.00	0.00	0.00	80,981,428.00	482,574.60	80,498,853.40	
		SOCIAL SECTOR										
137	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	59,446,800.00	0.00	0.00	0.00	0.00	0.00	59,446,800.00	2,722,748.32	56,724,051.68	

138	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	407,000,114.50	0.00	0.00	0.00	0.00	0.00	407,000,114.50	0.00	407,000,114.50	
139	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	0.00	245,256,075.00	0.00	0.00	0.00	245,256,075.00	9,936,242.00	235,319,833.00	
140	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	2,308,693,507.27	0.00	0.00	0.00	2,308,693,507.27	0.00	2,308,693,507.27	
141	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	154,642,448.80	12,751,394.00	0.00	0.00	167,393,842.80	0.00	167,393,842.80	
142	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	
143	0517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	37,127,576.87	0.00	0.00	0.00	37,127,576.87	0.00	37,127,576.87	
144	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	176,579,562.85	0.00	0.00	0.00	0.00	0.00	176,579,562.85	0.00	176,579,562.85	
145	0517017001	NATIONAL TEACHERS INSTITUTE	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	
146	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,707,608.46	-1,707,608.46	
147	0517018002	FEDERAL POLYTECHNIC BAUCHI	18,049,811.93	0.00	0.00	0.00	0.00	0.00	18,049,811.93	0.00	18,049,811.93	
148	0517018003	FEDERAL POLYTECHNIC BIDA	450,000.00	0.00	0.00	0.00	0.00	0.00	450,000.00	0.00	450,000.00	
149	0517018004	FEDERAL POLYTECHNIC IDAH	1,414,983.27	0.00	0.00	0.00	0.00	0.00	1,414,983.27	0.00	1,414,983.27	
150	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	1,064,710.91	573,600.00	0.00	0.00	1,638,310.91	0.00	1,638,310.91	
151	0517018010	FEDERAL POLYTECHNIC OFFA	470,000.00	0.00	1,069,550.00	120,000.00	47,294,963.00	0.00	48,954,513.00	0.00	48,954,513.00	
152	0517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	
153	0517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	98,784,368.00	0.00	0.00	0.00	98,784,368.00	0.00	98,784,368.00	
154	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	26,150,191.56	0.00	0.00	0.00	26,150,191.56	90,000.00	26,060,191.56	
155	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	450,000.00	0.00	0.00	0.00	450,000.00	0.00	450,000.00	
156	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	430,000.00	0.00	29,587,638.98	1,794,000.00	0.00	0.00	31,811,638.98	0.00	31,811,638.98	

157	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	226,059.56	222,100.00	0.00	0.00	448,159.56	0.00	448,159.56	
158	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	25,549,462.00	0.00	0.00	0.00	0.00	0.00	25,549,462.00	0.00	25,549,462.00	
159	0517021002	UNIVERSITY OF LAGOS	64,300,308.97	0.00	0.00	2,650,790.00	0.00	0.00	66,951,098.97	0.00	66,951,098.97	
160	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	20,254,000.00	0.00	0.00	0.00	0.00	0.00	20,254,000.00	0.00	20,254,000.00	
161	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	527,987.44	-527,987.44	
162	0517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,985,787.43	-4,985,787.43	
163	0517021007	UNIVERSITY OF JOS	9,940,600.00	0.00	\	0.00	0.00	17,015,050.00	50,709,566.50	0.00	50,709,566.50	
164	0517021009	UNIVERSITY OF ILORIN	5,396,312.00	0.00	437,745,821.95	29,546,113.24	0.00	0.00	472,688,247.19	0.00	472,688,247.19	
165	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,291,667.16	0.00	247,811,737.97	52,918,165.69	0.00	0.00	302,021,570.82	0.00	302,021,570.82	
166	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,855,143.49	-101,855,143.49	
167	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	15,495,028.86	0.00	0.00	0.00	0.00	0.00	15,495,028.86	0.00	15,495,028.86	
168	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	12,619,084.49	0.00	0.00	0.00	0.00	0.00	12,619,084.49	0.00	12,619,084.49	
169	0517021030	FEDERAL UNIVERSITY OTUOKE	1,928,060.00	0.00	0.00	0.00	0.00	0.00	1,928,060.00	0.00	1,928,060.00	
170	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	1,916,870.00	0.00	0.00	0.00	0.00	0.00	1,916,870.00	0.00	1,916,870.00	
171	0517021033	FEDERAL UNIVERSITY LAFIA	105,498,433.45	0.00	0.00	0.00	0.00	0.00	105,498,433.45	0.00	105,498,433.45	
172	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	10,735,322.11	0.00	0.00	0.00	0.00	0.00	10,735,322.11	0.00	10,735,322.11	
173	0517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	0.00	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00	
174	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	40,428,680.00	0.00	0.00	0.00	0.00	0.00	40,428,680.00	0.00	40,428,680.00	
175	0517026008	FGC IJANIKIN	850,000.00	0.00	0.00	0.00	0.00	0.00	850,000.00	0.00	850,000.00	
176	0517026009	FGC IKET NISE	0.00	0.00	0.00	4,550,000.00	0.00	0.00	4,550,000.00	0.00	4,550,000.00	

177	0517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	0.00	4,780,300.00	0.00	4,780,300.00	0.00	4,780,300.00	
178	0517026017	FGC KEFFI	0.00	0.00	226,833,910.23	0.00	0.00	0.00	226,833,910.23	0.00	226,833,910.23	
179	0517026018	FGC KIYAWA	0.00	0.00	226,833,910.23	0.00	0.00	0.00	226,833,910.23	0.00	226,833,910.23	
180	0517026026	FGC OGOJA	0.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	
181	0517026028	FGC OKIGWE	0.00	0.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00	8,000.00	
182	0517026047	FGGC BAUCHI	0.00	0.00	207,702,932.00	0.00	0.00	0.00	207,702,932.00	0.00	207,702,932.00	
183	0517026048	FGGC BENIN	0.00	0.00	222,710,000.00	0.00	0.00	0.00	222,710,000.00	0.00	222,710,000.00	
184	0517026064	FGGC JALINGO	0.00	0.00	2,435,000.00	0.00	0.00	0.00	2,435,000.00	0.00	2,435,000.00	
185	0517026076	FGGC GUMI TAMBAWAL	0.00	0.00	750,000.00	0.00	0.00	0.00	750,000.00	0.00	750,000.00	
186	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	67,759,150.00	0.00	0.00	0.00	67,759,150.00	0.00	67,759,150.00	
187	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	120,000.00	0.00	0.00	0.00	120,000.00	0.00	120,000.00	
188	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	0.00	862,429,365.85	0.00	0.00	0.00	862,429,365.85	0.00	862,429,365.85	
189	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	743,500.00	-743,500.00	
190	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	-4,596,094.26	0.00	0.00	0.00	-4,596,094.26	0.00	-4,596,094.26	
191	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,624,086.00	-1,624,086.00	
192	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	4,415,063.37	0.00	0.00	0.00	4,415,063.37	0.00	4,415,063.37	
193	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	31,412,876.31	0.00	0.00	0.00	16,328,076.63	0.00	47,740,952.94	0.00	47,740,952.94	
194	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,869,461.86	-5,869,461.86	

195	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,470,050.00	-2,470,050.00	
196	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,830.48	0.00	0.00	0.00	0.00	0.00	4,830.48	0.00	4,830.48	
197	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	40,037,020.21	0.00	0.00	0.00	0.00	0.00	40,037,020.21	0.00	40,037,020.21	
198	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	0.00	0.00	30,906,506.61	30,906,506.61	0.00	30,906,506.61	
199	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	0.00	0.00	33,330,000.00	33,330,000.00	0.00	33,330,000.00	
200.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	60,000.00	166,558.00	0.00	0.00	226,558.00	0.00	226,558.00	
201	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	349,191.50	0.00	0.00	0.00	349,191.50	0.00	349,191.50	
202	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	0.00	0.00	28,410.00	1,079,858.48	0.00	1,108,268.48	0.00	1,108,268.48	
203	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	107,000.00	0.00	0.00	0.00	0.00	0.00	107,000.00	14,017,466.64	-13,910,466.64	
204	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,158,900.00	0.00	0.00	0.00	0.00	0.00	1,158,900.00	0.00	1,158,900.00	
205	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	5,556,932.74	0.00	0.00	0.00	5,556,932.74	80,000.00	5,476,932.74	
206	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	17,914,816.39	1,930,000.00	0.00	0.00	19,844,816.39	0.00	19,844,816.39	
207	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	513,400.00	0.00	0.00	0.00	513,400.00	0.00	513,400.00	
208	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	7,800.00	0.00	0.00	0.00	7,800.00	0.00	7,800.00	
209	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	1,245,000.00	0.00	0.00	1,245,000.00	0.00	1,245,000.00	
210	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	252,726.42	0.00	0.00	0.00	252,726.42	0.00	252,726.42	

211	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	1,043,350.00	0.00	0.00	0.00	1,043,350.00	0.00	1,043,350.00	
		TOTAL	**14,433,746,054.47**	**0.00**	**10,339,005,071.87**	**130,743,650.48**	**251,779,743,138.19**	**485,093,135.66**	**277,168,331,050.67**	**171,568,871.95**	**276,996,762,178.72**	**0.00**

NOTE 30:
PREPAYMENT- GENERAL

S/N	ADMIN. CODE	MDA	PREPAYMENT-GENERAL
			310801
			₦
		ADMINISTRATIVE SECTOR	
1	0111001006	STATE HOUSE MEDICAL CENTRE	348,000.00
2	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	811,712,954.19
3	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	54,712,000.00
4	0149001001	FEDERAL CHARACTER COMMISSION	4,293,135.00
5	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,159,009.52
6	0517002001	TERTIARY EDUCATION TRUST FUND	69,384,434.31
		ECONOMIC SECTOR	
7	0215001001	FEDERAL MINISTRY OF AGRICULTURE	300,270,267.00
8	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	119,269,053.52
9	0220008001	FEDERAL INLAND REVENUE SERVICE	413,503,946.71
	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	137,399.99
10	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	4,935,000.00
11	0220008001	FEDERAL INLAND REVENUE SERVICES	413,503,946.71
12	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	3,265,793.15
13	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	8,881,333.43
14	0233011001	AJAOKUTA STEEL COMPANY LIMITED	22,281,206.69
15	0252043001	LOWER NIGER RBDA	3,000,000.00
		LAW & JUSTICE SECTOR	
16	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	2,312,500.00

		SOCIAL SECTOR	
17	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,789,104,956.74
18	0517002001	TERTIARY EDUCATION TRUST FUND	69,384,434.31
19	0517018010	FEDERAL POLYTECHNIC OFFA	4,280,000.00
20	0517018013	FEDERAL POLYTECHNIC NEKEDE	117,000.00
21	0517026017	FGC KEFFI	61,737,092.62
22	0517026018	FGC KIYAWA	61,737,092.62
23	0517026032	FGC POTISKUM	45,927,000.00
24	0517026036	FGC WARRI	10,542,167.71
25	0517026048	FGGC BENIN	70,867,129.30
26	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	8,135,417.00
27	0535005001	CHAD BASIN NATIONAL PARK	200,000.00
		GRAND-TOTAL	**3,875,121,449.50**

NOTE 31:
INVENTORIES

S/N	ADMIN. CODE	MDA	INVENTORIES	WORK-IN-PROGRESS	TOTAL
			310501	310502	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	0112001001	NASS MANAGEMENT	260,148,019.97	0.00	260,148,019.97
2	0112002001	SENATE	740,691,174.10	0.00	740,691,174.10
3	0119009023	FOREIGN MISSION: BUDAPEST	188,487.88	0.00	188,487.88
4	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	278,664,257.38	0.00	278,664,257.38
5	0517002001	TERTIARY EDUCATION TRUST FUND	43,430,475.05	4,367,300.00	47,797,775.05
		ECONOMIC SECTOR			
6	0215001001	FEDERAL MINISTRY OF AGRICULTURE	39,530,473.59	0.00	39,530,473.59
7	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	410,345,268.37	0.00	410,345,268.37
8	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	5,781,400.00	0.00	5,781,400.00
9	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	97,225,031.25	0.00	97,225,031.25

10	022000700500	FPO AKURE	204,300.00	0.00	204,300.00
11	022000703800	FPO YOLA	14,962,325.00	0.00	14,962,325.00
12	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	5,043,674.00	0.00	5,043,674.00
13	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	18,294,357.67	18,294,357.67
14	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	19,994,356.05	19,994,356.05
15	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	19,994,356.05	19,994,356.05
16	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	15,701,732.00	15,701,732.00
17	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	9,999,999.99	0.00	9,999,999.99
18	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	5,144,550.00	0.00	5,144,550.00
19	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	195,820.00	0.00	195,820.00
20	0252047001	UPPER BENUE RBDA	68,681,750.00	0.00	68,681,750.00
21	0220011001	NIGERIA CUSTOMS SERVIVES	365,122,962.24	0.00	365,122,962.24
		LAW & JUSTICES SECTOR			
22	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	62,668,315.00	0.00	62,668,315.00
23	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	40,320,201.00	0.00	40,320,201.00
24	0318008001	NATIONAL INDUSTRIAL COURT	144,085,494.89	0.00	144,085,494.89
25	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	522,225,686.15	0.00	522,225,686.15
26	0326004001	COUNCIL OF LEGAL EDUCATION	81,779,298.22	0.00	81,779,298.22
27	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	19,484,422.00	0.00	19,484,422.00
		REGION AL SECTOR			
28	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	334,607,355.05	0.00	334,607,355.05
		SOCIAL SECTOR			
29	0517002001	TERTIARY EDUCATION TRUST FUND	43,430,475.05	4,367,300.00	47,797,775.05
30	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	2,240,028.00	0.00	2,240,028.00
31	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	136,348,602.63	0.00	136,348,602.63
32	0517018006	FEDERAL POLYTECHNIC MUBI	57,630,352.87	27,434,480.45	85,064,833.32
33	0517018010	FEDERAL POLYTECHNIC OFFA	69,656,821.04	59,616,018.02	129,272,839.06
34	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	14,435,404.17	0.00	14,435,404.17
35	0517018017	FEDERAL POLYTECHNIC GWANDU	1,660,127.25	0.00	1,660,127.25
36	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	51,393,067.85	0.00	51,393,067.85
37	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	18,360,029.00	0.00	18,360,029.00
38	0517021002	UNIVERSITY OF LAGOS	313,700.00	0.00	313,700.00

39	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	47,289,021.49	0.00	47,289,021.49
40	0517021007	UNIVERSITY OF JOS	188,965,367.50	0.00	188,965,367.50
41	0517021008	UNIVERSITY OF CALABAR	126,366,026.00	0.00	126,366,026.00
42	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	23,514,020.00	0.00	23,514,020.00
43	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	9,376,800.00	0.00	9,376,800.00
44	0517021020	UNIVERSITY OF UYO	864,679,454.80	0.00	864,679,454.80
45	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	207,378,076.62	207,378,076.62
46	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	33,045,457.02	0.00	33,045,457.02
47	0517021035	FEDERAL UNIVERSITY KASHERE	28,179,108.39	0.00	28,179,108.39
48	0517026009	FGC IKET NISE	10,284,674.41	0.00	10,284,674.41
49	0517026013	FGC IKURIN	11,448,721.50	0.00	11,448,721.50
50	0517026063	FGGC IPETUMODU	562,000.00	0.00	562,000.00
51	0517026079	FGGC, YOLA	14,962,325.00	0.00	14,962,325.00
52	0517026081	FSTC AWKA	17,703,298.25	0.00	17,703,298.25
53	0517026082	FSTC JUBU-IMUSHIN	9,353,305.00	0.00	9,353,305.00
54	0517026084	FSTC TUNGBO - YENAGOA	7,244,050.15	0.00	7,244,050.15
55	0517026087	FTC ILESA	22,722,502.73	0.00	22,722,502.73
56	0517026098	FTC YABA	27,048,800.00	0.00	27,048,800.00
57	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	536,238,939.00	0.00	536,238,939.00
58	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	7,325,006.00	0.00	7,325,006.00
59	0521027026	FEDERAL MEDICAL CENTRE, BIDA	16,415,796.00	0.00	16,415,796.00
60	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	90,430,234.35	0.00	90,430,234.35
61	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	426,112,085.55	0.00	426,112,085.55
62	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	153,474.38	0.00	153,474.38
63	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	435,750.00	0.00	435,750.00
64	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	34,051,900.00	0.00	34,051,900.00
65	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	59,001,952.38	0.00	59,001,952.38
66	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	5,322,491.25	0.00	5,322,491.25
67	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	49,939,811.00	0.00	49,939,811.00
68	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	99,270,000.00	0.00	99,270,000.00
69	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	187,572,777.00	0.00	187,572,777.00
		GRAND-TOTAL	**6,857,584,024.09**	**372,780,676.86**	**7,230,364,700.95**

NOTE 32:
LONG TERM LOAN

S/N	ADMIN. CODE	MDA	LOCAL LOANS	FOREIGN LOANS	TOTALS
			₦	₦	₦
		ECONOMIC SECTOR			
1	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	500,000.00	0.00	500,000.00
2	0229005001	MARITIME ACADEMY, ORON	0.00	124,140,490.08	124,140,490.08
		SOCIAL SECTOR			
3	0517002001	TERTIARY EDUCATION TRUST FUND	1,438,484,668.49	0.00	1,438,484,668.49
4	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL, ENUGU	0.00	5,871,688.64	5,871,688.64
		GRAND TOTAL	**1,438,984,668.49**	**130,012,178.72**	**1,568,996,847.21**

NOTE 33A
INVESTMENT

S/N	ADMIN. CODE	MDA	LOCAL INVESTMENT	FOREIGN INVESTMENT	TOTALS
			₦	₦	₦
		ECONOMIC SECTOR			
1	022001200100	CONSOLIDATED REVENUE FUNDE	1,272,187,577,239.54	30,390,042.80	1,302,577,619,722.34
		SOCIAL SECTOR			
2	0517002001	TERTIARY EDUCATION TRUST FUND	335,802,013,831.67	0.00	335,802,013,831.67
3	0517018010	FEDERAL POLYTECHNIC, OFFA	1,000,000.00	0.00	1,000,000.00
4	0517021002	UNIVERSITY OF LAGOS	3,311,889,192.81	0.00	3,311,889,192.81
5	0521026001	UNIVERSITY COLLEGE HOSPITAL, IBADAN		9,799,252.00	9,799,252.00
		GRAND TOTAL	**1,611,302,480,264.02**	**30,399,841,734.80**	**1,641,702,321,998.82**

NOTE 33:
SCHEDULE OF FEDERAL GOVERNMENT INVESTMENTS FOR 2019

S/NO	INVESTMENT GROUP	ECONOMIC CODE	AMOUNT AS 31/12/2019	DISINVESTMENT/ADJUSTMENT	ADDITION/ADJUSTMENT	AMOUNT AS AT 1/1/2019
			₦	₦	₦	₦
1	Investments in Public Corporation-Manufacturing Indusries	31090107	8,224,239,373.00			8,224,239,373.00
2	Investments in Public Corporation-Service Companies/Agencies	31090107	616,245,381,794.00			616,245,381,794.00
3	Investments in Public Corporation-Financial Institutions	31090107	311,487,088,636.37		2,825,766,249.00	308,661,322,387.37
4	Investments in Public Corporation-Insurance Companies	31090107	889,166,666.00			889,166,666.00
5	Foreign Investments-Non Quoted	31090202	30,390,042,482.80			30,390,042,482.80
6	Investments: Forfieted to Federal Govt. of Nigeria	31090101	1,230,287.00			1,230,287.00
7	Loans to Companies -under Power & Steel	31090107	81,612,357,636.00			81,612,357,636.00
8	Loans to Companies -under Finance	31090107	15,188,715,049.00		6,227,049,676.00	8,961,665,373.00
9	Loans to Companies -under Works	31090107	19,263,643,570.09			19,263,643,570.09
10	Loans to Companies -under Transport	31090107	4,610,423,710.00			4,610,423,710.00
11	Loans to Companies -under Communication	31090107	42,395,300,872.00			42,395,300,872.00
12	Loans to Companies -under Secience & Tech.	31090107	42,933,333.00			42,933,333.00
13	Loans to Companies -under Agriculture	31090107	3,465,055,515.00			3,465,055,515.00
14	Loans to Companies -under Industry	31090107	850,000,000.00			850,000,000.00
15	Loan to Democratic Republic of Sao-Tome & Principe	31090107	5,233,086,000.00			5,233,086,000.00
16	Loan to Sao-Tome & Principe Joint Dev. Authority	31090107	1,649,581,000.00			1,649,581,000.00

17	Funds Invested on behalf of the FGN by Crown Agents (Cash A)	31090202	-	148,033,244.57		148,033,244.57
18	Funds Invested on behalf of the FGN by Crown Agents (Bond & Equity B)	31090202	-	6,212,444,730.82		6,212,444,730.82
19	INVESTMENT BY MDA		160,846,981,634.08			160,846,981,634.08
20	GIFMIS		182,392,164.00			182,392,164.00
	TOTAL		**1,302,577,619,722.34**	**6,360,477,975.39**	**9,052,815,925.00**	**1,299,885,281,772.73**

S/N	ADMIN. CODE	MDA	₦	
1	05170020010	TETFUND	335,802,013,831.67	
2	0517018010	FEDERAL POLYTHECHNIC, OFFA	1,000,000.00	
3	0517021002	UNIVERSITY OF LAGOS	3,311,889,192.81	
4	521026001	UNIVERSITY COLLEGE HOSPITAL, IBADAN	9,799,252.00	
			339,124,702,276.48	
		TOTAL	**1,641,702,321,998.82**	**0.00**

NOTE 34 A:
PROPERTY, PLANT AND EQUIPMENT (PPE)

S/N	ADMIN. CODE	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS- GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
			320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR												
1.	0111001001	STATE HOUSE - HQTRS	5,351,997,129.41	353,473,498.94	238,823,889.09	2,047,462,995.94	36,401,078.00	61,490,365.87	0.00	0.00	298,647,079.97	0.00	0.00	8,388,296,037.22
2.	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,333,927.02	0.00	158,333,927.02
3.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	0.00	0.00	1,600,000.00	10,000,000.00	11,980,005.00	0.00	0.00	0.00	0.00	0.00	23,580,005.00
4.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	27,070,430.00	18,000.00	0.00	0.00	0.00	0.00	0.00	27,088,430.00
5.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	3,000,000.00	543,936,913.06	0.00	0.00	0.00	0.00	21,929,067.00	0.00	0.00	568,865,980.06
6.	0111001006	STATE HOUSE MEDICAL CENTRE	174,680,351.67	0.00	87,753,418.26	0.00	0.00	0.00	0.00	0.00	1,024,410,863.43	0.00	0.00	1,286,844,633.36
7.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	370,816,138.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	370,816,138.39
8.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	7,290,334,791.54	4,399,782,880.44	853,512,529.51	1,202,125,382.40	225,664,999.75	26,465,861.65	0.00	0.00	0.00	1,992,678,304.74	0.00	15,990,564,750.03
9.	0111006001	NIPSS, KURU	244,083,897.86	92,173.26	55,100,500.00	117,750,000.01	0.00	190,000.00	0.00	0.00	0.00	271,387,676.00	0.00	688,604,247.13
10.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	0.00	7,344,065.68	0.00	0.00	0.00	149,901,626.00	0.00	157,245,691.68
11.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	81,001,949.38	0.00	66,000.00	0.00	15,420,166.05	0.00	0.00	0.00	0.00	158,404,573.78	0.00	254,892,689.21
12.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	5,311,539,703.39	126,397,514.90	403,922,636.23	1,874,463,605.31	1,633,130,870.50	824,634,957.47	0.00	0.00	0.00	26,323,661,739.06	0.00	36,497,751,026.86
13.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	7,662,031.84	27,269,300.00	44,952,665.45	43,541,715.55	34,687,658.00	0.00	0.00	0.00	35,344,450.00	0.00	193,457,820.84
14.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	107,012,158.24	0.00	0.00	93,428,426.72	1,015,775.00	35,118,415.51	0.00	0.00	0.00	2,977,703.79	0.00	239,552,479.26
15.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	9,700,810.00	43,031,750.00	27,728,582.43	31,767,567.51	0.00	0.00	0.00	10,615,195.00	0.00	122,843,904.94

16.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	482,327,027.99	605,488,031.95	98,088,813.00	109,364,462.00	54,320,828.00	42,859,185.00	0.00	0.00	38,980,089.00	5,794,411,609.09	0.00	7,225,840,046.03
17.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	14,508,385.70	8,309,837.94	0.00	0.00	0.00	0.00	0.00	22,818,223.64
18.	0112001001	NASS MANAGEMENT	635,079,077.62	1,414,835,812.86	327,898,241.91	2,794,868,089.95	1,261,164,707.23	591,501,954.37	0.00	0.00	370,594,165.00	1,283,019,450.00	0.00	8,678,961,498.94
19.	0112002001	SENATE	0.00	5,003,195,963.40	299,325,471.05	27,754,389,414.69	8,669,194,710.21	1,644,144,414.20	0.00	0.00	44,979,949.34	0.00	0.00	43,415,229,922.89
20.	0112003001	HOUSE OF REPRESENTATIVES	0.00	1,723,529,776.12	0.00	25,664,628,781.30	6,364,838,599.75	2,441,751,738.12	0.00	0.00	0.00	0.00	0.00	36,194,748,895.29
21.	0112004001	NATIONAL ASSEMBLY COMMISSION	498,941,941.85	780,839,121.36	233,397,313.81	1,811,430,711.45	667,717,939.26	260,608,235.87	0.00	0.00	219,873,665.00	1,283,019,450.00	0.00	5,755,828,378.60
22.	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	991,374,490.00	159,070,160.00	0.00	0.00	0.00	0.00	0.00	1,150,444,650.00
23.	0112008001	GENERAL SERVICE	5,477,713,175.60	467,324,455.22	380,193,308.94	4,071,255,933.25	645,779,102.10	460,485,509.00	0.00	0.00	0.00	33,243,846,588.20	1,113,235,000.80	45,859,833,073.11
24.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,953,329,103.22	0.00	78,485,943.84	5,319,512,040.94	581,441,220.55	1,700,261,754.27	0.00	0.00	0.00	109,042,861,500.38	0.00	118,675,891,563.20
25.	0116001001	FEDERAL DEFENCE MINISTRY-MAIN MOD	94,900,450,762.83	13,447,400.00	42,423,919.85	807,033,493.06	1,022,881,818.45	503,834,060.11	0.00	0.00	1,197,546,153.70	5,077,372,793.31	1,840,340,433.80	105,405,330,835.11
26.	0116002001	DEFENCE HEADQURTERS	759,064,974.46	0.00	22,780,800.00	1,497,628,840.60	0.00	408,777,703.16	0.00	0.00	0.00	3,353,285,164.26	7,000,000.00	6,048,537,482.48
27.	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	617,589,266.76	0.00	617,589,266.76
28.	0116003001	NIGERIAN ARMY	9,635,881,687.17	3,886,053,256.41	0.00	13,056,969,091.39	1,779,355,526.03	7,671,512,991.49	0.00	0.00	21,782,741,775.94	48,678,648,927.71	27,130,668,956.47	133,621,832,212.61
29.	116003002	NIGERIA ARMY UNIVERSITY, BIU	176,111,940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,853,573.00	0.00	0.00	289,965,513.00
30.	0116004001	NIGERIAN NAVY	0.00	0.00	0.00	24,899,808,396.15	0.00	0.00	13,422,040,029.66	976,812,197.00	8,418,661,058.81	0.00	1,983,000,000.00	49,700,321,681.62
31.	0116005001	NIGERIAN AIRFORCE	58,306,868.82	0.00	0.00	0.00	-0.04	0.00	0.00	0.00	62,851,963,878.67	1,777,376,012.16	2,130,548,606.09	66,818,195,365.70
32.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	300,000,000.00	300,000,000.00	1,820,129,225.94	0.00	0.00	0.00	600,000,000.00	2,885,360,875.70	1,807,822,924.39	0.00	400,000,000.00	8,113,313,026.03
33.	0116007001	NIGERIANCOLLEGE DEFENCE	6,258,882,361.76	326,376,032.50	111,565,014.22	842,269,048.70	1,990,000.00	109,302,718.72	32,599,006.53	1,634,538,732.58	70,620,005.66	5,607,558,364.45	931,479,645.05	15,927,180,930.17
34.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	6,703,494,858.42	300,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,656,465,488.39	0.00	9,659,960,346.81
35.	0116009001	NIGERIANRESETTLEMENTARMEDC ENTRE,FORCES LAGOS	1,910,603,178.52	58,922,000.00	432,157,142.73	35,100,000.00	17,374,035.00	403,468,913.33	0.00	0.00	86,808,611.83	1,146,948,438.84	0.00	4,091,382,320.25
36.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	508,716,715.99	1,199,283,505.67	0.00	150,000.00	175,729,489.00	0.00	0.00	89,331,261.49	2,760,451,849.91	439,644,365.24	5,173,307,187.30
37.	0116011001	DEFENCE SCHOOL INTELLIGENCE	637,385,953.77	861,715,000.00	0.00	33,628,944.46	0.00	0.00	0.00	0.00	110,000,000.00	2,175,883,208.17	0.00	3,818,613,106.40
38.	0116012001	DEFENCE AGENCY INTELLIGENCE	4,613,972,148.39	9,858,496,776.70	996,608,667.49	1,813,662,922.94	0.00	915,803,114.37	0.00	0.00	9,053,394,147.96	1,689,782,713.35	1,896,399,223.00	30,838,119,714.20
39.	0116015017	DEFENCE MISSIONS	4,703,476,270.81	0.00	14,196,343.21	401,494,843.07	30,783,206.65	68,086,628.92	0.00	0.00	1,931,541,302.34	0.00	305,593,290.89	7,455,171,885.89
40.	0116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,795,601.26	0.00	328,795,601.26

41.	116018002	DEFENCE SPACE ADMINISTRATION	684,541,884.41	371,679,344.24	0.00	3,899,000.01	29,656,840.50	14,690,285.35	0.00	0.00	2,281,732,063.76	0.00	0.00	3,386,199,418.27
42.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	861,431,855.40	778,788,858.18	0.00	171,777,936.99	133,839,824.86	28,381,450.00	0.00	0.00	0.00	54,561,924.00	503,116,280.00	2,531,898,129.43
43.	0119002001	TECHNICAL AIDS CORPS	82,812,339.44	3,915,000.00	0.00	0.00	6,990,500.00	0.00	0.00	0.00	0.00	0.00	0.00	93,717,839.44
44.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	153,461,770.00	14,222,400.00	35,733,254.00	49,980,000.00	4,784,325.00	4,494,000.00	0.00	0.00	0.00	111,480,921.31	0.00	374,156,670.31
45.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	21,219,979.13	1,408,663.00	1,489,000.00	47,233,620.01	3,393,600.00	10,385,445.00	0.00	0.00	0.00	0.00	0.00	85,130,307.14
46.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	5,859,010.39	7,463,524.34	0.00	60,000.00	17,915,894.06	0.00	0.00	0.00	0.00	0.00	0.00	31,298,428.79
47.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	31,016,627.61	0.00	1,905,285.80	65,000,000.00	34,321,874.38	9,931,163.61	0.00	0.00	0.00	0.00	0.00	142,174,951.40
48.	0119009001	FOREIGN MISSION: ABIDJAN	3,559,915.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,559,915.61
49.	0119009003	FOREIGN MISSION: ADDIS ABABA	97,524,717.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,500,000.00	0.00	450,024,717.27
50.	0119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,500,000.00	0.00	52,500,000.00
51.	0119009009	FOREIGN MISSION: BAMAKO	-152,989,488.34	3,259,417.58	3,468,439.46	20,869,956.01	0.00	-2,077,144.64	0.00	0.00	0.00	0.00	0.00	-127,468,819.93
52.	0119009010	FOREIGN MISSION: BANGKOK	235,000,113.42	100,785.05	0.00	0.00	0.00	766,118.08	0.00	0.00	76,812.71	0.00	0.00	235,943,829.26
53.	0119009012	FOREIGN MISSION: BANJUL	48,576,779.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,576,779.02
54.	0119009013	FOREIGN MISSION: BATA	45,584,638.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,584,638.60
55.	0119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,500,000.00	0.00	37,500,000.00
56.	0119009022	FOREIGN MISSION: BUCHAREST	0.00	0.00	0.00	32,553,624.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,553,624.24
57.	0119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	915,393.56	24,360,666.66	0.00	0.00	0.00	0.00	0.00	25,276,060.22
58.	0119009026	FOREIGN MISSION: BUJUMBURA	8,548,728.09	8,903,180.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,451,908.23
59.	0119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	4,130,434.79	1,512,461.48	12,136,286.66	0.00	0.00	0.00	0.00	0.00	17,779,182.94
60.	0119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,000,000.00	0.00	240,000,000.00
61.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	9,493,466.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,493,466.44
62.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	0.00	0.00	229,833.34	108,250.00	0.00	0.00	0.00	0.00	0.00	338,083.34
63.	0119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	9,830,103.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,830,103.45
64.	0119009047	FOREIGN MISSION: JAKARTA	33,212,727.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,212,727.28

65.	0119009049	FOREIGN MISSION: JOHANNESBURG	28,345,562.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,500,000.00	0.00	75,845,562.09
66.	0119009054	FOREIGN MISSION: KINGSTON	6,753,021.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,753,021.21
67.	0119009055	FOREIGN MISSION: KINSHASA	53,968,374.44	0.00	161,568.63	0.00	29,411.76	0.00	0.00	0.00	0.00	0.00	0.00	54,159,354.83
68.	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	503,488.24	42,224,470.58	0.00	0.00	0.00	0.00	0.00	42,727,958.82
69.	0119009069	FOREIGN MISSION: MNROVIA	448,023.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	448,023.33
70.	0119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	22,727,272.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,727,272.73
71.	0119009076	FOREIGN MISSION: NEW YORK (PM)	246,809,896.08	30,340,572.55	0.00	0.00	0.00	0.00	0.00	1,679,686,777.04	0.00	0.00	0.00	1,956,837,245.67
72.	0119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	37,704,158.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,704,158.14
73.	0119009082	FOREIGN MISSION: PARIS	14,810,123.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,810,123.35
74.	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	3,906,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,906,600.00
75.	0119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	0.00	596,751.52	242,136.37	0.00	0.00	0.00	0.00	0.00	838,887.89
76.	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	9,322,043.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,322,043.01
77.	0119009112	FOREIGN MISSION BELGRADE, SERBIA	33,457,998.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,457,998.04
78.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	0.00	0.00	36,757,474.51	0.00	0.00	0.00	0.00	0.00	36,757,474.51
79.	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	12,749,000.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,749,000.80
80.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	83,894,692.46	469,620,161.94	107,927,601.99	139,789,100.00	38,452,155.00	189,858,492.98	0.00	0.00	19,999,999.99	65,747,196.00	2,418,891,434.27	3,534,180,834.63
81.	0123003001	NIGERIAN TELEVISION AUTHORITY	13,596,810,664.81	14,750,904.00	9,094,423,256.61	1,730,414,527.83	316,060,761.16	898,456,987.62	0.00	0.00	53,025,000.00	0.00	0.00	25,703,942,102.03
82.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	1,140,051,817.68	879,200.11	3,011,837.56	6,772,676.86	0.00	0.00	0.00	200,419.49	0.00	1,150,915,951.70
83.	0123005001	NEWS AGENCY OF NIGERIA	2,061,139,430.12	22,783,489.10	837,993,732.70	207,424,192.00	365,334,955.15	170,500,976.46	0.00	0.00	2,406,915.00	9,779,991.00	0.00	3,677,363,681.53
84.	0123006001	VOICE OF NIGERIA	99,531,127.02	1,081,932,107.25	226,652,177.76	46,000,000.00	286,223,624.51	16,776,285.28	0.00	0.00	0.00	56,336,833.00	0.00	1,813,452,154.82
85.	0123007001	NIGERIAN FILM CORPORATION	138,158,104.21	8,968,430.00	0.00	19,975,324.69	0.00	16,460,761.00	0.00	0.00	0.00	390,158,301.63	440,976,178.00	1,014,697,099.53
86.	0123008001	NATIONAL BROADCASTING COMMISION	22,323,900.00	0.00	146,005,786.37	0.00	3,443,410.87	30,233,901.50	0.00	0.00	0.00	0.00	0.00	202,006,998.74

87.	0123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	115,756,920.50	65,975,358.48	22,438,055.00	0.00	0.00	0.00	14,327,864.76	0.00	218,498,198.74
88.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	9,999,999.99	0.00	0.00	0.00	20,000.00	9,481,750.00	0.00	0.00	0.00	0.00	0.00	19,501,749.99
89.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	2,593,500.00	4,150,125.00	0.00	0.00	0.00	0.00	0.00	0.00	6,743,625.00
90.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	2,445,062.00	390,353,456.57	0.00	124,946,495.00	15,826,130.00	11,693,003.75	0.00	0.00	0.00	132,767,379.67	0.00	678,031,526.99
91.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	101,648,427.29	20,643,800.00	0.00	87,251,975.00	0.00	0.00	0.00	0.00	17,900,190.00	55,270,390.88	0.00	282,714,783.17
92.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	109,632,706.67	0.00	0.00	0.00	2,448,900.00	3,952,500.00	0.00	0.00	0.00	60,000,000.00	0.00	176,034,106.67
93.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	37,611,245.45	4,602,840.92	54,598,516.53	0.00	2,183,863.34	0.00	0.00	0.00	0.00	0.00	0.00	98,996,466.24
94.	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	4,022,300.50	0.00	0.00	1,787,705.00	4,019,400.00	0.00	0.00	0.00	0.00	0.00	9,829,405.50
95.	0123011007	NATIONAL THEATRE	165,157,393.38	87,368,614.05	26,102,118.75	0.00	0.00	17,567,268.74	0.00	0.00	12,597,749.51	25,200,500.60	0.00	333,993,645.03
96.	0123011008	NATIONAL GALLERY OF ART	25,941,899.98	7,198,300.00	3,999,499.99	128,996,050.00	15,237,702.82	13,590,619.99	0.00	0.00	0.00	87,082,660.50	0.00	282,046,733.28
97.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	9,995,000.00	3,620,000.00	0.00	0.00	4,055,272.00	0.00	0.00	0.00	0.00	0.00	0.00	17,670,272.00
98.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	32,288,482.10	53,364,410.00	16,341,464.00	56,818,170.02	15,804,460.00	20,143,621.51	0.00	0.00	2,546,608.00	0.00	0.00	197,307,215.63
99.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	48,176,239.24	0.00	0.00	22,385,388.00	1,750,000.00	25,198,950.00	0.00	0.00	0.00	35,735,446.51	8,323,575.00	141,569,598.75
100.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	9,621,017.00	0.00	0.00	2,325,600.00	0.00	0.00	0.00	0.00	0.00	0.00	11,946,617.00
101.	0123011017	NATIONAL ORIENTATION AGENCY	359,475,473.15	527,425,664.00	90,398,160.00	715,215,410.00	116,677,865.00	260,914,405.00	0.00	0.00	0.00	140,038,094.00	0.00	2,210,145,071.15
102.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	718,905,062.77	454,660,035.87	34,199,997.41	0.00	476,465,796.27	0.00	0.00	0.00	33,315,457.29	35,658,000.00	0.00	1,753,204,349.61
103.	0124002001	NIGERIAN PRISON SERVICE	13,416,518,148.28	698,784,534.95	0.00	4,894,243,368.57	0.00	172,900,000.00	0.00	0.00	0.00	15,677,158,797.58	0.00	34,859,604,849.38
104.	0124003001	NIGERIA IMMIGRATION SERVICE	5,396,949,022.20	3,008,795,137.97	218,717,805.69	3,443,886,403.27	651,786,218.42	179,029,420.42	0.00	0.00	358,853,702.09	8,938,600,458.69	3,182,177,232.70	25,378,795,401.45
105.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	276,274,150.78	2,225,863,284.05	1,354,028,439.79	2,764,062,002.36	98,900,000.00	1,772,184,707.71	0.00	0.00	2,255,475,092.12	3,746,291,706.48	2,154,227,244.83	16,647,306,628.12
106.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	82,000.00	20,375,249.99	5,520,000.00	43,373,400.00	41,546,249.99	0.00	0.00	0.00	0.00	34,050,400.00	0.00	144,947,299.98
107.	0124007001	FEDERAL FIRE SERVICE	979,087,655.06	994,883,734.88	7,060,679,402.41	297,006,512.60	0.00	355,498,621.45	0.00	0.00	4,635,005,395.69	604,562,404.34	0.00	14,926,723,726.43

108.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	889,193,678.44	271,319,198.73	81,495,806.21	32,218,750.00	1,318,000.00	61,245,748.20	0.00	0.00	11,859,409.35	2,472,397,189.30	0.00	3,821,047,780.23
109.	0124012001	POLICE FORMATION & COMMAND HQTRS	4,060,058,610.45	10,961,534,725.33	844,214,373.84	9,096,806,185.48	23,440,000.00	0.00	0.00	0.00	48,440,450.01	22,498,677,314.22	5,030,910,610.46	52,564,082,269.79
110.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	696,608,568.27	203,341,738.00	30,089,800.15	236,479,656.11	39,252,397.27	19,851,203.50	0.00	0.00	4,286,520.00	146,912,829.00	0.00	1,376,822,712.30
111.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	1,999,265,875.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,193,662.40	0.00	2,087,459,538.08
112.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	107,584,267.63	59,536,111.36	0.00	67,551,127.25	0.00	13,479,427.50	0.00	0.00	0.00	0.00	0.00	248,150,933.74
113.	0125005002	FEDERAL TRAINING CENTRE,ENUGU	18,693,038.76	0.00	0.00	0.00	0.00	2,707,857.10	0.00	0.00	0.00	553,600.00	0.00	21,954,495.86
114.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	7,517,462.49	4,513,097.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,159,096.97	0.00	36,189,656.46
115.	0125005004	FEDERAL TRAINING CENTRE,KADUNA	28,703,806.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,703,806.05
116.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	14,797,728.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,797,728.77
117.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	4,513,095.00	0.00	0.00	0.00	0.00	11,710,000.16	0.00	0.00	0.00	13,502,500.00	0.00	29,725,595.16
118.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	36,782,654.99	4,295,737.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,774,994.01	0.00	82,853,386.00
119.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	103,285,963.15	73,273,570.31	62,250,958.97	45,465,000.00	14,862,040.00	181,800,133.24	0.00	0.00	0.00	456,795,622.25	0.00	937,733,287.92
120.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	13,500,000.00	0.00	63,078,400.00	38,679,256.00	55,315,684.00	0.00	0.00	0.00	3,308,475.00	0.00	173,881,815.00
121.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	67,999,100.00	69,828,124.10	31,356,000.00	70,070,616.88	231,490,563.44	0.00	0.00	0.00	0.00	0.00	0.00	470,744,404.42
122.	0145001001	PUBLIC COMPLAINTS COMMISSION	61,495,391.62	82,454,277.00	0.00	0.00	66,203,600.00	0.00	0.00	0.00	0.00	0.00	0.00	210,153,268.62
123.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	3,500,000.00	69,850.00	127,493,874.88	18,983,860.00	7,520,000.00	0.00	0.00	0.00	0.00	0.00	157,567,584.88
124.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	4,540,565,681.24	8,460,000.00	2,563,963,609.72	3,626,866,572.10	15,362,138,621.65	6,287,368,720.68	0.00	0.00	0.00	0.00	0.00	32,389,363,205.39
125.	0149001001	FEDERAL CHARACTER COMMISSION	2,014,764,423.85	4,219,100.00	0.00	221,079,451.50	66,819,090.00	936,572,476.00	0.00	0.00	0.00	949,309,909.86	45,080,632.65	4,237,845,083.86
126.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	4,394,035,032.57	263,301,841.26	267,715,943.21	99,469,007.44	21,044,616.08	0.00	0.00	0.00	0.00	2,965,759,563.48	0.00	8,011,326,004.04
127.	0156003001	NIGERIA COMMUNICATION SATELLITE	0.00	1,499,786,596.24	0.00	0.00	33,263,762.70	12,640,795.33	0.00	0.00	0.00	2,025,786,564.20	0.00	3,571,477,718.47
128.	0156006001	NIPOST	191,121,026.81	0.00	13,429,510.95	86,682,700.00	57,722,694.68	16,996,350.00	0.00	0.00	0.00	0.00	0.00	365,952,282.44

129.	0157001001	NATIONAL SECURITY ADVISER	1,015,000,000.00	6,379,540,000.00	0.00	26,600,000.00	0.00	0.00	0.00	0.00	5,675,092,889.20	50,273,876,561.00	0.00	63,370,109,450.20
130.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	1,244,929,500.00	0.00	737,150,500.00	1,842,954,674.60	184,320,000.00	0.00	0.00	0.00	7,983,026,417.92	5,715,524,181.50	0.00	17,707,905,274.02
131.	0157003001	NATIONAL INTELLIGENT AGENCY	261,500,000.00	35,840,000.00	1,332,679,390.00	354,720,000.00	1,120,000.00	0.00	0.00	0.00	3,300,583,763.00	2,935,639,659.00	0.00	8,222,082,812.00
132.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	496,505,360.00	35,840,000.00	3,273,074,030.00	666,620,000.00	1,120,000.00	45,050,000.00	0.00	0.00	70,950,000.00	245,052,000.00	3,109,736,000.00	7,943,947,390.00
133.	0158001001	CODE OF CONDUCT TRIBUNAL	706,580,582.91	0.00	27,275,000.01	114,444,446.80	1,410,000.00	235,149,138.54	0.00	276,519,239.98	25,899,500.00	380,993,658.19	0.00	1,768,271,566.43
134.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	235,381,282.86	0.00	0.00	169,711,502.97	20,176,975.12	35,835,039.58	0.00	0.00	0.00	553,633,891.90	0.00	1,014,738,692.43
135.	0160001001	POLICE SERVICE COMMISSION HQTRS	80,447,821.22	0.00	23,791,787.50	36,501,089.06	22,792,875.00	0.00	0.00	0.00	0.00	1,664,358,302.72	0.00	1,827,891,875.50
136.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	319,050,910.79	3,453,613,079,927.83	2,034,010,015.78	908,790,653.48	51,602,800.00	132,105,305.44	0.00	0.00	456,967,058.01	0.00	81,480,000.00	3,457,597,086,671.33
137.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	0.00	0.00	23,312,058.52	10,411,804.98	0.00	0.00	0.00	0.00	78,187,857.96	0.00	111,911,721.46
138.	0161003001	NATIONAL COMMISSION FOR REFUGEES	1,327,836,909.16	1,542,401,279.08	836,572,169.78	401,437,434.14	11,415,670.00	41,795,630.00	0.00	0.00	19,966,700.00	448,457,034.10	4,787,200.00	4,634,670,026.26
139.	0161004001	LAGOS LIAISON OFFICE	371,624,199.15	58,647,855.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	430,472,054.15
140.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	102,587,308.39	3,428,230,251.18	509,774,647.69	0.00	4,456,000.00	5,140,870.00	0.00	0.00	0.00	258,151,493.04	0.00	4,308,340,570.30
141.	0161006001	NATIONAL MERIT AWARD	68,500,061.00	15,302,900.25	7,169,970.00	0.00	22,490,285.00	19,805,000.00	0.00	0.00	0.00	43,978,000.03	0.00	177,246,216.28
142.	0161007001	FEDERAL ROAD SAFETY COMMISSION	1,270,619,612.75	286,865,455.43	16,896,800.00	2,845,606,068.78	44,391,362.24	208,406,325.43	0.00	0.00	51,650,931.00	731,399,580.83	0.00	5,455,836,136.46
143.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	48,012,515.40	110,488,589.00	14,271,595.66	18,924,995.66	12,789,020.48	25,603,384.00	0.00	0.00	0.00	39,122,500.00	0.00	269,212,600.20
144.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	0.00	34,723,470.00	0.00	15,451,519.14	0.00	0.00	0.00	2,495,000.00	0.00	1,915,991,727.12	1,968,661,716.26
145.	0161013001	NATIONAL PENSION COMMISSION	15,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,339,159.62	0.00	51,739,159.62
146.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	60,941,900.82	8,480,750.00	0.00	15,749,753.00	6,618,150.00	14,091,000.00	0.00	0.00	0.00	597,745,120.00	0.00	703,626,673.82
147.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	7,489,233.00	10,529,975.00	0.00	37,627,515.00	26,320,149.90	35,112,840.00	0.00	0.00	0.00	71,251,124.89	0.00	188,330,837.79
148.	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	85,184,051.42	0.00	50,597,968.83	84,942,200.00	2,264,000.00	0.00	0.00	355,549,501.29	0.00	0.00	578,537,721.54
149.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	58,360,310.86	0.00	0.00	50,032,675.00	0.00	86,756,165.72	0.00	0.00	0.00	176,659,567.36	0.00	371,808,718.94
150.	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	11,539,413.01	9,935,867.00	0.00	0.00	0.00	0.00	0.00	0.00	1,839,998.00	0.00	23,315,278.01

151.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	787,687,448.62	8,452,714.29	26,596,997.22	299,012,050.00	21,910,700.00	28,814,950.00	0.00	0.00	0.00	940,724,873.44	0.00	2,113,199,733.57
152.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	1,367,320,379.30	1,560,560,876.16	465,422,596.25	64,534,758.74	15,607,015.39	757,502.00	0.00	0.00	43,707,148.43	15,598,829,418.17	0.00	19,116,739,694.44
153.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	1,026,935,335.34	0.00	51,312,058.52	7,494,605.72	0.00	0.00	0.00	0.00	78,187,857.96	0.00	1,163,929,857.54
154.	0517002001	TERTIARY EDUCATION TRUST FUND	3,327,292,513.38	0.00	409,948,473.81	2,402,172,519.58	2,252,929,303.51	1,158,192,080.43	0.00	0.00	37,892,135.12	500,941,592.50	0.00	10,089,368,618.33
155.		**ECONOMIC SECTOR**												
156.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	7,415,212,622.81	20,403,583,855.50	52,680,439,643.60	296,867,256.24	176,105,401.00	8,792,200.00	0.00	0.00	10,029,033,100.00	13,496,055,199.03	4,536,299,841.82	109,042,389,120.00
157.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	41,534,514.95	0.00	46,023,130.17	29,280,844.22	653,321.00	1,732,800.00	0.00	0.00	1,861,210.00	176,456,753.73	0.00	297,542,574.07
158.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	612,149,147.36	106,886,175.25	258,293,999.65	136,230,900.40	123,883,442.05	234,275,839.79	0.00	0.00	0.00	238,952,906.81	314,965,830.71	2,025,638,242.02
159.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	325,679,167.52	105,052,976.29	238,755,227.79	99,659,400.00	47,988,559.42	71,806,814.00	0.00	0.00	0.00	993,355,066.11	1,231,058,911.92	3,113,356,123.05
160.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	160,396,689.51	625,393,067.26	167,426,830.25	107,069,019.75	53,706,205.88	31,885,028.00	0.00	0.00	0.00	235,923,145.05	233,203,665.25	1,615,003,650.95
161.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	19,500.00	240,000.00	40,406,674.01	231,500.00	947,000.00	0.00	0.00	20,000.00	0.00	0.00	41,864,674.01
162.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	84,555,248.70	337,143,970.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	632,499,051.47	0.00	1,054,198,270.69
163.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	900,000.00	10,511,375.37	3,150,000.00	7,455,453.67	0.00	711,075.00	0.00	0.00	0.00	66,659,031.91	0.00	89,386,935.95
164.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	110,550,062.69	75,276,149.90	37,954,608.00	0.00	8,818,199.98	38,986,083.39	0.00	0.00	7,431,375.00	215,004,957.30	0.00	494,021,436.26
165.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	75,964,943.57	19,130,734.98	1,145,000.00	0.00	0.00	0.00	0.00	0.00	0.00	120,148,954.48	0.00	216,389,633.03
166.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	66,165,329.07	68,136,801.45	170,804,582.83	0.00	0.00	0.00	0.00	0.00	0.00	104,741,837.52	0.00	409,848,550.87
167.	0215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	13,928,395.70	58,909,672.69	31,000.00	1,893,132.50	4,990,596.50	0.00	0.00	0.00	0.00	5,941,570.60	0.00	85,694,367.99
168.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	61,431,665.97	171,177,240.86	251,378,423.06	71,429,593.75	24,896,533.90	5,384,667.01	0.00	0.00	37,031,094.65	207,428,567.72	0.00	830,157,786.92
169.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	14,303,315.00	83,305,964.29	101,618,672.92	6,764,420.00	120,000.00	780,475.00	0.00	0.00	0.00	165,757,106.08	0.00	372,649,953.29
170.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	256,051,999.26	60,028,232.75	3,439,275.00	0.00	0.00	9,660,850.00	0.00	0.00	0.00	235,879,815.46	0.00	565,060,172.47
171.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	206,986,434.84	55,697,331.94	0.00	8,200,000.00	0.00	0.00	0.00	0.00	25,887,820.00	31,102,176.99	0.00	327,873,763.77

172.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES-ZARIA	82,483,309.93	9,338,191.90	0.00	0.00	0.00	68,027,669.06	0.00	0.00	4,721,850.00	94,151,503.45	0.00	258,722,524.34
173.	0215019001	VETERINARY COUNCIL OF NIGERIA	202,779,572.32	31,813,259.56	5,179,753.89	85,052,524.89	12,531,386.22	112,830,043.82	0.00	0.00	206,594,798.00	151,164,652.23	0.00	807,945,990.93
174.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	151,797,658.78	233,390,759.17	39,895,095.66	77,926,491.24	0.00	0.00	0.00	0.00	0.00	101,454,197.39	100,000,000.00	704,464,202.24
175.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	36,431,654.56	0.00	0.00	27,061,650.00	0.00	0.00	0.00	0.00	9,591,159.91	280,675,650.88	0.00	353,760,115.35
176.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	128,173,664.05	373,402,403.70	180,863,561.66	49,665,000.00	0.00	64,662,965.71	0.00	0.00	0.00	776,372,099.43	0.00	1,573,139,694.55
177.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	74,743,182.34	281,676,895.88	0.00	90,000,000.02	0.00	20,000,000.00	0.00	0.00	10,796,999.85	1,115,955,911.18	0.00	1,593,172,989.27
178.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	56,532,484.81	142,829,924.74	31,006,338.87	67,282,625.00	61,973,911.00	101,980,365.45	0.00	0.00	71,924,765.00	4,510,000.00	0.00	538,040,414.87
179.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	6,715,700.00	42,393,052.00	44,850,400.13	64,581,100.00	51,780,075.62	67,806,662.09	0.00	0.00	254,347,138.30	205,809,298.26	0.00	738,283,426.40
180.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	128,117,326.16	30,300,000.00	89,441,698.00	32,000,000.00	25,047,384.00	65,277,450.00	0.00	0.00	56,877,585.99	79,302,766.55	0.00	506,364,210.70
181.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	709,234,968.94	925,282,246.50	471,869,299.72	106,642,178.81	0.00	35,656,857.14	0.00	0.00	5,894,100.00	139,845,323.85	14,850,000.00	2,409,274,974.96
182.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	89,084,306.05	212,958,236.59	0.00	19,997,602.91	0.00	6,100,000.00	0.00	0.00	0.00	418,112,950.96	0.00	746,253,096.51
183.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	176,474,558.28	213,278,453.45	19,999,400.01	6,509,900.36	0.00	71,172,974.50	0.00	0.00	0.00	240,810,018.08	0.00	728,245,304.68
184.	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	75,901,933.00	151,773,893.49	10,502,750.00	0.00	1,115,000.00	109,175,715.33	0.00	0.00	2,024,000.00	360,366,373.88	0.00	710,859,665.70
185.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	29,137,525.90	60,000.00	22,472,829.74	0.00	24,198,929.00	0.00	0.00	0.00	0.00	204,399,998.90	219,000,000.00	499,269,283.54
186.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	226,643,994.03	22,349,491.19	20,249,047.62	40,012,107.62	696,434.00	3,078,508.00	0.00	0.00	0.00	17,459,450.70	0.00	330,489,033.16
187.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	6,815,800.00	1,558,973,121.33	95,097,579.77	168,000.00	0.00	20,347,718.29	0.00	0.00	987,500.00	81,646,188.94	60,000,000.00	1,824,035,908.33
188.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	759,604,155.14	0.00	4,753,990.00	193,087,940.84	29,311,053.69	6,480,661.75	0.00	0.00	0.00	407,778,469.72	0.00	1,401,016,271.14
189.	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	12,700,000.01	0.00	0.00	0.00	0.00	13,033,440.00	0.00	0.00	0.00	893,755,000.00	0.00	919,488,440.01
190.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	14,034,499.99	15,995,500.00	0.00	1,197,000.00	0.00	0.00	0.00	9,261,029.99	0.00	40,488,029.98
191.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	1,083,929,567.71	588,987,971.89	137,946,791.00	250,448,943.35	36,524,848.00	108,390,685.49	0.00	0.00	71,249,660.00	424,510,712.67	1,760,746,848.54	4,462,736,028.65
192.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	324,394,593.83	135,035,684.12	0.00	0.00	1,213,800.00	0.00	0.00	0.00	20,222,272.80	1,458,389,069.44	4,926,006,324.21	6,865,261,744.40
193.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	329,151,116.94	88,912,573.25	35,226,681.06	0.00	56,339,045.00	35,427,033.85	0.00	0.00	2,482,012.00	320,384,221.28	0.00	867,922,683.38
194.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	57,442,854.42	16,471,657.70	373,662,397.20	49,250,000.00	5,376,000.00	1,285,200.00	0.00	0.00	0.00	19,444,000.00	0.00	522,932,109.32
195.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	19,226,500.00	0.00	0.00	0.00	10,355,040.00	0.00	0.00	0.00	0.00	89,975,537.86	0.00	119,557,077.86

196.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	34,177,990.87	14,473,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,923,274.83	0.00	115,574,265.70
197.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	390,082,513.97	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	551,466,152.76	0.00	942,098,666.73
198.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	209,711,279.44	0.00	96,000,000.00	149,465,925.00	119,022,049.76	105,131,950.00	0.00	0.00	0.00	304,814,137.24	0.00	984,145,341.44
199.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	85,746,219.25	1,993,000.00	14,605,595.46	138,532,983.99	153,238,363.95	52,348,921.52	0.00	0.00	0.00	0.00	0.00	446,465,084.17
200.	0220002001	DEBT MANAGEMENT OFFICE	350,075,068.01	8,945,764.03	28,428,650.40	206,632,815.00	109,033,476.51	33,569,206.72	0.00	0.00	0.00	0.00	0.00	736,684,980.67
201.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	365,781,965.85	14,667,887.89	0.00	51,009,025.00	24,332,963.49	9,355,671.08	0.00	0.00	0.00	52,834,600.00	238,929,428,765.00	239,447,410,878.31
202.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	300,785,697.04	36,063,256.76	0.00	83,684,400.00	0.00	23,873,026.05	0.00	0.00	17,476,000.00	366,605,790.77	0.00	828,488,170.62
203.	022000703800	FPO YOLA	0.00	192,100.00	0.00	13,600.00	1,535,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,740,700.00
204.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	819,760,267.48	221,913,418.82	160,602,875.10	64,090,224.00	105,644,513.10	89,287,282.13	0.00	0.00	0.00	6,471,109.03	0.00	1,467,769,689.66
205.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,675,594,331.98	12,997,025.79	283,746,884.98	675,394,302.76	342,200,172.39	6,381,463,842.68	0.00	0.00	0.00	3,460,089,811.13	0.00	13,831,486,371.71
206.	0222002001	STANDARD ORGANIZATION OF NIGERIA	2,463,182,351.00	37,663,011.00	83,875,248.00	198,134,654.00	139,831,359.10	40,850,926.00	0.00	0.00	0.00	58,770,335.00	0.00	3,022,307,884.10
207.	0222004001	NATIONAL AUTOMOTIVE COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375,227,634.98	375,227,634.98
208.	0222005001	INDUSTRIAL TRAINING FUND	114,685,000.00	21,255,876.00	11,522,827.50	32,285,253.00	50,655,519.04	54,556,931.79	0.00	0.00	0.00	178,059,578.00	0.00	463,020,985.33
209.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	272,772,054.41	0.00	272,772,054.41
210.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	206,483,729.02	5,805,595,989.07	95,786,378.67	198,792,272.57	91,341,310.20	64,461,551.61	0.00	0.00	0.00	17,170,647.25	0.00	6,479,631,878.39
211.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	13,496,876.71	0.00	0.00	239,526,938.60	549,244,341.87	27,015,575.13	0.00	0.00	51,467,019.85	12,415,543,999.27	0.00	13,296,294,751.43
212.	0222009001	CONSUMER PROTECTION COUNCIL	0.00	25,256,029.73	0.00	88,333,332.60	98,514,434.93	9,199,558.00	0.00	0.00	95,500,000.00	12,185,787.23	0.00	328,989,142.49
213.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	255,953,770.24	167,587,420.80	0.00	145,529,475.00	0.00	48,548,966.61	0.00	0.00	0.00	54,482,700.12	0.00	672,102,332.77
214.	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	144,662,200.00	49,028,391.50	0.00	155,172,500.49	11,500,000.00	0.00	0.00	0.00	0.00	61,163,374.80	597,753,975.93	1,019,280,442.72
215.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	516,158,983.00	12,020,552.00	72,903,633.00	206,232,421.01	0.00	267,457,747.73	0.00	0.00	0.00	142,583,211.98	0.00	1,217,356,548.72
216.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	129,537,250.44	0.00	0.00	43,500.00	0.00	3,500.00	0.00	0.00	0.00	851,764,003.48	0.00	981,348,253.92
217.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	290,651,125.56	0.00	59,329,894.98	12,993,583.75	719,250.00	0.00	0.00	0.00	0.00	0.00	0.00	363,693,854.29

218.	0222017001	NIGERIA TRADE OFFICE, CHINA	74,180,586.99	1,500,346,012.23	149,607,065.00	87,005,705.00	1,371,933.05	0.00	0.00	0.00	0.00	89,418,392.40	8,712,554,497.04	10,614,484,191.71
219.	0222027001	SMEDAN - H/QTRS	0.00	11,500,000.00	6,310,725.00	178,808,512.50	43,740,912.00	57,129,967.13	0.00	0.00	0.00	17,024,644.54	10,475,719.29	324,990,480.46
220.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	21,857,848.95	0.00	0.00	152,740,280.01	51,607,522.33	52,411,314.50	0.00	0.00	0.00	0.00	0.00	278,616,965.79
221.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	111,739,206.57	826,117,606.19	113,973,225.25	197,015,085.02	957,697,208.95	642,016,462.80	0.00	0.00	2,536,260.00	40,608,378.06	1,359,541,433.52	4,251,244,866.36
222.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	90,512,018.25	28,524,727.60	4,853,740.00	52,919,999.06	57,472,448.51	0.00	0.00	0.00	0.00	846,835,614.65	10,975,400.00	1,092,093,948.07
223.	0227002001	INDUSTRIAL ARBITRATION PANEL	53,764,042.00	38,650,012.40	32,905,000.00	72,553,324.00	0.00	63,722,877.86	0.00	0.00	0.00	242,357,362.96	0.00	503,952,619.22
224.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	644,089,959.49	4,400,000.00	196,460.00	59,984,178.99	4,080,000.00	27,631,364.29	0.00	0.00	0.00	38,713,781.70	32,585,000.00	811,680,744.47
225.	0227004001	NATIONAL PRODUCTIVITY CENTRE	214,075,669.12	144,300,179.22	181,705,569.99	126,536,005.00	9,070,000.00	4,822,750.00	0.00	0.00	0.00	805,772,027.58	1,144,785,861.70	2,631,068,062.61
226.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	239,707,492.93	566,803,893.14	0.00	10,198,004.74	1,492,500.04	24,645,336.31	0.00	0.00	0.00	427,011,848.80	0.00	1,269,859,075.96
227.	0227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	14,115,095.54	42,389,812.50	50,975,236.23	25,636,156.09	0.00	0.00	0.00	0.00	0.00	133,116,300.36
228.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	836,359,267.00	1,917,816,966.71	297,908,891.88	220,462,536.78	4,848,372.50	4,935,955.25	0.00	0.00	22,448,580.00	1,203,430,056.51	152,324,730.36	4,660,535,356.99
229.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	140,455,625.96	5,057,550.00	5,400,000.00	25,830,000.00	250,000.00	320,000.00	0.00	0.00	188,904,415.33	3,905,464,740.14	0.00	4,271,682,331.43
230.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	213,620,790.36	25,898,464.28	48,135,985.59	10,910,000.00	0.00	43,836,740.63	0.00	0.00	49,273,045.40	122,924,789.59	0.00	514,599,815.85
231.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	871,034,597.12	794,204,028.51	367,536,793.43	21,049,855.82	5,578,456.00	65,159,487.49	0.00	0.00	0.00	152,392,000.00	0.00	2,276,955,218.37
232.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	225,374,006.00	7,156,922.85	57,605,500.60	90,495,062.81	0.00	1,487,000.00	0.00	0.00	0.00	3,203,554,786.88	0.00	3,585,673,279.14
233.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	25,871,729.10	0.00	0.00	11,474,246.00	0.00	9,495,553.20	0.00	0.00	0.00	66,395,109.85	0.00	113,236,638.15
234.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	77,000,000.01	0.00	0.00	2,425,498.95	0.00	1,885,800.00	0.00	0.00	0.00	0.00	0.00	81,311,298.96
235.	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,823,163.15	1,498,000.00	54,321,163.15
236.	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	28,171,311.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,552,517.25	0.00	0.00	47,723,829.08
237.	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	196,867,267.77	0.00	8,197,949.98	0.00	0.00	0.00	0.00	0.00	0.00	11,265,260.00	0.00	216,330,477.75
238.	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	88,569,671.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,569,671.92
239.	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	86,043,445.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,043,445.59

240.	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	165,215,070.59	36,314,165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,529,235.59
241.	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	93,069,749.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93,069,749.49
242.	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	133,078,753.90	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,862,669.35	0.00	191,941,423.25
243.	0228006001	COOPERATIVE INFORMATION NETWORK	224,254,945.82	0.00	119,578,281.81	0.00	12,652,279.57	5,842,885.33	0.00	0.00	0.00	215,174,587.34	0.00	577,502,979.87
244.	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	194,805,324.61	1,269,052,111.90	137,750,000.00	56,399,995.00	6,434,800.00	2,816,000.00	0.00	0.00	69,932,756.41	11,250,001.00	0.00	1,748,440,988.92
245.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	17,079,640.53	4,850,000.00	0.00	0.00	27,052,559.20	10,952,923.69	0.00	0.00	0.00	0.00	0.00	59,935,123.42
246.	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	31,902,339.47	62,404,572.56	0.00	36,000,000.00	25,830,600.14	27,540,350.73	0.00	0.00	0.00	362,297,575.54	182,352,854.00	728,328,292.44
247.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	156,295,499.99	3,500,000.00	0.00	2,976,190.47	14,204,999.91	7,686,988.94	0.00	0.00	0.00	42,525,800.00	174,917,850.00	402,107,329.31
248.	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	28,136,212.85	0.00	0.00	0.00	4,885,199.91	13,092,999.67	0.00	0.00	0.00	100,000,000.00	9,082,625.00	155,197,037.43
249.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	64,053,569.06	21,771,600.00	0.00	0.00	10,135,611.70	5,297,000.00	0.00	0.00	0.00	19,464,280.01	5,993,575.00	126,715,635.77
250.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	22,469,996.64	30,500,500.00	0.00	0.00	15,539,407.53	16,985,891.00	0.00	0.00	0.00	114,908,000.01	0.00	200,403,795.18
251.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	15,740,307.25	29,492,800.72	0.00	0.00	16,694,987.53	15,017,574.93	0.00	0.00	0.00	61,416,266.50	0.00	138,361,936.93
252.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	103,052,512.13	0.00	0.00	0.00	8,150,960.00	7,931,624.71	0.00	0.00	0.00	22,542,614.78	36,746,000.00	178,423,711.62
253.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	165,448,129.22	0.00	0.00	0.00	19,608,414.00	19,739,299.13	0.00	0.00	0.00	0.00	0.00	204,795,842.35
254.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	197,467,163.94	0.00	0.00	39,528,000.00	4,598,400.00	4,499,000.00	0.00	0.00	0.00	0.00	0.00	246,092,563.94
255.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	44,883,717.81	123,574,599.77	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	100,250,000.00	268,711,317.58
256.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	11,997,797.00	21,632,751.69	0.00	0.00	0.00	1,320,527.95	0.00	0.00	0.00	0.00	0.00	34,951,076.64
257.	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	7,689,377.70	8,130,673.27	0.00	0.00	6,800,000.00	11,998,475.85	0.00	0.00	0.00	57,699,998.99	0.00	92,318,525.81
258.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	0.00	0.00	0.00	3,000,000.00	9,001,400.00	0.00	0.00	0.00	109,325,455.61	0.00	121,326,855.61
259.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	0.00	2,249,999.96	4,000,000.00	0.00	0.00	0.00	30,392,711.52	0.00	36,642,711.48

260.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	0.00	1,525,000.05	7,999,999.98	0.00	0.00	0.00	27,445,239.67	0.00	36,970,239.70
261.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	0.00	4,499,092.50	3,610,707.98	0.00	0.00	0.00	136,279,531.91	0.00	144,389,332.39
262.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	1,961,870.00	0.00	0.00	0.00	43,118,314.59	6,495,000.05	0.00	0.00	0.00	330,197,308.72	69,999,344.71	451,771,838.07
263.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	11,300,000.00	0.00	0.00	0.00	0.00	934,699.97	0.00	0.00	0.00	91,257,215.90	0.00	103,491,915.87
264.	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	4,090.00	0.00	0.00	0.00	4,999,949.79	9,499,999.97	0.00	0.00	0.00	70,894,645.29	0.00	85,398,685.05
265.	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	0.00	0.00	0.00	3,820,240.00	10,500,000.00	0.00	0.00	0.00	118,315,987.55	0.00	132,636,227.55
266.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	11,380,000.00	11,740,240.00	0.00	0.00	0.00	171,017,959.91	16,750,000.00	210,888,199.91
267.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	11,077,500.00	0.00	0.00	10,000,000.00	5,992,875.00	4,992,750.00	0.00	0.00	0.00	155,858,800.33	0.00	187,921,925.33
268.	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0.00	0.00	237,090.84	86,628,390.79	0.00	0.00	0.00	0.00	0.00	199,303,849.00	0.00	286,169,330.63
269.	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	4,400,000.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	52,377,950.99	0.00	61,777,950.99
270.	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,276,761.60	0.00	30,276,761.60
271.	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	386,351,029.77	111,355,223.13	6,372,313.50	32,130,000.00	0.00	0.00	0.00	0.00	0.00	69,678,030.26	0.00	605,886,596.66
272.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	31,681,852.01	16,866,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,889,952.44	0.00	87,438,019.45
273.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	18,315,319.25	114,762,074.56	26,500,000.00	0.00	25,122,088.50	0.00	0.00	0.00	0.00	294,404,146.79	0.00	479,103,629.10
274.	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	64,421,985.33	32,205,684.01	13,221,631.51	0.00	0.00	0.00	0.00	0.00	0.00	25,863,472.29	0.00	135,712,773.14
275.	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	60,059,269.55	21,702,417.45	13,070,000.00	0.00	0.00	7,918,140.73	0.00	0.00	0.00	17,000,000.00	0.00	119,749,827.73
276.	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	33,801,724.53	11,025,000.00	0.00	0.00	0.00	0.00	0.00	0.00	29,577,620.52	0.00	74,404,345.05
277.	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	13,650,000.00	0.00	0.00	0.00	0.00	0.00	0.00	25,676,171.00	0.00	39,326,171.00
278.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	10,990,983.00	0.00	0.00	0.00	0.00	0.00	0.00	47,567,021.40	0.00	58,558,004.40
279.	0228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	43,716,799.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,716,799.99

280.	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	25,010,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,010,000.00
281.	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	25,010,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,010,000.00
282.	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	32,208,999.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,208,999.64
283.	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	18,974,400.00	4,999,998.99	29,962,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,937,298.99
284.	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	4,945,500.00	3,353,700.00	33,880,668.00	0.00	0.00	0.00	0.00	0.00	0.00	619,832.00	0.00	42,799,700.00
285.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	12,975,193.75	4,963,690.50	19,214,999.95	0.00	0.00	1,736,999.98	0.00	0.00	0.00	12,782,820.63	0.00	51,673,704.81
286.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	36,821,761.00	26,570,250.00	80,624,611.20	0.00	0.00	0.00	0.00	0.00	0.00	2,170,531.55	31,062,242.62	177,249,396.37
287.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	2,934,000.00	2,992,500.00	36,299,715.84	0.00	0.00	0.00	0.00	0.00	0.00	21,254,990.22	0.00	63,481,206.06
288.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	4,068,420.49	1,865,800.00	17,751,523.15	0.00	0.00	0.00	0.00	0.00	0.00	19,477,723.80	17,497,000.01	60,660,467.45
289.	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	3,583,173.50	2,999,500.00	24,017,432.38	0.00	0.00	0.00	0.00	0.00	0.00	25,213,679.82	0.00	55,813,785.70
290.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	36,652,228.16	0.00	27,023,692.72	0.00	0.00	0.00	0.00	0.00	0.00	15,319,785.04	0.00	78,995,705.92
291.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	4,410,168.00	4,959,549.97	17,606,682.56	0.00	0.00	0.00	0.00	0.00	0.00	26,374,416.43	0.00	53,350,816.96
292.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	11,886,916.00	0.00	21,594,944.68	0.00	0.00	0.00	0.00	0.00	0.00	5,307,252.00	0.00	38,789,112.68
293.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	4,411,445.80	3,084,577.23	27,708,600.38	0.00	0.00	0.00	0.00	0.00	0.00	12,284,602.30	0.00	47,489,225.71
294.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	14,317,249.99	0.00	7,358,212.65	19,679,625.00	0.00	0.00	0.00	0.00	0.00	25,859,649.74	0.00	67,214,737.38
295.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	15,441,955.60	1,795,500.00	14,714,214.95	0.00	0.00	935,739.45	0.00	0.00	0.00	7,024,407.67	0.00	39,911,817.67
296.	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	15,534,260.60	4,807,588.00	25,591,725.95	0.00	530,000.00	935,739.45	0.00	0.00	0.00	0.00	0.00	47,399,314.00
297.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	20,176,351.99	0.00	19,427,257.98	0.00	0.00	0.00	0.00	0.00	0.00	12,921,594.98	0.00	52,525,204.95
298.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	46,364,999.99	2,383,500.00	9,871,575.00	0.00	0.00	0.00	0.00	0.00	0.00	647,350.00	0.00	59,267,424.99
299.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	3,997,144.00	0.00	24,534,083.76	0.00	0.00	0.00	0.00	0.00	0.00	4,736,582.69	0.00	33,267,810.45
300.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	27,667,310.00	18,500,000.00	4,567,500.00	0.00	0.00	0.00	0.00	0.00	0.00	33,298,866.25	0.00	84,033,676.25

301.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	4,830,000.00	4,995,499.99	21,497,641.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,323,141.23
302.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	8,676,050.00	10,259,130.25	50,279,999.45	0.00	0.00	0.00	0.00	0.00	0.00	25,850,075.58	0.00	95,065,255.28
303.	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	4,257,771.25	4,788,000.00	25,456,600.00	0.00	0.00	0.00	0.00	0.00	0.00	27,157,925.00	0.00	61,660,296.25
304.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	76,204,228.88	0.00	0.00	0.00	0.00	0.00	0.00	19,286,719.94	0.00	95,490,948.82
305.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	40,759,476.42	150,470,815.94	86,368,895.19	31,250,000.00	0.00	21,552,142.56	0.00	0.00	3,470,000.00	29,559,886.82	0.00	363,431,216.93
306.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	10,809,635.75	50,000.00	0.00	11,808,875.78	5,000,000.25	0.00	0.00	0.00	9,999,775.80	0.00	37,668,287.58
307.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	13,797,998.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,071,941.77	0.00	69,869,939.78
308.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	2,811,376.20	1,365,000.00	49,391,281.65	6,995,250.00	10,354,991.90	26,336,811.73	0.00	0.00	68,153,105.22	41,676,379.41	0.00	207,084,196.11
309.	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	68,445,208.39	0.00	8,378,570.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,823,779.24
310.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	12,995,500.00	365,348,414.63	110,587,043.53	9,998,500.00	8,250,129.63	26,788,250.00	0.00	0.00	39,809,490.00	0.00	25,050,605.42	598,827,933.21
311.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	197,821,335.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,421,052.64	0.00	202,242,388.50
312.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	20,958,579.86	41,142,420.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,101,000.67
313.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	12,216,051.17	16,279,500.01	19,236,158.88	0.00	0.00	2,500,000.60	0.00	0.00	0.00	0.00	0.00	50,231,710.66
314.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	856,269,119.15	1,318,931,693.83	470,358,444.03	21,822,546.92	15,117,193.21	114,222,942.57	0.00	0.00	0.00	4,212,050,787.04	961,509,458.30	7,970,282,185.05
315.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	24,395,829.40	194,435,772.85	165,824,904.39	25,879,140.00	0.00	115,000.00	0.00	0.00	0.00	241,114,851.57	2,710,166,628.53	3,361,932,126.74
316.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	167,972,938.58	8,658,999,557.87	315,861,070.76	23,064,340.68	13,058,007.97	163,935,750.55	0.00	0.00	267,598,568.56	128,042,581.62	600,000.00	9,739,132,816.59
317.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	33,828,691.47	3,578,818,013.08	228,885,205.65	61,032,746.36	83,726,039.00	60,681,508.17	0.00	0.00	0.00	316,717,794.43	0.00	4,363,689,998.16
318.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	349,339,691.80	19,848,010.38	235,034.52	86,609,440.28	0.00	190,995,964.00	0.00	0.00	0.00	793,963,064.86	0.00	1,440,991,205.84
319.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	186,380,128.11	272,719,010.81	350,236,392.81	0.00	0.00	0.00	0.00	0.00	0.00	1,042,602,131.74	0.00	1,851,937,663.47

320.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	9,041,690.28	0.00	0.00	10,255,255.21	28,200.00	0.00	0.00	0.00	24,057,233.71	0.00	43,382,379.20
321.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195,553,698.49	1,199,658,865.79	0.00	1,395,212,564.28
322.	0228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,980,480.75	0.00	0.00	4,980,480.75
324.	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326.	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,491,513.51	67,281,439.68	0.00	69,772,953.19
327.	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,566,733.51	0.00	0.00	4,566,733.51
328.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	86,905,621.99	291,665,757.08	12,941,640.55	19,950,000.00	0.00	0.00	0.00	0.00	4,993,696.89	13,350,000.00	23,600,000.00	453,406,716.51
329.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	14,843,412.91	243,242,556.26	190,663,635.04	11,999,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	460,749,604.20
330.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	85,216,121.03	304,889,838.04	45,655,900.00	0.00	1,100,000.00	0.00	0.00	557,289,995.00	388,806,240.87	0.00	1,382,958,094.94
331.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	44,144,460.60	222,755,452.88	254,755,314.98	20,623,684.21	0.00	0.00	0.00	0.00	0.00	767,466,418.85	171,342,908.18	1,481,088,239.70
332.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	21,851,725.59	0.00	85,760,000.00	0.00	0.00	0.00	0.00	42,658,779.90	240,211,095.43	0.00	390,481,600.92
333.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	14,530,599.37	49,369,886.52	0.00	0.00	25,000,011.00	0.00	0.00	213,423,323.07	267,305,619.39	104,369,583.54	673,999,022.89
334.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	0.00	45,708,421.06	0.00	0.00	3,301,324.99	0.00	0.00	1,789,875.99	206,556,658.23	0.00	257,356,280.27
335.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	7,980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,239,263.62	77,128,251.29	0.00	89,347,514.91
336.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,691,695.89	68,007,905.25	0.00	90,699,601.14
337.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	0.00	12,992,386.83	42,322,688.43	0.00	57,315,075.26
338.	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	0.00	0.00	9,999,999.99	0.00	0.00	0.00	0.00	0.00	41,951,012.97	0.00	51,951,012.96
339.	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	314,406,701.11	206,972,687.64	65,486,075.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	586,865,464.13

340.	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	38,392,500.00	16,181,546.25	29,216,660.79	17,000,000.00	1,000,000.00	10,449,650.00	0.00	0.00	0.00	0.00	0.00	112,240,357.04
341.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	196,560,693.59	64,657,655.00	0.00	0.00	3,857,467.61	0.00	0.00	0.00	374,444,577.85	0.00	639,520,394.05
342.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	312,709,780.75	41,379,369.97	153,556,931.85	100,089,308.35	34,549,322.53	0.00	0.00	0.00	0.00	0.00	0.00	642,284,713.45
343.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	18,185,605.10	0.00	8,402,237.50	0.00	1,378,000.00	9,073,858.75	0.00	0.00	0.00	110,414,935.88	0.00	147,454,637.23
344.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	42,036,329.01	1,080,484,861.16	48,224,103.26	2,956,864.30	0.00	7,847,253.43	0.00	0.00	0.00	6,469,756.56	0.00	1,188,019,167.72
345.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	19,739,257.82	5,000,000.00	27,085,247.89	0.00	0.00	0.00	0.00	0.00	0.00	3,500,000.00	0.00	55,324,505.71
346.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	164,864,622.34	12,584,750.00	474,023,379.41	22,598,160.69	57,369,601.56	19,569,219.51	0.00	0.00	0.00	0.00	0.00	751,009,733.51
347.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	146,505,214.63	116,665,960.42	103,215,744.60	28,035,999.99	16,336,300.01	11,347,418.00	0.00	0.00	0.00	0.00	17,635,123.82	439,741,761.47
348.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	93,464,787.29	33,859,532.53	14,638,499.10	29,792,455.00	2,373,000.00	6,985,650.00	0.00	0.00	0.00	0.00	0.00	181,113,923.92
349.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	159,384,381.08	114,136,200.00	6,475,400.00	9,851,185.31	6,348,520.00	0.00	0.00	0.00	0.00	153,622,861.69	0.00	449,818,548.08
350.	0228066001	SOKOTO ENERGY RESEARCH	0.00	80,000.00	48,338,475.59	10,371,625.01	0.00	0.00	0.00	0.00	0.00	22,931,224.57	0.00	81,721,325.17
351.	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	62,876,352.79	685,931,730.51	2,494,758.00	15,678,600.00	0.00	0.00	0.00	0.00	0.00	22,754,140.00	0.00	789,735,581.30
352.	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	67,866,998.89	0.00	25,399,729.54	0.00	0.00	0.00	0.00	0.00	0.00	32,354,240.50	0.00	125,620,968.93
353.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	136,685,229.47	165,081,571.70	3,355,550.02	0.00	0.00	5,406,631.25	0.00	0.00	0.00	0.00	0.00	310,528,982.44
354.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	285,897,226.00	5,130,452,656.10	254,630,443.00	274,595,174.00	0.00	142,287,801.00	0.00	0.00	0.00	828,280,827.51	454,807,223.42	7,370,951,351.03
355.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	104,638,367.44	0.00	16,963,674.00	16,243,500.00	0.00	0.00	0.00	0.00	0.00	71,881,713.01	0.00	209,727,254.45
356.	0228073001	ENERGY COMMISSION OF NIGERIA	245,023,548.17	958,672,059.16	5,833,022.50	0.00	0.00	5,073,209.21	0.00	0.00	0.00	0.00	172,609,824.24	1,387,211,663.28

357.	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	54,886,273.21	0.00	16,328,656.03	0.00	17,503,570.00	8,356,900.00	0.00	0.00	0.00	0.00	0.00	97,075,399.24
358.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	127,003,477.23	32,145,299,361.89	146,506,687.75	28,737,587.50	45,545,112.00	202,568,086,810.09	0.00	2,343,836,367.14	0.00	25,786,517,774.00	0.00	263,191,533,177.60
359.	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	347,917,498.94	103,372,809.26	6,352,000.00	0.00	0.00	2,419,661,401.15	0.00	0.00	696,767,963.15	7,979,862,029.48	0.00	11,553,933,701.98
360.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	718,742,595.49	124,960,428,845.05	7,349,328,288.67	532,005,711.28	5,042,773.57	0.00	0.00	0.00	0.00	0.00	3,316,338,044.75	136,881,886,258.81
361.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	501,975,378.74	11,691,671,892.51	34,595,905.00	682,081,284.88	3,702,985,668.70	3,916,028.00	0.00	0.00	525,140.00	0.00	0.00	16,617,751,297.83
362.	0229003001	NIGERIAN RAILWAY CORPORATION	3,206,797,293.02	3,399,691,190.22	272,906,283.21	8,363,008,768.10	232,001,667.77	523,135,868.44	0.00	0.00	178,191,360.71	136,306,866.92	0.00	16,312,039,298.39
363.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	1,314,895,405.02	5,771,778,914.17	15,280,035.00	593,590,734.76	0.00	0.00	0.00	0.00	290,040,395.37	1,599,520,276.79	0.00	9,585,105,761.11
364.	0229005001	MARITIME ACADEMY, ORON	2,313,570,739.12	1,479,152,342.73	798,986,025.00	128,282,000.00	179,812,943.67	195,678,460.97	0.00	0.00	69,479,625.00	0.00	0.00	5,164,962,136.49
365.	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	2,612,579,373.95	1,748,131,509.50	2,307,031,315.72	103,027,700.00	0.00	983,843,953.95	0.00	0.00	60,275,620.30	1,297,172,247.15	31,556,425.92	9,143,618,146.49
366.	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	122,014,981.11	377,302,855.85	1,986,562,909.87	7,444,440.00	62,165,796.00	1,078,135,028.50	0.00	0.00	30,022,134.67	179,652,450.83	0.00	3,843,300,596.83
367.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	41,780,569,001.26	4,834,139,923.29	5,596,308,590.16	10,674,032,274.60	22,395,069,030.35	9,877,237,933.28	0.00	0.00	42,133,663.82	57,758,112,133.75	54,260,321.24	153,011,862,871.75
368.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	754,629,315.90	36,100,000.00	2,665,226,949.23	394,146,292.64	84,202,955.25	45,320,013.98	0.00	0.00	19,307,387.57	163,939,111.42	0.00	4,162,872,025.99
369.	0220008001	FEDERAL INLAND REVENUE SERVICES	41,899,556,495.64	0.00	3,603,526,376.30	10,319,026,509.80	22,785,529,638.90	10,013,784,369.04	0.00	0.00	0.00	0.00	63,036,952,285.76	151,658,375,675.44
370.	0229031006	ACCIDENT INVESTIGATION BUREAU	18,194,120,164.29	200,176,347,279.09	17,465,511,437.05	512,352,657.22	523,711,353.60	361,233,766.15	53,929,636.00	0.00	226,323,220.52	348,032,670,274.64	95,739,401,954.35	681,285,601,742.91
371.	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	24,839,727,908.90	1,363,156,666.00	642,246,198.00	69,338,698.00	53,422,487.00	0.00	0.00	0.00	0.00	480,161,686.91	27,448,053,644.81
372.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	122,685,531,191.96	567,894,304,068.36	2,390,814,771.24	9,313,241,303.81	2,605,956,019.42	2,975,247,474.10	127,854,288.34	0.00	780,800,623.22	1,173,188,221.69	0.00	709,946,937,962.14
373.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	13,441,287,491.16	26,456,034,772.69	227,712,000.00	51,815,000.00	528,320,495.51	74,490,166.81	0.00	0.00	0.00	0.00	243,960,354.62	41,023,620,280.79
374.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	291,041,424.04	912,845,313.38	281,801,746.37	31,628,543.00	223,235,500.00	144,482,508.91	911,092.84	0.00	96,264,901.90	0.00	41,377,336.12	2,023,588,366.56
375.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	249,484,212.75	0.00	135,282,818.67	40,646,000.02	30,156,050.00	34,629,527.20	0.00	0.00	0.00	595,851,234.31	24,853,700.00	1,110,903,542.95

376.	0231010001	NATIONAL POWER TRAINING INSTITUTE	44,622,755.88	31,719,600,170.15	0.00	171,880,254.23	0.00	168,121,624.66	0.00	0.00	49,128,602.00	13,437,195,856.59	0.00	45,590,549,263.51
377.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	31,136,900.48	0.00	583,022,383.48	0.00	581,851,071.23	0.00	0.00	0.00	595,851,234.31	0.00	1,791,861,589.50
378.	0231020001	TRANSMISSION COMPANY OF NIGERIA	92,634,440.50	18,665,110,749.08	922,976,224.35	104,793,899.99	126,864,088.33	0.00	0.00	0.00	0.00	1,079,439,028.13	13,322,000.00	21,005,140,430.38
379.	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	64,759,956.59	0.00	24,650,000.00	26,774,321.81	0.00	152,096,406.82	0.00	0.00	0.00	40,400,000.00	0.00	308,680,685.22
380.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	791,825,516.86	18,276,962,727.55	852,123,976.11	242,983,396.74	85,145,292.57	120,664,850.60	0.00	0.00	0.00	7,915,416,656.39	0.00	28,285,122,416.82
381.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	169,939,766.54	224,402,976.12	25,083,401.28	90,713,823.79	5,054,276.57	7,612,904.40	0.00	0.00	57,543,967.82	431,718,346.01	0.00	1,012,069,462.53
382.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	95,414,350.00	22,194,083,690.68	188,634,324.97	102,673,324.31	45,941,237.62	4,236,500.00	0.00	0.00	0.00	1,749,525,493.18	577,564,253.30	24,958,073,174.06
383.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	70,100,683.90	25,709,670.18	102,660,873.01	65,172,222.22	5,920,897.50	10,631,629.00	0.00	0.00	173,579,655.93	0.00	0.00	453,775,631.74
384.	0231089006	SURVEY COUNCIL OF NIGERIA	138,355,919.28	274,172,151.71	144,909,080.38	33,924,033.00	156,864,475.30	124,586,748.41	0.00	0.00	0.00	0.00	0.00	872,812,408.08
385.	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	4,322,990,130.32	88,171,500.00	598,319,633.15	2,887,642,412.41	423,391,323.91	715,473,415.30	0.00	0.00	185,928,481.88	384,243,314.98	0.00	9,606,160,211.95
386.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	10,522,841.91	950,924,134.82	278,375,436.54	100,327,500.00	78,924,682.09	1,677,488.30	0.00	0.00	5,000,000.00	412,258,704.89	0.00	1,838,010,788.55
387.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	2,673,557,635.34	606,853,682.54	851,694,640.27	465,333,333.33	384,398,580.32	647,050,809.21	0.00	0.00	361,891,059.92	458,455,772.23	0.00	6,449,235,513.16
388.	0232003001	PETROLEUM TRAINING INSTITUTE	36,492,750.00	77,551,715.95	94,688,908.74	587,999,007.28	18,515,000.00	42,971,870.01	0.00	0.00	213,571,634.38	937,521,533.92	0.00	2,009,312,420.28
389.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	58,442,665.47	175,573,145.33	166,506,059.00	0.00	0.00	6,326,198.55	0.00	0.00	0.00	0.00	0.00	406,848,068.35
390.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	171,091,122.49	858,893,301.26	542,175,552.00	1,053,689,977.33	679,019,871.49	447,912,817.42	2,500,000,000.00	0.00	205,984,322.18	126,079,117.29	0.00	6,584,846,081.46
391.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	159,081,763.50	185,477,250.00	0.00	222,673,500.00	5,607,558.00	0.00	0.00	0.00	292,376,140.91	0.00	865,216,212.41
392.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	250,395,806.78	1,359,785,219.47	1,562,263,601.52	104,651,414.88	0.00	0.00	0.00	0.00	0.00	126,443,818.62	0.00	3,403,539,861.27
393.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	19,626,614.14	614,357,061.04	246,245,097.00	16,792,646.96	205,000.00	0.00	108,930,928.58	922,500.00	0.00	107,632,187.28	1,114,712,035.00
394.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	174,519,299.38	33,208,487.17	594,094,015.72	144,466,345.00	0.00	0.00	0.00	0.00	242,000,000.00	0.00	0.00	1,188,288,147.27

395.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	76,428,968.44	167,495,653.94	437,173,042.00	41,652,365.11	4,862,800.00	8,500,000.01	0.00	0.00	31,130,071.33	105,806,746.21	0.00	873,049,647.04
396.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	67,269,399.68	89,887,576.11	31,576,005.24	89,970,750.00	0.00	4,632,100.00	0.00	0.00	0.00	281,970,095.23	0.00	565,305,926.26
397.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	14,838,464.85	97,275,143.93	69,258,519.40	7,500,000.00	43,042,531.00	354,825.00	0.00	0.00	0.00	280,181,238.99	0.00	512,450,723.17
398.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	59,239,248.89	202,284,826.82	24,999,000.00	193,618,650.75	26,166,600.00	37,920,839.00	0.00	0.00	33,482,521.88	0.00	0.00	577,711,687.34
399.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	58,075,297.34	341,764,613.57	0.00	46,836,338.76	0.00	0.00	0.00	4,721,506.00	62,351,640.57	68,498,267.40	582,247,663.64
400.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	0.00	0.00	68,142,099.54	0.00	54,019,290.00	0.00	0.00	0.00	0.00	0.00	122,161,389.54
401.	0233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	720,386,710.55	197,764,784.68	84,636,926.01	15,997,950.00	68,786,174.99	0.00	0.00	9,824,490.00	0.00	0.00	1,097,397,036.23
402.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	22,328,178.92	7,492,957.14	31,500,000.00	173,199,362.67	4,670,000.00	0.00	0.00	0.00	0.00	0.00	0.00	239,190,498.73
403.	0238001001	BUDGET AND NATIONAL PLANNING	375,638,585.65	0.00	0.00	24,652,937.49	24,213,051.10	32,766,586.93	0.00	0.00	0.00	57,176,747.06	1,521,004,850.23	2,035,452,758.46
404.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	245,091,035.17	0.00	26,253,078.00	140,131,834.00	41,493,500.00	56,100,878.00	0.00	0.00	0.00	12,165,300.00	0.00	521,235,625.17
405.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	379,706,624.41	0.00	41,190,000.00	163,961,252.98	106,266,884.76	74,317,984.38	0.00	0.00	0.00	77,662,383.94	0.00	843,105,130.47
406.	0238004001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
407.	0238005001	BUDGET OFFICE OF THE FEDERATION	6,578,790.75	212,661,658.99	7,499,050.00	146,305,700.38	65,975,092.88	17,503,500.00	0.00	0.00	0.00	15,706,997.25	0.00	472,230,790.25
408.	0238005002	SERVICE WIDE VOTE	0.00	0.00	0.00	0.00	230,036,615.00	0.00	0.00	0.00	0.00	0.00	0.00	230,036,615.00
409.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	733,650.09	0.00	21,459,000.00	114,832,064.77	17,626,750.00	16,178,337.60	0.00	0.00	0.00	6,002,500.00	0.00	176,832,302.46
410.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	3,678,995,353.36	72,865,201,152.74	735,181,401.75	54,670,000.00	58,312,260.00	74,139,239.00	353,192,810.97	0.00	859,335,190.49	45,262,253,158.66	0.00	123,941,280,566.97
411.	0250001001	FISCAL RESPONSILIBITY COMMISSION	49,554,340.01	637,607,872.72	3,502,298.71	37,098,328.14	11,226,337.76	6,273,432.63	0.00	0.00	0.00	0.00	0.00	745,262,609.97
412.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	15,340,615,231.38	38,763,857,116.60	130,477,052.84	165,539,252.70	26,977,010.85	45,973,239.78	0.00	0.00	101,407,115.55	0.00	115,987,035.19	54,690,833,054.89
413.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	1,705,971,151.48	305,639,297.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	526,150,436.67	775,015,677.29	3,312,776,562.46
414.	0252037001	ANAMBRA/ IMO RBDA	536,642,427.57	1,248,987,911.33	330,067,085.88	90,310,707.80	0.00	0.00	0.00	0.00	2,352,027,925.93	9,835,139,153.81	0.00	14,393,175,212.32
415.	0252038001	BENIN/ OWENA RBDA	282,839,325.08	15,052,746,281.90	594,927,466.35	329,023,099.00	0.00	226,709,619.00	0.00	0.00	128,918,756.67	21,365,084,744.31	785,314,342.16	38,765,563,634.47
416.	0252039001	CHAD BASIN RBDA	209,125,120.04	6,891,434,525.10	757,093,650.12	0.00	0.00	0.00	0.00	0.00	16,979,976.72	0.00	0.00	7,874,633,271.98
417.	0252040001	CROSS RIVER RBDA	775,554,456.72	3,868,929,526.60	245,020,009.63	5,000,000.00	0.00	14,385,000.00	0.00	0.00	1,819,119,385.60	6,634,082,645.25	0.00	13,362,091,023.80

418.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	735,752,132.71	2,645,531,720.19	573,993,916.32	0.00	0.00	89,616,817.17	0.00	0.00	582,720,097.01	5,916,958,741.90	387,408,180.01	10,931,981,605.31
419.	0252042001	LOWER BENUE RBDA	169,283,035.27	1,719,017,311.07	27,157,520.88	0.00	1,800,000.00	0.00	0.00	0.00	40,487,650.36	5,295,642,393.21	901,648,860.21	8,155,036,771.00
420.	0252043001	LOWER NIGER RBDA	397,367,231.29	468,338,783.33	454,518,180.46	10,896,520.18	35,000,000.00	378,273,970.11	0.00	0.00	929,283,619.76	5,106,619,871.90	626,361,865.86	8,406,660,042.89
421.	0252044001	NIGER DELTA RBDA	292,553,673.92	4,762,384,074.58	55,061,516.28	20,187,631.00	0.00	324,542,806.03	0.00	0.00	692,709,726.49	3,829,489,291.88	1,024,428,624.28	11,001,357,344.46
422.	0252045001	OGUN/ OSUN RBDA	428,873,395.32	3,265,801,681.98	184,596,987.31	0.00	0.00	0.00	0.00	0.00	243,049,521.48	2,537,060,481.91	115,797,605.03	6,775,179,673.03
423.	0252046001	SOKOTO RIMA RBDA	271,364,909.97	5,440,449,849.40	110,212,292.23	20,127,600.00	0.00	60,925,402.23	0.00	0.00	533,493,284.06	6,224,613,177.44	1,104,817,219.91	13,766,003,735.24
424.	0252047001	UPPER BENUE RBDA	322,414,396.61	422,431,090.26	1,242,196,959.59	174,437,538.93	85,572,238.00	153,416,059.42	0.00	0.00	6,963,120.00	2,308,147,778.09	146,992,555.24	4,862,571,736.14
425.	0252048001	UPPER NIGER RBDA	6,087,000.00	178,890,610.05	329,569,808.65	99,409,650.00	1,438,600.00	0.00	0.00	0.00	432,562,387.54	2,073,509,769.75	65,175,000.00	3,186,642,825.99
426.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	125,170,071.43	349,646,775.77	2,311,500.00	23,059,610.00	95,425,255.14	26,075,593.42	0.00	0.00	100,025,995.74	403,821,201.44	0.00	1,125,536,002.94
427.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	8,265,608,871.73	216,744,760.62	39,912,734.20	3,334,205,737.25	151,006,251.71	10,117,632.00	0.00	0.00	59,850,000.00	0.00	0.00	12,077,445,987.51
428.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	357,163,757.18	34,982,066.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	392,145,823.45
429.	0220011001	NIGERIA CUSTOMS SERVIVES	8,029,194,328.16	1,299,998,569.89	19,770,012.45	8,958,218,205.70	0.00	7,853,170.72	0.00	0.00	0.00	0.00	0.00	18,315,034,286.92
		LAW & JUSTICES SECTOR												
430.	0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	6,572,958,625.28	1,570,624,228.43	374,141,727.80	2,627,472,279.50	2,146,935,861.10	2,046,120,757.71	0.00	0.00	684,750,701.71	3,011,627,627.76	0.00	19,034,631,809.29
431.	0318002001	SUPREME COURT OF NIGERIA	13,207,893,673.11	371,978,534.44	658,602,105.91	2,889,388,205.55	320,871,957.15	1,672,139,259.93	0.00	0.00	1,825,458,980.84	511,792,100.38	0.00	21,458,124,817.31
432.	0318003001	COURT OF APPEAL	6,995,897,791.82	204,833,397.18	482,929,693.93	1,784,058,143.25	401,588,827.50	1,540,609,239.78	0.00	0.00	266,870,508.00	103,783,732.19	0.00	11,780,571,333.65
433.	0318004001	FEDERAL HIGH COURT-LAGOS	59,087,642,757.39	512,184,726.29	1,302,121,979.77	7,492,691,145.52	896,782,227.89	7,029,207,272.78	0.00	0.00	655,968,151.03	2,623,197,349.65	0.00	79,599,795,610.32
434.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	125,971,598,936.39	457,242,470.00	1,398,462,300.00	11,289,884,523.03	1,297,001,706.00	11,627,250,037.00	0.00	0.00	1,117,663,450.00	324,978,920.00	0.00	153,484,082,342.42
435.	0318006001	SHARIA COURT OF APPEAL-ABUJA	1,148,814,436.08	32,154,067.83	18,025,000.00	503,118,000.00	42,484,750.00	80,927,500.05	0.00	0.00	47,730,000.00	2,000,000.00	0.00	1,875,253,753.96
436.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	35,557,126,109.15	610,665,550.00	507,785,180.80	3,613,521,099.00	609,709,680.00	3,016,813,104.69	0.00	0.00	355,675,202.00	0.00	0.00	44,271,295,925.64
437.	0318008001	NATIONAL INDUSTRIAL COURT	12,142,672,589.93	1,219,885,730.63	848,027,693.93	3,070,212,247.39	621,231,108.72	2,932,536,405.46	0.00	0.00	197,783,042.98	0.00	0.00	21,032,348,819.04
438.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	55,108,494,552.43	2,001,265,641.84	765,722,060.00	2,788,991,137.00	2,733,370,441.00	6,322,917,318.06	0.00	0.00	1,833,108,746.00	0.00	0.00	71,553,869,896.33

439.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	2,102,259,793.37	0.00	62,838,302.29	742,500,000.00	87,988,000.00	211,312,726.05	0.00	0.00	4,990,000.00	0.00	0.00	3,211,888,821.71
440.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	7,100,882,955.14	171,607,614.00	117,738,958.00	1,386,025,627.54	372,628,118.54	1,150,995,447.48	0.00	0.00	0.00	5,523,162,742.24	0.00	15,823,041,462.94
441.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	93,359,312.10	0.00	160,467,036.25	213,210,734.81	177,061,241.47	0.00	0.00	0.00	34,361,776.29	239,214,610.98	428,074,050.00	1,345,748,761.90
442.	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	45,731,461.35	13,221,625.00	0.00	0.00	9,984,480.00	0.00	0.00	68,937,566.35
443.	0326003001	LEGAL AID COUNCIL	24,464,652.62	0.00	10,202,733.22	0.00	6,699,950.00	14,986,849.99	0.00	0.00	12,104,060.00	0.00	0.00	68,458,245.83
444.	0326004001	COUNCIL OF LEGAL EDUCATION	841,688,553.47	110,473,466.52	164,020,319.48	279,912,832.78	743,320.00	37,081,457.78	0.00	0.00	0.00	265,407,904.00	0.00	1,699,327,854.03
445.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	32,280,891.44	4,970,143.00	0.00	3,415,816.00	0.00	8,100,000.00	0.00	0.00	14,567,150.00	38,142,124.06	0.00	101,476,124.50
446.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	407,762,660.87	0.00	47,699,705.23	118,793,567.00	44,057,628.65	77,598,230.42	0.00	0.00	0.00	1,238,746,068.63	1,109,788,662.18	3,044,446,522.98
447.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	17,944,688.58	731,600.00	4,000,000.00	27,768,108.00	14,000,000.00	5,000,000.00	0.00	0.00	4,161,224.00	35,000,000.00	40,000,000.00	148,605,620.58
448.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	13,230,231.07	0.00	194,487,868.60	0.00	0.00	0.00	0.00	0.00	3,000,000.00	18,433,900.00	229,151,999.67
449.	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	15,800,000.00	0.00	0.00	17,876,000.00	0.00	0.00	0.00	0.00	0.00	0.00	33,676,000.00
450.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	56,486,808.99	13,836,250.00	371,400.00	64,959,999.97	652,600.00	5,967,600.00	0.00	0.00	10,587,500.00	24,979,088.87	1,323,068,354.51	1,500,909,602.34
451.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	959,793,832.95	43,879,745.92	367,542,144.15	67,466,294.00	124,282,540.20	0.00	0.00	1,268,118.00	13,755,000.00	0.00	1,577,987,675.22
452.	0344001001	CODE OF CONDUCT BUREAU	0.00	616,722,878.17	423,000,000.00	0.00	33,869,040.00	53,318,613.23	0.00	0.00	181,000,152.30	0.00	0.00	1,307,910,683.70
		REGIONAL SECTOR												
453.	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	1,658,030,755.57	30,195,359,249.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,117,233,675.91	0.00	39,970,623,681.31
454.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	4,347,528,406.09	60,876,058,696.43	1,432,117,464.59	0.00	78,695,671.76	6,447,375.00	0.00	0.00	147,712,836.46	100,877,391.27	1,083,791,845.15	68,073,229,686.75
455.	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,049,999,999.30	0.00	41,049,999,999.30
456.		**SOCIAL SECTOR**												
457.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	1,070,342,042.82	0.00	100,000.00	46,578,000.00	0.00	0.00	0.00	0.00	0.00	286,209,591.40	0.00	1,403,229,634.22

458.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	967,195,263.44	131,355,117.78	40,022,106.00	168,636,177.94	49,430,249.27	247,819,587.00	0.00	0.00	412,800,141.61	187,836.50	0.00	2,017,446,479.54
459.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	93,906,500.00	272,250,540.88	682,428,420.30	716,867,651.00	0.00	94,731,169.40	0.00	0.00	0.00	0.00	0.00	1,860,184,281.58
460.	0513021002	NIGERIA FOOTBALL FEDERATION	70,052,874.00	61,405,317.00	33,773,301.73	137,802,499.99	27,789,979.01	24,474,750.00	0.00	0.00	17,958,357.99	8,030,805.00	0.00	381,287,884.72
461.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	366,331,505.88	15,637,275.00	14,591,506.67	80,662,760.00	50,862,758.49	48,510,222.76	0.00	0.00	9,995,550.00	22,114,582.98	0.00	608,706,161.78
462.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,370,480,483.16	0.00	105,017,835.35	1,184,045,362.50	439,620,856.75	104,859,498.98	0.00	0.00	0.00	321,701,647.08	0.00	3,525,725,683.82
463.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	3,655,032,023.69	590,099,379.59	496,261,809.00	60,680,000.00	30,070,101.00	160,808,323.75	0.00	0.00	62,604,102.80	2,315,490,599.39	275,248,301.98	7,646,294,641.20
464.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	564,310,144.73	825,855,724.50	86,747,870.65	261,225,872.34	82,837,511.39	137,610,774.00	0.00	0.00	1,579,699.00	507,117,690.86	2,476,252,716.55	4,943,538,004.02
465.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	23,501,623,084.55	0.00	30,574,145.92	243,344,670.21	353,343,662.11	1,595,416,297.35	0.00	0.00	0.00	4,062,538,940.73	3,221,560,327.81	33,008,401,128.68
466.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	39,587,744.27	0.00	0.00	18,066,192.00	0.00	41,008,258.54	0.00	0.00	0.00	20,230,734.00	0.00	118,892,928.81
467.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	56,588,082.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,588,082.28
468.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	151,382,090.89	0.00	0.00	0.00	441,278,040.18	0.00	0.00	0.00	0.00	12,917,153.48	0.00	605,577,284.55
469.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	15,522,288.52	0.00	0.00	0.00	10,499,200.00	0.00	0.00	0.00	61,317,132.00	0.00	87,338,620.52
470.	0517008001	NATIONAL LIBRARY OF NIGERIA	2,332,575,308.09	270,724,664.92	137,236,716.93	27,000,000.00	48,756,614.36	77,752,950.00	0.00	0.00	206,804,039.96	0.00	0.00	3,100,850,294.26
471.	0517009001	NATIONAL EXAMINATIONS COUNCIL	2,462,553,526.98	0.00	55,493,772.00	12,652,547.65	2,144,535,596.00	124,664,610.00	0.00	0.00	0.00	1,195,479,730.85	0.00	5,995,379,783.48
472.	0517010001	MASS LITERACY COUNCIL	25,017,922.29	700,000.00	470,275,409.74	169,824,395.32	56,332,849.00	209,365,139.36	0.00	0.00	0.00	221,522,886.05	0.00	1,153,038,601.76
473.	0517011001	NOMADIC EDUCATION COMMISSION	1,065,315,816.58	0.00	0.00	63,116,246.50	35,171,850.00	49,641,847.50	0.00	0.00	0.00	0.00	0.00	1,213,245,760.58
474.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	784,578.20	0.00	0.00	73,640,000.00	0.00	3,398,020.00	0.00	0.00	1,538,900.00	246,534,078.20	0.00	325,895,576.40
475.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	77,994,668.56	6,992,445.00	889,950.00	128,598,086.30	57,710,465.21	977,002.00	0.00	0.00	0.00	0.00	0.00	273,162,617.07
476.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	440,140,156.89	59,742,000.00	43,572,999.25	228,125,140.49	297,033,294.92	329,539,331.90	0.00	0.00	0.00	45,734,058.74	0.00	1,443,886,982.19
477.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	17,321,818.50	0.00	0.00	23,774,593.50	989,100.00	2,021,250.00	0.00	0.00	0.00	38,325,441.00	51,020,800.00	133,453,003.00
478.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	81,794,357.09	0.00	41,018,120.00	426,717,740.02	6,494,197.50	499,891,381.43	0.00	0.00	0.00	52,633,418.15	0.00	1,108,549,214.19

479.	0517017001	NATIONAL TEACHERS INSTITUTE	344,962,664.11	0.00	0.00	172,934,074.92	890,000.00	0.00	0.00	0.00	0.00	499,050,961.71	0.00	1,017,837,700.74
480.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	1,618,801,934.92	35,381,956.77	73,520,817.00	98,089,465.55	22,733,332.46	437,100,335.40	0.00	0.00	132,113,238.99	90,499,559.46	97,219,608.75	2,605,460,249.30
481.	0517018002	FEDERAL POLYTECHNIC BAUCHI	192,314,995.63	0.00	29,220,640.29	0.00	10,210,884.23	52,083,774.21	0.00	0.00	59,219,874.54	328,306,205.32	0.00	671,356,374.22
482.	0517018003	FEDERAL POLYTECHNIC BIDA	3,367,700,711.77	536,266,429.65	251,323,009.59	166,747,353.05	313,102,404.39	789,340,768.84	0.00	0.00	1,284,500,483.00	203,412,876.82	0.00	6,912,394,037.11
483.	0517018004	FEDERAL POLYTECHNIC IDAH	1,562,688,546.71	417,706,018.15	358,061,875.36	203,284,769.00	0.00	495,083,481.00	0.00	0.00	277,672,935.00	0.00	0.00	3,314,497,625.22
484.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	424,945,794.65	0.00	3,987,671.25	357,000.00	38,492,737.50	2,706,740.00	0.00	0.00	0.00	267,102,070.57	0.00	737,592,013.97
485.	0517018006	FEDERAL POLYTECHNIC MUBI	113,915,001.82	12,024,990.87	4,857,500.00	49,583,000.00	89,666,205.31	75,951,566.78	0.00	0.00	1,539,500.00	182,693,757.05	0.00	530,231,521.83
486.	0517018007	FEDERAL POLYTECHNIC NASARAWA	22,124,807.04	151,445,637.56	14,919,669.29	92,375,952.01	140,188,111.15	275,297,523.90	0.00	0.00	467,690,470.74	1,961,265,979.87	0.00	3,125,308,151.56
487.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,544,395,417.03	196,974,953.47	149,790,278.00	182,805,965.00	11,987,116.55	49,416,669.25	0.00	0.00	110,506,388.00	2,803,825,393.90	0.00	7,049,702,181.20
488.	0517018009	FEDERAL POLYTECHNIC KADUNA	956,081,537.84	16,194,834.77	6,715,583.26	46,632,004.10	206,051,575.80	575,038,567.34	0.00	0.00	58,481,711.39	375,296,151.86	42,274,431.00	2,282,766,397.36
489.	0517018010	FEDERAL POLYTECHNIC OFFA	2,570,895,284.07	44,625,364.60	211,405,236.70	275,606,116.72	79,675,227.78	572,033,253.41	0.00	0.00	23,395,135.18	354,796,185.50	0.00	4,132,431,803.96
490.	0517018011	FEDERAL POLYTECHNIC EDE	73,077,449.72	33,312,852.22	19,600,000.00	68,573,000.00	42,564,623.73	58,473,463.01	0.00	0.00	0.00	113,870,353.49	0.00	409,471,742.17
491.	0517018012	FEDERAL POLYTECHNIC AUCHI	253,421,024.20	54,980,284.18	73,113,588.00	30,263,625.00	6,926,430.74	33,988,099.00	0.00	0.00	0.00	675,223,111.35	0.00	1,127,916,162.47
492.	0517018013	FEDERAL POLYTECHNIC NEKEDE	480,348,581.19	197,349,195.92	6,783,166.00	0.00	51,923,689.00	278,780,304.75	0.00	0.00	2,900,000.00	390,632,681.25	0.00	1,408,717,618.11
493.	0517018014	FEDERAL POLYTECHNIC OKO	1,716,733,394.00	240,331,301.91	579,462,733.00	375,567,832.00	1,901,108,181.84	982,797,718.74	0.00	0.00	951,841,963.25	1,682,014,024.95	0.00	8,429,857,149.69
494.	0517018015	FEDERAL POLYTECHNIC DAMATURU	1,603,013,183.00	84,516,194.70	109,656,018.00	95,436,005.00	128,884,360.00	952,577,475.00	0.00	0.00	124,450,811.00	34,249,874.99	0.00	3,132,783,921.69
495.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	200,688,018.41	97,409,309.57	39,829,490.87	0.00	102,542,294.36	79,496,396.80	0.00	0.00	0.00	213,472,873.24	0.00	733,438,383.25
496.	0517018017	FEDERAL POLYTECHNIC GWANDU	462,033,662.72	47,114,000.00	16,332,009.95	35,470,508.96	0.00	18,912,075.00	0.00	0.00	0.00	2,700,000.00	0.00	582,562,256.63
497.	0517018018	FEDERAL POLYTECHNIC ILARO	2,287,533,766.54	425,281,633.84	309,369,515.48	246,644,285.84	255,898,865.45	500,940,838.21	0.00	0.00	411,954,970.27	23,725,970.93	0.00	4,461,349,846.56
498.	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	15,093,311.74	0.00	0.00	179,094,954.31	41,937,746.53	0.00	0.00	0.00	311,501,287.82	0.00	547,627,300.40

499.	0517018020	FEDERAL POLYTECHNIC BALI	2,073,472,090.36	29,084,135.68	360,783,347.31	273,639,359.70	1,447,319,448.05	589,587,546.89	0.00	0.00	0.00	1,349,556,840.70	0.00	6,123,442,768.69
500.	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	18,821,147.50	64,092,550.00	1,250,000.00	4,404,754.54	0.00	0.00	0.00	8,518,166.44	73,620,717.01	0.00	170,707,335.49
501.	0517018022	FEDERAL POLYTECHNIC BONNY	22,103,791.00	19,450,260.57	0.00	19,190,475.00	7,693,999.95	38,923,475.84	0.00	0.00	0.00	0.00	0.00	107,362,002.36
502.	0517018023	FEDERAL POLYTECHNIC UKANA	126,400,877.16	46,262,976.20	10,058,000.00	0.00	0.00	8,002,316.07	0.00	0.00	0.00	276,110,697.91	0.00	466,834,867.34
503.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	129,553,087.39	0.00	61,200.00	45,126,643.35	45,351,787.00	4,275,318.78	0.00	0.00	2,662,410.00	126,604,862.41	0.00	353,635,308.93
504.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	24,334,000.00	11,156,270.15	12,130,166.71	139,213,747.12	60,864,996.20	25,388,858.46	0.00	0.00	43,781,120.55	1,068,819,767.32	0.00	1,385,688,926.51
505.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	172,240,808.33	0.00	132,419,945.95	330,936,349.94	825,509,790.47	501,396,595.58	0.00	0.00	272,204,296.67	285,578,891.86	73,000,002.71	2,593,286,681.51
506.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	14,992,272.29	323,406,793.45	101,537,605.00	107,037,438.00	233,501,839.00	613,424,996.62	0.00	0.00	147,904,133.00	1,228,528,053.12	2,093,456,886.57	4,863,790,017.05
507.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	152,486,922.16	0.00	0.00	0.00	15,644,020.50	125,704,462.54	0.00	0.00	0.00	89,701,440.79	1,410,558,921.96	1,794,095,767.95
508.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	140,479,861.99	79,038,826.80	0.00	59,749,548.83	23,950,982.41	147,694,837.54	0.00	0.00	6,002,160.00	1,970,453,690.44	32,482,800.14	2,459,852,708.15
509.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	5,833,700,000.00	770,502,995.82	814,225,533.46	423,761,400.00	1,002,000,215.03	2,112,906,126.46	0.00	0.00	182,149,931.25	741,602,923.95	198,934,700.29	12,079,783,826.26
510.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	376,526,796.33	54,567,904.50	0.00	63,907,819.28	4,629,420.00	57,624,434.10	0.00	0.00	68,503,490.21	189,649,919.10	5,806,830,529.98	6,622,240,313.50
511.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	412,295,454.29	8,777,380.14	53,954,493.28	30,543,943.79	25,611,529.80	58,114,011.14	0.00	0.00	0.00	171,910,930.72	14,868,157.52	776,075,900.68
512.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	513,272,339.59	5,852,090.54	0.00	61,501,543.61	32,858,393.50	220,619,712.63	0.00	0.00	0.00	57,597,084.16	202,841,461.13	1,094,542,625.16
513.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	178,696,663.04	19,767,500.00	14,493,168.50	23,646,673.77	2,666,100.00	4,792,340.00	0.00	0.00	0.00	141,294,687.91	215,997,684.42	601,354,817.64
514.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	35,935,357.59	5,198,940.00	0.00	28,400,000.00	18,484,800.00	60,217,266.52	0.00	0.00	0.00	229,824,345.80	40,002,420.13	418,063,130.04
515.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	5,431,449,745.26	434,731,147.93	792,008,607.93	735,108,535.02	478,158,584.92	2,378,784,181.72	0.00	0.00	7,108,460.00	539,506,774.01	128,337,846.75	10,925,193,883.54
516.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	157,825,754.22	6,190,925.00	279,926,288.40	267,538,699.04	176,046,988.24	708,025,166.86	0.00	0.00	411,017,064.86	448,841,723.60	5,345,431,093.49	7,800,843,703.71
517.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,939,868,916.97	23,355,258.04	252,134,782.93	230,013,095.00	236,681,548.74	579,675,563.92	0.00	0.00	449,590,639.15	702,497,996.47	2,543,450,035.63	7,957,267,836.85
518.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	521,226,029.82	52,530,357.59	51,611,229.79	7,410,328.94	101,724,220.09	228,957,662.96	0.00	0.00	61,890,531.50	272,619,848.76	0.00	1,297,970,209.45
519.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	774,089,747.80	28,937,882.26	4,278,351.37	68,404,888.00	53,499,939.01	106,161,833.99	0.00	0.00	0.00	33,006,218.20	0.00	1,068,378,860.63

520.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	258,588,244.73	8,812,503.01	42,804,367.75	10,840,435.00	85,262,075.70	124,523,805.37	0.00	0.00	19,752,108.22	318,718,037.20	0.00	869,301,576.98
521.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,613,967,404.00	332,218,924.91	98,039,469.00	228,448,603.00	273,380,486.00	400,489,792.70	0.00	0.00	9,939,384.00	209,485,284.89	0.00	3,165,969,348.50
522.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	48,414,772.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,516,684.17	0.00	0.00	69,931,456.80
523.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	2,936,221,957.52	0.00	213,770.00	44,870,164.00	404,655,856.29	692,919,850.00	0.00	0.00	48,289,219.00	95,621,674.22	0.00	4,222,792,491.03
524.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	394,951,565.56	7,693,818.00	42,650,094.00	96,640,354.00	281,905,164.00	687,028,831.96	379,870,787.00	0.00	0.00	354,187,154.80	0.00	2,244,927,769.32
525.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	288,203,092.30	79,351,958.35	25,042,384.85	29,223,930.75	104,655,698.54	49,651,685.30	0.00	0.00	0.00	53,479,615.06	0.00	629,608,365.15
526.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,318,768,526.88	972,200.00	0.00	146,080,935.00	4,773,750.00	0.00	0.00	0.00	0.00	32,973,420.00	1,113,240,594.83	2,616,809,426.71
527.	0517021001	UNIVERSITY OF IBADAN	1,374,980,133.53	219,702,620.52	45,383,934.61	249,835,447.78	190,109,040.73	114,969,959.46	0.00	0.00	41,029,827.24	65,481,371.98	2,623,976,198.18	4,925,468,534.03
528.	0517021002	UNIVERSITY OF LAGOS	66,023,203,309.88	182,368,251.91	13,631,614.12	534,841,357.86	2,147,137,636.36	1,278,688,446.07	0.00	0.00	53,867,618.51	9,152,070,364.18	24,316,542.59	79,410,125,141.48
529.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	3,538,688,565.34	1,527,660,092.86	33,588,709.45	155,368,900.00	48,804,883.02	118,028,215.97	0.00	0.00	92,241,578.49	397,984,478.33	0.00	5,912,365,423.46
530.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	1,366,837,080.26	1,776,479,872.88	5,048,657.79	0.00	19,832,676.98	43,420,316.29	0.00	0.00	0.00	0.00	0.00	3,211,618,604.20
531.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	442,113,603.27	0.00	0.00	89,763,336.70	0.00	0.00	0.00	0.00	150,000.00	31,201,027.59	6,980,945.00	570,208,912.56
532.	0517021006	UNIVERSITY OF BENIN	6,749,801,097.54	85,725,347.68	19,848,594.65	0.00	85,532,984.00	99,431,708.25	0.00	0.00	54,321,648.77	622,153,025.40	0.00	7,716,814,406.29
533.	0517021007	UNIVERSITY OF JOS	5,450,354,389.55	237,855,856.43	47,004,531.98	315,137,950.98	167,354,474.21	144,662,611.01	0.00	0.00	345,876,119.83	214,906,725.65	18,327,025.13	6,941,479,684.77
534.	0517021008	UNIVERSITY OF CALABAR	1,196,133,142.02	543,977,354.25	98,196,855.00	77,080,000.00	27,457,184.34	348,121,971.40	0.00	0.00	812,318,152.49	1,701,072,189.60	0.00	4,804,356,849.10
535.	0517021009	UNIVERSITY OF ILORIN	18,205,868,119.31	316,206,721.86	337,755,525.16	1,129,815,365.24	395,807,748.90	246,599,532.29	0.00	17,126,550.52	6,492,759,117.51	13,693,672,591.36	0.00	40,835,611,272.15
536.	0517021010	UNIVERSITY OF ABUJA	12,117,707,937.36	35,204,613.19	699,628,461.35	927,882,701.16	230,426,400.16	1,228,513,104.71	0.00	0.00	40,226,186.25	2,421,383,881.90	0.00	17,700,973,286.08
537.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,752,000.00	371,982,096.27	43,050,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	419,784,096.27
538.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	32,038,187.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	632,194,724.64	0.00	664,232,912.43
539.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,202,333,155.87	34,552,839.00	0.00	154,700,000.00	116,212,687.41	292,163,490.57	0.00	0.00	252,756,205.25	29,013,970.25	0.00	2,081,732,348.35
540.	0517021014	UNIVERSITY OF PORT HARCOURT	13,102,583,312.74	646,714,765.75	17,864,175.00	638,708,874.00	1,891,328,650.49	2,292,904,132.99	0.00	0.00	0.00	13,541,846,342.63	0.00	32,131,950,253.60

541.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	928,406,686.62	116,432,755.21	0.00	35,150,000.00	31,099,022.20	84,493,247.25	0.00	0.00	54,211,864.43	281,547,821.16	0.00	1,531,341,396.87
542.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	256,371,776.63	119,070,303.70	89,169,369.45	43,139,125.00	23,798,540.82	57,354,993.47	0.00	0.00	22,106,883.14	1,019,910,799.41	369,485,270.04	2,000,407,061.66
543.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	437,945,098.59	172,346,562.01	24,274,886.75	6,785,714.28	11,933,646.16	35,702,765.73	0.00	0.00	6,186,917.60	74,111,704.86	60,894,700.39	830,181,996.37
544.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	78,504,311.32	0.00	0.00	0.00	0.00	0.00	80,072,173.02	3,150,000.00	161,726,484.34
545.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,088,866,348.02	344,454,630.16	536,251,327.21	418,234,392.17	663,827,038.23	1,115,749,406.48	0.00	0.00	2,550,592,955.21	53,650,946.90	0.00	6,771,627,044.38
546.	0517021020	UNIVERSITY OF UYO	805,446,942.00	81,828,011.71	100,500.00	150,920,000.00	7,422,340.00	225,762,767.00	0.00	0.00	30,094,252.00	141,813,173.63	54,732,141,845.00	56,175,529,831.34
547.	0517021021	UNIVERSITY OF MAIDUGURI	54,860,794.11	168,145,593.42	0.00	35,717,440.00	156,151,959.08	31,955,645.05	0.00	0.00	44,607,509.03	470,603,054.21	78,899.51	962,120,894.41
548.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	403,119,042.30	48,034,261.99	23,593,959.91	246,240,169.99	65,105,622.11	172,183,116.89	0.00	0.00	48,614,602.05	419,684,365.86	788,328,125.68	2,214,903,266.78
549.	0517021023	BAYERO UNIVERSITY, KANO	1,613,466,984.86	636,304,028.86	64,694,208.43	102,000,241.72	79,096,847.00	386,977,808.88	0.00	0.00	126,204,442.05	1,223,529,546.47	0.00	4,232,274,108.27
550.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	440,886,616.15	43,439,653.08	0.00	54,103,290.51	3,458,399.51	31,167,521.73	0.00	0.00	262,472,005.87	588,497,514.20	0.00	1,424,025,001.05
551.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	203,397,847.54	277,704,029.48	141,360,053.00	105,395,218.33	84,183,505.62	221,559,144.08	0.00	0.00	84,789,763.76	405,733,421.04	25,494,594.99	1,549,617,577.84
552.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	7,207,580.00	10,558,875.43	0.00	40,397,025.00	0.00	0.00	0.00	0.00	0.00	89,455,630.34	639,597,045.35	787,216,156.12
553.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	20,785,939.74	0.00	0.00	0.00	0.00	5,529,763.20	0.00	0.00	0.00	98,110,618.07	0.00	124,426,321.01
554.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	67,181,778.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,999,997.28	100,250,000.00	182,431,775.54
555.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	540,141,428.03	1,092,075,438.57	0.00	26,528,600.00	54,067,830.07	145,046,449.95	0.00	0.00	236,125,343.73	91,041,649.72	0.00	2,185,026,740.07
556.	0517021030	FEDERAL UNIVERSITY OTUOKE	11,694,787.34	13,600.00	8,677,164.52	159,218,935.00	3,006,047.66	48,630,833.70	0.00	0.00	49,725,793.70	760,830,493.28	8,473,872.95	1,050,271,528.15
557.	0517021031	FEDERAL UNIVERSITY DUTSE	1,219,714,431.70	252,617,623.74	71,159,416.59	148,260,922.48	336,592,552.22	219,966,484.61	0.00	0.00	0.00	128,601,578.59	0.00	2,376,913,009.93
558.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	898,066,925.63	824,865,100.87	320,000.00	60,752,100.50	75,339,262.22	102,793,452.67	0.00	0.00	159,405,234.14	61,830,494.60	0.00	2,183,372,570.63
559.	0517021033	FEDERAL UNIVERSITY LAFIA	150,976,549.75	809,021,620.44	0.00	59,612,500.00	0.00	22,585,710.00	0.00	0.00	0.00	0.00	0.00	1,042,196,380.19
560.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,254,063,503.13	306,435,787.41	309,340,048.22	354,877,688.00	111,714,196.25	745,004,810.95	0.00	0.00	980,062,237.35	567,710,880.21	0.00	4,629,209,151.52
561.	0517021035	FEDERAL UNIVERSITY KASHERE	877,437,946.75	56,754,844.45	92,206,513.13	67,677,597.39	53,023,532.49	36,123,240.83	0.00	0.00	27,459,731.33	1,020,082,527.32	0.00	2,230,765,933.69
562.	0517021036	FEDERAL UNIVERSITY LOKOJA	254,834,368.94	136,065,296.00	130,000.00	6,601,878.54	8,810,936.17	35,656,028.69	0.00	0.00	5,361,500.00	629,486,782.06	0.00	1,076,946,790.40
563.	0517021037	FEDERAL UNIVERSITY WUKARI	915,877,818.67	47,293,650.21	0.00	58,656,220.47	24,842,127.98	222,807,447.46	0.00	0.00	186,775,596.68	2,236,917,717.67	0.00	3,693,170,579.14

564.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	384,032,674.89	162,958,350.70	6,670,071.43	1,400,000.00	0.00	22,215,171.82	0.00	0.00	53,204,781.79	1,197,270,177.99	0.00	1,827,751,228.62
565.	0517021039	FEDERAL UNIVERSITYOF GASHUA	521,848,499.27	1,225,167,947.93	55,041,257.06	34,680,000.00	47,247,537.50	64,975,286.40	0.00	0.00	74,479,983.22	79,297,176.04	0.00	2,102,737,687.42
566.	0517021040	FEDERAL UNIVERSITYOF GUSAU	566,945,213.81	956,189,353.99	158,000.00	19,980,000.00	2,954,690.48	65,707,035.10	0.00	0.00	109,312,937.92	0.00	0.00	1,721,247,231.30
567.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	60,629,705.20	88,953,110.89	1,415,000.00	0.00	0.00	0.00	0.00	0.00	0.00	176,095,616.89	0.00	327,093,432.98
568.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	614,894,650.23	12,650,008.66	10,703,878.58	45,900,859.29	10,622,556.26	32,968,013.85	0.00	0.00	0.00	118,350,111.46	0.00	846,090,078.33
569.	0517024001	NATIONAL OPEN UNIVERSITY	2,048,819,892.43	986,139,882.08	203,116,704.37	38,587,500.00	948,844,751.00	572,376,036.02	0.00	0.00	38,419,816.97	28,704,852.75	0.00	4,865,009,435.62
570.	0517026001	F.S.C. SOKOTO	14,840,015.78	0.00	9,788,292.50	8,195,000.00	0.00	0.00	0.00	0.00	0.00	160,682,740.24	0.00	193,506,048.52
571.	0517026002	FGC AZARE	0.00	30,187,742.58	3,018,750.00	14,999,999.99	41,555,782.00	2,823,093.63	0.00	0.00	230,000.00	292,622,421.98	0.00	385,437,790.18
572.	0517026003	FGC BUNI-YADI	48,059,786.00	51,847,151.23	19,560,512.21	0.00	0.00	0.00	0.00	0.00	0.00	443,192,910.30	0.00	562,660,359.74
573.	0517026004	FGC BIRIN YAURI	0.00	16,657,657.00	0.00	0.00	20,549,294.95	0.00	0.00	0.00	0.00	303,507,213.80	0.00	340,714,165.75
574.	0517026005	FGC DAURA	19,958,767.74	18,074,238.03	14,693,809.06	6,834,999.99	0.00	0.00	0.00	0.00	0.00	106,314,198.00	0.00	165,876,012.82
575.	0517026006	FGC GANYE	114,313,462.29	37,895,494.75	0.00	12,951,011.50	0.00	13,848,786.60	0.00	0.00	0.00	105,745,729.69	0.00	284,754,484.83
576.	0517026007	FGC GARKI	39,423,900.37	44,641,039.75	9,375,650.45	0.00	0.00	7,798,624.99	0.00	0.00	0.00	241,493,916.22	0.00	342,733,131.78
577.	0517026008	FGC IJANIKIN	85,769,030.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,481,571.91	0.00	240,250,602.37
578.	0517026009	FGC IKET NISE	84,143,994.35	39,542,679.13	0.00	11,799,342.22	0.00	14,808,000.00	0.00	0.00	0.00	67,412,654.27	0.00	217,706,669.97
579.	0517026010	FGC IKET VANDAKYA	41,133,770.00	42,765,460.29	11,913,000.00	0.00	12,005,000.00	1,868,000.00	0.00	0.00	301,594.72	117,609,137.47	0.00	227,595,962.48
580.	0517026011	FGC IKOM	40,347,634.89	70,073,137.71	0.00	0.00	0.00	7,400,000.00	0.00	0.00	0.00	249,466,318.55	0.00	367,287,091.15
581.	0517026012	FGC IKOT EKPENE	213,347,647.98	102,063,555.98	0.00	0.00	3,230,000.00	0.00	0.00	0.00	0.00	31,226,742.80	0.00	349,867,946.76
582.	0517026013	FGC IKURIN	23,781,531.02	34,535,238.34	12,680,081.62	13,125,000.00	14,000,000.00	6,406,000.00	0.00	0.00	1,419,926.56	113,317,338.46	0.00	219,265,116.00
583.	0517026014	FGC JOS	100,321,747.40	33,330,195.70	0.00	37,222,737.60	0.00	0.00	0.00	0.00	0.00	0.00	30,000,000.00	200,874,680.70
584.	0517026015	FGC KADUNA	98,763,417.00	11,282,133.20	0.00	0.00	0.00	34,020,000.00	0.00	0.00	0.00	0.00	89,107,625.45	233,173,175.65
585.	0517026016	FGC KANO	24,321,926.01	17,307,181.71	3,436,000.00	0.00	0.00	0.00	0.00	0.00	0.00	191,066,622.14	92,649,003.66	328,780,733.52
586.	0517026017	FGC KEFFI	32,880,393.43	65,645,215.77	0.00	0.00	13,480,228.13	30,775,470.53	0.00	0.00	0.00	96,906,839.27	0.00	239,688,147.13
587.	0517026018	FGC KIYAWA	69,012,147.87	0.00	0.00	0.00	0.00	9,920,304.90	0.00	0.00	0.00	142,298,084.39	0.00	221,230,537.16
588.	0517026019	FGC KWALI	24,258,220.39	93,993,555.17	0.00	0.00	24,797,057.85	0.00	0.00	0.00	21,189,250.01	111,184,019.55	0.00	275,422,102.97

589.	0517026020	FGC MAIDUGURI	63,811,125.00	13,040,355.99	6,000,000.00	0.00	0.00	2,275,700.00	0.00	0.00	0.00	230,187,316.60	0.00	315,314,497.59
590.	0517026021	FGC MINJIBIR	0.00	71,292,855.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	215,358,606.35	0.00	286,651,462.25
591.	0517026022	FGC MINNA	82,550,499.65	2,000,000.01	0.00	0.00	14,107,816.70	20,270,936.61	0.00	0.00	0.00	90,957,498.25	0.00	209,886,751.22
592.	0517026023	FGC ODIKOLOGUNA	22,999,999.97	7,199,449.43	0.00	4,000,000.00	14,240,530.99	4,021,150.00	0.00	0.00	0.00	236,613,846.21	0.00	289,074,976.60
593.	0517026024	FGC ODOGBOLU	77,386,496.70	33,963,997.79	0.00	0.00	5,926,024.99	0.00	0.00	0.00	11,019,875.18	207,072,915.53	0.00	335,369,310.19
594.	0517026025	FGC OGBOMOSHMO	116,530,518.03	0.00	0.00	0.00	13,750,000.00	1,750,000.00	0.00	0.00	0.00	164,675,993.56	0.00	296,706,511.59
595.	0517026026	FGC OGOJA	195,852,037.09	20,174,375.00	0.00	0.00	0.00	0.00	0.00	0.00	35,755,938.92	67,461,881.72	0.00	319,244,232.73
596.	0517026027	FGC OHAFIA	24,829,485.19	157,937,724.46	906,775.00	3,109,868.47	4,922,295.73	12,688,647.54	0.00	0.00	7,388,377.67	60,622,574.22	0.00	272,405,748.28
597.	0517026028	FGC OKIGWE	168,486,814.92	22,055,428.86	0.00	20,000,000.00	8,000,771.44	0.00	0.00	0.00	0.00	47,218,906.90	0.00	265,761,922.12
598.	0517026029	FGC OKPOSI	135,607,422.70	19,621,999.95	0.00	0.00	0.00	6,985,000.00	0.00	0.00	0.00	177,961,050.18	0.00	340,175,472.83
599.	0517026030	FGC ONITSHA	88,299,902.65	23,233,678.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,843,561.99	0.00	212,377,142.93
600.	0517026031	FGC PORT HARCOURT	127,628,865.29	32,544,344.01	0.00	0.00	0.00	72,000.00	0.00	0.00	0.00	36,248,851.99	0.00	196,494,061.29
601.	0517026032	FGC POTISKUM	90,456,810.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,226,364.00	0.00	255,683,174.25
602.	0517026033	FGC RUBBOCHI	51,324,678.05	70,226,927.12	0.00	17,000,001.00	0.00	0.00	0.00	0.00	0.00	89,973,112.39	0.00	228,524,718.56
603.	0517026034	FGC SOKOTO	26,376,475.95	0.00	0.00	14,999,999.70	0.00	9,300,000.00	0.00	0.00	10,842,799.00	151,083,687.93	0.00	212,602,962.58
604.	0517026035	FGC UGWOLAWO	166,661,671.10	62,442,014.46	13,835,794.47	0.00	1,825,000.00	4,462,030.00	0.00	0.00	20,193,565.89	39,409,821.34	0.00	308,829,897.26
605.	0517026036	FGC WARRI	39,590,656.10	0.00	0.00	11,193,000.00	392,000.00	10,720,000.00	0.00	0.00	1,151,800.00	122,867,260.70	0.00	185,914,716.80
606.	0517026037	FGC ZARIA	53,882,652.76	0.00	0.00	39,384,000.00	1,791,588.75	0.00	0.00	0.00	0.00	102,760,612.87	0.00	197,818,854.38
607.	0517026038	FGC, BILLIRI	44,240,499.15	57,037,299.21	0.00	0.00	0.00	9,525,096.80	0.00	0.00	0.00	277,886,007.17	0.00	388,688,902.33
608.	0517026039	FGC, IDO-ANI	39,599,861.60	36,975,745.00	0.00	11,950,000.00	0.00	45,000,000.00	0.00	0.00	0.00	219,760,275.82	0.00	353,285,882.42
609.	0517026040	FGC, IKOLE	57,175,183.70	3,531,071.50	0.00	0.00	0.00	3,762,050.00	0.00	0.00	0.00	194,658,614.83	0.00	259,126,920.03
610.	0517026041	FGGC ABAJI	98,270,963.56	103,038,368.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,509,469.65	0.00	235,818,802.12
611.	0517026042	FGGC ABULOMA	88,928,808.62	12,766,341.60	19,803,042.00	0.00	2,500,000.00	0.00	0.00	0.00	5,019,000.00	120,768,002.88	0.00	249,785,195.10
612.	0517026043	FGGC AKURE	119,702,120.05	32,018,047.50	0.00	0.00	0.00	16,100,000.00	0.00	0.00	0.00	76,959,946.90	0.00	244,780,114.45
613.	0517026044	FGGC ANKA	92,678,482.30	48,694,777.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,169,455.78	0.00	222,542,715.20
614.	0517026045	FGGC BAJOGA	64,533,462.33	32,225,684.34	0.00	0.00	17,900,000.00	285,000.00	0.00	0.00	0.00	121,019,067.63	0.00	235,963,214.30
615.	0517026046	FGGC BAKORI	82,760,284.56	0.00	21,794,885.01	1,343,700.00	1,500,000.00	0.00	0.00	0.00	0.00	116,611,485.74	0.00	224,010,355.31

616.	0517026047	FGGC BAUCHI	65,976,136.85	0.00	0.00	19,999,999.95	0.00	0.00	0.00	0.00	0.00	125,296,376.12	0.00	211,272,512.92
617.	0517026048	FGGC BENIN	64,757,167.52	0.00	29,426,250.00	0.00	0.00	32,170,835.00	0.00	0.00	0.00	95,862,350.51	0.00	222,216,603.03
618.	0517026049	FGGC BIDA	75,332,453.14	66,283,922.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,515,286.35	0.00	181,131,661.69
619.	0517026050	FGGC BWARI	5,459,705.60	8,918,041.40	1,575,000.00	0.00	0.00	2,322,750.00	0.00	0.00	0.00	273,709,870.22	0.00	291,985,367.22
620.	0517026051	FGGC CALABAR	86,140,691.00	11,704,234.10	0.00	0.00	2,608,593.75	7,900,400.00	0.00	0.00	1,396,934.89	124,833,638.20	0.00	234,584,491.94
621.	0517026052	FGGC EFON ALAYE	2,940,000.00	118,733,207.20	200,000.00	0.00	689,500.00	0.00	0.00	0.00	0.00	207,977,620.40	0.00	330,540,327.60
622.	0517026053	FGGC EFON IMNRINGI	38,770,965.63	50,369,141.97	0.00	0.00	0.00	4,052,112.70	0.00	0.00	0.00	144,890,225.35	0.00	238,082,445.65
623.	0517026054	FGGC ENUGU	35,970,063.87	51,050,252.47	26,494,399.89	0.00	6,375,288.28	6,177,065.00	0.00	0.00	8,781,054.92	186,508,126.98	0.00	321,356,251.41
624.	0517026055	FGGC EZZAMGBO ABAKALIKI	13,731,300.00	49,744,114.01	0.00	9,500,000.00	2,351,250.00	2,864,000.00	0.00	0.00	0.00	172,327,799.78	0.00	250,518,463.79
625.	0517026056	FGGC GBOKO	96,121,449.89	12,417,876.94	0.00	0.00	5,374,950.00	0.00	0.00	0.00	0.00	37,997,282.20	0.00	151,911,559.03
626.	0517026057	FGGC GUSAU	153,945,126.77	20,716,777.00	0.00	41,403,865.00	11,769,257.18	0.00	0.00	0.00	4,962,524.78	85,740,667.30	0.00	318,538,218.03
627.	0517026058	FGGC GWANDU	82,385,461.94	51,686,577.80	0.00	10,900,000.00	0.00	0.00	0.00	0.00	0.00	308,731,732.71	0.00	453,703,772.45
628.	0517026059	FGGC IBILLO	22,916,443.75	0.00	0.00	0.00	0.00	4,432,000.00	0.00	0.00	0.00	165,752,114.58	0.00	193,100,558.33
629.	0517026060	FGGC IBUSA	67,699,162.85	7,298,011.36	849,838.56	59,064,849.91	0.00	7,870,818.92	0.00	0.00	0.00	243,700,581.20	0.00	386,483,262.80
630.	0517026061	FGGC IKOT-OBIO-ITONG	52,799,249.04	51,454,701.39	8,322,220.12	0.00	69,400.00	0.00	0.00	0.00	0.00	92,300,362.94	0.00	204,945,933.49
631.	0517026062	FGGC ILORIN	129,061,501.35	26,838,151.90	0.00	0.00	0.00	16,659,199.00	0.00	0.00	0.00	151,701,242.01	0.00	324,260,094.26
632.	0517026063	FGGC IPETUMODU	59,160,642.65	22,727,346.33	0.00	14,280,000.00	5,888,100.00	3,350,000.00	0.00	0.00	0.00	188,120,600.23	0.00	293,526,689.21
633.	0517026064	FGGC JALINGO	33,593,372.44	5,417,689.75	0.00	11,692,012.50	0.00	14,574,782.24	0.00	0.00	0.00	128,444,838.80	0.00	193,722,695.73
634.	0517026065	FGGC KABBA	75,946,273.50	156,135,605.25	0.00	0.00	0.00	1,857,500.00	0.00	0.00	0.00	138,515,671.26	0.00	372,455,050.01
635.	0517026066	FGGC KAZAURE	128,354,848.53	19,527,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,654,588.35	0.00	193,537,336.88
636.	0517026067	FGGC KEANA	5,324,889.40	42,719,789.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,247,551.43	0.00	119,292,229.95
637.	0517026068	FGGC LANGTANG	73,849,193.56	58,260,681.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,923,076.64	0.00	260,032,951.79
638.	0517026069	FGGC LEJJA	21,021,504.40	68,778,261.46	14,970,668.48	0.00	0.00	18,418,364.45	0.00	0.00	0.00	115,338,515.66	0.00	238,527,314.45
639.	0517026070	FGGC MONGUNO	105,414,367.00	82,713,724.01	0.00	10,800,000.00	0.00	5,400,000.00	0.00	0.00	0.00	81,555,200.60	0.00	285,883,291.61
640.	0517026071	FGGC NEW BUSA	105,495,309.56	77,980,319.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,711,265.50	0.00	303,186,894.25
641.	0517026072	FGGC OMU-ARAN	63,975,771.65	174,004,656.09	16,817,601.00	0.00	0.00	31,986,139.70	0.00	0.00	160,000.00	50,219,730.58	0.00	337,163,899.02
642.	0517026073	FGGC OWERRI	95,958,632.23	42,874,132.05	11,686,950.00	0.00	0.00	33,478,580.12	0.00	0.00	0.00	21,770,099.99	0.00	205,768,394.39

643.	0517026074	FGGC OYO	75,166,481.70	9,808,463.63	0.00	18,007,000.00	0.00	636,900.00	0.00	0.00	0.00	132,611,491.66	0.00	236,230,336.99
644.	0517026075	FGGC SHAGAMU	111,240,448.76	76,491,295.70	0.00	0.00	0.00	2,700,000.00	0.00	0.00	0.00	56,558,753.90	0.00	246,990,498.36
645.	0517026076	FGGC GUMI TAMBAWAL	71,756,022.21	5,498,000.00	0.00	19,907,000.00	0.00	0.00	0.00	0.00	0.00	132,910,010.54	0.00	230,071,032.75
646.	0517026077	FGGC UMUAHIA	41,499,622.47	57,690,342.53	0.00	8,990,652.36	3,172,918.01	10,405,844.21	0.00	0.00	0.00	51,882,259.83	0.00	173,641,639.41
647.	0517026078	FGGC WUKARI	86,348,070.20	101,498,916.42	0.00	23,416,270.25	0.00	0.00	0.00	0.00	0.00	66,047,881.55	0.00	277,311,138.42
648.	0517026079	FGGC, YOLA	86,355,514.33	30,681,997.95	0.00	13,600.00	5,233,100.00	14,560,715.10	0.00	0.00	0.00	9,641,628.64	0.00	146,486,556.02
649.	0517026080	FSTC AHOADA	114,842,478.39	240,000.00	0.00	0.00	0.00	74,384,835.98	0.00	0.00	0.00	42,036,681.80	0.00	231,503,996.17
650.	0517026081	FSTC AWKA	88,143,048.37	5,911,332.79	12,445,020.00	0.00	0.00	62,096,614.96	0.00	0.00	0.00	6,487,388.38	0.00	175,083,404.50
651.	0517026082	FSTC JUBU-IMUSHIN	53,768,943.45	112,461,219.79	5,034,800.00	0.00	7,159,900.00	48,677,250.14	0.00	0.00	0.00	42,316,665.67	0.00	269,418,779.05
652.	0517026083	FSTC MICHIKA	117,119,929.43	29,743,000.00	0.00	0.00	2,828,083.15	57,857,688.82	0.00	0.00	0.00	8,027,035.00	0.00	215,575,736.40
653.	0517026084	FSTC TUNGBO - YENAGOA	81,316,452.42	26,326,700.00	0.00	0.00	3,760,288.72	143,613,712.87	0.00	0.00	0.00	77,377,140.89	0.00	332,394,294.90
654.	0517026085	FSTC USI-EKITI	68,468,551.53	37,301,286.29	0.00	0.00	0.00	110,525,549.08	0.00	0.00	0.00	55,766,658.00	0.00	272,062,044.90
655.	0517026086	FTC IKARE	9,555,834.21	121,357,941.25	0.00	14,700,000.00	0.00	21,805,756.05	0.00	0.00	51,207,651.00	57,136,703.28	0.00	275,763,885.79
656.	0517026087	FTC ILESA	57,330,096.39	22,013,193.13	6,768,999.99	11,997,142.85	212,000.00	6,193,428.10	0.00	0.00	0.00	99,961,474.89	0.00	204,476,335.35
657.	0517026088	FTC JALINGO	80,062,939.00	0.00	0.00	12,358,200.00	12,378,000.00	5,000,000.00	0.00	0.00	0.00	296,156,411.31	0.00	405,955,550.31
658.	0517026089	FTC KAFANCHAN	103,467,114.34	0.00	948,571.43	10,000,000.00	0.00	0.00	0.00	0.00	0.00	101,774,097.08	0.00	216,189,782.85
659.	0517026090	FTC LASSA	5,849,991.60	3,000,000.00	0.00	41,970,000.01	0.00	55,190,740.86	0.00	0.00	0.00	132,892,357.44	0.00	238,903,089.91
660.	0517026091	FTC OHANSO	81,478,402.15	44,614,500.00	0.00	0.00	0.00	285,000.00	0.00	0.00	0.00	138,620,002.08	0.00	264,997,904.23
661.	0517026092	FTC OROZO	119,913,656.12	28,261,875.00	13,348,485.56	0.00	0.00	0.00	0.00	0.00	0.00	121,993,062.86	0.00	283,517,079.54
662.	0517026093	FTC OTOBI	38,713,867.00	102,919,160.72	0.00	0.00	6,769,713.00	8,096,696.00	0.00	0.00	0.00	94,071,067.52	0.00	250,570,504.24
663.	0517026094	FTC OTUPKO	80,703,445.98	61,936,188.03	0.00	0.00	0.00	21,999,704.07	0.00	0.00	6,446,391.90	105,135,745.05	0.00	276,221,475.03
664.	0517026095	FTC SHIRORO	0.00	71,216,352.78	0.00	26,888,888.89	0.00	0.00	0.00	0.00	0.00	115,685,017.93	0.00	213,790,259.60
665.	0517026096	FTC UROMI	68,506,825.14	350,000.00	36,013,828.37	0.00	0.00	1,500,000.00	0.00	0.00	0.00	124,944,791.28	0.00	231,315,444.79
666.	0517026097	FTC UYO	43,502,502.56	0.00	0.00	0.00	0.00	22,056,512.14	0.00	0.00	0.00	113,954,644.34	0.00	179,513,659.04
667.	0517026098	FTC YABA	23,077,612.76	16,195,399.79	70,803,992.30	15,449,950.00	0.00	0.00	0.00	0.00	0.00	95,556,105.67	0.00	221,083,060.52
668.	0517026099	FTC ZURU	42,728,728.35	12,832,213.05	0.00	0.00	2,475,000.01	0.00	0.00	0.00	0.00	271,660,357.79	0.00	329,696,299.20

669.	0517026100	KING'S COLLEGE	37,100,004.00	98,648,567.07	27,925,999.99	17,750,250.00	0.00	0.00	0.00	0.00	0.00	85,429,791.16	0.00	266,854,612.22
670.	0517026101	QUEEN'S COLLEGE LAGOS	31,005,295.25	125,422,479.12	3,670,000.00	19,950,000.00	6,999,999.99	0.00	0.00	0.00	0.00	159,430,186.03	0.00	346,477,960.39
671.	0517026102	SULEJA ACADEMY	30,122,846.96	7,746,750.00	29,268,632.82	0.00	580,000.00	2,000,000.00	0.00	0.00	0.00	382,673,814.90	0.00	452,392,044.68
672.	0517026103	FSTC,DOMA	54,734,001.34	17,000,000.00	7,769,025.00	0.00	7,979,696.00	5,280,653.00	0.00	0.00	0.00	158,021,240.23	0.00	250,784,615.57
673.	0517026104	FSTC DAYI	22,085,805.88	3,724,410.03	37,882,405.66	0.00	171,500.00	2,009,640.00	0.00	0.00	0.00	119,747,809.92	0.00	185,621,571.49
674.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	3,289,440.00	0.00	7,264,793.00	61,724,721.58	12,633,288.00	43,251,343.00	0.00	0.00	0.00	0.00	0.00	128,163,585.58
675.	0517028001	UNESCO PARIS	0.00	0.00	0.00	0.00	0.00	6,169,829.00	0.00	0.00	0.00	0.00	0.00	6,169,829.00
676.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	93,682,656.72	4,591,804.00	246,882,368.00	292,303,778.99	147,057,983.15	491,121,298.37	0.00	0.00	72,759,684.00	269,020,787.01	0.00	1,617,420,360.24
677.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	224,741,180.32	35,389,723.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205,255,698.72	724,983,734.44	1,190,370,336.82
678.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	1,759,721,402.26	1,007,138,697.00	106,145,325.00	0.00	7,631,365.00	2,719,270.00	0.00	0.00	1,195,014,919.94	5,365,079,064.85	63,598,321.98	9,507,048,366.03
679.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	83,491,450.00	0.00	0.00	0.00	0.00	0.00	0.00	54,323,165.00	0.00	137,814,615.00
680.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	3,937,864,285.86	2,728,656,275.90	0.00	458,033,200.00	5,656,950.00	27,555,580.00	0.00	0.00	17,882,307,653.37	9,458,767,231.80	52,824,635.00	34,551,665,811.93
681.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	54,715,712.50	0.00	0.00	0.00	1,326,000.00	0.00	0.00	0.00	0.00	11,203,625.00	1,224,747,360.64	1,291,992,698.14
682.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	7,998,174.00	2,708,499.24	0.00	0.00	0.00	16,976,598.24	4,952,000.00	32,635,271.48
683.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	17,960,000.00	0.00	8,040,068.10	6,000,000.00	1,200,000.00	1,200,000.00	0.00	0.00	0.00	7,500,000.00	374,750.11	42,274,818.21
684.	0521008001	HEALTH RECORDS REGISTRATION BOARD	66,466,050.00	2,236,395.00	4,542,085.22	31,460,000.00	29,700,790.71	40,946,542.90	0.00	0.00	0.00	17,461,435.54	0.00	192,813,299.37
685.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	44,068,500.00	0.00	255,000.00	11,157,500.00	10,846,954.20	15,079,068.86	0.00	0.00	0.00	0.00	13,270,000.00	94,677,023.06
686.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	2,298,000.00	21,000,000.00	5,985,000.00	0.00	9,756,250.00	4,419,250.00	0.00	0.00	0.00	0.00	9,277,611.12	52,736,111.12
687.	0521011001	NURSING AND MIDWIFERY COUNCIL	227,643,457.46	0.00	33,136,000.00	13,918,025.00	0.00	0.00	0.00	0.00	10,899,945.00	0.00	0.00	285,597,427.46
688.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	152,802,909.39	0.00	265,000.00	34,167,338.10	10,632,740.00	10,773,685.00	0.00	0.00	0.00	16,181,916.91	0.00	224,823,589.40

689.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	98,248,945.97	5,254,969.50	170,000.00	21,514,500.00	15,211,900.00	1,114,000.00	0.00	0.00	0.00	162,136,879.72	11,760,000.00	315,411,195.19
690.	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	90,643,545.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,506,892.01	0.00	148,150,437.87
691.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	73,090,700.28	0.00	0.00	13,650,837.49	3,496,250.00	4,999,999.99	0.00	0.00	0.00	53,532,013.08	32,857,358.00	181,627,158.84
692.	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	78,190,497.20	16,506,100.00	40,470,999.25	1,100,000.00	0.00	0.00	0.00	0.00	65,162,999.40	44,329,532.90	161,664,999.89	407,425,128.64
693.	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	10,677,239.60	5,077,112.98	0.00	0.00	28,500.00	0.00	0.00	0.00	0.00	4,743,689.65	28,209,999.70	48,736,541.93
694.	0521018001	NURSE TUTOR TRAINING - ENUGU	9,859,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,509,100.00	0.00	15,368,600.00
695.	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	10,169,250.00	0.00	0.00	0.00	787,500.00	1,050,000.00	0.00	0.00	0.00	5,083,500.00	5,076,965.00	22,167,215.00
696.	0521020001	NURSE TUTOR TRAINNING KADUNA	4,973,790.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00	22,036,565.00	8,682,874.93	40,693,229.93
697.	0521021001	NURSE TUTOR TRAINNING IBADAN	9,936,974.80	0.00	0.00	0.00	31,500.00	220,500.00	0.00	0.00	0.00	2,660,701.00	18,161,435.06	31,011,110.86
698.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	80,646,199.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,500,000.00	0.00	103,146,199.99
699.	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	132,718,663.91	3,757,081.10	11,131,600.00	21,423,675.00	20,199,466.00	12,342,777.00	0.00	0.00	0.00	0.00	0.00	201,573,263.01
700.	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	52,924,655.02	0.00	1,495,000.00	1,496,000.00	0.00	1,495,000.00	0.00	0.00	0.00	0.00	0.00	57,410,655.02
701.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	157,970,123.95	2,650,507.65	4,460,449.00	17,352,650.00	13,640,784.00	3,351,766.00	0.00	0.00	0.00	0.00	0.00	199,426,280.60
702.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	48,291,815,406.87	144,857,812.51	672,059,714.35	531,475,316.00	344,844,114.57	3,900,750,446.55	0.00	0.00	1,620,255,018.03	5,208,110,668.61	0.00	60,714,168,497.49
703.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	686,899,562.04	34,259,140.75	114,143,061.86	1,150,000.00	9,442,825.00	39,640,649.00	0.00	0.00	73,310,139.92	0.00	0.00	958,845,378.57
704.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	440,855,428.31	26,111,767.43	75,955,140.80	1,336,500.00	763,097.25	0.00	0.00	0.00	577,573,403.06	0.00	0.00	1,122,595,336.85
705.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	2,641,001,877.39	475,961,768.37	0.00	258,003,068.00	275,755,112.50	276,399,600.00	0.00	0.00	69,197,952.00	2,105,494,544.30	0.00	6,101,813,922.56
706.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	650,893,021.80	36,897,355.08	147,607,387.58	0.00	46,910,101.01	46,150,947.00	0.00	0.00	0.00	27,075,372.61	40,000,000.00	995,534,185.08
707.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	776,907,512.88	96,956,758.50	2,240,100.00	3,627,000.00	16,915,043.75	9,025,480.00	0.00	0.00	62,665,638.08	99,403,751.48	0.00	1,067,741,284.69

708.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	29,961,793.97	38,297,768.40	4,119,716.32	73,922,986.30	26,974,175.00	32,985,875.00	0.00	0.00	111,041,627.31	100,929,910.71	0.00	418,233,853.01
709.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	207,420,087.43	83,586,254.20	2,922,241.00	0.00	5,310,000.00	17,967,049.82	0.00	0.00	111,312,543.22	157,285,766.51	0.00	585,803,942.18
710.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	168,355,437.61	165,008,746.47	265,508,185.94	0.00	10,516,205.65	30,340,186.00	0.00	0.00	937,006,484.47	263,163,305.76	84,981,750.00	1,924,880,301.90
711.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	15,244,805.00	647,964,839.04	0.00	319,056,064.00	188,680,224.00	199,808,175.00	0.00	0.00	243,433,238.84	3,031,812,276.90	0.00	4,645,999,622.78
712.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	24,424,908.00	21,590,199.99	102,336,993.25	24,722,222.42	0.00	0.00	0.00	0.00	6,825,000.00	1,113,882,912.93	0.00	1,293,782,236.59
713.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	135,518,974.25	71,077,385.56	165,474,507.08	33,691,000.00	0.00	18,720,000.00	0.00	0.00	194,182,017.07	229,094,133.51	0.00	847,758,017.47
714.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	114,127,511.53	1,392,750.00	51,944,400.55	49,882,692.95	8,914,032.50	7,604,835.00	0.00	0.00	134,777,428.03	193,007,229.24	0.00	561,650,879.80
715.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	110,403,051.12	55,879,302.04	98,302,336.73	0.00	0.00	0.00	0.00	0.00	0.00	237,310,864.48	0.00	501,895,554.37
716.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	76,925,707.39	41,279,778.18	34,794,928.90	5,781,000.00	0.00	12,248,176.00	0.00	0.00	273,295,637.97	243,097,005.99	0.00	687,422,234.43
717.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	57,412,060.34	2,100,000.00	346,377,547.81	11,838,440.00	0.00	1,566,870.00	0.00	0.00	127,155,445.12	218,489,735.85	0.00	764,940,099.12
718.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	15,052,465.33	18,615,678.85	23,283,098.90	2,524,763.83	14,714,318.54	7,175,129.56	0.00	0.00	383,144,565.87	568,381,336.73	0.00	1,032,891,357.61
719.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	15,108,976.01	54,195,038.22	13,558,344.27	29,085,000.00	2,849,700.00	3,834,090.00	2,000,000.00	0.00	31,728,427.80	349,855,069.01	0.00	502,214,645.31
720.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	108,845,646.66	12,182,088.00	11,951,898.42	82,305,000.00	1,960,000.00	13,015,000.00	0.00	0.00	279,859,030.15	306,134,221.67	0.00	816,252,884.90
721.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	19,300,000.00	250,000.00	0.00	0.00	1,804,650.00	0.00	0.00	0.00	113,160,820.85	0.00	134,515,470.85
722.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	20,930,127.70	6,600,000.00	7,000,000.00	25,851,700.00	0.00	0.00	0.00	0.00	0.00	155,574,944.37	0.00	215,956,772.07
723.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	503,583,615.69	28,934,907.00	80,179,101.35	85,353,209.50	46,210,598.00	194,142,959.00	0.00	0.00	19,192,991.94	11,803,514.15	0.00	969,400,896.63
724.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	321,667,707.52	107,582,476.10	30,090,315.82	86,290,413.84	73,847,111.45	22,313,947.50	0.00	0.00	50,246,000.00	213,652,701.32	0.00	905,690,673.55
725.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	9,299,032.05	0.00	19,420,000.00	19,356,068.75	0.00	0.00	0.00	0.00	558,119.04	199,925,765.19	0.00	248,558,985.03
726.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	133,302,902.36	23,553,015.70	17,158,857.00	67,939,900.00	7,697,925.54	17,121,616.50	0.00	0.00	15,058,200.37	0.00	0.00	281,832,417.47
727.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	981,609,633.64	155,321,674.00	87,242,102.15	170,633,251.50	56,651,002.40	71,793,750.75	0.00	0.00	290,140,673.72	41,625,631.88	0.00	1,855,017,720.04

728.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	40,843,822.26	0.00	504,000.00	0.00	1,326,700.00	34,188,000.00	0.00	0.00	702,000.00	160,383,928.69	0.00	237,948,450.95
729.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	181,088,632.13	0.00	141,563,731.74	38,131,579.32	1,917,012.00	45,079,298.06	0.00	0.00	187,465,923.30	152,864,892.61	0.00	748,111,069.16
730.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	95,592,143.66	0.00	62,711,381.04	0.00	0.00	0.00	0.00	0.00	23,099,815.59	109,745,253.36	0.00	291,148,593.65
731.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	151,784,479.43	20,490,750.00	21,212,275.00	2,112,000.00	73,856,269.45	5,556,000.00	0.00	55,567,276.96	33,132,762.69	0.00	265,000.00	363,976,813.53
732.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	367,437,072.44	0.00	25,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	287,905,800.72	15,000,000.00	0.00	735,342,873.16
733.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	162,695,130.31	85,796,155.00	2,205,450.00	0.00	655,000.00	51,784,282.00	0.00	0.00	922,383,952.51	394,882,427.85	0.00	1,620,402,397.67
734.	0521027018	FEDERAL MEDICAL CENTRE, OWO	183,284,166.29	53,019,999.19	13,680,000.00	0.00	0.00	0.00	0.00	0.00	93,562,094.89	25,354,687.50	0.00	368,900,947.87
735.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	171,887,045.69	80,135,987.26	24,065,137.50	73,190,254.91	4,671,666.96	10,313,454.32	0.00	0.00	267,235,571.64	275,844,054.78	0.00	907,343,173.06
736.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	199,298,274.67	0.00	165,951,866.86	0.00	16,658,183.77	10,248,196.06	0.00	0.00	735,945,777.59	1,045,083,864.84	40,731,630.04	2,213,917,793.83
737.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	4,048,223,723.57	59,997,841.41	149,456,182.76	46,675,000.00	8,940,500.00	28,269,900.00	0.00	0.00	467,563,228.06	1,364,064,181.79	0.00	6,173,190,557.59
738.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	1,191,951,201.00	80,927,438.23	78,905,035.00	103,408,542.00	36,274,940.00	123,718,886.00	0.00	0.00	817,386,427.35	195,722,776.78	0.00	2,628,295,246.36
739.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	219,374,567.05	0.00	8,733,233.60	176,186,606.51	14,595,495.42	0.00	0.00	0.00	151,316,606.51	0.00	0.00	570,206,509.09
740.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	532,476,750.26	1,565,625.00	33,827,667.30	7,786,392.74	0.00	25,333,564.67	0.00	0.00	113,420,649.88	105,995,558.42	0.00	820,406,208.27
741.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	68,554,251.78	38,500,000.00	0.00	15,628,780.10	25,118,218.61	0.00	0.00	491,537,754.21	937,736,892.02	99,348,669.48	1,676,424,566.20
742.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	83,636,442.85	64,713,137.92	49,102,497.60	138,000.00	14,672,828.25	0.00	0.00	355,326,483.73	783,952,546.97	342,865,384.54	1,694,407,321.86
743.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	36,501,508.66	115,803,531.30	6,100,000.00	0.00	18,881,156.34	0.00	0.00	147,344,116.24	209,025,601.57	27,027,352.36	560,683,266.47
744.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	6,508,200.00	41,780,000.00	23,594,400.00	14,657,270.00	40,699,699.10	0.00	0.00	186,756,424.78	207,920,029.43	0.00	521,916,023.31
745.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	207,081,010.60	0.00	75,230,068.84	168,995,928.00	51,252,837.00	281,403,906.33	0.00	0.00	374,625,097.53	0.00	56,196,159.48	1,214,785,007.78
746.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	348,158,995.17	472,490.00	58,324,059.88	60,000,000.00	3,704,400.00	9,035,869.99	0.00	0.00	373,764,222.71	0.00	0.00	853,460,037.75
747.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	51,102,188.00	1,368,700.00	147,817,709.00	194,610,392.00	80,908,309.36	258,986,792.00	0.00	0.00	839,473,662.63	389,860,531.62	0.00	1,964,128,284.61

748.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,433,380.00	102,403,320.00	125,221,110.50	119,175,115.00	73,610,226.00	159,988,994.05	0.00	0.00	903,163,550.52	228,421,130.82	27,999,375.00	1,741,416,201.89
749.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	561,624,496.00	44,935,568.69	45,408,721.00	318,618,322.22	57,016,932.81	52,491,790.00	0.00	0.00	514,176,744.53	713,956,140.05	1,320,162,996.43	3,628,391,711.73
750.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	326,754,763.41	2,256,510.00	30,942,859.95	92,449,980.00	39,280,570.00	75,843,556.29	0.00	0.00	240,778,179.87	22,732,000.00	105,130,010.62	936,168,430.14
751.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	917,499,628.46	0.00	34,256,647.00	1,157,422.00	410,000.00	1,673,027.00	0.00	0.00	39,170,235.00	298,368,613.66	91,135,801.59	1,383,671,374.71
752.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	0.00	0.00	96,420,000.00	0.00	0.00	0.00	344,954,513.72	0.00	441,374,513.72
753.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	24,049,132.54	53,490,683.22	166,380,759.00	116,474,283.00	2,604,000.00	76,899,545.00	0.00	0.00	84,123,247.00	505,323,977.33	182,537,480.25	1,211,883,107.34
754.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	74,270,052.95	0.00	711,814,484.74	136,531,237.00	455,130,104.71	81,342,094.10	0.00	0.00	43,824,240.06	457,109,735.80	107,703,736.05	2,067,725,685.41
755.	0521027039	NATIONAL EYE CENTRE KADUNA	100,550,026.61	997,000.20	86,363,993.50	79,794,112.65	0.00	32,960,110.00	0.00	0.00	178,682,169.00	44,472,463.00	710,143,592.00	1,233,963,466.96
756.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	41,520,831.23	997,000.20	3,862,605.00	33,854,712.15	0.00	6,010,109.65	0.00	0.00	49,639,999.35	126,966,369.22	34,770,212.90	297,621,839.70
757.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	41,820,721.95	0.00	0.00	0.00	0.00	71,194,407.95	220,908,688.26	32,433,724.69	366,357,542.85
758.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	62,953,323.93	25,110,400.00	58,609,864.00	0.00	59,713,520.00	0.00	0.00	0.00	67,670,000.00	3,851,015.00	277,908,122.93
759.	0521027043	ONCHO BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00
760.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	154,048,213.52	30,987,431.44	45,453,250.00	109,695,952.50	28,640,570.00	0.00	0.00	0.00	299,329,974.24	381,086,058.05	0.00	1,049,241,449.75
761.	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,764,017.99	0.00	41,764,017.99
762.	0521029006	PHS, KANO	41,720,640.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,720,640.02
763.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	4,460,449.00	17,352,650.00	13,609,284.00	3,351,766.00	0.00	0.00	0.00	0.00	0.00	38,774,149.00
764.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	94,616,192.79	0.00	1,417,500.00	24,276,050.00	0.00	25,182,894.22	0.00	0.00	3,634,252.00	0.00	0.00	149,126,889.01
765.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	235,657,105.87	209,699,207.92	170,000.00	45,186,100.58	116,702,126.82	136,972,260.19	0.00	0.00	171,812,281.74	102,137,025.53	0.00	1,018,336,108.65
766.	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	24,971,009.57	81,445,826.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,416,836.30
767.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	18,979,418.27	24,628,509.68	0.00	0.00	0.00	47,893,541.10	0.00	0.00	0.00	10,193,497.28	0.00	101,694,966.33
768.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	21,711,530.00	24,867,264.99	155,000.00	20,245,470.00	4,672,500.00	4,429,650.00	0.00	0.00	0.00	34,520,531.62	4,801,500.00	115,403,446.61

769.	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	47,962,755.47	31,459,836.18	25,336,914.04	0.00	0.00	0.00	0.00	0.00	0.00	28,263,981.22	0.00	133,023,486.91
770.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	17,259,976.50	0.00	0.00	0.00	0.00	5,740,234.00	0.00	0.00	0.00	5,140,401.86	0.00	28,140,612.36
771.	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	7,497,840.00	0.00	20,770,474.13	0.00	0.00	0.00	0.00	0.00	8,487,500.39	1,000,500.06	0.00	37,756,314.58
772.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	5,741,297.85	13,950,000.00	0.00	0.00	0.00	0.00	4,336,499.96	0.00	0.00	24,027,797.81
773.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	3,122,768.36	0.00	4,450,456.00	2,679,008.75	0.00	0.00	0.00	0.00	0.00	10,252,233.11
774.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	29,651,211.44	16,455,045.53	2,312,640.00	0.00	4,372,700.00	15,820,885.05	0.00	0.00	68,026,580.00	39,993,234.18	0.00	176,632,296.20
775.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	72,916,930.49	27,848,842.83	24,683,877.51	0.00	0.00	0.00	0.00	0.00	0.00	105,703,448.16	0.00	231,153,098.99
776.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	46,860,904.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,891,421.59	42,100,357.00	0.00	164,852,683.55
777.	0521049001	NATIONAL HOSPITAL	393,842,139.35	0.00	0.00	0.00	82,585,339.26	0.00	0.00	0.00	0.00	95,652,711.99	0.00	572,080,190.60
778.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	241,999,255.99	358,050,103.52	922,097,437.54	3,177,750.00	53,069,380.17	156,499,826.25	0.00	0.00	0.00	404,245,534.44	0.00	2,139,139,287.91
779.	0535002001	NATIONAL PARK HEADQUARTERS	22,181,466.99	469,921,373.58	23,484,998.74	0.00	5,317,947.60	56,758,071.05	0.00	0.00	0.00	0.00	0.00	577,663,857.96
780.	0535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	6,741,640.54	0.00	0.00	0.00	0.00	0.00	6,741,640.54
781.	0535004001	OYO NATIONAL PARK	0.00	4,998,812.56	0.00	0.00	0.00	9,979,872.00	0.00	0.00	0.00	0.00	0.00	14,978,684.56
782.	0535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
783.	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	196,681,207.75	16,033,721.00	67,234,066.00	51,071,216.00	28,442,182.00	0.00	0.00	5,499,375.00	149,121,319.00	0.00	514,083,086.75
784.	0535007001	CROSS RIVER NATIONAL PARK	9,997,050.00	125,736,875.73	0.00	0.00	0.00	3,863,586.23	0.00	0.00	0.00	0.00	0.00	139,597,511.96
785.	0535008001	KAMUKU NATIONAL PARK	0.00	43,775,930.17	0.00	0.00	0.00	29,974,871.30	0.00	0.00	0.00	0.00	0.00	73,750,801.47
786.	0535009001	OKUMU NATIONAL PARK	0.00	59,166,632.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,557,558.59	0.00	68,724,190.96
787.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	137,809,287.89	491,320,224.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	263,595,943.59	0.00	892,925,455.48
788.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	368,639,133.80	7,588,581.53	26,508,938.90	0.00	361,000.00	135,500.00	0.00	0.00	0.00	210,125,753.10	0.00	613,358,907.33
789.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	153,902,737.88	5,929,573.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,895,412.32	0.00	176,727,723.94
790.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	2,037,650,683.78	0.00	0.00	0.00	407,761,042.95	0.00	0.00	0.00	447,984,719.60	0.00	2,893,396,446.33
791.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	295,366,839.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,193,639.60	267,314,875.65	576,875,354.25
792.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	95,790,841.01	0.00	278,294,020.10	34,240,000.00	32,940,000.00	90,297,307.03	0.00	0.00	0.00	0.00	0.00	531,562,168.14
793.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	552,536,568.05	29,642,049.00	146,213,554.60	31,725,536.00	19,600,600.00	0.00	0.00	81,057,753.00	10,900,000.00	93,598,656.91	965,274,717.56

794.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	26,011,125.00	33,288,706.22	218,638,811.00	37,862,800.00	380,000.00	29,125,639.36	0.00	56,766,806.26	167,679,220.70	0.00	569,753,108.54
795.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	39,569,955.88	67,173,607.42	0.00	0.00	0.00	25,395,098.14	0.00	0.00	0.00	187,970,438.49	0.00	320,109,099.93
796.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	51,317,099.76	27,615,000.00	0.00	106,604,638.43	30,299,944.62	50,000,000.00	0.00	0.00	38,673,667.13	43,519,500.00	0.00	348,029,849.94
797.	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	2,413,444.00	19,456,803.00	145,158,358.51	56,320,610.00	0.00	0.00	0.00	1,178,758,831.05	1,667,815,738.21	3,069,923,784.77
		GRAND TOTAL	**1,219,598,311,650.95**	**4,992,908,763,626.70**	**193,103,367,306.25**	**289,762,477,099.62**	**141,954,845,521.92**	**358,501,600,138.99**	**17,501,523,290.70**	**9,978,378,945.50**	**224,997,271,711.91**	**1,267,462,523,493.25**	**595,116,820,990.98**	**9,310,885,883,776.76**

NOTE 34:
PROPERTY, PLANT AND EQUIPMENT (PPE) SCHEDULE

	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	CONSTITUENCY PROJECTS	TOTALS
	320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	320401	
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
AS AT 01/01/2019	779,374,463,227.80	666,205,083,287.87	149,798,895,749.63	147,974,158,228.69	79,244,767,112.22	310,471,274,161.27	17,373,669,002.36	9,922,811,668.54	110,485,706,410.31	961,550,805,585.26	507,616,274,839.30	3,740,017,909,273.24
ADDITION DURING THE YEAR	440,223,848,423.16	4,326,703,680,338.82	43,304,471,556.62	141,788,318,870.93	62,710,078,409.70	48,030,325,977.72	127,854,288.34	55,567,276.96	114,511,565,301.60	305,911,717,907.99	87,500,546,151.68	5,570,867,974,503.52
ADD REVALUATION												-
LESS DISPOSAL												-
IMPAIRMENT CHARGES												-
TOTALS	**1,219,598,311,650.95**	**4,992,908,763,626.69**	**193,103,367,306.25**	**289,762,477,099.62**	**141,954,845,521.92**	**358,501,600,138.99**	**17,501,523,290.70**	**9,978,378,945.50**	**224,997,271,711.91**	**1,267,462,523,493.25**	**595,116,820,990.98**	**9,310,885,883,776.76**
ACCUMULATED DEPRECIATION	68,880,772,772.34	85,659,000,285.86	53,214,710,007.55	67,156,635,639.77	56,625,380,906.55	107,456,402,205.79	-	173,749,340.91	27,681,694,463.68	-	633,032,606,661.00	1,099,880,952,283.46
ADDITIONAL ACCUMULATED DEPRECIATION	22,040,391,578.82	249,492,991,857.45	19,230,543,132.10	44,874,582,064.68	25,395,494,396.22	65,972,924,440.37	-	2,078,888.88	22,303,816,473.92		24,463,593,865.92	473,776,416,698.37
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 IMPAIREMENT	-	-	-	-	-	-						
ADD CHARGES DURING THE YEAR												-
TOTALS	**90,921,164,351.16**	**335,180,926,482.32**	**72,821,098,150.65**	**112,769,404,694.45**	**84,868,095,521.78**	**173,429,326,646.17**	**-**	**175,828,229.79**	**49,985,510,937.60**	**-**	**657,496,200,526.92**	**1,577,647,555,540.82**
CARRYING AMOUNT 31/12/2019	**1,128,677,147,299.80**	**4,657,727,837,144.37**	**120,282,269,155.60**	**176,993,072,405.17**	**57,086,750,000.15**	**185,072,273,492.82**	**17,501,523,290.70**	**9,802,550,715.71**	**175,011,760,774.31**	**1,267,462,523,493.25**	**(62,379,379,535.94)**	**7,733,238,328,235.94**
CARRYING AMOUNT 31/12/2018	**710,215,354,711.06**	**580,517,148,663.01**	**96,105,230,075.67**	**79,099,714,168.81**	**19,047,949,916.44**	**202,933,402,783.50**	**17,373,669,002.36**	**9,749,062,327.63**	**82,804,011,946.63**	**961,550,805,585.26**	**(125,416,331,821.70)**	**2,633,980,017,358.66**
	2%	***5%***	***10%***	***20%***	***25%***	***20%***	***0%***	***0%***	***10%***	***0%***	***100%***	

DEPRECIATION OF CONSTITUENCY PROJECTS HAS BEEN ADJUSTED BY A JOURNAL. BECAUSE 100% RATE IS UTILISED, IT THEREFORE MEANS THAT ONLY CURRENT YEARS ADDITION WOULD BE DEPRECIATED HENCEFORTH

NOTE 35 A:
INVESTMENT PROPERTY

S/N	ADMIN. CODE	MDA	LAND & BUILDING - GENERAL
			320101
			₦
		ADMINISTRATIVE SECTOR	
1.	0111001001	STATE HOUSE - HQTRS	3,594,133,630.27
2.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	54,127,949.45
3.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	4,806,375.00
4.	0112001001	NASS MANAGEMENT	210,649,200.00
5.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	33,000,000.00
6.	0116002001	DEFENCE HEADQURTERS	117,610,148.42
7.	0119009035	FOREIGN MISSION: DOUALA	3,725,838.35
8.	0123007001	NIGERIAN FILM CORPORATION	57,610,588.26
9.	0124012001	POLICE FORMATION & COMMAND HQTRS	46,109,029.62
10.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	7,336,717.50
11.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	369,801,403.07
12.	0158001001	CODE OF CONDUCT TRIBUNAL	3,920,000.00
13.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	1,206,400.00
14.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	19,815,961.08
15.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	231,241,281.21
		ECONOMIC SECTOR	
16.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	210,298,169.89
17.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	141,965,179.97
18.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	970,757,400.09
19.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	106,795,779.52
20.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	29,414,327.20
21.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	139,280,274.87
22.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	582,687,761.03
23.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	178,045,215.60

24.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	106,703,635.00
25.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	84,477,281.02
26.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	40,599,999.30
27.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	72,842,995.23
28.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	135,315,935.70
29.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	994,037,500.97
30.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	496,402,280.86
31.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	754,581,666.83
32.	0222011001	FEDERAL PRODUCE INSPECTION	5,197,500.00
33.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	85,455,216.45
34.	0227004001	NATIONAL PRODUCTIVITY CENTRE	93,900,944.19
35.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	107,224,992.81
36.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	23,477,832.90
37.	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	565,913.00
38.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	12,937,110.00
39.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	10,678,570.00
40.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	44,547,946.91
41.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	287,646,561.93
42.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	146,479,901.22
43.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	475,000,000.00
44.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	14,426,300.01
45.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	8,006,531.30
46.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	1,200,600.00
47.	0229003001	NIGERIAN RAILWAY CORPORATION	275,995,869.62
48.	0229005001	MARITIME ACADEMY, ORON	360,661,824.03
49.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	52,506,386.02
50.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	193,419,243.56
51.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	276,857,381.16
52.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	4,000,000.00
53.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	48,277,967.73
54.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	75,805,210.30

55.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	4,395,000.00
56.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	533,687,603.44
57.	0252040001	CROSS RIVER RBDA	690,400,304.00
58.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	157,297,890.40
59.	0252042001	LOWER BENUE RBDA	28,916,947.40
60.	0252043001	LOWER NIGER RBDA	1,510,922.49
61.	0252044001	NIGER DELTA RBDA	20,000,000.00
62.	0252048001	UPPER NIGER RBDA	58,530,183.25
63.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	771,853,544.86
64.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	47,326,478.71
65.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	125,269,286.44
		LAW & JUSTICES SECTOR	
66.	0318004001	FEDERAL HIGH COURT-LAGOS	67,277,000.00
67.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	371,698,399.17
68.	0326003001	LEGAL AID COUNCIL	18,084,393.32
69.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	163,684,905.98
70.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	45,767,042.01
71.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	102,306,955.05
		REGIONAL SECTOR	
72.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	2,364,508,470.11
		SOCIAL SECTOR	
73.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	14,844,473.82
74.	0517010001	MASS LITERACY COUNCIL	41,375,201.58
75.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	19,037,045.15
76.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	7,814,047.82
77.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	14,595,000.00
78.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	1,721,618,640.29
79.	0517018003	FEDERAL POLYTECHNIC BIDA	427,934,069.94
80.	0517018009	FEDERAL POLYTECHNIC KADUNA	45,375,168.82
81.	0517018010	FEDERAL POLYTECHNIC OFFA	165,080,908.49
82.	0517018014	FEDERAL POLYTECHNIC OKO	6,782,947.00

83.	0517018021	FEDERAL POLYTECHNIC EKOWE	573,919,557.39
84.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	114,784,341.00
85.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	57,749,402.02
86.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	34,051,995.57
87.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	590,806.00
88.	0517021001	UNIVERSITY OF IBADAN	4,339,648.39
89.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	1,600,302.44
90.	0517021006	UNIVERSITY OF BENIN	209,994,234.54
91.	0517021007	UNIVERSITY OF JOS	265,721,605.29
92.	0517021009	UNIVERSITY OF ILORIN	1,478,745,571.35
93.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	73,906.45
94.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	1,433,568,889.19
95.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	99,090,831.15
96.	0517021021	UNIVERSITY OF MAIDUGURI	25,828,798.59
97.	0517021023	BAYERO UNIVERSITY, KANO	124,614,546.90
98.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	70,350,283.75
99.	0517021030	FEDERAL UNIVERSITY OTUOKE	11,630,000.00
100.	0517021031	FEDERAL UNIVERSITY DUTSE	774,851,325.90
101.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	969,303,076.21
102.	0517024001	NATIONAL OPEN UNIVERSITY	472,974,523.77
103.	0517026001	F.S.C. SOKOTO	40,078,014.02
104.	0517026002	FGC AZARE	15,349,999.99
105.	0517026003	FGC BUNI-YADI	22,944,000.00
106.	0517026022	FGC MINNA	114,606,234.84
107.	0517026024	FGC ODOGBOLU	28,784,773.48
108.	0517026027	FGC OHAFIA	11,979,606.47
109.	0517026036	FGC WARRI	61,203,463.03
110.	0517026098	FTC YABA	10,000,000.00
111.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	31,524,634.00
112.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	21,431,000.00
113.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	7,711,230.00
114.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	6,888,750.00

115.	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	2,450,000.00
116.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	21,472,500.00
117.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	50,519,293.79
118.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	27,850,700.00
119.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	45,941,884.95
120.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	54,589,568.40
121.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	15,425,167.91
122.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	8,051,588.00
123.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	106,122,871.00
124.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	105,588,149.00
125.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	9,100,000.00
126.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	11,152,602.50
127.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	4,712,500.00
128.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	139,737,324.85
		TOTAL	**28,139,542,060.12**

NOTE 35:
INVESTMENT PROPERTY

	INVESTMENT PROPERTY
	3202
	₦
AS AT 01/01/2019	22,429,594,531.54
ADDITION DURING THE YEAR	5,709,947,528.58
ADD REVALUATION	
LESS DISPOSAL	
IMPAIRMENT CHARGES	
TOTALS	**28,139,542,060.12**
ACCUMULATED DEPRECIATION 01/01/2018	950,501,701.11
ADD CHARGES DURING THE YEAR	648,633,544.45

LESS DISPOSAL DEPRECIATION	
TOTALS	**1,599,135,245.57**
CARRYING AMOUNT 31/12/2019	**26,540,406,814.56**
CARRYING AMOUNT 31/12/2018	**21,479,092,830.43**

NOTE 36 A:
INTANGIBLE ASSET

S/N	ADMIN. CODE	MDA	INTANGIBLE ASSET
			₦
		ADMINISTRATIVE SECTOR	
1.	0111001001	STATE HOUSE - HQTRS	9,980,582,487.85
2.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	54,438,614.94
3.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	9,788,643.50
4.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	82,172,407,710.24
5.	0111006001	NIPSS, KURU	212,741,104.93
6.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	253,083,047.56
7.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	82,800,256.18
8.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	78,430,547.88
9.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	10,237,500.00
10.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	415,251,696.23
11.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	738,370,046.32
12.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,980,915,547.08
13.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	83,516,419.98
14.	0112008001	GENERAL SERVICE	1,097,714,588.46
15.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	35,611,794,854.93
16.	0116003001	NIGERIAN ARMY	636,798,787.96
17.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	478,984,572.00
18.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	7,768,385.70

19.	0116015017	DEFENCE MISSIONS	2,863,000,000.00
20.	116018002	DEFENCE SPACE ADMINISTRATION	48,830,125.00
21.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,058,770,664.20
22.	0119002001	TECHNICAL AIDS CORPS	8,620,065,297.29
23.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	305,838,598.26
24.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	250,150,292.00
25.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	1,502,394,601.60
26.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	113,378,665.55
27.	0119009001	FOREIGN MISSION: ABIDJAN	14,435,000.00
28.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	2,387,185,803.75
29.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	1,057,631,533.50
30.	0123005001	NEWS AGENCY OF NIGERIA	111,577,711.81
31.	0123006001	VOICE OF NIGERIA	221,109,140.87
32.	0123007001	NIGERIAN FILM CORPORATION	2,307,457,905.64
33.	0123008001	NATIONAL BROADCASTING COMMISION	915,412,874.66
34.	0123009001	NIGERIA PRESS COUNCIL	167,340,347.04
35.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	1,983,952,694.23
36.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	40,718,201.20
37.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	442,909,760.97
38.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	419,705,128.79
39.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,611,889,557.29
40.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	424,883,103.24
41.	0123011006	NATIONAL TROUPE OF NIGERIA	102,633,324.00
42.	0123011007	NATIONAL THEATRE	34,786,500.00
43.	0123011008	NATIONAL GALLERY OF ART	610,942,158.94
44.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	2,876,525.00

45.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	345,409,699.82
46.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	856,129,887.40
47.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	7,995,800.00
48.	0123011017	NATIONAL ORIENTATION AGENCY	270,564,787.20
49.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	357,441,028.97
50.	0124002001	NIGERIAN PRISON SERVICE	282,092,995.39
51.	0124003001	NIGERIA IMMIGRATION SERVICE	4,668,580,268.47
52.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	987,995,499.37
53.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	1,263,808,571.06
54.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	159,101,800.00
55.	0124007001	FEDERAL FIRE SERVICE	1,633,266,764.72
56.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	14,932,863.40
57.	0124012001	POLICE FORMATION & COMMAND HQTRS	14,563,766,377.83
58.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,315,147,123.84
59.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	1,142,955,885.89
60.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	97,742,951.19
61.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	2,623,600.00
62.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	3,407,600.00
63.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	2,914,700.00
64.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	2,996,400.00
65.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	266,528,540.91
66.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	147,899,525.83
67.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	142,839,630.00
68.	0145001001	PUBLIC COMPLAINTS COMMISSION	150,073,760.00
69.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	66,098,480.45
70.	0149001001	FEDERAL CHARACTER COMMISSION	439,754,093.40
71.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	7,503,851,400.16
72.	0157001001	NATIONAL SECURITY ADVISER	18,249,948,920.00
73.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	2,960,605,756.60
74.	0157003001	NATIONAL INTELLIGENT AGENCY	3,131,986,000.00

75.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	4,649,547,490.00
76.	0158001001	CODE OF CONDUCT TRIBUNAL	14,780,000.00
77.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	213,895,741.03
78.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	10,463,973,907.46
79.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	3,273,595,250.02
80.	0161003001	NATIONAL COMMISSION FOR REFUGEES	10,035,413,283.01
81.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	5,207,230,707.43
82.	0161006001	NATIONAL MERIT AWARD	316,010,916.29
83.	0161007001	FEDERAL ROAD SAFETY COMMISSION	1,219,323,593.16
84.	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	138,214,259.05
85.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	415,677,243.90
86.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	6,151,757,491.10
87.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	491,526,780.60
88.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	192,850,670.13
89.	0161016001	NATIONAL LOTTERY TRUST FUND	474,120,337.28
90.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	426,626,160.87
91.	0161018001	SERVICOM	3,774,783.50
92.	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	1,934,785.50
93.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	1,223,981,271.59
94.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	582,579,490.28
95.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	3,218,224,122.19
96.	0517002001	TERTIARY EDUCATION TRUST FUND	281,743,287.32
		ECONOMIC SECTOR	
97.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	89,537,233,766.72
98.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	1,772,401,821.09
99.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,621,224,922.02
100.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	3,123,606,523.37
101.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,392,084,051.05

102.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	811,196,574.57
103.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	2,039,693,839.82
104.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	103,442,626.99
105.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	548,715,429.93
106.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,586,613,974.61
107.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,068,955,632.93
108.	0215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	242,666,777.17
109.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	626,982,627.02
110.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	542,614,952.84
111.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	706,916,509.31
112.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	791,315,492.69
113.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	596,937,776.42
114.	0215019001	VETERINARY COUNCIL OF NIGERIA	1,401,810.00
115.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	661,771,036.42
116.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	701,673,817.23
117.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	1,000,817,878.25
118.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	364,520,755.62
119.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	114,043,418.29
120.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	321,525,983.16
121.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	216,931,701.45
122.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	2,131,085,542.11
123.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,993,853,353.99
124.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	231,640,206.46
125.	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	377,535,768.71
126.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	1,061,919,071.51
127.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	240,835,741.37
128.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	1,267,267,383.77

129.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	2,603,874,605.01
130.	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	67,546,042.02
131.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	257,883,230.75
132.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	2,392,594,727.67
133.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	5,729,447,446.04
134.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	529,865,195.29
135.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	791,876,151.63
136.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	306,867,875.66
137.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	268,665,622.35
138.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	1,116,817,111.38
139.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	2,964,614,049.97
140.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	4,376,637,126.36
141.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	49,793,600.00
142.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	161,262,540,341.17
143.	0220007046	ZONAL OFFICE PORTHARCOURT	86,357,163.51
144.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	2,348,133,094.33
145.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	7,226,647,939.72
146.	0222004001	NATIONAL AUTOMOTIVE COUNCIL	1,139,859,290.82
147.	0222005001	INDUSTRIAL TRAINING FUND	2,677,455,878.69
148.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	444,240,294.84
149.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	804,000.00
150.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	2,972,124,569.08
151.	0222009001	CONSUMER PROTECTION COUNCIL	1,208,583,278.35
152.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	30,162,121.50
153.	0222011001	FEDERAL PRODUCE INSPECTION	23,622,411.80
154.	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	110,027,866.60

155.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	2,363,144,056.72
156.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	506,093,211.71
157.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	260,993,447.99
158.	0222016001	NIGERIA TRADE OFFICE, TAIWAN	80,665,008.50
159.	0222017001	NIGERIA TRADE OFFICE, CHINA	6,793,594,573.71
160.	0222027001	SMEDAN - H/QTRS	15,222,030,848.19
161.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	23,684,600.00
162.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	251,047,261.02
163.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	3,048,181,762.41
164.	0227002001	INDUSTRIAL ARBITRATION PANEL	259,859,096.16
165.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	1,161,617,211.29
166.	0227004001	NATIONAL PRODUCTIVITY CENTRE	3,247,087,780.45
167.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	10,035,286,631.14
168.	0227006001	GENEVA LABOUR DESK OFFICE	1,231,675,830.42
169.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	3,091,277,830.15
170.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	1,173,039,717.70
171.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	480,130,074.99
172.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	439,893,200.78
173.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	377,894,083.20
174.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	98,798,668.80
175.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	16,640,316.25
176.	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	40,066,836.89
177.	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	530,000.00
178.	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	11,951,640.00
179.	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	19,999,937.49
180.	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	9,146,000.00

181.	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	522,976,487.52
182.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	144,557,720.00
183.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	29,144,325.00
184.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	22,356,780.48
185.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	143,033,191.82
186.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	44,885,568.99
187.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	58,250.00
188.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	65,333.31
189.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	2,058,824.00
190.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	33,947,880.00
191.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	64,244,099.98
192.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	7,785,000.00
193.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	56,314,760.84
194.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	1,685,000.00
195.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	30,995,055.00
196.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	10,000,000.00
197.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	11,940,900.00
198.	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	12,846,413.30
199.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	1,154,243,692.95
200.	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	650,000.00
201.	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	670,000.00
202.	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	660,000.00
203.	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	620,000.00
204.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	600,000.00
205.	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	23,480,344.12
206.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	57,346,204.54

207.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	24,042,389.28
208.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	17,551,784.40
209.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	40,029,973.70
210.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	17,368,773.00
211.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	265,419.90
212.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	9,208,815.00
213.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	254,660.85
214.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	265,424.40
215.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	10,198,460.00
216.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	15,674,450.00
217.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	4,845,750.00
218.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	20,987,108.75
219.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	17,163,242.25
220.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	4,744,750.00
221.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	24,146,442.86
222.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	45,790,263.95
223.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	46,858,765.16
224.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	45,498,116.33
225.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	122,131,685.48
226.	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	9,720,038.25
227.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	83,460,506.55
228.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	193,722,728.27
229.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	273,296,072.16
230.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	110,960,593.74
231.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	508,260,554.75
232.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	489,495,669.78
233.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	438,062,710.94

234.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	4,612,542,174.27
235.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	300,946,198.52
236.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	1,675,581,789.47
237.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	291,476,674.35
238.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	652,491,452.68
239.	0228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	7,486,142.79
240.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	12,000,870.78
241.	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	9,890,431.13
242.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	69,609,733.32
243.	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	9,603,586.50
244.	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	16,300,468.52
245.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	335,339,342.48
246.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	1,144,355,757.00
247.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	345,739,254.31
248.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	14,397,750.00
249.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	963,118,312.01
250.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	108,752,307.34
251.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	99,553,167.36
252.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	316,690,731.77
253.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	42,079,307.79
254.	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	157,961,338.27
255.	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	177,973,704.42
256.	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	116,216,773.70
257.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	242,968,133.05

258.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	68,428,796.28
259.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	347,597,523.60
260.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	43,855,125.49
261.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	171,701,967.38
262.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	27,055,750.00
263.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	91,894,292.06
264.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	50,503,682.59
265.	0228066001	SOKOTO ENERGY RESEARCH	72,086,917.56
266.	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	130,621,396.75
267.	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	70,063,444.49
268.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	65,446,824.21
269.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	1,790,746,399.51
270.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	44,432,359.62
271.	0228073001	ENERGY COMMISSION OF NIGERIA	1,125,373,441.37
272.	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	338,448,968.82
273.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	1,568,609,815.22
274.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,199,484,480.63
275.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	11,128,416,978.87
276.	0229003001	NIGERIAN RAILWAY CORPORATION	62,075,091.08
277.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	3,597,895,771.69
278.	0229005001	MARITIME ACADEMY, ORON	49,698,149.92
279.	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	925,967,193.48
280.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,024,231,569.92
281.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	196,769,472.84

282.	0220008001	FEDERAL INLAND REVENUE SERVICES	999,280,813.18
283.	0229031006	ACCIDENT INVESTIGATION BUREAU	16,074,052,325.22
284.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	2,640,503,064.72
285.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	322,668,661.16
286.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	8,283,104,970.02
287.	0231010001	NATIONAL POWER TRAINING INSTITUTE	445,932,744.56
288.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	5,263,450,281.83
289.	0231020001	TRANSMISSION COMPANY OF NIGERIA	3,458,514,059.94
290.	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	9,422,778,808.94
291.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	1,908,237,514.20
292.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	50,393,343.08
293.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	237,831,406.63
294.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	54,347,420.44
295.	0231089006	SURVEY COUNCIL OF NIGERIA	533,300,589.70
296.	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	7,240,414,623.93
297.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	2,280,976,112.90
298.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	4,581,799,216.90
299.	0232003001	PETROLEUM TRAINING INSTITUTE	943,055,169.28
300.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	384,390,529.73
301.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	9,434,322,098.77
302.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	208,153,283.35
303.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	4,631,659,205.76
304.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	676,096,004.30
305.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,301,047,516.21
306.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	564,437,763.06
307.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	108,330,542.20
308.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	104,717,866.72

309.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	176,591,235.51
310.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	76,883,437.82
311.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	317,811,642.97
312.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	223,940,206.41
313.	0238001001	BUDGET AND NATIONAL PLANNING	1,640,053,818.94
314.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	3,198,777,686.24
315.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	364,043,867.20
316.	0238004001	NATIONAL BUREAU OF STATISTICS	492,281,625.21
317.	0238005001	BUDGET OFFICE OF THE FEDERATION	602,128,857.56
318.	0238005002	SERVICE WIDE VOTE	255,942,700.04
319.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	467,020,081.05
320.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	10,324,000,022.63
321.	0250001001	FISCAL RESPONSILIBITY COMMISSION	686,861,394.53
322.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	5,283,304,469.26
323.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	399,219,544.96
324.	0252037001	ANAMBRA/ IMO RBDA	135,506,560.48
325.	0252038001	BENIN/ OWENA RBDA	2,486,815,862.38
326.	0252039001	CHAD BASIN RBDA	283,603,334.99
327.	0252040001	CROSS RIVER RBDA	62,563,839.80
328.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	265,336,140.31
329.	0252042001	LOWER BENUE RBDA	292,977,252.07
330.	0252043001	LOWER NIGER RBDA	1,284,261,126.90
331.	0252044001	NIGER DELTA RBDA	1,478,479,131.11
332.	0252045001	OGUN/ OSUN RBDA	245,031,002.12
333.	0252046001	SOKOTO RIMA RBDA	497,849,577.41
334.	0252047001	UPPER BENUE RBDA	178,183,533.38
335.	0252048001	UPPER NIGER RBDA	758,221,555.33

336.	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	544,838,804.54
337.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	275,055,236.55
		LAW & JUSTICES SECTOR	
338.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	1,288,809,984.66
339.	0318003001	COURT OF APPEAL	153,568,537.59
340.	0318004001	FEDERAL HIGH COURT-LAGOS	87,902,251.85
341.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	33,170,000.00
342.	0318008001	NATIONAL INDUSTRIAL COURT	45,000,000.00
343.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	19,913,250.00
344.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	9,674,552,799.67
345.	0326002001	NIGERIAN LAW REFORM COMMISSION	1,268,004,238.00
346.	0326003001	LEGAL AID COUNCIL	18,508,100.00
347.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	21,897,000.00
348.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	119,528,000.00
349.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	20,524,331.00
350.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	759,074,397.74
351.	0326010001	NIGERIAN COPYRIGHT COMMISSION	57,023,200.00
352.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,788,844,486.50
353.	0344001001	CODE OF CONDUCT BUREAU	690,303,356.12
		REGIONAL SECTOR	**0.00**
354.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	3,810,396,138.56
		SOCIAL SECTOR	
355.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	2,359,157,666.63
356.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	271,600.00
357.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	206,365,884.17
358.	0513021002	NIGERIA FOOTBALL FEDERATION	27,454,004.92
359.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	28,165,078.71

360.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	4,246,865,611.48
361.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,969,222,792.63
362.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	33,760,965,368.89
363.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	307,899,591.99
364.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	79,510,385.35
365.	0517008001	NATIONAL LIBRARY OF NIGERIA	219,484,132.16
366.	0517010001	MASS LITERACY COUNCIL	737,084,632.45
367.	0517011001	NOMADIC EDUCATION COMMISSION	680,837,674.25
368.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	386,462,209.00
369.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	348,065,202.80
370.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	4,404,750.00
371.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	404,390,366.86
372.	0517017001	NATIONAL TEACHERS INSTITUTE	6,491,576,729.18
373.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	306,861,510.28
374.	0517018002	FEDERAL POLYTECHNIC BAUCHI	24,627,503.00
375.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	4,544,305.00
376.	0517018006	FEDERAL POLYTECHNIC MUBI	62,810,350.39
377.	0517018007	FEDERAL POLYTECHNIC NASARAWA	20,143,529.10
378.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	18,203,287.75
379.	0517018009	FEDERAL POLYTECHNIC KADUNA	82,044,843.00
380.	0517018010	FEDERAL POLYTECHNIC OFFA	15,801,153.00
381.	0517018011	FEDERAL POLYTECHNIC EDE	5,138,000.00
382.	0517018012	FEDERAL POLYTECHNIC AUCHI	76,665,396.00
383.	0517018013	FEDERAL POLYTECHNIC NEKEDE	17,661,700.00
384.	0517018014	FEDERAL POLYTECHNIC OKO	59,967,092.60
385.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	38,359,231.93
386.	0517018017	FEDERAL POLYTECHNIC GWANDU	652,000.00
387.	0517018018	FEDERAL POLYTECHNIC ILARO	40,445,450.00
388.	0517018019	YABA COLLEGE OF TECHNOLOGY	106,882,283.34
389.	0517018020	FEDERAL POLYTECHNIC BALI	16,576,319.00

390.	0517018022	FEDERAL POLYTECHNIC BONNY	54,732,408.20
391.	0517018023	FEDERAL POLYTECHNIC UKANA	135,994,458.58
392.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	53,993,717.52
393.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	30,836,319.50
394.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	58,978,687.00
395.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	17,242,084.39
396.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	75,000.00
397.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	90,340,163.88
398.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	24,271,455.00
399.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	275,115.00
400.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	91,212,280.59
401.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	55,648,746.71
402.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	9,276,900.00
403.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	997,000.00
404.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	115,650,268.02
405.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	13,692,675.71
406.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	55,287,211.34
407.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	184,460,869.30
408.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	13,107,496.00
409.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,060,773.00
410.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,199,296,735.00
411.	0517021002	UNIVERSITY OF LAGOS	810,642,462.27
412.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	81,189,440.60
413.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	1,068,000.00
414.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	106,675,523.10
415.	0517021006	UNIVERSITY OF BENIN	20,458,047.00
416.	0517021007	UNIVERSITY OF JOS	419,833,886.17
417.	0517021008	UNIVERSITY OF CALABAR	18,149,318.53

418.	0517021009	UNIVERSITY OF ILORIN	88,026,884.44
419.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	682,129,224.94
420.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	248,150,055.70
421.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	535,899,013.23
422.	0517021014	UNIVERSITY OF PORT HARCOURT	10,587,663.83
423.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	140,719,188.30
424.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	19,661,917.00
425.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	34,257,270.35
426.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	128,123,540.44
427.	0517021020	UNIVERSITY OF UYO	19,584,553.00
428.	0517021021	UNIVERSITY OF MAIDUGURI	1,723,046,394.21
429.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	124,591,861.28
430.	0517021023	BAYERO UNIVERSITY, KANO	304,429,362.00
431.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	8,189,349.00
432.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	748,766,549.37
433.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	9,175,500.00
434.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	19,289,797.00
435.	0517021030	FEDERAL UNIVERSITY OTUOKE	33,870,987.00
436.	0517021031	FEDERAL UNIVERSITY DUTSE	4,297,676.60
437.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	23,835,808.00
438.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	3,746,000.00
439.	0517021035	FEDERAL UNIVERSITY KASHERE	81,573,013.72
440.	0517021036	FEDERAL UNIVERSITY LOKOJA	217,853,449.31
441.	0517021037	FEDERAL UNIVERSITY WUKARI	428,000.00
442.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	14,814,795.76

443.	0517021039	FEDERAL UNIVERSITYOF GASHUA	7,980,726.60
444.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	34,690,708.96
445.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	44,826,518.80
446.	0517024001	NATIONAL OPEN UNIVERSITY	94,251,384.06
447.	0517026002	FGC AZARE	945,000.00
448.	0517026005	FGC DAURA	17,400,049.13
449.	0517026006	FGC GANYE	51,390,234.16
450.	0517026008	FGC IJANIKIN	22,447,213.70
451.	0517026009	FGC IKET NISE	15,726,249.70
452.	0517026013	FGC IKURIN	22,717,885.20
453.	0517026027	FGC OHAFIA	5,561,066.38
454.	0517026030	FGC ONITSHA	34,178,571.40
455.	0517026050	FGGC BWARI	891,000.00
456.	0517026052	FGGC EFON ALAYE	236,000.00
457.	0517026053	FGGC EFON IMNRINGI	26,659,520.20
458.	0517026063	FGGC IPETUMODU	11,000,000.00
459.	0517026064	FGGC JALINGO	9,998,556.74
460.	0517026074	FGGC OYO	24,650,000.00
461.	0517026076	FGGC GUMI TAMBAWAL	2,888,800.00
462.	0517026077	FGGC UMUAHIA	69,304,472.70
463.	0517026081	FSTC AWKA	8,341,987.50
464.	0517026084	FSTC TUNGBO - YENAGOA	7,095,840.78
465.	0517026085	FSTC USI-EKITI	5,267,790.22
466.	0517026086	FTC IKARE	21,219,592.61
467.	0517026088	FTC JALINGO	16,519,411.49
468.	0517026097	FTC UYO	200,000.00
469.	0517026101	QUEEN'S COLLEGE LAGOS	61,683,233.86
470.	0517026102	SULEJA ACADEMY	15,014,288.84
471.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	88,232,636.58

472.	0517028001	UNESCO PARIS	12,542,108.00
473.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	131,525,205.77
474.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	29,890,000.00
475.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	27,180,363,093.51
476.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	794,828,905.00
477.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	3,200,485,466.92
478.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	133,233,029.75
479.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	27,737,816.76
480.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	5,768,183.36
481.	0521008001	HEALTH RECORDS REGISTRATION BOARD	32,773,905.01
482.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	19,068,000.00
483.	0521011001	NURSING AND MIDWIFERY COUNCIL	69,788,250.00
484.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	25,313,426.55
485.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	89,657,102.64
486.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	7,003,374.93
487.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	8,300,000.00
488.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	20,000,000.00
489.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	2,394,588,348.63
490.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	893,677.50
491.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	10,349,675.00
492.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	241,927,361.15
493.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	1,650,677,932.89
494.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	50,129,405.00
495.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	315,621,179.73
496.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	40,224,800.00

497.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	304,311,425.15
498.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	85,619,426.94
499.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	62,785,456.79
500.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	26,711,500.00
501.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	62,078,196.49
502.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	15,433,540.00
503.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	66,292,744.17
504.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	500,000.00
505.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,393,000.00
506.	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	45,254,100.00
507.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	10,215,403.56
508.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	362,415,000.00
509.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,454,560.00
510.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	205,638,779.39
511.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	167,153,373.32
512.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	86,600,000.00
513.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	280,754,181.44
514.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	271,812,100.00
515.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	40,799,379.77
516.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	57,903,495.00
517.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	36,628,780.43
518.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	372,105,280.21
519.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	23,556,898.31
520.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	149,164,635.42
521.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	58,329,824.00
522.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	102,036,999.96

523.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	46,357,920.00
524.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	14,999,999.99
525.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	69,797,000.00
526.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	10,010,570.00
527.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	688,347,790.05
528.	0521027039	NATIONAL EYE CENTRE KADUNA	264,304,484.29
529.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	15,941,930.75
530.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	101,098,058.01
531.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	328,041,752.68
532.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	1,130,577,903.80
533.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	56,305,827.08
534.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	639,852,208.99
535.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	35,676,975.64
536.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	53,200,310.40
537.	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	17,813,912.00
538.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	4,799,980.00
539.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	29,959,600.01
540.	0521049001	NATIONAL HOSPITAL	127,628,806.70
541.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	9,864,977,820.73
542.	0535002001	NATIONAL PARK HEADQUARTERS	264,741,730.91
543.	0535003001	KAINJI NATIONAL PARK	114,201,467.78
544.	0535004001	OYO NATIONAL PARK	86,785,074.44
545.	0535005001	CHAD BASIN NATIONAL PARK	90,227,435.52
546.	0535006001	GASHAKA GUMTI NATIONAL PARK	82,338,824.25
547.	0535007001	CROSS RIVER NATIONAL PARK	28,262,316.54
548.	0535008001	KAMUKU NATIONAL PARK	36,930,162.43
549.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	9,482,969.06

550.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	569,060.99
551.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	3,333,731.39
552.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	4,893,539,124.69
553.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	13,747,500.00
554.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	76,847,105.49
555.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	2,209,063,876.95
556.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	499,178,015.66
557.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	174,881,689.41
558.	0543001001	NATIONAL POPULATION COMMISSION	5,847,010,571.17
		TOTAL	**950,082,160,130.10**

NOTE 36:
INTANGIBLE ASSETS

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

NOTE 37:
DEPOSITS

S/N	ADMIN. CODE	MDA	DEPOSITS	DEPOSITS(NEGATIVE)	DEPOSITS (TOTAL)
			410101	410101	410101
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	6,492,107.71		
		ECONOMIC SECTOR			
2	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	7,000,000.00		
3	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	220,080.00		
4	0517018010	FEDERAL POLYTECHNIC OFFA	1,419,845.00		
5	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	2,775,065.47		
6	0517021007	UNIVERSITY OF JOS	10,866,757.80		
7	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	66,271,749.00		
		TOTAL	**95,045,604.98**	**-**	**-**

NOTE 38A
DOMESTIC LOANS

S/N	ADMIN CODE	MDA	DOMESTIC LAONS ₦
		ADMINISTRATIVE SECTOR	
1	0111001001	STATE HOUSE – HQTRS	3,040,000,000.00
2	0116009001	NIGERIAN RESETTLEMENT ARMED FORCES CENTRE, LAGOS	43,455,220.38
		ECONOMIC SECTOR	
3	022001200100	CONSOLIDATED REVENUE FUND	4,294,176,989,250.01
		TOTAL	**4,297,260,444,470.39**

NOTE 38:
SCHEDULE OF MOVEMENTS OF NIGERIA TREASURY BILLS (NTB)
FOR THE YEAR ENDED 31ST DECEMBER, 2019

S/N	DETAILS	NCOA	OPENING BAL 01/01/2019	INFLOW/ADDITIONS	**ADJUSTMENT	PAYMENT	CLOSING BAL 31/12/2019
1	TREASURY BILLS	41020101	2,735,967,538,000.00			84,453,496,000.00	2,651,514,042,000.00
2	TREASURY BONDS	41020102	150,988,000,000.00		125,988,000,000.00	25,000,000,000.00	-
3	FGN SUKUK		200,000,000,000.00		200,000,000,000.00		-
4	GREEN BONG		10,690,000,000.00	15,000,000,000.00	25,690,000,000.00		-
5	FGN SAVING BOND		10,750,443,000.00	1,921,608,000.00	12,672,051,000.00		-
6	PROMISORY NOTE		331,271,738,405.00	401,351,651,103.00			732,623,389,508.00
7	INTERNAL LOANS FROM OTHER FUNDS		390,288,085,668.92				390,288,085,668.92
8	10% RICE LEVY ACCOUNTS		47,678,000,000.00				47,678,000,000.00
9	FGN DEVELOPMENT OF NATURAL RESOURCES -2015		32,073,466,988.00				32,073,466,988.00
10	FGN STABILISATION ACCOUNTS-2015		17,000,000,000.00				17,000,000,000.00
11	NSA -NATURAL RESOURCES		1,153,947,589.00				1,153,947,589.00
12	FEDERAL MINISTRY OF FINANCE - NATURAL RESOURCES		40,000,000,000.00				40,000,000,000.00
13	MINISTRY OF DEFENCE - STABILISATION		14,374,728,817.20				14,374,728,817.20
14	10% RICE LEVY ACCOUNTS - NYSC		11,292,018,400.00				11,292,018,400.00
15	10 % RICE LEVY - ONSA		839,367,280.00				839,367,280.00
16	10 % RICE LEVY - MOD		778,392,990.00				778,392,990.00

17	FEDERAL COLLEGE OF EDUCATION BICHI		173,862,255.78				173,862,255.78
18	FEDERAL COLLEGE OF EDUCATION ONDO		22,954,460.88				22,954,460.88
19	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA		1,475,514,375.00				1,475,514,375.00
20	UNIVERSITY OF ILORIN		44,025,430.09				44,025,430.09
21	UNIVERSITY OF ABUJA		6,000,000.00				6,000,000.00
22	LOANS FROM OTHER PUBLIC FUNDS (2004-2015)		352,839,193,487.14				352,839,193,487.14
	GRAND TOTAL		**4,349,707,277,147.01**	**418,273,259,103.00**	**364,350,051,000.00**	**109,453,496,000.00**	**4,294,176,989,250.01**

SOURCE: DMO REPORT FOR YEAR 2019. THE ADJUSTMENT ARE AS REPORTED BY DMO. **401,351,651,103.00**

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

Schedule Of Internal Loans from Other Funds For 2019

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	**908,317,201,220.26**	**0.00**	**0.00**	**908,317,201,220.26**

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
022000700 100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	487,039,552,656.92	-	0	487,039,552,656.92
022000700 100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	421,277,648,563.34		0.00	421,277,648,563.34
	Total	**908,317,201,220.26**	**-**	**-**	**908,317,201,220.26**

ADMIN. CODE	MDA	TOTAL			
		₦	₦	₦	
0111001001	STATE HOUSE - HQTRS	3,040,000,000.00			
0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	43,455,220.38			
0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	17,051.26			
0517021031	FEDERAL UNIVERSITY DUTSE	19,091.91			
		3,083,491,363.55		**3,083,491,363.55**	
	GRAND TOTALS			**4,297,260,480,613.56**	3,083,491,363.55

NOTE 39:
UNREMITTED TAXES & OTHERS DEDUCTIONS

S/N	ADMIN. CODE	MDA	UNREMITTED TAXES	OTHER UNREMITTED DEDUCTIONS	TOTALS
			410301	410302	
			₦	₦	₦
		ADMINISTRATIVE SECOTR			
1.	0119009006	FOREIGN MISSION: ATHENS	0.00	1,107,589.66	1,107,589.66
2.	0119009010	FOREIGN MISSION: BANGKOK	114,485.98	22,710.28	137,196.26
3.	0119009039	FOREIGN MISSION: GABORONE	5,318,042.17	33,874,270.67	39,192,312.84
4.	0119009069	FOREIGN MISSION: MNROVIA	0.00	1,775.00	1,775.00
5.	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	43,045,889.73	43,045,889.73
6.	0517002001	TERTIARY EDUCATION TRUST FUND	112,265,966.99	232,756,727.39	345,022,694.38
		ECONOMIC SECTOR			
7.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	19,047.62	0.00	19,047.62
8.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	286,919.75	0.00	286,919.75
9.	022000703800	FPO YOLA	0.00	1,200,000.00	1,200,000.00
10.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	140,956.18	0.00	140,956.18
11.	0220008001	FEDERAL INLAND REVENUE SERVICES	1,209,992,733.33	2,236,347.92	1,212,229,081.25
12.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	-9,150,520.00	-9,150,520.00
13.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	5,375,784.50	0.00	5,375,784.50
14.	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	15,000,000.00	15,000,000.00
15.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	126,359,403.00	17,689,411.53	144,048,814.53
16.	0517021007	UNIVERSITY OF JOS	1,827,207.92	0.00	1,827,207.92

17.	0517021009	UNIVERSITY OF ILORIN	0.00	115,492,943.41	115,492,943.41
18.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	26,098,686.22	0.00	26,098,686.22
19.	0517021031	FEDERAL UNIVERSITY DUTSE	32,895,158.67	0.00	32,895,158.67
20.	0517026075	FGGC SHAGAMU	7,403,573.50	0.00	7,403,573.50
21.	0517026079	FGGC, YOLA	1,996,803.42	0.00	1,996,803.42
22.	0517026091	FTC OHANSO	0.00	28,760,767.01	28,760,767.01
23.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	20,000.00	20,000.00
24.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	-23,212,834.75	-23,212,834.75
25.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	9,152,444.95	0.00	9,152,444.95
26.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	52,865,105.25	52,865,105.25
27.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	10,470.00	10,470.00
		TOTAL	**1,539,247,214.20**	**511,720,653.10**	**2,050,967,867.30**

NOTE 40:
OTHER PAYABLES

S/N	ADMIN. CODE	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
			410401	410501	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1.	0111001001	STATE HOUSE - HQTRS	111,493,123.42	0.00	111,493,123.42
2.	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	9.55	0.00	9.55
3.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	103,027,923.05	0.00	103,027,923.05
4.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	9.95	0.00	9.95
5.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	2,560.99	0.00	2,560.99
6.	0111001006	STATE HOUSE MEDICAL CENTRE	5,348,839.99	0.00	5,348,839.99
7.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	131,409.99	0.00	131,409.99
8.	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	6,495,687,990.31	0.00	6,495,687,990.31
9.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	185,571,591.48	0.00	185,571,591.48
10.	0111006001	NIPSS, KURU	13,597,067.95	0.00	13,597,067.95
11.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	13,597,067.95	0.00	13,597,067.95
12.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	9,228,339.60	0.00	9,228,339.60
13.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	248,303,755.07	0.00	248,303,755.07
14.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	824,938.94	0.00	824,938.94
15.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	13,597,067.95	0.00	13,597,067.95
16.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	39,558,817.85	0.00	39,558,817.85
17.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	40,336,453.10	0.00	40,336,453.10
18.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	9,508,733.12	0.00	9,508,733.12
19.	0112001001	NASS MANAGEMENT	6,202,406,808.82	0.00	6,202,406,808.82
20.	0112003001	HOUSE OF REPRESENTATIVES	12,930,682,526.34	0.00	12,930,682,526.34

21.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	14,727,292.33	0.00	14,727,292.33
22.	0116002001	DEFENCE HEADQURTERS	173,811,925.52	0.00	173,811,925.52
23.	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	7,490,886.77	0.00	7,490,886.77
24.	0116003001	NIGERIAN ARMY	0.00	0.00	0.30
25.	116003002	NIGERIA ARMY UNIVERSITY, BIU	100,094,673.00	0.00	100,094,673.00
26.	0116004001	NIGERIAN NAVY	-0.05	0.00	-0.05
27.	0116005001	NIGERIAN AIRFORCE	5,621,314.46	0.00	5,621,314.46
28.	0116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA			
29.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	20,752,019.60	0.00	20,752,019.60
30.	0116007001	NIGERIANCOLLEGE DEFENCE	378,536.00	0.00	378,536.00
31.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	20,752,019.60	0.00	20,752,019.60
32.	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	258,800.00	0.00	258,800.00
33.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	119,155,319.87	0.00	119,155,319.87
34.	0116021001	MILITARY PENSION BOARD	22,103,230,605.03	0.00	22,103,230,605.03
35.	116018002	DEFENCE SPACE ADMINISTRATION	155,577,819.13	0.00	155,577,819.13
36.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	3,206,772,199.57	0.00	3,206,772,199.57
37.	0119002001	TECHNICAL AIDS CORPS	49,632,280.19	0.00	49,632,280.19
38.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	411,600.00	0.00	411,600.00
39.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	1,215,176.16	0.00	1,215,176.16
40.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	13,735,049.97	0.00	13,735,049.97
41.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	5,389,013.08	0.00	5,389,013.08
42.	0119009091	FOREIGN MISSION: SAO TOME	-8,008,473.76	0.00	-8,008,473.76
43.	0119009110	FOREIGN MISSIONS, ABU DHAB	18,918,083.33	0.00	18,918,083.33

44.	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	9,234,367.17	0.00	9,234,367.17
45.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	29,662,856.14	0.00	29,662,856.14
46.	0123003001	NIGERIAN TELEVISION AUTHORITY	96,072,265.99	0.00	96,072,265.99
47.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	111,835,979.02	0.00	111,835,979.02
48.	0123005001	NEWS AGENCY OF NIGERIA	30,588,473.10	0.00	30,588,473.10
49.	0123006001	VOICE OF NIGERIA	95,431,425.36	0.00	95,431,425.36
50.	0123007001	NIGERIAN FILM CORPORATION	53,523,648.20	0.00	53,523,648.20
51.	0123008001	NATIONAL BROADCASTING COMMISION	3,590,874.68	0.00	3,590,874.68
52.	0123009001	NIGERIA PRESS COUNCIL	365,065.39	0.00	365,065.39
53.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	119,140,750.09	0.00	119,140,750.09
54.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	223,218.96	0.00	223,218.96
55.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	19,286,947.61	0.00	19,286,947.61
56.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	98,978.76	0.00	98,978.76
57.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	451,627.96	0.00	451,627.96
58.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	10,306,972.15	0.00	10,306,972.15
59.	0123011006	NATIONAL TROUPE OF NIGERIA	527,616.65	0.00	527,616.65
60.	0123011007	NATIONAL THEATRE	1,299,443.75	0.00	1,299,443.75
61.	0123011008	NATIONAL GALLERY OF ART	15,213,216.91	0.00	15,213,216.91
62.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	286,773.00	0.00	286,773.00
63.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	4,167,035.69	0.00	4,167,035.69
64.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	46,750,754.07	0.00	46,750,754.07
65.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	235,995.55	0.00	235,995.55
66.	0123011017	NATIONAL ORIENTATION AGENCY	24,337,474.45	0.00	24,337,474.45
67.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	93,766,815.60	0.00	93,766,815.60

68.	0124002001	NIGERIAN PRISON SERVICE	40,875,841.90	0.00	40,875,841.90
69.	0124003001	NIGERIA IMMIGRATION SERVICE	390,434,239.08	0.00	390,434,239.08
70.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	2,197,999.79	0.00	2,197,999.79
71.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	534,982.62	0.00	534,982.62
72.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	24,637,449.08	0.00	24,637,449.08
73.	0124007001	FEDERAL FIRE SERVICE	110,405,934.84	0.00	110,405,934.84
74.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	641,956,266.69	0.00	641,956,266.69
75.	0124012001	POLICE FORMATION & COMMAND HQTRS	77,647,644.08	0.00	77,647,644.08
76.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	95,629,170.92	0.00	95,629,170.92
77.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	2,774,190.30	0.00	2,774,190.30
78.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	2,500,000.00	0.00	2,500,000.00
79.	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	391,609.38	0.00	391,609.38
80.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	93,859.88	0.00	93,859.88
81.	0125005004	FEDERAL TRAINING CENTRE,KADUNA	124,427.10	0.00	124,427.10
82.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	2,739,059.75	0.00	2,739,059.75
83.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	81,383.18	0.00	81,383.18
84.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	222,735.92	0.00	222,735.92
85.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	44,157,359.63	0.00	44,157,359.63
86.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	99,410,053.00	0.00	99,410,053.00
87.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	200,682,350.09	0.00	200,682,350.09
88.	0145001001	PUBLIC COMPLAINTS COMMISSION	11,776,100.93	0.00	11,776,100.93
89.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	14,271,660.66	0.00	14,271,660.66
90.	0149001001	FEDERAL CHARACTER COMMISSION	20,514,864.87	0.00	20,514,864.87
91.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	42,991,247.59	0.00	42,991,247.59
92.	0156003001	NIGERIA COMMUNICATION SATELLITE	103,167,210.75	0.00	103,167,210.75
93.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	80,000,000.00	0.00	80,000,000.00

94.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	655,800,000.00	0.00	655,800,000.00
95.	0158001001	CODE OF CONDUCT TRIBUNAL	2,798,742.81	0.00	2,798,742.81
96.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	5,990,888.36	0.00	5,990,888.36
97.	0160001001	POLICE SERVICE COMMISSION HQTRS	1,706,124.37	0.00	1,706,124.37
98.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	51,352,823.80	0.00	51,352,823.80
99.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	571,051,665.18	0.00	571,051,665.18
100.	0161003001	NATIONAL COMMISSION FOR REFUGEES	71,616,268.50	0.00	71,616,268.50
101.	0161004001	LAGOS LIAISON OFFICE	2,001,325.00	0.00	2,001,325.00
102.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	25,482,806.78	0.00	25,482,806.78
103.	0161006001	NATIONAL MERIT AWARD	13,477,283.19	0.00	13,477,283.19
104.	0161007001	FEDERAL ROAD SAFETY COMMISSION	163,790,164.62	0.00	163,790,164.62
105.	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	19,388,345.99	0.00	19,388,345.99
106.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	19,388,345.99	0.00	19,388,345.99
107.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	166,914,817.23	0.00	166,914,817.23
108.	0161013001	NATIONAL PENSION COMMISSION	14,564,010.47	0.00	14,564,010.47
109.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	1,888,200.94	0.00	1,888,200.94
110.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	9,227,692.87	0.00	9,227,692.87
111.	0161016001	NATIONAL LOTTERY TRUST FUND	1,328,912.01	0.00	1,328,912.01
112.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	29,685,313.10	0.00	29,685,313.10
113.	0161018001	SERVICOM	64,824,657.99	0.00	64,824,657.99
114.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	273,910,939.03	0.00	273,910,939.03
115.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	252,501,865.69	0.00	252,501,865.69
116.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	571,051,665.18	0.00	571,051,665.18
117.	0517002001	TERTIARY EDUCATION TRUST FUND	545,967,269,742.77	0.00	545,967,269,742.77
		ECONOMIC SECTOR			
118.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	4,472,514,183.12	0.00	4,472,514,183.12

119.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	34,649,860.30	0.00	34,649,860.30
120.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	33,631,843.13	0.00	33,631,843.13
121.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	4,582,510.64	0.00	4,582,510.64
122.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	3,542,460.94	0.00	3,542,460.94
123.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	19,489,386.87	10,500,000.00	29,989,386.87
124.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	28,689,845.86	0.00	28,689,845.86
125.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	3,613,326.19	0.00	3,613,326.19
126.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	73,418,465.98	0.00	73,418,465.98
127.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	312,753.56	0.00	312,753.56
128.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	16,083,561.55	0.00	16,083,561.55
129.	0215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS			
130.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	23,673,297.72	0.00	23,673,297.72
131.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	2,644,714.31	0.00	2,644,714.31
132.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	21,653,820.30	0.00	21,653,820.30
133.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	6,907,386.36	0.00	6,907,386.36
134.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	38,750,118.34	0.00	38,750,118.34
135.	0215019001	VETERINARY COUNCIL OF NIGERIA	7,021,741.49	0.00	7,021,741.49
136.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	15,566,216.40	0.00	15,566,216.40
137.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	2,855,288.96	0.00	2,855,288.96
138.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	2,916,311.03	0.00	2,916,311.03
139.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	91,294,373.79	0.00	91,294,373.79
140.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	2,272,620.22	0.00	2,272,620.22
141.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	1,050,270.00	0.00	1,050,270.00

142.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	9,146,505.18	0.00	9,146,505.18
143.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	1,742,075.60	0.00	1,742,075.60
144.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	9,631,666.00	0.00	9,631,666.00
145.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	2,638,032.51	0.00	2,638,032.51
146.	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	3,265,634.19	0.00	3,265,634.19
147.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	209,052,931.90	0.00	209,052,931.90
148.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	984,470.52	0.00	984,470.52
149.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	2,640,447.22	0.00	2,640,447.22
150.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	124,358,975.23	0.00	124,358,975.23
151.	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	10,000.00	0.00	10,000.00
152.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	623,326.63	0.00	623,326.63
153.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	26,458,525.00	0.00	26,458,525.00
154.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	3,768,571,150.10	0.00	3,768,571,150.10
155.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	33,347,902.65	0.00	33,347,902.65
156.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	25,879,215.17	0.00	25,879,215.17
157.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	42,914,930.42	0.00	42,914,930.42
158.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	87,317,578.33	0.00	87,317,578.33
159.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	54,541,616.26	0.00	54,541,616.26
160.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	81,838,266.34	0.00	81,838,266.34
161.	0220002001	DEBT MANAGEMENT OFFICE	1,366,566.04	0.00	1,366,566.04
162.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	29,457,521.47	0.00	29,457,521.47
163.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	849,423,083.50	0.00	849,423,083.50
164.	022000700200	FPO ABAKALIKI	420.00	0.00	420.00

165.	022000700400	FPO ADO-EKITI	600.00	0.00	600.00
166.	022000700600	FPO ASABA	39,530.00	0.00	39,530.00
167.	022000700800	FPO BAUCHI	122,000.00	0.00	122,000.00
168.	022000700900	FPO BENIN	500.00	0.00	500.00
169.	022000701100	FPO CALABAR	6,000.00	0.00	6,000.00
170.	022000701400	FPO ENUGU	505.00	0.00	505.00
171.	022000701800	FPO ILORIN	3,000.67	0.00	3,000.67
172.	022000702600	FPO LAGOS II	1.00	0.00	1.00
173.	022000703000	FPO MINNA	4,000.00	0.00	4,000.00
174.	022000703100	FPO OSOGBO	4,000.00	0.00	4,000.00
175.	022000703200	FPO OWERRI	2,500.00	0.00	2,500.00
176.	022000703400	FPO SOKOTO	5,665.64	0.00	5,665.64
177.	022000703500	FPO UMUAHIA	1,017,092.11	0.00	1,017,092.11
178.	022000703600	FPO UYO	950.00	0.00	950.00
179.	022000703700	FPO YENOGOA	60,371.00	0.00	60,371.00
180.	022000703800	FPO YOLA	26,900.00	0.00	26,900.00
181.	022000703900	SUB-TREASURER OF THE FEDERATION	1,250.00	0.00	1,250.00
182.	0220007042	ZONAL OFFICE IBADAN	1,000.00	0.00	1,000.00
183.	0220007045	ZONAL OFFICE MAIDUGURI	536,000.00	0.00	536,000.00
184.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	5,618,386,680.75	0.00	5,618,386,680.75
185.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	501,419,611.90	0.00	501,419,611.90
186.	0222002001	STANDARD ORGANIZATION OF NIGERIA	14,695,547.77	0.00	14,695,547.77
187.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	2,185,185.75	0.00	2,185,185.75
188.	0222005001	INDUSTRIAL TRAINING FUND	56,332,243.29	0.00	56,332,243.29
189.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	7,177,500.90	0.00	7,177,500.90
190.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	2,323,142.50	0.00	2,323,142.50

191.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	351,816,273.51	0.00	351,816,273.51
192.	0222009001	CONSUMER PROTECTION COUNCIL	111,211,586.96	0.00	111,211,586.96
193.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	28,312,963.07	0.00	28,312,963.07
194.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	44,701,873.72	0.00	44,701,873.72
195.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	100,018,123.65	0.00	100,018,123.65
196.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	1,186,049.59	0.00	1,186,049.59
197.	0222027001	SMEDAN - H/QTRS	228,981,311.17	0.00	228,981,311.17
198.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	1,828,319.78	0.00	1,828,319.78
199.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	25,146,091.43	0.00	25,146,091.43
200.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	83,198,098.07	0.00	83,198,098.07
201.	0227002001	INDUSTRIAL ARBITRATION PANEL	8,194,314.92	0.00	8,194,314.92
202.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	793,464.95	0.00	793,464.95
203.	0227004001	NATIONAL PRODUCTIVITY CENTRE	25,153,458.90	0.00	25,153,458.90
204.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	265,847,646.27	0.00	265,847,646.27
205.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,210,112,715.45	0.00	1,210,112,715.45
206.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	109,489,700.01	0.00	109,489,700.01
207.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	79,117,431.32	0.00	79,117,431.32
208.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	45,588,363.45	0.00	45,588,363.45
209.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	501,737,999.86	0.00	501,737,999.86
210.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	484,199.97	0.00	484,199.97
211.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	2,443,011.34	0.00	2,443,011.34
212.	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	37,900.02	0.00	37,900.02
213.	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	1,050,000.01	0.00	1,050,000.01
214.	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	4,862,333.50	0.00	4,862,333.50

215.	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	-0.01	0.00	-0.01
216.	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	9,213,477.53	0.00	9,213,477.53
217.	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	5,743,398.50	0.00	5,743,398.50
218.	0228006001	COOPERATIVE INFORMATION NETWORK	163,700.00	0.00	163,700.00
219.	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	24,751,622.44	0.00	24,751,622.44
220.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	804,368.51	0.00	804,368.51
221.	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	601,800.81	0.00	601,800.81
222.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	3,560,553.19	0.00	3,560,553.19
223.	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	1,240,123.22	0.00	1,240,123.22
224.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	941,633.11	0.00	941,633.11
225.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	888,124.53	0.00	888,124.53
226.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	993,950.84	0.00	993,950.84
227.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	48,357,133.78	0.00	48,357,133.78
228.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	5,720,968.83	0.00	5,720,968.83
229.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	270,839.72	0.00	270,839.72
230.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	21,348,025.75	0.00	21,348,025.75
231.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	2,849,767.56	0.00	2,849,767.56
232.	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	154,855.91	0.00	154,855.91
233.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	6,830,360.66	0.00	6,830,360.66
234.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	14,567,600.13	0.00	14,567,600.13
235.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	571,230.06	0.00	571,230.06
236.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	4,541,584.48	0.00	4,541,584.48
237.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	121,478,851.34	0.00	121,478,851.34
238.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	127,903.10	0.00	127,903.10

239.	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	2,378,264.08	0.00	2,378,264.08
240.	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	9,276,854.99	0.00	9,276,854.99
241.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	799,769.01	0.00	799,769.01
242.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	18,041,011.30	0.00	18,041,011.30
243.	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	6,907,696.44	0.00	6,907,696.44
244.	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	1,300,000.00	0.00	1,300,000.00
245.	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	1,218,251.44	0.00	1,218,251.44
246.	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE			
247.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	5,080,952.40	0.00	5,080,952.40
248.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	3,262,270.11	0.00	3,262,270.11
249.	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.01	0.00	0.01
250.	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	675,000.00	0.00	675,000.00
251.	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.01	0.00	0.01
252.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	23,203,072.32	0.00	23,203,072.32
253.	0228009031	NORTH WEST ZONAL OFFICE, KANO	8,000,447.90	0.00	8,000,447.90
254.	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	342,000.00	0.00	342,000.00
255.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	294,920.43	0.00	294,920.43
256.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	12,818,001.54	0.00	12,818,001.54
257.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	17,813,600.28	0.00	17,813,600.28
258.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	6,901,671.67	0.00	6,901,671.67
259.	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	115,094.02	0.00	115,094.02
260.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	18,219,385.74	0.00	18,219,385.74
261.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	4,379,715.41	0.00	4,379,715.41

262.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	7,463,062.73	0.00	7,463,062.73
263.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	235,406.81	0.00	235,406.81
264.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	4,717,470.81	0.00	4,717,470.81
265.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	18,667,306.65	0.00	18,667,306.65
266.	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	18,667,306.65	0.00	18,667,306.65
267.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	5,213,887.07	0.00	5,213,887.07
268.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	334,238.43	0.00	334,238.43
269.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	12,631,532.45	0.00	12,631,532.45
270.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	40,573,352.34	0.00	40,573,352.34
271.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	432,546.32	0.00	432,546.32
272.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	167,603.12	0.00	167,603.12
273.	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	64,470.33	0.00	64,470.33
274.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	28,505,209.92	0.00	28,505,209.92
275.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	29,648,722.19	0.00	29,648,722.19
276.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	770,576.95	0.00	770,576.95
277.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	9,455,400.63	0.00	9,455,400.63
278.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	10,375,732.94	0.00	10,375,732.94
279.	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	108,871.75	0.00	108,871.75
280.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	15,198,228.64	0.00	15,198,228.64
281.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	5,845,022.16	0.00	5,845,022.16
282.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	780,799.98	0.00	780,799.98
283.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	15,060,000.00	0.00	15,060,000.00

284.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	21,124,301.16	0.00	21,124,301.16
285.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	106,907,444.44	0.00	106,907,444.44
286.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	140,719,547.71	0.00	140,719,547.71
287.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	1,266,389.77	0.00	1,266,389.77
288.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	13,531,431.88	0.00	13,531,431.88
289.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	24,539,458.97	0.00	24,539,458.97
290.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	3,616,945.76	0.00	3,616,945.76
291.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	14,493,380.75	0.00	14,493,380.75
292.	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	9,550,750.00	0.00	9,550,750.00
293.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	2,240,637.51	0.00	2,240,637.51
294.	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	17,119,874.99	0.00	17,119,874.99
295.	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	6,059,400.00	0.00	6,059,400.00
296.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	5,489,400.00	0.00	5,489,400.00
297.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	18,146,573.38	0.00	18,146,573.38
298.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	51,700,366.65	0.00	51,700,366.65
299.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	88,293,326.67	0.00	88,293,326.67
300.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	21,244,596.55	0.00	21,244,596.55
301.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	84,195.38	0.00	84,195.38

302.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	46,554.21	0.00	46,554.21
303.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	1,246,394.18	0.00	1,246,394.18
304.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	1,987,276.75	0.00	1,987,276.75
305.	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	8.98	0.00	8.98
306.	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	78,015.71	0.00	78,015.71
307.	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	764,177.75	0.00	764,177.75
308.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	31,843,213.52	0.00	31,843,213.52
309.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	378,990.23	0.00	378,990.23
310.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	6,018,384.28	0.00	6,018,384.28
311.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	3,697,860.18	0.00	3,697,860.18
312.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	12,868,842.85	0.00	12,868,842.85
313.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	228,179.16	0.00	228,179.16
314.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	18,318,480.16	0.00	18,318,480.16
315.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	493,469.83	0.00	493,469.83
316.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	160,254.36	0.00	160,254.36
317.	0228066001	SOKOTO ENERGY RESEARCH	65,413.98	0.00	65,413.98
318.	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	15,611,192.10	0.00	15,611,192.10
319.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	838,971.06	0.00	838,971.06
320.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	10,356,961.99	0.00	10,356,961.99

321.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	138,248.66	0.00	138,248.66
322.	0228073001	ENERGY COMMISSION OF NIGERIA	3,364,654.90	0.00	3,364,654.90
323.	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	8,573,036.58	0.00	8,573,036.58
324.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	734,472.01	0.00	734,472.01
325.	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	829,840.84	0.00	829,840.84
326.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	802,867,084.42	0.00	802,867,084.42
327.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	104,440,748.80	0.00	104,440,748.80
328.	0229003001	NIGERIAN RAILWAY CORPORATION	201,174,650.01	0.00	201,174,650.01
329.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	6,530,171.53	0.00	6,530,171.53
330.	0229005001	MARITIME ACADEMY, ORON	3,925,383.47	0.00	3,925,383.47
331.	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	7,030,887.00	0.00	7,030,887.00
332.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	323,421,545.26	0.00	323,421,545.26
333.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	93,189,689.18	0.00	93,189,689.18
334.	0220008001	FEDERAL INLAND REVENUE SERVICES	5,497,557,833.48	3,573,723.09	5,501,131,556.57
335.	0229031006	ACCIDENT INVESTIGATION BUREAU	500,000.00	0.00	500,000.00
336.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	63,259,516.38	0.00	63,259,516.38
337.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	604,870.07	0.00	604,870.07
338.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	74,699,514.31	0.00	74,699,514.31
339.	0231010001	NATIONAL POWER TRAINING INSTITUTE	58,354,773.26	0.00	58,354,773.26
340.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	6,018,289.59	0.00	6,018,289.59

341.	0231020001	TRANSMISSION COMPANY OF NIGERIA	324,962,805.25	0.00	324,962,805.25
342.	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	73,740,324.98	0.00	73,740,324.98
343.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	7,871,539.23	0.00	7,871,539.23
344.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	24,783,508.42	0.00	24,783,508.42
345.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	153,994,208.36	0.00	153,994,208.36
346.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	724,604.88	0.00	724,604.88
347.	0231089006	SURVEY COUNCIL OF NIGERIA	9,578,138.90	0.00	9,578,138.90
348.	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	-0.02	0.00	-0.02
349.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	800,798,420.17	0.00	800,798,420.17
350.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	3,532,622.46	0.00	3,532,622.46
351.	0232003001	PETROLEUM TRAINING INSTITUTE	12,306,643.34	0.00	12,306,643.34
352.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	9,144,029.13	0.00	9,144,029.13
353.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	604,870.07	0.00	604,870.07
354.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	813,010,219.28	0.00	813,010,219.28
355.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	61,603.58	0.00	61,603.58
356.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	716,446,279.18	0.00	716,446,279.18
357.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	569,054.12	0.00	569,054.12
358.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	3,822,112.63	0.00	3,822,112.63
359.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	2,220,249.54	0.00	2,220,249.54

360.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	12,230,407.42	0.00	12,230,407.42
361.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	4,307,102.33	0.00	4,307,102.33
362.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	10,485,132.52	0.00	10,485,132.52
363.	0233011001	AJAOKUTA STEEL COMPANY LIMITED	24,265,654.66	0.00	24,265,654.66
364.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	8,460,272.40	0.00	8,460,272.40
365.	0238001001	BUDGET AND NATIONAL PLANNING	133,773,237.26	0.00	133,773,237.26
366.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	40,402,879.14	0.00	40,402,879.14
367.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	6,442,861.87	0.00	6,442,861.87
368.	0238004001	NATIONAL BUREAU OF STATISTICS	577,457,474.15	0.00	577,457,474.15
369.	0238005001	BUDGET OFFICE OF THE FEDERATION	1,668,965.66	0.00	1,668,965.66
370.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	4,928,216.27	0.00	4,928,216.27
371.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	34,873,073.70	0.00	34,873,073.70
372.	0250001001	FISCAL RESPONSILIBITY COMMISSION	39,481,958.61	0.00	39,481,958.61
373.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,876,767,332.50	0.00	1,876,767,332.50
374.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	67,478,423.29	0.00	67,478,423.29
375.	0252037001	ANAMBRA/ IMO RBDA	2,985,047,422.74	0.00	2,985,047,422.74
376.	0252038001	BENIN/ OWENA RBDA	21,068,701.68	0.00	21,068,701.68
377.	0252039001	CHAD BASIN RBDA	157,701,632.55	0.00	157,701,632.55
378.	0252040001	CROSS RIVER RBDA	723,440,160.45	0.00	723,440,160.45
379.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	19,053,479.27	0.00	19,053,479.27

380.	0252042001	LOWER BENUE RBDA	146,289,122.25	0.00	146,289,122.25
381.	0252043001	LOWER NIGER RBDA	92,350,278.65	0.00	92,350,278.65
382.	0252044001	NIGER DELTA RBDA	84,881,213.64	0.00	84,881,213.64
383.	0252045001	OGUN/ OSUN RBDA	239,967,579.96	0.00	239,967,579.96
384.	0252046001	SOKOTO RIMA RBDA	660,329,200.49	0.00	660,329,200.49
385.	0252047001	UPPER BENUE RBDA	78,793,693.67	0.00	78,793,693.67
386.	0252048001	UPPER NIGER RBDA	5,393,939.76	0.00	5,393,939.76
387.	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	272,428,552.90	0.00	272,428,552.90
388.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	320,852.28	0.00	320,852.28
389.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	37,287,089.46	0.00	37,287,089.46
		LAW & JUSTICES SECTOR			
390.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	185,810,672.93	0.00	185,810,672.93
391.	0326002001	NIGERIAN LAW REFORM COMMISSION	5,807,041.65	0.00	5,807,041.65
392.	0326003001	LEGAL AID COUNCIL	9,402,326.39	0.00	9,402,326.39
393.	0326004001	COUNCIL OF LEGAL EDUCATION	4,857,230.90	0.00	4,857,230.90
394.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	4,962,612.70	0.00	4,962,612.70
395.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	-498,446.23	0.00	-498,446.23
396.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	120,000.00	0.00	120,000.00
397.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	115,515,805.42	0.00	115,515,805.42
398.	0326010001	NIGERIAN COPYRIGHT COMMISSION	7,839,112.31	0.00	7,839,112.31
399.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	38,541,683.27	0.00	38,541,683.27
400.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	27,745,907.20	0.00	27,745,907.20
401.	0344001001	CODE OF CONDUCT BUREAU	137,982,564.57	0.00	137,982,564.57
		REGIONAL SECTOR			
402.	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	540.00	0.00	540.00

403.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	284,217,912.65	0.00	284,217,912.65
		SOCIAL SECTOR			
404.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	288,535,555.13	0.00	288,535,555.13
405.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	10,793,089.70	0.00	10,793,089.70
406.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	797,014,781.49	0.00	797,014,781.49
407.	0513021002	NIGERIA FOOTBALL FEDERATION	321,455.11	0.00	321,455.11
408.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	4,158,535.67	0.00	4,158,535.67
409.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	428,673,590.41	0.00	428,673,590.41
410.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	2,046,527,500.60	0.00	2,046,527,500.60
411.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	2,424,444,553.69	0.00	2,424,444,553.69
412.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	1,769,451.19	0.00	1,769,451.19
413.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	4,477,542.61	0.00	4,477,542.61
414.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	33,636,696.00	0.00	33,636,696.00
415.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	33,914,196.44	0.00	33,914,196.44
416.	0517008001	NATIONAL LIBRARY OF NIGERIA	97,740,033.47	0.00	97,740,033.47
417.	0517009001	NATIONAL EXAMINATIONS COUNCIL	15,620,274.93	0.00	15,620,274.93
418.	0517010001	MASS LITERACY COUNCIL	3,863,706.14	0.00	3,863,706.14
419.	0517011001	NOMADIC EDUCATION COMMISSION	3,251,072.91	0.00	3,251,072.91
420.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	1,947,687.17	0.00	1,947,687.17
421.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	6,455,543.21	0.00	6,455,543.21
422.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	20,833,716.74	0.00	20,833,716.74
423.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	1,984,756.16	0.00	1,984,756.16
424.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	212,158,191.44	0.00	212,158,191.44

425.	0517017001	NATIONAL TEACHERS INSTITUTE	9,231,016.10	0.00	9,231,016.10
426.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	111,135,277.91	0.00	111,135,277.91
427.	0517018002	FEDERAL POLYTECHNIC BAUCHI	17,628,302.55	0.00	17,628,302.55
428.	0517018003	FEDERAL POLYTECHNIC BIDA	4,298,467.56	0.00	4,298,467.56
429.	0517018004	FEDERAL POLYTECHNIC IDAH	21,026,995.15	0.00	21,026,995.15
430.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	121,635.52	0.00	121,635.52
431.	0517018006	FEDERAL POLYTECHNIC MUBI	9,047,779.85	0.00	9,047,779.85
432.	0517018007	FEDERAL POLYTECHNIC NASARAWA	13,575,796.48	0.00	13,575,796.48
433.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	635,331.44	0.00	635,331.44
434.	0517018009	FEDERAL POLYTECHNIC KADUNA	12,200,111.40	0.00	12,200,111.40
435.	0517018010	FEDERAL POLYTECHNIC OFFA	93,076,723.84	37,763,486.41	130,840,210.25
436.	0517018011	FEDERAL POLYTECHNIC EDE	872,242.65	0.00	872,242.65
437.	0517018012	FEDERAL POLYTECHNIC AUCHI	9,722,443.94	0.00	9,722,443.94
438.	0517018013	FEDERAL POLYTECHNIC NEKEDE	89,923,519.04	0.00	89,923,519.04
439.	0517018014	FEDERAL POLYTECHNIC OKO	87,639,781.15	0.00	87,639,781.15
440.	0517018015	FEDERAL POLYTECHNIC DAMATURU	9,724,424.23	0.00	9,724,424.23
441.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	16,078,650.33	0.00	16,078,650.33
442.	0517018017	FEDERAL POLYTECHNIC GWANDU	1,888,049.63	0.00	1,888,049.63
443.	0517018018	FEDERAL POLYTECHNIC ILARO	4,896,550.85	0.00	4,896,550.85
444.	0517018019	YABA COLLEGE OF TECHNOLOGY	6,425,543.66	0.00	6,425,543.66
445.	0517018020	FEDERAL POLYTECHNIC BALI	4,275,188.23	0.00	4,275,188.23
446.	0517018021	FEDERAL POLYTECHNIC EKOWE	142,345.64	0.00	142,345.64
447.	0517018022	FEDERAL POLYTECHNIC BONNY	17,066,094.80	0.00	17,066,094.80
448.	0517018023	FEDERAL POLYTECHNIC UKANA	1,715,440.60	0.00	1,715,440.60
449.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	11,486,626.38	0.00	11,486,626.38

450.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	27,870,221.30	0.00	27,870,221.30
451.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	690,765.73	0.00	690,765.73
452.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	597,298.75	0.00	597,298.75
453.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	5,157,051.09	0.00	5,157,051.09
454.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	94,526,360.05	0.00	94,526,360.05
455.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	17,910,919.33	0.00	17,910,919.33
456.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	9,771,168.00	0.00	9,771,168.00
457.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	16,131,493.24	0.00	16,131,493.24
458.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	947,298.67	0.00	947,298.67
459.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	25,946,074.09	0.00	25,946,074.09
460.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	7,333,046.72	0.00	7,333,046.72
461.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	33,651,862.60	0.00	33,651,862.60
462.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	148.15	0.00	148.15
463.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	103,267,624.85	0.00	103,267,624.85
464.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	5,000.47	0.00	5,000.47
465.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	17,388,590.90	0.00	17,388,590.90
466.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	311,713,870.63	0.00	311,713,870.63
467.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	31,509,738.72	0.00	31,509,738.72
468.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	110,571,069.25	0.00	110,571,069.25
469.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	4,061,535.09	0.00	4,061,535.09
470.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	128,325,304.68	0.00	128,325,304.68
471.	0517021001	UNIVERSITY OF IBADAN	4,298,366.73	0.00	4,298,366.73

472.	0517021002	UNIVERSITY OF LAGOS	187,338,249.22	0.00	187,338,249.22
473.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	2,945,231.76	0.00	2,945,231.76
474.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	9,554,762.91	0.00	9,554,762.91
475.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	11,195,836.91	0.00	11,195,836.91
476.	0517021006	UNIVERSITY OF BENIN	7,089,636.18	0.00	7,089,636.18
477.	0517021007	UNIVERSITY OF JOS	1,360,908.73	0.00	1,360,908.73
478.	0517021008	UNIVERSITY OF CALABAR	84,811.99	0.00	84,811.99
479.	0517021009	UNIVERSITY OF ILORIN	533,567,437.58	0.00	533,567,437.58
480.	0517021010	UNIVERSITY OF ABUJA	20,425,317.05	0.00	20,425,317.05
481.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	78,332,891.79	0.00	78,332,891.79
482.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	781,157,475.06	0.00	781,157,475.06
483.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	270,632,352.57	0.00	270,632,352.57
484.	0517021014	UNIVERSITY OF PORT HARCOURT	44,054,692.38	0.00	44,054,692.38
485.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,267,166.97	0.00	3,267,166.97
486.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	135,165,187.91	0.00	135,165,187.91
487.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	7,939,553.34	0.00	7,939,553.34
488.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	71,406,308.97	0.00	71,406,308.97
489.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	12,015,386.79	0.00	12,015,386.79
490.	0517021020	UNIVERSITY OF UYO	2,128,006.30	0.00	2,128,006.30
491.	0517021021	UNIVERSITY OF MAIDUGURI	4,594,860,651.70	0.00	4,594,860,651.70
492.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	2,033,468.16	0.00	2,033,468.16
493.	0517021023	BAYERO UNIVERSITY, KANO	7,638,508.62	0.00	7,638,508.62
494.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	6,904,044.80	0.00	6,904,044.80
495.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	4,257,340.42	0.00	4,257,340.42

496.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	12,649,084.48	0.00	12,649,084.48
497.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	157,191.98	0.00	157,191.98
498.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	735,858.20	0.00	735,858.20
499.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,784,228.85	0.00	2,784,228.85
500.	0517021030	FEDERAL UNIVERSITY OTUOKE	55,817,653.82	0.00	55,817,653.82
501.	0517021031	FEDERAL UNIVERSITY DUTSE	21,382,879.37	0.00	21,382,879.37
502.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	36,653,350.06	0.00	36,653,350.06
503.	0517021033	FEDERAL UNIVERSITY LAFIA	135,719,119.01	0.00	135,719,119.01
504.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	28,018,676.16	0.00	28,018,676.16
505.	0517021035	FEDERAL UNIVERSITY KASHERE	10,586,858.76	0.00	10,586,858.76
506.	0517021036	FEDERAL UNIVERSITY LOKOJA	96,500,731.80	0.00	96,500,731.80
507.	0517021037	FEDERAL UNIVERSITY WUKARI	119,146,138.07	0.00	119,146,138.07
508.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	6,125,994.40	0.00	6,125,994.40
509.	0517021039	FEDERAL UNIVERSITYOF GASHUA	10,641,218.85	0.00	10,641,218.85
510.	0517021040	FEDERAL UNIVERSITYOF GUSAU	89,018,063.74	0.00	89,018,063.74
511.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	552,568.09	0.00	552,568.09
512.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	94,776,411.95	0.00	94,776,411.95
513.	0517024001	NATIONAL OPEN UNIVERSITY	116,675,764.66	0.00	116,675,764.66
514.	0517026001	F.S.C. SOKOTO	31,143.98	0.00	31,143.98
515.	0517026002	FGC AZARE	1,366,499.96	0.00	1,366,499.96
516.	0517026003	FGC BUNI-YADI	1,270,063.02	0.00	1,270,063.02
517.	0517026004	FGC BIRIN YAURI	92,023,571.59	0.00	92,023,571.59
518.	0517026005	FGC DAURA	993,900.63	0.00	993,900.63
519.	0517026006	FGC GANYE	40,999.99	0.00	40,999.99
520.	0517026007	FGC GARKI	772,227.59	0.00	772,227.59
521.	0517026008	FGC IJANIKIN	25,976,999.97	0.00	25,976,999.97
522.	0517026009	FGC IKET NISE	6,866,935.98	0.00	6,866,935.98
523.	0517026010	FGC IKET VANDAKYA	194,600.00	0.00	194,600.00

524.	0517026011	FGC IKOM	99.97	0.00	99.97
525.	0517026013	FGC IKURIN	3,875,343.95	0.00	3,875,343.95
526.	0517026014	FGC JOS	1,187,211.47	0.00	1,187,211.47
527.	0517026015	FGC KADUNA	170,000.00	0.00	170,000.00
528.	0517026016	FGC KANO	13,646,715.44	0.00	13,646,715.44
529.	0517026017	FGC KEFFI	288,793,002.84	0.00	288,793,002.84
530.	0517026018	FGC KIYAWA	288,793,002.84	0.00	288,793,002.84
531.	0517026019	FGC KWALI	139,999.99	0.00	139,999.99
532.	0517026020	FGC MAIDUGURI	31,352,999.99	0.00	31,352,999.99
533.	0517026022	FGC MINNA	25,356,299.98	0.00	25,356,299.98
534.	0517026023	FGC ODIKOLOGUNA	3,286,840.59	0.00	3,286,840.59
535.	0517026024	FGC ODOGBOLU	9,466,774.12	0.00	9,466,774.12
536.	0517026025	FGC OGBOMOSHMO	4,709,345.00	0.00	4,709,345.00
537.	0517026026	FGC OGOJA	37,565,310.03	0.00	37,565,310.03
538.	0517026027	FGC OHAFIA	78,451,893.43	0.00	78,451,893.43
539.	0517026028	FGC OKIGWE	14,373,290.72	0.00	14,373,290.72
540.	0517026029	FGC OKPOSI	25,895,357.70	0.00	25,895,357.70
541.	0517026030	FGC ONITSHA	28,976,604.73	0.00	28,976,604.73
542.	0517026031	FGC PORT HARCOURT	604,599.98	0.00	604,599.98
543.	0517026032	FGC POTISKUM	46,197,999.99	0.00	46,197,999.99
544.	0517026033	FGC RUBBOCHI	12,923,011.49	0.00	12,923,011.49
545.	0517026034	FGC SOKOTO	3,451,266.78	0.00	3,451,266.78
546.	0517026035	FGC UGWOLAWO	26,283,622.50	0.00	26,283,622.50
547.	0517026036	FGC WARRI	26,884,916.80	0.00	26,884,916.80
548.	0517026037	FGC ZARIA	-0.02	0.00	-0.02
549.	0517026038	FGC, BILLIRI	8,681,138.57	0.00	8,681,138.57
550.	0517026039	FGC, IDO-ANI	1,633,358.12	0.00	1,633,358.12
551.	0517026040	FGC, IKOLE	7,000.00	0.00	7,000.00
552.	0517026041	FGGC ABAJI	19,540,531.88	0.00	19,540,531.88
553.	0517026042	FGGC ABULOMA	19,024,000.00	0.00	19,024,000.00
554.	0517026043	FGGC AKURE	8,500,005.23	0.00	8,500,005.23
555.	0517026044	FGGC ANKA	2,661,701.35	0.00	2,661,701.35

556.	0517026045	FGGC BAJOGA	5,813,241.57	0.00	5,813,241.57
557.	0517026046	FGGC BAKORI	475,429.19	0.00	475,429.19
558.	0517026047	FGGC BAUCHI	227,391,530.16	0.00	227,391,530.16
559.	0517026048	FGGC BENIN	294,224,977.31	0.00	294,224,977.31
560.	0517026049	FGGC BIDA	13,561,999.99	0.00	13,561,999.99
561.	0517026050	FGGC BWARI	29,128,281.61	0.00	29,128,281.61
562.	0517026051	FGGC CALABAR	21,079,301.32	0.00	21,079,301.32
563.	0517026052	FGGC EFON ALAYE	5,625,099.99	0.00	5,625,099.99
564.	0517026053	FGGC EFON IMNRINGI	11,369,728.50	0.00	11,369,728.50
565.	0517026054	FGGC ENUGU	2,817,196.92	0.00	2,817,196.92
566.	0517026055	FGGC EZZAMGBO ABAKALIKI	17,785,232.79	0.00	17,785,232.79
567.	0517026056	FGGC GBOKO	8,272,591.90	0.00	8,272,591.90
568.	0517026057	FGGC GUSAU	9,015,332.23	0.00	9,015,332.23
569.	0517026058	FGGC GWANDU	1,140,802.89	0.00	1,140,802.89
570.	0517026059	FGGC IBILLO	368,695.77	0.00	368,695.77
571.	0517026060	FGGC IBUSA	103,126,272.57	0.00	103,126,272.57
572.	0517026061	FGGC IKOT-OBIO-ITONG	12,294,386.24	0.00	12,294,386.24
573.	0517026062	FGGC ILORIN	420,619.31	0.00	420,619.31
574.	0517026063	FGGC IPETUMODU	16,300,467.77	0.00	16,300,467.77
575.	0517026064	FGGC JALINGO	2,542,399.99	0.00	2,542,399.99
576.	0517026065	FGGC KABBA	13,975,440.15	0.00	13,975,440.15
577.	0517026066	FGGC KAZAURE	40,000.00	0.00	40,000.00
578.	0517026068	FGGC LANGTANG	57,899.99	0.00	57,899.99
579.	0517026069	FGGC LEJJA	4,559,472.49	0.00	4,559,472.49
580.	0517026070	FGGC MONGUNO	20,080,234.15	0.00	20,080,234.15
581.	0517026071	FGGC NEW BUSA	22,608,723.09	0.00	22,608,723.09
582.	0517026072	FGGC OMU-ARAN	1,081,666.09	0.00	1,081,666.09

583.	0517026074	FGGC OYO	1,649,244.36	0.00	1,649,244.36
584.	0517026075	FGGC SHAGAMU	10,335,264.32	0.00	10,335,264.32
585.	0517026076	FGGC GUMI TAMBAWAL	-27,294.89	0.00	-27,294.89
586.	0517026077	FGGC UMUAHIA	13,550,315.07	0.00	13,550,315.07
587.	0517026078	FGGC WUKARI	60,185.98	0.00	60,185.98
588.	0517026079	FGGC, YOLA	-1,200,000.00	0.00	-1,200,000.00
589.	0517026080	FSTC AHOADA	2,390,000.00	0.00	2,390,000.00
590.	0517026081	FSTC AWKA	1,473,868.68	0.00	1,473,868.68
591.	0517026082	FSTC JUBU-IMUSHIN	42,342,914.76	0.00	42,342,914.76
592.	0517026083	FSTC MICHIKA	634,500.00	0.00	634,500.00
593.	0517026084	FSTC TUNGBO - YENAGOA	24,035,635.58	0.00	24,035,635.58
594.	0517026085	FSTC USI-EKITI	80,999.99	0.00	80,999.99
595.	0517026086	FTC IKARE	19,999.99	0.00	19,999.99
596.	0517026087	FTC ILESA	3,556,290.44	0.00	3,556,290.44
597.	0517026089	FTC KAFANCHAN	200,000.01	0.00	200,000.01
598.	0517026090	FTC LASSA	361,269.38	0.00	361,269.38
599.	0517026092	FTC OROZO	43,222,189.54	0.00	43,222,189.54
600.	0517026093	FTC OTOBI	7,952,285.93	0.00	7,952,285.93
601.	0517026094	FTC OTUPKO	26,285,506.27	0.00	26,285,506.27
602.	0517026095	FTC SHIRORO	9,525,303.50	0.00	9,525,303.50
603.	0517026096	FTC UROMI	23,988,707.98	0.00	23,988,707.98
604.	0517026097	FTC UYO	177,111.40	0.00	177,111.40
605.	0517026098	FTC YABA	58,514,034.33	0.00	58,514,034.33
606.	0517026100	KING'S COLLEGE	44,438,474.76	0.00	44,438,474.76
607.	0517026101	QUEEN'S COLLEGE LAGOS	32,318,500.00	0.00	32,318,500.00
608.	0517026102	SULEJA ACADEMY	17,018,759.08	0.00	17,018,759.08
609.	0517026103	FSTC,DOMA	956,809.49	0.00	956,809.49
610.	0517026104	FSTC DAYI	1,054,789.03	0.00	1,054,789.03
611.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	997,889.82	0.00	997,889.82
612.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	17,108,184.36	0.00	17,108,184.36
613.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	505,801,206.77	0.00	505,801,206.77

614.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	582,090,851.10	0.00	582,090,851.10
615.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	107,008.00	0.00	107,008.00
616.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	3,452,945,837.93	0.00	3,452,945,837.93
617.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	19,484,527.60	0.00	19,484,527.60
618.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	1,179,392.87	0.00	1,179,392.87
619.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	332,134.73	0.00	332,134.73
620.	0521008001	HEALTH RECORDS REGISTRATION BOARD	862,805.14	0.00	862,805.14
621.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	506,331.37	0.00	506,331.37
622.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	280,270.64	0.00	280,270.64
623.	0521011001	NURSING AND MIDWIFERY COUNCIL	655,800.05	0.00	655,800.05
624.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	4,575,960.54	0.00	4,575,960.54
625.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	818,234,798.44	0.00	818,234,798.44
626.	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	15,953,313.47	0.00	15,953,313.47
627.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	24,349,653.30	0.00	24,349,653.30
628.	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	747,713.95	0.00	747,713.95
629.	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	201,665.85	0.00	201,665.85
630.	0521018001	NURSE TUTOR TRAINING - ENUGU	24,024.58	0.00	24,024.58
631.	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	8,677,263.09	0.00	8,677,263.09
632.	0521020001	NURSE TUTOR TRAINNING KADUNA	660,700.37	0.00	660,700.37
633.	0521021001	NURSE TUTOR TRAINNING IBADAN	72,449.96	0.00	72,449.96
634.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	6,974,916.68	0.00	6,974,916.68
635.	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	19,497.96	0.00	19,497.96
636.	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.01	0.00	0.01
637.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	265,185.36	0.00	265,185.36
638.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	1,379,762,809.29	0.00	1,379,762,809.29

639.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	177,404,840.03	0.00	177,404,840.03
640.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	69,355,789.37	0.00	69,355,789.37
641.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	125,206,225.80	0.00	125,206,225.80
642.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	16,626,877.64	0.00	16,626,877.64
643.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	90,993,917.05	0.00	90,993,917.05
644.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	12,129,765.83	0.00	12,129,765.83
645.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	72,844,275.33	0.00	72,844,275.33
646.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	6,982,774.36	0.00	6,982,774.36
647.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	178,259,080.51	0.00	178,259,080.51
648.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	13,605,636.13	0.00	13,605,636.13
649.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	27,813,084.98	0.00	27,813,084.98
650.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	88,726,127.93	0.00	88,726,127.93
651.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	6,991,827.24	0.00	6,991,827.24
652.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	151,722,955.92	0.00	151,722,955.92
653.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	32,725,050.69	0.00	32,725,050.69
654.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	32,090,934.98	0.00	32,090,934.98
655.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	56,591,824.09	0.00	56,591,824.09
656.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	31,017,087.44	0.00	31,017,087.44
657.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	17,349,850.60	0.00	17,349,850.60
658.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	21,451,012.64	0.00	21,451,012.64
659.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	13,399.98	0.00	13,399.98
660.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	29,712,892.00	0.00	29,712,892.00
661.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	23,239,074.59	0.00	23,239,074.59
662.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,758,002.79	0.00	1,758,002.79
663.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	8,221,730.67	0.00	8,221,730.67
664.	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.14	0.00	0.14

665.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	5,605,278.36	0.00	5,605,278.36
666.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	27,550,352.22	0.00	27,550,352.22
667.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	18,565,912.27	0.00	18,565,912.27
668.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	3,128,731.27	0.00	3,128,731.27
669.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	120,784,128.60	0.00	120,784,128.60
670.	0521027018	FEDERAL MEDICAL CENTRE, OWO	48,963,224.20	0.00	48,963,224.20
671.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	114,924,914.37	0.00	114,924,914.37
672.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	41,147,102.80	0.00	41,147,102.80
673.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	1,828,583.62	0.00	1,828,583.62
674.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	28,726,153.44	0.00	28,726,153.44
675.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	58,806,373.55	0.00	58,806,373.55
676.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	29,285,743.41	0.00	29,285,743.41
677.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	171,419,777.06	0.00	171,419,777.06
678.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	24,334,334.05	0.00	24,334,334.05
679.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	21,991,181.27	0.00	21,991,181.27
680.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	38,307,351.14	0.00	38,307,351.14
681.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	445,888,836.19	0.00	445,888,836.19
682.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	25,694,746.05	0.00	25,694,746.05
683.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	269,399.99	0.00	269,399.99
684.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	10,234,265.93	0.00	10,234,265.93
685.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	17,929,316.89	0.00	17,929,316.89
686.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	21,848,670.99	0.00	21,848,670.99
687.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	9,256,050.87	0.00	9,256,050.87
688.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	54,932,058.06	0.00	54,932,058.06
689.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	457,109,735.80	0.00	457,109,735.80
690.	0521027039	NATIONAL EYE CENTRE KADUNA	4,804,811.40	0.00	4,804,811.40
691.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	28,914,437.16	0.00	28,914,437.16

692.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	53,418,437.66	0.00	53,418,437.66
693.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	87,573,180.72	0.00	87,573,180.72
694.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	8,257,241.95	0.00	8,257,241.95
695.	0521029009	PHS, ILORIN	3,250.00	0.00	3,250.00
696.	0521029010	PHS, SOKOTO	162,793.30	0.00	162,793.30
697.	0521029011	PHS, IBADAN	154,000.00	0.00	154,000.00
698.	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	78,000.00	0.00	78,000.00
699.	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	222,450.00	0.00	222,450.00
700.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	1,721,624.00	0.00	1,721,624.00
701.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	16,558,823.28	0.00	16,558,823.28
702.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	22,250,420.32	0.00	22,250,420.32
703.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	752,417.02	0.00	752,417.02
704.	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	20,000.00	0.00	20,000.00
705.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	323,077.97	0.00	323,077.97
706.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	18,560,523.72	0.00	18,560,523.72
707.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	2,141,429.83	0.00	2,141,429.83
708.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	1,708,358.01	0.00	1,708,358.01
709.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	3,843,472.68	0.00	3,843,472.68
710.	0521049001	NATIONAL HOSPITAL	106,008,357.40	0.00	106,008,357.40
711.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	454,433,445.65	0.00	454,433,445.65
712.	0535002001	NATIONAL PARK HEADQUARTERS	15,869,913.53	0.00	15,869,913.53
713.	0535003001	KAINJI NATIONAL PARK	4,581,642.44	0.00	4,581,642.44
714.	0535004001	OYO NATIONAL PARK	14,531,715.83	0.00	14,531,715.83
715.	0535005001	CHAD BASIN NATIONAL PARK	13,656,913.34	0.00	13,656,913.34

716.	0535006001	GASHAKA GUMTI NATIONAL PARK	11,729,830.97	0.00	11,729,830.97
717.	0535007001	CROSS RIVER NATIONAL PARK	54,476,816.52	0.00	54,476,816.52
718.	0535008001	KAMUKU NATIONAL PARK	11,340,524.96	0.00	11,340,524.96
719.	0535009001	OKUMU NATIONAL PARK	30,035,481.61	0.00	30,035,481.61
720.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	69,360,248.69	0.00	69,360,248.69
721.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	12,120,837.47	0.00	12,120,837.47
722.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	24,725,174.90	0.00	24,725,174.90
723.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	111,402,700.15	0.00	111,402,700.15
724.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	38,436,794.52	0.00	38,436,794.52
725.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	3,149,667.10	0.00	3,149,667.10
726.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	154,576,719.38	0.00	154,576,719.38
727.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	116,287,505.68	0.00	116,287,505.68
728.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	41,535,252.43	0.00	41,535,252.43
729.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	25,340,410.74	0.00	25,340,410.74
730.	0543001001	NATIONAL POPULATION COMMISSION	115,078,430.73	0.00	115,078,430.73
		TOTAL	**674,148,238,880.75**	**51,837,209.50**	**674,200,076,090.55**

NOTE 41:
SHORT TERM PROVISIONS

S/N	ADMIN. CODE	MDA	Short Term Provision 440702 ₦
		ECONOMIC SECTOR	
1	0220008001	FEDERAL INLAND REVENUE SERVICES	3,632,116,019.48
		GRAND TOTAL	**3,632,116,019.48**

NOTE 42:
CURRENT PORTION OF LONG-TERM BORROWINGS

S/N	ADMIN. CODE	MDA	CURRENT PORTION OF LONG-TERM BORROWINGS
			410601
			₦
		ADMINISTRATIVE SECTOR	
			0.00
			0.00
		GRAND TOTAL	0.00

NOTE 43A:
PUBLIC FUNDS

S/N	ADMIN. CODE	MDA	TRUST FUNDS	OTHER PUBLIC FUNDS	TOTAL
			420101	420102	
		ADMINISTRATIVE SECTOR	₦	₦	₦
1	022001200100	CONSOLIDATED REVENUE FUND	996,115,491,014.17	81,012,671,135.39	1,077,128,162,149.56
2	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	10,000.00	10,000.00
		SOCIAL SECTOR			
3	0517018009	FEDERAL POLYTECHNIC, KADUNA	720,079,365.00	0.00	720,079,365.00
4	0517019004	FEDERAL COLLEGE OF EDUCATION, BICHI	0.00	281,425,090.00	281,425,090.00
5	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	855,168,300.00	855,168,300.00
6	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	1,403,297,030.00	1,403,297,030.00
	TOTAL		**996,835,570,379.17**	**83,552,571,555.39**	**1,080,388,141,934.56**

NOTE 43:
PUBLIC FUNDS

			TRUST FUNDS	OTHER PUBLIC FUNDS			
			420101	420102			
S/N	Details	NCOA	OPENING BALANCE	INFLOWS	OUT FLOWS	ADDITIONAL FUND	CLOSING BALANCE
			₦	₦	₦	₦	₦
	Summary Payments from Cash Flow Statements						-
1	STABILIZATION FUND	42010101	8,510,929,988.31	31,722,102,458.78	31,471,120,539.52	21,161,899,113.16	29,923,811,020.73
2	ECOLOGICAL FUND	42010102	26,348,736,347.95	61,013,385,640.42	79,420,076,648.30	22,502,567,758.60	30,444,613,098.67
3	DEVELOPMENT OF NATURAL RESOURCES	42010103	106,545,939,550.13	163,926,451,786.77	151,192,359,785.94	(31,069,892,637.56)	88,210,138,913.40
4	TERTIARY EDUCATION TRUST FUND	42010104	115,470,478,251.01	221,241,462,181.27	220,337,049,513.15		116,374,890,919.13
5	PETROLUEM TECHNOLOGY DEVELOPMENT FUND	42010105	-				-
6	POLICE REWARD FUND	42010106	-				-
7	PRISON REWARD FUND	42010107	-				-
8	ARMED FORCES REWARD FUND	42010108	-				-
9	NIGERIAN EX-SERVICEMEN REWARD FUND	42010109	-				-
10	COCOA LEVY FUND	42010110	4,196,237.44				4,196,237.44
11	FERTILIZER REVOLVING FUND	42010111	-				-
12	SINKING FUND	42010112	-				-

13	STEEL POOL LEVY ACCOUNT	42010113	2,884,747,063.90	768,962,939.83	728,210,236.92		2,925,499,766.81
14	NATIONAL ECONOMIC RECONSTRUCTION FUND	42010114	-				-
15	NATIONAL HOUSING FUND	42010115	-				-
16	SOCIAL INSURANCE TRUST FUND	42010116	-				-
17	SUGAR DEVELOPMENT FUND	42010117	2,242,699,615.33	7,297,981,648.90	7,063,799,257.17		2,476,882,007.06
18	NATIONAL AUTOMOTIVE COUNCIL FUND	42010118	8,270,868,924.99	10,997,851,970.36	9,114,842,503.37		10,153,878,391.98
19	RICE LEVY	42010119	2,708,519,741.45	4,552,146.37	2,009,904,746.01		703,167,141.81
20	PORT LEVY	42010120	16,042,536,044.88	48,898,308,824.85	44,205,384,163.08		20,735,460,706.65
21	ECOWAS LEVY	42010121	-				-
22	CISS LEVY	42010122	91,573,766,921.65	77,589,396,258.26	119,158,163,823.43	1.00	50,004,999,357.48
23	NESS LEVY	42010123	1,437,245,525.29	7,217,399,145.72	6,097,445,483.53	(1.00)	2,557,199,186.48
24	SERVICE CHARGE POOL ACCOUNT	42010124	145,742,631.36				145,742,631.36
25	CIGARETTE LEVY	42010125	2,274,312,295.05	1,832,435,656.42	55,698,387.43	98.18	4,051,049,662.22
26	CUSTOM TEXTILE LEVY	42010126	316,648,035.76				316,648,035.76
27	IMPLEMENTATION COMMITTEE ON FGN LANDED PROPERTY	42010127	171,519,906.33				171,519,906.33
28	CEMENT LEVY	42010128	709,602,337.45	845,690.22	177,009.50		710,271,018.17
29	HUSK BROWN RICE LEVY	42010129	1,195,659,117.56				1,195,659,117.56
30	LEVY ON SANITORY POOL ACCOUNT	42010130	1,348,815,121.31				1,348,815,121.31
31	LEVY ON WINES SPIRIT	42010131	1,224,964,556.25				1,224,964,556.25

32	PENSION BOND REDEMPTION FUND	42010132	589,429,549,635.02				589,429,549,635.02
33	CONSOLIDATED POOL ACCOUNT	42010133	19,525,249,325.38	70,741,478,767.81	87,145,438,622.00	2.35	3,121,289,473.54
34	MOFI OPTIONAL ACCOUNT	42010134	5,134,373,419.98	7,820,715,070.67	3,637,082,856.00		9,318,005,634.65
35	WHEAT FLOUR LEVY	42010135	18,884,212.09	6,663,797.23	157,149.74		25,390,859.58
36	WHEAT GRAIN LEVY	42010136	34,387,020,628.57	63,639,083,930.89	67,484,237,944.68	(18,000.00)	30,541,848,614.78
37	POLICE EQUIPMENT FUND	42010201	55,752,940.56				55,752,940.56
38	CHEQUE OPERATIONAL ACCOUNT	42010202	988,750.00				988,750.00
39	MONITISATION(Motor Vehicle)	42010203	4,327,297.08				4,327,297.08
40	NITDA POOL ACCOUNT	42010204	9,438,773,550.82	15,181,623,143.59	14,340,227,537.71		10,280,169,156.70
41	CBN/FGN INDEPENDENT REVENUE ACCOUNT US$	42010205	1,378,930.01				1,378,930.01
42	SOLID MINERALS REVENUE POOL A/C	42010206	12,587,430,492.13	5,003,742,877.17	8,704,064,009.00	(0.08)	8,887,109,360.22
43	FGN SIGNATURE BONUSES ACCOUNT	42010207	55,640,988,176.15				55,640,988,176.15
44	35% NAC LEVY POOL ACCOUNT	42010208	4,127,601,931.38	2,014,746,582.66	438,665.36		6,141,909,848.68
45	40% POLISHED RICE LEVY POOL A/C	42010209	46,675.99				46,675.99
46	IPPIS OPERATION ACCOUNT	42010210	-				-
	TOTAL		**1,119,780,294,178.56**	**796,919,190,518.19**	**852,165,878,881.84**	**12,594,556,334.65**	**1,077,128,162,149.56**

S/N	**ADMIN. CODE**	**MDA**	**₦**	
1	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	10,000.00	
2	0517018009	FEDERAL POLYTECHNIC KADUNA	720,079,365.00	

1,080,388,141,934.56

3	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	281,425,090.00	
4	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	855,168,300.00	
5	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	1,403,297,030.00	
		OTHERS AS PER T.B FROM MDAs	3,259,979,785.00	3,259,979,785.00
	TOTALS			**1,080,388,141,934.56**

NOTE 44:
LONG TERM PROVISION

S/N	ADMIN. CODE	MDA	LONG TERM PROVISION 420101 ₦
		SOCIAL SECTOR	121,164,336.68
1	0521026001	UNIVERSITY OF COLLEGE HOSPITAL, IBADAN	**121,164,336.68**
		TOTAL	

NOTE: THIS IS AS REPORTED ON GIFMIS

NOTE 45: A
LONG TERM LOANS

S/N	ADMIN. CODE	MDA	LONG TERM PROVISION 420301 ₦
		ECONOMIC SECTOR	
1	022001200100	CONSOLIDATED REVENUE FUND	19,910,929,005.00
		TOTAL	**19,910,929,005.00**

NOTE 45:
LONG TERM BORROWINGS (420301)

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

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

ZTE	-					-	326.00	-
CMEC	-					-	326.00	-
EUROBOND	10,868,350,000.00					10,868,350,000.00	326.00	3,543,082,100,000.00
Others	300,000,000.00					300,000,000.00	326.00	97,800,000,000.00
AFD	-					-	326.00	-
Bank of England/ Citibank Lazards Agency Fees	-					-	326.00	-
TOTAL	**21,043,650,000.00**	**4,230,720,000.00**	**2,490,700,000.00**	**268,500,000.00**	**- 179,570,000.00**	**27,676,140,000.00**		**9,022,421,640,000.00**
TOTAL DEBTS IN NAIRA	**6,439,356,900,000.00**	**1,294,600,320,000.00**	**762,154,200,000.00**	**82,161,000,000.00**	**(54,948,420,000.00)**	**9,022,421,640,000.00**		

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

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

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

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

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

DESCRIPTION	BALANCES AS AT 01/01/2018	ADDITIONAL WITHIN THE YEAR	ADJUSTMENT AGAINST INFLOW	ADJUSTMENT AGAINST OUTFLOW		LESS: REPAYMENT	BALANCE AS AT 31/12/2018
	N	N	N	N		N	N
FGN AND TREASURY BONDS:							
9.85% FGN JUL 2017	20,000,000,000.00						20,000,000,000.00
9.35% FGN AUG 2017	100,000,000,000.00						100,000,000,000.00
10.7% FGN MAY 2018	300,000,000,000.00						300,000,000,000.00
15% FGN NOV 2028	75,000,000,000.00						75,000,000,000.00
12.49% FGN MAY 2029	150,000,000,000.00						150,000,000,000.00
7% FGN OCT 2019	233,896,698,000.00						233,896,698,000.00
8.5% FGN APR. 2015	200,000,000,000.00						200,000,000,000.00

4.00% FGN APR 2015	-						-
10.00% FGN JUL 2030	591,568,208,000.00						591,568,208,000.00
6.39% FGN JAN 2022	605,310,000,000.00						605,310,000,000.00
15.1% FGN APR. 2017	480,133,082,000.00						480,133,082,000.00
16.00% FGN JUN 2019	351,300,000,000.00						351,300,000,000.00
13.05% FGN AUG 2016	581,386,704,000.00						581,386,704,000.00
14.20% FGN MAR 2024	***719,994,128,000.00***						719,994,128,000.00
UNSPECIFY	-						-
15.54% FGN FEB 2020	***451,930,000,000.00***						451,930,000,000.00
12.1493% FGN JUL	***395,500,000,000.00***						395,500,000,000.00
12.00% FGN MAR 2025	***263,600,000,000.00***						263,600,000,000.00
9.00% FGN MAY 2025	***190,000,000,000.00***						190,000,000,000.00
9.00% FGN AUG 2030	***98,522,000,000.00***						98,522,000,000.00
2017	1,756,796,644,592.00						1,756,796,644,592.00
2017	1,150,874,189,000.00						1,150,874,189,000.00
2018	618,926,328,000.00						618,926,328,000.00
		1,189,419,333,000.00					1,189,419,333,000.00
2018(ADJUSTED FROM SHORT TERM LOAN)	372,428,443,000.00	16,921,608,000.00				***25,000,000,000.00***	364,350,051,000.00
TOTAL	**9,707,166,424,592.00**	**1,206,340,941,000.00**	**-**	**-**	**-**	**25,000,000,000.00**	**10,888,507,365,592.00**

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

19,910,929,005,592.00

<u>NOTE:</u> FEDERAL MINISTRY OF WATER RESOURCES REORTED -

19,910,929,005,592.00

NOTE 46:
CAPITAL GRANTS

S/N	ADMIN. CODE	MDA	N	N	430101
					₦
			OPENING BALANCE	2019	
		ADMINISTRATIVE SECTOR			
1.	0111001001	STATE HOUSE - HQTRS	9,802,995,805.92	5,126,223,200.67	14,929,219,006.59
2.	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	-	158,333,927.02	158,333,927.02
3.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	3,396,500.00	78,018,619.94	81,415,119.94
4.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	11,179,979.80	16,922,710.00	28,102,689.80
5.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	80,637,448.20	555,771,095.06	636,408,543.26
6.	0111001006	STATE HOUSE MEDICAL CENTRE	770,508,525.24	582,809,200.36	1,353,317,725.60
7.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	247,198,937.00	151,570,759.89	398,769,696.89
8.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	61,620,318,241.21	43,502,205,348.05	105,122,523,589.26
9.	0111006001	NIPSS, KURU	758,107,193.52	180,591,302.77	938,698,496.29
10.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	246,530,309.64	180,591,302.77	427,121,612.41
11.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	208,156,171.33	169,038,371.98	377,194,543.31
12.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	31,364,789,565.54	5,914,324,531.90	37,279,114,097.44
13.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	20,010,000.00	1,285,761,475.30	1,305,771,475.30
14.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	525,076,298.16	180,591,302.77	705,667,600.93
15.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	528,837,484.74	357,258,029.56	886,095,514.30
16.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	6,463,606,104.57	2,683,243,321.34	9,146,849,425.91
17.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	51,306,437.93	50,789,603.68	102,096,041.61
18.	0112001001	NASS MANAGEMENT	1,209,548,105.48	7,996,267,986.14	9,205,816,091.62
19.	0112002001	SENATE	27,806,239,497.11	18,516,458,946.98	46,322,698,444.09
20.	0112003001	HOUSE OF REPRESENTATIVES	19,294,726,643.91	11,900,188,153.26	31,194,914,797.17

21.	0112004001	NATIONAL ASSEMBLY COMMISSION	6,118,955,937.52		6,118,955,937.52
22.	0112005001	LEGISLATIVE AIDES	899,833,500.00	700,555,650.00	1,600,389,150.00
23.	0112008001	GENERAL SERVICE	42,881,998,376.95	29,318,421,623.62	72,200,420,000.57
24.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	35,077,794,737.85	5,533,643,507.00	40,611,438,244.85
25.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	105,158,272,174.80	108,283,927,627.57	213,442,199,802.37
26.	0116002001	DEFENCE HEADQURTERS	1,808,368,927.86	1,608,933,139.82	3,417,302,067.68
27.	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	-	610,093,380.89	610,093,380.89
28.	0116003001	NIGERIAN ARMY	96,431,476,189.24	20,476,356,179.80	116,907,832,369.04
29.	116003002	NIGERIA ARMY UNIVERSITY, BIU	165,000,000.00	22,074,050.00	187,074,050.00
30.	0116004001	NIGERIAN NAVY	28,800,513,285.47	20,899,808,396.15	49,700,321,681.62
31.	0116005001	NIGERIAN AIRFORCE	33,492,134,497.61	33,320,464,451.63	66,812,598,949.24
32.	0116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	7,207,682,192.04		7,207,682,192.04
33.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	15,137,685,562.05	2,107,822,888.39	17,245,508,450.44
34.	0116007001	NIGERIANCOLLEGE DEFENCE	7,880,705,437.98	4,498,533,268.54	12,379,238,706.52
35.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	3,023,840,730.99	2,107,822,888.39	5,131,663,619.38
36.	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	3,581,713,054.21	1,067,541,589.26	4,649,254,643.47
37.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	2,463,269,161.94	1,541,867,304.09	4,005,136,466.03
38.	0116011001	DEFENCE SCHOOL INTELLIGENCE	18,273,867,234.58	1,355,343,944.46	19,629,211,179.04
39.	0116012001	DEFENCE AGENCY INTELLIGENCE	2,423,374,973.55	12,564,252,479.62	14,987,627,453.17
40.	0116015017	DEFENCE MISSIONS	147,105,000.00	2,263,014,315.36	2,410,119,315.36
41.	0116021001	MILITARY PENSION BOARD		147,500,000.00	147,500,000.00
42.	0116018001	DEFENCE SPACE AGENCY	3,046,805,606.88		3,046,805,606.88
43.	116018002	DEFENCE SPACE ADMINISTRATION	4,613,345,420.33	2,011,814,447.48	6,625,159,867.81
44.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	138,893,279.44	7,562,108,597.10	7,701,001,876.54
45.	0119002001	TECHNICAL AIDS CORPS	185,962,438.81	279,961,015.65	465,923,454.46

46.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	421,378,719.40	241,583,654.10	662,962,373.50
47.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	68,098,124.70	1,543,245,949.43	1,611,344,074.13
48.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	87,847,729.84	126,577,679.76	214,425,409.60
49.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	86,577,040.31	83,853,626.17	170,430,666.48
50.	0119009001	FOREIGN MISSION: ABIDJAN	30,722,759.35	152,148,421.45	182,871,180.80
51.	0119009002	FOREIGN MISSION: ACCRA	454,810,427.27	156,027,458.21	610,837,885.48
52.	0119009003	FOREIGN MISSION: ADDIS ABABA	52,500,000.00	131,400,000.00	183,900,000.00
53.	0119009004	FOREIGN MISSION: ALGIERS	2,554,000.00	84,700,000.00	87,254,000.00
54.	0119009005	FOREIGN MISSION: ANKARA	30,000,000.00	22,986,000.00	52,986,000.00
55.	0119009006	FOREIGN MISSION: ATHENS	-	848,200,000.00	848,200,000.00
56.	0119009007	FOREIGN MISSION: ATLANTA	5,701,603.92		5,701,603.92
57.	0119009009	FOREIGN MISSION: BAMAKO	234,919,796.00	30,186,000.00	265,105,796.00
58.	0119009011	FOREIGN MISSION: BANGUI	50,830,779.02		50,830,779.02
59.	0119009012	FOREIGN MISSION: BANJUL	18,000,000.00	20,286,000.00	38,286,000.00
60.	0119009013	FOREIGN MISSION: BATA	13,000,000.00	200,060,000.00	213,060,000.00
61.	0119009014	FOREIGN MISSION: BEIJING	20,780,000.30	60,710,000.00	81,490,000.30
62.	0119009015	FOREIGN MISSION: BEIRUT	5,354,000.00	117,042,601.40	122,396,601.40
63.	0119009016	FOREIGN MISSION: BERLIN	-	25,003,180.00	25,003,180.00
64.	0119009017	FOREIGN MISSION: BERNE	29,000,000.00		29,000,000.00
65.	0119009018	FOREIGN MISSION: BISSAU	56,200,000.00	164,430,000.00	220,630,000.00
66.	0119009019	FOREIGN MISSION: BRASILIA	15,000,000.00	127,329,000.00	142,329,000.00
67.	0119009020	FOREIGN MISSION: BRAZAVILLE	32,000,000.00	70,050,000.00	102,050,000.00
68.	0119009021	FOREIGN MISSION: BRUSSELS	20,000,000.00	149,440,000.00	169,440,000.00
69.	0119009022	FOREIGN MISSION: BUCHAREST	33,287,857.10	141,247,839.00	174,535,696.10
70.	0119009023	FOREIGN MISSION: BUDAPEST	-	158,474,942.96	158,474,942.96

71.	0119009024	FOREIGN MISSION: BUEA	3,500,000.00		3,500,000.00
72.	0119009025	FOREIGN MISSION: BUENOS AIRES	1,050,000.00	16,345,000.00	17,395,000.00
73.	0119009026	FOREIGN MISSION: BUJUMBURA	-	20,424,000.00	20,424,000.00
74.	0119009028	FOREIGN MISSION: CANBERRA	12,628,500.00	22,986,000.00	35,614,500.00
75.	0119009029	FOREIGN MISSION: CARACAS	-	46,346,595.00	46,346,595.00
76.	0119009030	FOREIGN MISSION: CONAKRY	245,066,500.00		245,066,500.00
77.	0119009031	FOREIGN MISSION: COTONOU	-	45,598,500.00	45,598,500.00
78.	0119009032	FOREIGN MISSION: DAKAR	-	28,000,000.00	28,000,000.00
79.	0119009033	FOREIGN MISSION: DAMASCUS	5,000,000.00	89,417,225.86	94,417,225.86
80.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	-	18,350,000.00	18,350,000.00
81.	0119009035	FOREIGN MISSION: DOUALA	-	10,949,200.00	10,949,200.00
82.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	3,354,000.00	16,120,000.00	19,474,000.00
83.	0119009037	FOREIGN MISSION: DUBLIN	2,554,000.00	15,663,180.00	18,217,180.00
84.	0119009038	FOREIGN MISSION: FREETOWN	2,415,000.00	74,986,000.00	77,401,000.00
85.	0119009039	FOREIGN MISSION: GABORONE	29,220,000.00	38,475,000.00	67,695,000.00
86.	0119009040	FOREIGN MISSION: GENEVA	2,554,000.00	151,337,400.00	153,891,400.00
87.	0119009042	FOREIGN MISSION: HANOI	20,320,000.00	2,554,000.00	44,021,218.48
88.	0119009043	FOREIGN MISSION: HARARE	19,860,600.00	94,894,400.00	114,755,000.00
89.	0119009044	FOREIGN MISSION: HAVANA	15,000,000.00	92,749,002.00	107,749,002.00
90.	0119009045	FOREIGN MISSION: HONGKONG	-	86,790,000.00	86,790,000.00
91.	0119009046	FOREIGN MISSION: ISLAMABAD	34,671,031.40	40,000,000.00	74,671,031.40
92.	0119009047	FOREIGN MISSION: JAKARTA	-	161,913,716.64	161,913,716.64
93.	0119009048	FOREIGN MISSION: JEDDAH	95,447,708.49		95,447,708.49
94.	0119009049	FOREIGN MISSION: JOHANNESBURG	7,000,000.00	91,542,023.69	98,542,023.69
95.	0119009050	FOREIGN MISSION: KAMPALA	-	32,690,000.00	32,690,000.00

96.	0119009051	FOREIGN MISSION: KHARTOUM	-	100,000,000.00	100,000,000.00
97.	0119009052	FOREIGN MISSION: KIEV	2,500,000.00		2,500,000.00
98.	0119009053	FOREIGN MISSION: KIGALI RWANDA	3,475,000.00	11,675,000.00	15,150,000.00
99.	0119009054	FOREIGN MISSION: KINGSTON	54,159,354.83	16,228,250.00	70,387,604.83
100.	0119009055	FOREIGN MISSION: KINSHASA	-	70,050,000.00	70,050,000.00
101.	0119009056	FOREIGN MISSION: KUALA LUMPUR	18,000,000.00		18,000,000.00
102.	0119009057	FOREIGN MISSION: KUWAIT	-	95,034,000.00	95,034,000.00
103.	0119009058	FOREIGN MISSION: LIBREVILLE	-	86,414,819.95	86,414,819.95
104.	0119009059	FOREIGN MISSION: LISBON	35,297,021.60		35,297,021.60
105.	0119009060	FOREIGN MISSION: LOME	21,363,979.41	164,837,090.87	186,201,070.28
106.	0119009061	FOREIGN MISSION: LONDON	-	21,363,979.41	21,363,979.41
107.	0119009063	FOREIGN MISSION: LUSAKA	-	23,350,000.00	23,350,000.00
108.	0119009064	FOREIGN MISSION: MADRID	8,000,000.00		8,000,000.00
109.	0119009065	FOREIGN MISSION: MALABO	-	77,360,000.00	77,360,000.00
110.	0119009066	FOREIGN MISSION: MANILLA	2,554,000.00	32,240,000.00	34,794,000.00
111.	0119009067	FOREIGN MISSION: MAPUTO	12,554,000.00	105,211,550.59	117,765,550.59
112.	0119009068	FOREIGN MISSION: MEXICO CITY	-	58,627,180.00	58,627,180.00
113.	0119009069	FOREIGN MISSION: MNROVIA	35,500,000.00		35,500,000.00
114.	0119009070	FOREIGN MISSION: MOSCOW	25,566,303.00	331,570,000.00	357,136,303.00
115.	0119009071	FOREIGN MISSION: NAIROBI	10,000,000.00	119,394,635.01	129,394,635.01
116.	0119009072	FOREIGN MISSION: N'DJAMENA	-	57,698,800.00	57,698,800.00
117.	0119009074	FOREIGN MISSION: NEW DELHI	-	94,036,988.00	94,036,988.00
118.	0119009075	FOREIGN MISSION: NEW YORK (CG)	366,785,486.43	16,120,000.00	382,905,486.43
119.	0119009076	FOREIGN MISSION: NEW YORK (PM)	-	578,595,533.13	578,595,533.13
120.	0119009077	FOREIGN MISSION: NIAMEY	2,000,000.00		2,000,000.00
121.	0119009078	FOREIGN MISSION: NNJC - NIAMEY	39,909,086.00	18,000,000.00	57,909,086.00
122.	0119009080	FOREIGN MISSION: OTTAWA	-	193,324,631.62	193,324,631.62
123.	0119009081	FOREIGN MISSION: OUAGADOUGOU	14,810,123.35	38,000,000.00	52,810,123.35

124.	0119009082	FOREIGN MISSION: PARIS	3,354,000.00		3,354,000.00
125.	0119009083	FOREIGN MISSION: PORT OF SPAIN	38,846,520.30	95,663,180.00	134,509,700.30
126.	0119009084	FOREIGN MISSION: PRETORIA	-	181,413,249.80	181,413,249.80
127.	0119009085	FOREIGN MISSION: PYONG YANG	30,685,548.00		30,685,548.00
128.	0119009086	FOREIGN MISSION: RABAT	-	143,301,509.16	143,301,509.16
129.	0119009091	FOREIGN MISSION: SAO TOME	2,000,000.00	93,400,000.00	95,400,000.00
130.	0119009092	FOREIGN MISSION: SEOUL	-	47,340,000.00	47,340,000.00
131.	0119009093	FOREIGN MISSION: SHANGHAI	2,554,000.00		2,554,000.00
132.	0119009094	FOREIGN MISSION: SINGAPORE	-	11,927,180.00	11,927,180.00
133.	0119009095	FOREIGN MISSION: STOCKHOLM	6,791,500.00		6,791,500.00
134.	0119009096	FOREIGN MISSION: TEHRAN	26,075,710.30	31,716,305.00	57,792,015.30
135.	0119009097	FOREIGN MISSION: TEL AVIV	-	121,773,567.10	121,773,567.10
136.	0119009099	FOREIGN MISSION: THE HAGUE	11,000,000.00		11,000,000.00
137.	0119009100	FOREIGN MISSION: TOKYO	-	91,370,000.00	91,370,000.00
138.	0119009102	FOREIGN MISSION: TUNIS	107,442,687.88		107,442,687.88
139.	0119009103	FOREIGN MISSION: VIENNA	12,060,306.06		12,060,306.06
140.	0119009104	FOREIGN MISSION: WARSAW	110,516,040.25	31,008,300.00	141,524,340.25
141.	0119009105	FOREIGN MISSION: WASHINGTON	-	114,448,231.72	114,448,231.72
142.	0119009106	FOREIGN MISSION: WINDHOEK	31,794,154.55	35,025,000.00	66,819,154.55
143.	0119009107	FOREIGN MISSION: YAOUNDE	-	11,675,000.00	11,675,000.00
144.	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	24,367,043.01	102,740,000.00	127,107,043.01
145.	0119009110	FOREIGN MISSIONS, ABU DHAB	-	70,260,150.00	70,260,150.00
146.	0119009111	FOREIGN MISSION LILONGWE, MALAWI	70,215,472.55	15,500,000.00	85,715,472.55
147.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	2,223,503.20		2,223,503.20
148.	0119009116	FOREIGN MISSION VATICAN	-	10,383,759.94	10,383,759.94
149.	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	16,500,000.00		16,500,000.00
150.	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	-	77,055,000.00	77,055,000.00
151.	0119009123	FOREIGN MISSION AMMAN, JORDAN	17,554,000.00		17,554,000.00

152.	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	-	81,977,180.00	81,977,180.00
153.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	25,127,277,144.51	2,386,864,747.90	27,514,141,892.41
154.	0123003001	NIGERIAN TELEVISION AUTHORITY	1,952,292,943.99	1,502,341,982.70	3,454,634,926.69
155.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	3,627,668,805.20	1,757,953,134.38	5,385,621,939.58
156.	0123005001	NEWS AGENCY OF NIGERIA	1,321,804,584.27	73,661,357.90	1,395,465,942.17
157.	0123006001	VOICE OF NIGERIA	2,391,478,540.58	772,156,569.03	3,163,635,109.61
158.	0123007001	NIGERIAN FILM CORPORATION	343,657,313.64	1,001,481,285.56	1,345,138,599.20
159.	0123008001	NATIONAL BROADCASTING COMMISION	190,613,265.25	26,429,880.00	217,043,145.25
160.	0123009001	NIGERIA PRESS COUNCIL	351,796,449.99	221,336,249.58	573,132,699.57
161.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	19,787,412.70	1,641,432,395.57	1,661,219,808.27
162.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	617,012,363.85	29,763,471.20	646,775,835.05
163.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	392,781,412.31	488,400,367.27	881,181,779.58
164.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	1,034,470,935.55	313,558,932.51	1,348,029,868.06
165.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	401,089,516.06	704,494,746.56	1,105,584,262.62
166.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	122,105,200.00	309,286,113.81	431,391,313.81
167.	0123011006	NATIONAL TROUPE OF NIGERIA	176,572,922.19	24,985,860.71	201,558,782.90
168.	0123011007	NATIONAL THEATRE	470,763,726.95		470,763,726.95
169.	0123011008	NATIONAL GALLERY OF ART	9,177,232.70	419,884,928.88	429,062,161.58
170.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	146,675,998.30	9,998,968.40	156,674,966.70
171.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	330,139,453.01	399,014,170.73	729,153,623.74
172.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	7,983,187.10	645,502,474.47	653,485,661.57
173.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	2,047,651,516.25	11,959,317.61	2,059,610,833.86
174.	0123011017	NATIONAL ORIENTATION AGENCY	1,790,021,993.54	465,088,799.20	2,255,110,792.74
175.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	14,567,990,457.76	746,369,494.18	15,314,359,951.94
176.	0124002001	NIGERIAN PRISON SERVICE	19,955,776,133.95	20,280,330,412.31	40,236,106,546.26
177.	0124003001	NIGERIA IMMIGRATION SERVICE	15,501,764,679.80	12,830,075,726.83	28,331,840,406.63
178.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	211,320,991.05	7,828,075,090.81	8,039,396,081.86

179.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	-	303,917,373.98	303,917,373.98
180.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	9,225,535,691.90		9,225,535,691.90
181.	0124007001	FEDERAL FIRE SERVICE	-	7,201,223,713.10	7,201,223,713.10
182.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	32,367,159,257.78	29,717,616,571.23	62,084,775,829.01
183.	0124012001	POLICE FORMATION & COMMAND HQTRS	1,519,697,729.59	2,147,480,713.84	3,667,178,443.43
184.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	87,376,764.20	146,664,362.40	234,041,126.60
185.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	122,121,390.16		122,121,390.16
186.	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	4,279,716.00	19,106,577.16	23,386,293.16
187.	0125005002	FEDERAL TRAINING CENTRE,ENUGU	12,734,051.99		12,734,051.99
188.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	10,026,191.20	26,782,696.97	36,808,888.17
189.	0125005004	FEDERAL TRAINING CENTRE,KADUNA	1,300,873.10	20,471,112.85	21,771,985.95
190.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	8,171,277.80	15,504,674.18	23,675,951.98
191.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	10,982,431.00	26,226,099.41	37,208,530.41
192.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	641,099,569.94	65,475,542.79	706,575,112.73
193.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	54,845,878.40	686,431,852.19	741,277,730.59
194.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	173,881,815.00	93,152,377.59	267,034,192.59
195.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	500,018,817.55		500,018,817.55
196.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	69,263,577.00	407,315,715.01	476,579,292.01
197.	0145001001	PUBLIC COMPLAINTS COMMISSION	32,648,546.05	149,997,760.00	182,646,306.05
198.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	7,306,955,432.53	203,442,977.00	7,510,398,409.53
199.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	3,978,887,843.59	2,000,000,000.00	5,978,887,843.59
200.	0149001001	FEDERAL CHARACTER COMMISSION	-	970,135,136.21	970,135,136.21
201.	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	4,337,634,374.24		4,337,634,374.24
202.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,347,886,957.34	4,522,484,009.68	5,870,370,967.02
203.	0156003001	NIGERIA COMMUNICATION SATELLITE	-	1,955,973,968.57	1,955,973,968.57

204.	0156006001	NIPOST	39,562,439,061.00		39,562,439,061.00
205.	0157001001	NATIONAL SECURITY ADVISER	12,366,838,690.40	23,807,670,389.20	36,174,509,079.60
206.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	4,953,485,049.00	5,261,066,583.92	10,214,551,632.92
207.	0157003001	NATIONAL INTELLIGENT AGENCY	2,506,397,390.00	3,300,583,763.00	5,806,981,153.00
208.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	1,231,511,992.99	2,358,650,084.80	3,590,162,077.79
209.	0158001001	CODE OF CONDUCT TRIBUNAL	524,092,679.93	621,274,566.32	1,145,367,246.25
210.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	543,835,824.44	670,107,067.45	1,213,942,891.89
211.	0160001001	POLICE SERVICE COMMISSION HQTRS	61,442,255,410.71	1,192,466,459.47	62,634,721,870.18
212.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	277,357,110.60	13,558,488,120.93	13,835,845,231.53
213.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	12,408,675,986.96	2,675,256,588.64	15,083,932,575.60
214.	0161003001	NATIONAL COMMISSION FOR REFUGEES	142,429,840.70	7,327,628,457.09	7,470,058,297.79
215.	0161004001	LAGOS LIAISON OFFICE	3,816,736,542.30	248,185,376.51	4,064,921,918.81
216.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	351,598,911.78	626,965,155.79	978,564,067.57
217.	0161006001	NATIONAL MERIT AWARD	5,596,725,229.72	136,130,002.00	5,732,855,231.72
218.	0161007001	FEDERAL ROAD SAFETY COMMISSION	-	3,269,161,588.76	3,269,161,588.76
219.	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	469,978,256.30	345,504,978.00	815,483,234.30
220.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	5,800,786,199.77	345,504,978.00	6,146,291,177.77
221.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	240,400,000.00	6,467,896,211.32	6,708,296,211.32
222.	0161013001	NATIONAL PENSION COMMISSION	588,522,700.25	225,169,579.81	813,692,280.06
223.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	247,210,122.90	862,611,635.20	1,109,821,758.10
224.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	77,318,400.00	521,044,830.00	598,363,230.00
225.	0161016001	NATIONAL LOTTERY TRUST FUND	366,479,252.47	489,520,989.80	856,000,242.27
226.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	85,524,016.40	725,535,644.43	811,059,660.83
227.	0161018001	SERVICOM	106,999,296.41	145,969,797.81	252,969,094.22
228.	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	708,302,410.28	75,209,294.00	783,511,704.28

229.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	9,325,523,515.42	1,080,007,850.81	10,405,531,366.23
230.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	1,612,857,187.29	14,838,544,215.97	16,451,401,403.26
231.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	2,884,394,567.67	2,675,256,588.64	5,559,651,156.31
232.	0517002001	TERTIARY EDUCATION TRUST FUND	-	62,044,192.46	62,044,192.46
		ECONOMIC SECTOR			
233.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	150,657,613,595.45	100,424,668,388.41	251,082,281,983.86
234.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	496,397,376.10	1,495,859,809.37	1,992,257,185.47
235.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	3,165,450,455.63	1,233,136,222.39	4,398,586,678.02
236.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	3,695,362,693.45	4,445,462,107.61	8,140,824,801.06
237.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,053,714,316.50	1,666,693,198.62	2,720,407,515.12
238.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,273,601,431.64	1,560,453,754.01	2,834,055,185.65
239.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,535,671,728.08	2,147,446,380.54	3,683,118,108.62
240.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	230,250,147.33	330,466,900.53	560,717,047.86
241.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	642,084,200.75	699,141,816.92	1,341,226,017.67
242.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	752,749,052.37	1,208,017,159.45	1,960,766,211.82
243.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	662,947,567.67	856,617,581.02	1,519,565,148.69
244.	0215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	558,371,791.27		558,371,791.27
245.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	872,436,248.91	774,288,761.37	1,646,725,010.28
246.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	119,699,638.24	794,083,670.14	913,783,308.38

247.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,083,509,826.29	273,796,555.03	1,357,306,381.32
248.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	449,869,555.77	828,460,378.68	1,278,329,934.45
249.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	100,305,345.25	715,721,364.28	816,026,709.53
250.	0215019001	VETERINARY COUNCIL OF NIGERIA	967,770,767.35	100,515,015.99	1,068,285,783.34
251.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	493,040,487.05	654,814,451.03	1,147,854,938.08
252.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	435,020,050.06	736,705,364.64	1,171,725,414.70
253.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	1,919,650,688.67	570,642,492.57	2,490,293,181.24
254.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	277,058,152.94	1,750,018,445.89	2,027,076,598.83
255.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	1,209,685,229.37	175,772,394.23	1,385,457,623.60
256.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	871,894,651.54	518,326,520.66	1,390,221,172.20
257.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	811,506,455.16	212,108,754.40	1,023,615,209.56
258.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	4,834,814,761.09	296,667,671.86	5,131,482,432.95
259.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	339,134,318.38	2,487,544,172.91	2,826,678,491.29
260.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	891,859,383.92	346,469,868.61	1,238,329,252.53
261.	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	562,263,300.30	575,176,982.38	1,137,440,282.68
262.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	179,884,152.51	1,261,587,330.82	1,441,471,483.33
263.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	391,895,686.99	293,984,357.90	685,880,044.89
264.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	3,257,354,110.27	484,858,118.17	3,742,212,228.44
265.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	830,348,530.14	2,946,233,815.76	3,776,582,345.90
266.	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	131,531,855.41	893,783,440.19	1,025,315,295.60
267.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	70,518,998.70	251,542,855.03	322,061,853.73
268.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	8,798,679,799.93	257,739,522.89	9,056,419,322.82
269.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	806,818,980.29	7,540,092,823.30	8,346,911,803.59
270.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	1,528,039,990.45	1,273,704,818.35	2,801,744,808.80

271.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	360,835,080.74	1,566,355,303.87	1,927,190,384.61
272.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	31,467,369.00	401,728,128.45	433,195,497.45
273.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	528,149,841.80	27,625,883.60	555,775,725.40
274.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	2,178,740,696.79	723,644,398.45	2,902,385,095.24
275.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	15,837,477,710.57	2,256,296,303.81	18,093,774,014.38
276.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	88,632,739.40	5,432,488,033.72	5,521,120,773.12
277.	0220002001	DEBT MANAGEMENT OFFICE	684,368,423.56	208,832,580.06	893,201,003.62
278.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	18,671,288,901.30	105,251,487.90	18,776,540,389.20
279.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-	64,937,029,940.29	64,937,029,940.29
280.	0220007046	ZONAL OFFICE PORTHARCOURT	259,313,226.77		259,313,226.77
281.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	5,044,114,425.70	446,184,947.51	5,490,299,373.21
282.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	-	12,254,647,725.88	12,254,647,725.88
283.	0222002001	STANDARD ORGANIZATION OF NIGERIA	3,022,307,884.10		3,022,307,884.10
284.	0222004001	NATIONAL AUTOMOTIVE COUNCIL	1,425,471,215.98		1,425,471,215.98
285.	0222005001	INDUSTRIAL TRAINING FUND	480,300,876.14	2,565,531,827.60	3,045,832,703.74
286.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	-	717,014,929.80	717,014,929.80
287.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	9,463,663,376.88	116,056,818.00	9,579,720,194.88
288.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	751,639,126.68	22,086,962,494.26	22,838,601,620.94
289.	0222009001	CONSUMER PROTECTION COUNCIL	120,488,211.34	1,700,698,406.10	1,821,186,617.44
290.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	-	688,236,894.07	688,236,894.07
291.	0222011001	FEDERAL PRODUCE INSPECTION	23,622,411.80		23,622,411.80
292.	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	2,176,853,189.69	251,762,337.20	2,428,615,526.89
293.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	1,092,306,953.98	2,732,390,120.02	3,824,697,074.00
294.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	485,348,559.83	1,024,881,816.61	1,510,230,376.44
295.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	13,647,207.40	614,306,635.50	627,953,842.90
296.	0222016001	NIGERIA TRADE OFFICE, TAIWAN	15,988,502.70	91,970,920.60	107,959,423.30

297.	0222017001	NIGERIA TRADE OFFICE, CHINA	15,504,260,720.94	105,155,189.90	15,609,415,910.84
298.	0222027001	SMEDAN - H/QTRS	94,417,011.71	18,534,484,736.78	18,628,901,748.49
299.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	15,000,000.00	329,220,904.80	344,220,904.80
300.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	5,020,488,443.91	255,154,540.00	5,275,642,983.91
301.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	189,649,943.40	4,887,908,089.35	5,077,558,032.75
302.	0227002001	INDUSTRIAL ARBITRATION PANEL	364,751,063.44	502,583,304.81	867,334,368.25
303.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	190,884,822.00	1,871,883,141.60	2,062,767,963.60
304.	0227004001	NATIONAL PRODUCTIVITY CENTRE	7,232,162,846.59	3,669,804,666.01	10,901,967,512.60
305.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	-	11,629,670,409.91	11,629,670,409.91
306.	0227006001	GENEVA LABOUR DESK OFFICE	1,383,776,725.28		1,383,776,725.28
307.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	4,910,007,538.00	3,273,386,953.38	8,183,394,491.38
308.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	434,979,804.83	5,479,282,328.22	5,914,262,133.05
309.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	405,518,040.16	533,444,887.28	938,962,927.44
310.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	2,104,438,660.73	456,997,907.20	2,561,436,567.93
311.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	312,188,777.85	3,164,961,009.68	3,477,149,787.53
312.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	21,511,002.80	190,127,808.30	211,638,811.10
313.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	12,951,616.00	84,999,999.02	97,951,615.02
314.	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	1,500,000.00	92,890,000.02	94,390,000.02
315.	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	35,000,000.00	19,002,999.94	54,002,999.94
316.	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	22,500,000.00	193,840,186.77	216,340,186.77
317.	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	12,500,000.00	76,459,931.27	88,959,931.27
318.	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	27,500,000.00	70,737,564.64	98,237,564.64
319.	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	25,000,000.00	187,569,597.33	212,569,597.33
320.	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	25,000,000.00	73,271,846.74	98,271,846.74
321.	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	58,862,669.35	136,574,303.99	195,436,973.34
322.	0228006001	COOPERATIVE INFORMATION NETWORK	552,625,535.38	25,005,000.00	577,630,535.38

323.	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	2,022,909,041.26	1,018,799,162.46	3,041,708,203.72
324.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	19,664,576.74	40,129,556.70	59,794,133.44
325.	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	672,171,538.82	32,193,080.98	704,364,619.80
326.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	50,575,068.95	367,451,110.45	418,026,179.40
327.	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	115,500,000.00	39,716,412.92	155,216,412.92
328.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	40,931,478.96	114,976,369.07	155,907,848.03
329.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	194,802,000.04	28,065,237.22	222,867,237.26
330.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	77,204,327.29	201,933,480.95	279,137,808.24
331.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	73,014,675.95	103,105,256.37	176,119,932.32
332.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	112,000,000.00	84,123,901.50	196,123,901.50
333.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	56,459,996.83	212,635,186.12	269,095,182.95
334.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	8,700,000.00	138,528,728.08	147,228,728.08
335.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	10,949,999.99	30,370,140.65	41,320,140.64
336.	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	80,949,998.99	30,620,216.82	111,570,215.81
337.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	16,950,000.00	139,947,040.00	156,897,040.00
338.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	10,950,000.00	222,497,340.00	233,447,340.00
339.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	10,940,587.50	31,670,240.04	42,610,827.54
340.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	165,699,997.86	18,739,338.16	184,439,336.02
341.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	82,911,120.00	221,757,144.75	304,668,264.75
342.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	60,950,000.00	72,877,728.12	133,827,728.12
343.	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	25,504,090.00	67,908,385.31	93,412,475.31
344.	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	14,700,000.00	108,880,290.25	123,580,290.25
345.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	129,349,999.98	16,377,740.00	145,727,739.98

346.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	90,530,000.00	82,420,240.00	172,950,240.00
347.	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	13,447,200.00	294,669,594.87	308,116,794.87
348.	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	28,555,000.00	18,847,700.00	47,402,700.00
349.	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	5,000,000.00	28,940,300.00	33,940,300.00
350.	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	611,386,596.68		611,386,596.68
351.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	54,048,067.03	33,810,200.00	87,858,267.03
352.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	45,045,069.25	1,774,781,187.50	1,819,826,256.75
353.	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	109,496,033.90	39,085,103.81	148,581,137.71
354.	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	87,261,687.00	38,070,000.00	125,331,687.00
355.	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	58,996,033.90	48,602,620.53	107,598,654.43
356.	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	3,000,000.00	40,650,000.00	43,650,000.00
357.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	3,000,000.00	35,354,932.08	38,354,932.08
358.	0228009031	NORTH WEST ZONAL OFFICE, KANO	3,565,913.00	37,000,000.00	40,565,913.00
359.	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	3,000,000.00	25,010,000.00	28,010,000.00
360.	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	3,000,000.00	25,010,000.00	28,010,000.00
361.	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	3,000,000.00	32,208,999.64	35,208,999.64
362.	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	48,249,243.19	25,010,000.00	73,259,243.19
363.	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	23,289,700.00	25,010,000.00	48,299,700.00
364.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	71,402,759.89	31,009,972.54	102,412,732.43
365.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	156,488,666.95	42,874,851.00	199,363,517.95
366.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	31,039,580.92	30,932,682.62	61,972,263.54
367.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	18,027,414.84	71,043,526.30	89,070,941.14
368.	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	26,298,051.51	33,015,734.21	59,313,785.72
369.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	49,938,666.94	29,199,999.63	79,138,666.57
370.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	17,500,539.97	31,844,999.99	49,345,539.96

371.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	28,519,511.68	31,648,310.00	60,167,821.68
372.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	26,910,263.79	24,333,973.89	51,244,237.68
373.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	36,440,017.72	26,340,598.75	62,780,616.47
374.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	16,326,598.00	31,845,000.00	48,171,598.00
375.	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	27,048,670.00	31,845,000.00	58,893,670.00
376.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	39,548,920.00	23,175,106.98	62,724,026.98
377.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	39,546,375.00	31,845,000.00	71,391,375.00
378.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	30,980,810.45	25,770,819.99	56,751,630.44
379.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	64,040,885.00	26,310,300.00	90,351,185.00
380.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	16,641,383.48	31,845,000.00	48,486,383.48
381.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	75,539,130.00	24,270,875.60	99,810,005.60
382.	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	26,250,371.25	25,825,943.00	52,076,314.25
383.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	69,230,636.90	57,694,999.95	126,925,636.85
384.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	380,539,217.35	24,329,943.40	404,869,160.75
385.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	92,499,704.20	46,229,215.16	138,728,919.36
386.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	19,480,120.56	83,768,960.00	103,249,080.56
387.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	115,125,731.82	205,298,518.36	320,424,250.18
388.	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	99,589,374.00	29,603,159.64	129,192,533.64
389.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	390,388,687.97	314,184,030.84	704,572,718.81
390.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	364,166,878.88		364,166,878.88
391.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	116,495,537.67	216,686,120.63	333,181,658.30
392.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	35,779,500.01	125,690,160.18	161,469,660.19
393.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	10,027,059,271.11	283,505,999.85	10,310,565,270.96

394.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	5,565,532,807.34	139,323,289.09	5,704,856,096.43
395.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	335,301,931.10	10,708,809,407.99	11,044,111,339.09
396.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	1,739,731,315.75	7,797,820,747.24	9,537,552,062.99
397.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	967,686,954.76	663,515,237.38	1,631,202,192.14
398.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	3,389,633,510.09	1,223,914,085.03	4,613,547,595.12
399.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	6,120,562.92	379,643,629.14	385,764,192.06
400.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	6,103,542.25	3,080,105,510.52	3,086,209,052.77
401.	0228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	8,486,142.79	5,000,000.00	13,486,142.79
402.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - WEST ZONAL OFFICE -KANO	18,487,970.78		18,487,970.78
403.	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - JIMETA, YOLA	15,039,681.13		15,039,681.13
404.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	7,611,011.89	148,769,702.53	156,380,714.42
405.	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	6,089,708.00	68,066,956.71	74,156,664.71
406.	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	-	20,807,852.43	20,807,852.43
407.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH EAST ZONAL - ENUGU	1,077,170,229.24	10,348,296.89	1,087,518,526.13
408.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	486,153,135.95		486,153,135.95
409.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	375,854,679.99	2,174,785,062.86	2,550,639,742.85
410.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	1,624,678,770.97	448,360,201.94	2,073,038,972.91
411.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	172,956,773.87	179,029,955.51	351,986,729.38

412.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	94,389,354.85	1,526,966,155.18	1,621,355,510.03
413.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	467,696,159.91	59,696,576.05	527,392,735.96
414.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	75,014,994.84	120,618,424.80	195,633,419.64
415.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	96,593,084.75	309,731,829.59	406,324,914.34
416.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	42,499,995.38	82,624,719.50	125,124,714.88
417.	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	16,499,909.20	187,896,738.59	204,396,647.79
418.	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	581,214,487.32	214,490,798.24	795,705,285.56
419.	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	187,835,211.08	42,680,000.00	230,515,211.08
420.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	332,636,749.52	519,081,994.67	851,718,744.19
421.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	998,925,551.19	146,285,094.93	1,145,210,646.12
422.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	40,380,195.88	462,442,551.34	502,822,747.22
423.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	68,691,058.32	1,473,709,449.98	1,542,400,508.30
424.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	67,234,200.64	20,287,323.10	87,521,523.74
425.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	898,666,324.75	28,270,253.39	926,936,578.14
426.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	420,402,688.07	34,015,000.00	454,417,688.07
427.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	212,622,664.82	64,349,110.65	276,971,775.47
428.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	389,048,654.68	103,057,024.34	492,105,679.02
429.	0228066001	SOKOTO ENERGY RESEARCH	122,031,515.68	72,453,677.93	194,485,193.61

430.	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	337,697,017.27	585,344,048.26	923,041,065.53
431.	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	220,448,236.02	108,907,378.52	329,355,614.54
432.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	52,277,346.25	323,486,419.18	375,763,765.43
433.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	8,821,429,656.22	120,189,488.86	8,941,619,145.08
434.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	450,649,385.03	30,922,858.34	481,572,243.37
435.	0228073001	ENERGY COMMISSION OF NIGERIA	62,129,821.06	2,475,352,410.61	2,537,482,231.67
436.	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	58,655,954.93	349,899,023.35	408,554,978.28
437.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	213,576,383,312.77	120,963,488.15	213,697,346,800.92
438.	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	23,709,015,326.00	34,031,325.60	23,743,046,651.60
439.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	14,172,055,513.79	132,106,612,175.97	146,278,667,689.76
440.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	7,538,879,688.83	13,442,017,679.86	20,980,897,368.69
441.	0229003001	NIGERIAN RAILWAY CORPORATION	2,883,018,154.87	14,108,996,236.76	16,992,014,391.63
442.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	4,641,806,205.71	7,888,889,553.24	12,530,695,758.95
443.	0229005001	MARITIME ACADEMY, ORON	-	1,087,428,907.40	1,087,428,907.40
444.	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	7,496,547,869.86	4,727,663,826.85	12,224,211,696.71
445.	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	1,867,325,678.80		1,867,325,678.80
446.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	160,976,161,025.33	7,350,385,560.78	168,326,546,586.11
447.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	394,457,653.73	2,014,813,795.21	2,409,271,448.94
448.	0220008001	FEDERAL INLAND REVENUE SERVICES	4,200,938,914.98	166,480,682,426.37	170,681,621,341.35
449.	0229031006	ACCIDENT INVESTIGATION BUREAU	681,572,481,685.96	208,000,000.40	681,780,481,686.36
450.	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	25,890,883,785.80	3,469,750,000.00	29,360,633,785.80

451.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	12,821,521,670.34		12,821,521,670.34
452.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	1,360,002,128.25	23,124,453,809.83	24,484,455,938.08
453.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,472,096,827.05	1,262,720,969.99	2,734,817,797.04
454.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	2,520,919,652.97	1,084,914,221.94	3,605,833,874.91
455.	0231010001	NATIONAL POWER TRAINING INSTITUTE	29,384,812,365.58	974,866,794.74	30,359,679,160.32
456.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	9,248,065,221.81	1,139,396,360.34	10,387,461,582.15
457.	0231020001	TRANSMISSION COMPANY OF NIGERIA	8,071,542,117.51	20,784,363,152.13	28,855,905,269.64
458.	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	243,426,741.50	12,221,421,320.48	12,464,848,061.98
459.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	35,324,418,476.94	3,462,717,520.13	38,787,135,997.07
460.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	603,771,575.45	441,172,112.89	1,044,943,688.34
461.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	421,832,738.52	24,373,206,833.46	24,795,039,571.98
462.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	299,002,650.46	302,137,558.81	601,140,209.27
463.	0231089006	SURVEY COUNCIL OF NIGERIA	1,308,413,669.34	516,277,402.57	1,824,691,071.91
464.	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	4,334,924,932.21	261,468,984.81	4,596,393,917.02
465.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	2,112,347,919.04	2,046,288,848.76	4,158,636,767.80
466.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	385,903,007.84	912,371,807.86	1,298,274,815.70
467.	0232003001	PETROLEUM TRAINING INSTITUTE	1,149,155,169.34	1,452,338,633.31	2,601,493,802.65
468.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	880,650,598.09		880,650,598.09
469.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	4,521,252,020.01	1,664,000,229.12	6,185,252,249.13
470.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	59,509,185.00	1,262,720,969.99	1,322,230,154.99
471.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	3,432,308,578.15	4,008,786,581.78	7,441,095,159.93
472.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	1,735,863,632.67	38,540,492.40	1,774,404,125.07

473.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	399,169,712.45	1,857,949,683.77	2,257,119,396.22
474.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	596,216,892.02	902,462,212.56	1,498,679,104.58
475.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	176,768,092.80	518,538,781.10	695,306,873.90
476.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	163,633,918.52	577,095,279.44	740,729,197.96
477.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	430,015,127.61	342,686,008.32	772,701,135.93
478.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	425,569,722.73	327,938,892.36	753,508,615.09
479.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	112,555,136.71	338,779,169.34	451,334,306.05
480.	0233011001	AJAOKUTA STEEL COMPANY LIMITED	1,476,366,187.42	303,424,109.19	1,779,790,296.61
481.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	195,804,878.50	146,151,847.27	341,956,725.77
482.	0238001001	BUDGET AND NATIONAL PLANNING	1,140,469,420.14	1,077,842,150.03	2,218,311,570.17
483.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	2,497,793,475.16	488,236,205.65	2,986,029,680.81
484.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	1,122,195,505.85	561,206,171.46	1,683,401,677.31
485.	0238004001	NATIONAL BUREAU OF STATISTICS	-	492,289,059.28	492,289,059.28
486.	0238005001	BUDGET OFFICE OF THE FEDERATION	312,116,017.32	623,478,904.80	935,594,922.12
487.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	231,042,631.05	398,919,338.09	629,961,969.14
488.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	183,095,286,751.88	564,603,696.16	183,659,890,448.04
489.	0250001001	FISCAL RESPONSILIBITY COMMISSION	1,301,379,942.96	204,926,564.26	1,506,306,507.22
490.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	10,207,595,958.89	31,713,275,481.59	41,920,871,440.48
491.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	5,559,760,275.21	883,291,100.18	6,443,051,375.39
492.	0252037001	ANAMBRA/ IMO RBDA	2,695,841,489.33	9,681,030,198.15	12,376,871,687.48
493.	0252038001	BENIN/ OWENA RBDA	40,779,941,424.24	4,972,664,397.32	45,752,605,821.56
494.	0252039001	CHAD BASIN RBDA	9,109,162,177.40	1,644,029,628.26	10,753,191,805.66
495.	0252040001	CROSS RIVER RBDA	7,186,982,111.72	8,867,450,725.61	16,054,432,837.33

496.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	7,570,298,282.90	5,801,797,746.10	13,372,096,029.00
497.	0252042001	LOWER BENUE RBDA	4,222,721,375.22	4,558,654,050.01	8,781,375,425.23
498.	0252043001	LOWER NIGER RBDA	4,422,854,423.73	6,526,937,197.35	10,949,791,621.08
499.	0252044001	NIGER DELTA RBDA	9,242,752,438.88	5,725,014,776.46	14,967,767,215.34
500.	0252045001	OGUN/ OSUN RBDA	5,015,967,124.02	2,693,633,038.19	7,709,600,162.21
501.	0252046001	SOKOTO RIMA RBDA	8,178,495,002.75	5,643,876,701.95	13,822,371,704.70
502.	0252047001	UPPER BENUE RBDA	2,842,310,765.75	3,054,747,906.24	5,897,058,671.99
503.	0252048001	UPPER NIGER RBDA	820,580,764.99	4,901,353,858.00	5,721,934,622.99
504.	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	1,039,620,611.62	1,042,264,660.94	2,081,885,272.56
505.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	192,335,664.11	334,734,777.71	527,070,441.82
506.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	-	354,859,525.03	354,859,525.03
		LAW & JUSTICES SECTOR			
507.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	17,229,968,681.28	5,200,059,543.31	22,430,028,224.59
508.	0318002001	SUPREME COURT OF NIGERIA	16,824,050,731.22	4,581,612,126.31	21,405,662,857.53
509.	0318003001	COURT OF APPEAL	6,387,028,971.08	5,451,000,000.00	11,838,028,971.08
510.	0318004001	FEDERAL HIGH COURT-LAGOS	10,054,129,369.84	7,263,126,142.95	17,317,255,512.79
511.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	77,416,194,194.32	4,516,966,746.26	81,933,160,940.58
512.	0318006001	SHARIA COURT OF APPEAL-ABUJA	743,462,099.92	1,166,627,278.39	1,910,089,378.31
513.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	21,450,465,614.46	1,545,240,713.79	22,995,706,328.25
514.	0318008001	NATIONAL INDUSTRIAL COURT	7,831,613,221.61	12,604,618,698.94	20,436,231,920.55
515.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	50,309,336,002.34	1,886,379,825.10	52,195,715,827.44
516.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	1,075,067,567.58	2,137,021,254.14	3,212,088,821.72
517.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	3,543,605,723.85	3,880,614,747.14	7,424,220,470.99
518.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	12,432,435,254.17	860,297,842.20	13,292,733,096.37

519.	0326002001	NIGERIAN LAW REFORM COMMISSION	431,975,929.65	447,099,379.25	879,075,308.90
520.	0326003001	LEGAL AID COUNCIL	51,978,852.18	48,591,727.20	100,570,579.38
521.	0326004001	COUNCIL OF LEGAL EDUCATION	30,273,774.83	132,457,285.56	162,731,060.39
522.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	92,302,018.50	146,392,033.29	238,694,051.79
523.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	2,112,896,971.42	604,600,114.29	2,717,497,085.71
524.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	64,273,538.58	64,856,413.00	129,129,951.58
525.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	774,481,848.50	457,992,617.38	1,232,474,465.88
526.	0326010001	NIGERIAN COPYRIGHT COMMISSION	21,176,400.00	84,876,398.00	106,052,798.00
527.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	2,883,931,795.03	1,621,048,231.66	4,504,980,026.69
528.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,089,623,806.50	1,410,960,190.14	2,500,583,996.64
529.	0344001001	CODE OF CONDUCT BUREAU	1,170,261,762.73	858,779,078.83	2,029,040,841.56
		REGIONAL SECTOR			
530.	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	27,098,948,504.38	13,077,202,995.16	40,176,151,499.54
531.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	42,662,883,975.08	37,289,077,463.45	79,951,961,438.53
532.	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	41,049,999,999.30		41,049,999,999.30
		SOCIAL SECTOR			
533.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	1,945,644,295.79	2,798,405,587.09	4,744,049,882.88
534.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,646,815,190.96	480,513,947.72	2,127,329,138.68
535.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	1,465,891,518.69	699,658,728.91	2,165,550,247.60
536.	0513021002	NIGERIA FOOTBALL FEDERATION	235,102,584.06	189,836,050.92	424,938,634.98
537.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	454,064,905.69	182,055,112.18	636,120,017.87
538.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	3,355,810,881.20	4,814,305,478.03	8,170,116,359.23

539.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	6,969,132,916.70	5,593,674,748.11	12,562,807,664.81
540.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	29,460,393,815.46	25,535,546,169.50	54,995,939,984.96
541.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	31,341,472,958.07	3,269,556,073.44	34,611,029,031.51
542.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	97,085,436.77	21,808,264.40	118,893,701.17
543.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	56,588,082.28		56,588,082.28
544.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	199,400,665.77	603,177,947.00	802,578,612.77
545.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	197,263,304.78	1,045,393,009.92	1,242,656,314.70
546.	0517008001	NATIONAL LIBRARY OF NIGERIA	1,659,183,560.29	2,214,077,408.70	3,873,260,968.99
547.	0517009001	NATIONAL EXAMINATIONS COUNCIL	6,043,347,944.69	386,667,606.80	6,430,015,551.49
548.	0517010001	MASS LITERACY COUNCIL	1,546,985,998.09	781,022,389.40	2,328,008,387.49
549.	0517011001	NOMADIC EDUCATION COMMISSION	562,217,251.36	1,304,885,652.69	1,867,102,904.05
550.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	486,126,639.91	360,263,432.45	846,390,072.36
551.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	126,492,488.89	169,634,446.48	296,126,935.37
552.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,513,641,249.66	105,592,132.68	1,619,233,382.34
553.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	66,809,371.80	32,557,719.60	99,367,091.40
554.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	3,143,176,357.54	500,262,689.25	3,643,439,046.79
555.	0517017001	NATIONAL TEACHERS INSTITUTE	1,924,437,962.65	1,533,716,271.42	3,458,154,234.07
556.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,370,100,458.39	57,851,125.94	2,427,951,584.33
557.	0517018002	FEDERAL POLYTECHNIC BAUCHI	519,978,107.09	43,134,952.60	563,113,059.69
558.	0517018003	FEDERAL POLYTECHNIC BIDA	6,919,398,773.29	52,279,797.35	6,971,678,570.64
559.	0517018004	FEDERAL POLYTECHNIC IDAH	2,887,728,313.67	63,278,512.80	2,951,006,826.47
560.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	495,061,694.90	20,674,256.18	515,735,951.08
561.	0517018006	FEDERAL POLYTECHNIC MUBI	68,055,074.37	71,030,139.39	139,085,213.76

562.	0517018007	FEDERAL POLYTECHNIC NASARAWA	239,594,259.91	329,098,469.12	568,692,729.03
563.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	6,349,713,850.92	406,296,834.80	6,756,010,685.72
564.	0517018009	FEDERAL POLYTECHNIC KADUNA	288,895,314.11	352,925,574.68	641,820,888.79
565.	0517018010	FEDERAL POLYTECHNIC OFFA	3,955,916,905.34	33,422,537.60	3,989,339,442.94
566.	0517018011	FEDERAL POLYTECHNIC EDE	732,845,645.28	59,830,489.37	792,676,134.65
567.	0517018012	FEDERAL POLYTECHNIC AUCHI	525,245,034.27	66,384,582.01	591,629,616.28
568.	0517018013	FEDERAL POLYTECHNIC NEKEDE	710,662,250.78	252,481,946.05	963,144,196.83
569.	0517018014	FEDERAL POLYTECHNIC OKO	7,459,003,482.49	58,302,177.40	7,517,305,659.89
570.	0517018015	FEDERAL POLYTECHNIC DAMATURU	2,911,752,583.09	34,251,237.60	2,946,003,820.69
571.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	125,624,588.38	116,540,610.22	242,165,198.60
572.	0517018017	FEDERAL POLYTECHNIC GWANDU	43,623,715.00	16,134,847.60	59,758,562.60
573.	0517018018	FEDERAL POLYTECHNIC ILARO	3,929,928,764.45	29,295,001.79	3,959,223,766.24
574.	0517018019	YABA COLLEGE OF TECHNOLOGY	296,190,286.42	175,246,581.07	471,436,867.49
575.	0517018020	FEDERAL POLYTECHNIC BALI	6,440,596,261.38	77,011,400.58	6,517,607,661.96
576.	0517018021	FEDERAL POLYTECHNIC EKOWE	60,882,494.30	70,744,600.55	131,627,094.85
577.	0517018022	FEDERAL POLYTECHNIC BONNY	67,076,488.34	99,432,200.15	166,508,688.49
578.	0517018023	FEDERAL POLYTECHNIC UKANA	305,774,326.27	290,778,252.64	596,552,578.91
579.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	216,766,012.77	116,454,561.34	333,220,574.11
580.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	705,882,223.55	142,989,318.72	848,871,542.27
581.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	4,391,547,288.16	52,986,183.67	4,444,533,471.83
582.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	4,006,643,334.62	42,983,301.89	4,049,626,636.51
583.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,400,203,200.75	38,873,171.94	1,439,076,372.69
584.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	369,652,102.70	1,181,823,039.14	1,551,475,141.84
585.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	8,632,440,212.94	58,686,907.00	8,691,127,119.94

586.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	68,226,364.06	188,050,001.97	256,276,366.03
587.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	409,777,165.03	212,089,746.31	621,866,911.34
588.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	297,836,709.27	67,756,508.93	365,593,218.20
589.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	182,465,482.53	42,717,354.81	225,182,837.34
590.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	236,299,737.03	152,793,080.74	389,092,817.77
591.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	11,242,178,416.66	4,718,413,190.49	15,960,591,607.15
592.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	4,680,561,813.48	68,270,357.64	4,748,832,171.12
593.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	5,096,749,709.98	41,859,127.90	5,138,608,837.88
594.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	219,469,205.09	158,240,516.99	377,709,722.08
595.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	839,514,960.97	53,293,088.49	892,808,049.46
596.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,150,699,354.49	34,142,193.11	1,184,841,547.60
597.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	3,273,810,988.57	65,148,550.82	3,338,959,539.39
598.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	53,774,524.23	29,273,402.97	83,047,927.20
599.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	3,947,840,155.49	59,272,248.30	4,007,112,403.79
600.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,853,375,998.06	88,890,546.40	1,942,266,544.46
601.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	223,657,588.76	463,650,368.26	687,307,957.02
602.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,564,021,048.42	3,045,308,851.85	4,609,329,900.27
603.	0517021001	UNIVERSITY OF IBADAN	1,920,178,163.11	84,221,038.49	2,004,399,201.60
604.	0517021002	UNIVERSITY OF LAGOS	77,661,234,249.03	150,312,032.66	77,811,546,281.69
605.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	196,840,265.67	1,154,422,110.96	1,351,262,376.63
606.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	506,384,780.32	559,110,579.57	1,065,495,359.89
607.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	34,569,946.90	68,848,693.52	103,418,640.42
608.	0517021006	UNIVERSITY OF BENIN	5,813,710,229.42	67,910,100.08	5,881,620,329.50
609.	0517021007	UNIVERSITY OF JOS	756,625,643.84	287,936,071.22	1,044,561,715.06
610.	0517021008	UNIVERSITY OF CALABAR	214,395,925.75	118,932,325.40	333,328,251.15
611.	0517021009	UNIVERSITY OF ILORIN	41,324,228,375.75	48,489,370.80	41,372,717,746.55
612.	0517021010	UNIVERSITY OF ABUJA	16,327,403,503.60	484,073,920.18	16,811,477,423.78
613.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	69,878,010.00	1,320,940,901.90	1,390,818,911.90

614.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	32,038,187.79	1,339,453,359.10	1,371,491,546.89
615.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	862,463,783.39	1,432,487,646.36	2,294,951,429.75
616.	0517021014	UNIVERSITY OF PORT HARCOURT	31,511,303,349.74	112,366,098.63	31,623,669,448.37
617.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,075,410,193.12	296,713,434.90	2,372,123,628.02
618.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	1,749,231,581.68	99,063,108.37	1,848,294,690.05
619.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	88,583,592.55	100,744,217.39	189,327,809.94
620.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	86,108,218.63	96,386,821.43	182,495,040.06
621.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	10,724,988,878.01	1,484,105,848.69	12,209,094,726.70
622.	0517021020	UNIVERSITY OF UYO	90,800,756.39	148,732,856.40	239,533,612.79
623.	0517021021	UNIVERSITY OF MAIDUGURI	1,474,572,794.91	140,054,882.72	1,614,627,677.63
624.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	462,783,071.81	55,677,766.20	518,460,838.01
625.	0517021023	BAYERO UNIVERSITY, KANO	1,337,904,225.58	1,272,734,043.73	2,610,638,269.31
626.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	407,212,573.89	382,932,325.40	790,144,899.29
627.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	2,356,171,942.50	586,324,175.82	2,942,496,118.32
628.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	79,434,733.16	102,464,652.64	181,899,385.80
629.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	358,213,383.49	104,460,357.16	462,673,740.65
630.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	72,519,682.50	80,062,376.89	152,582,059.39
631.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	538,098,584.42	890,627,252.25	1,428,725,836.67
632.	0517021030	FEDERAL UNIVERSITY OTUOKE	1,245,694,269.66	655,362,732.02	1,901,057,001.68
633.	0517021031	FEDERAL UNIVERSITY DUTSE	1,755,498,337.30	1,035,422,617.79	2,790,920,955.09
634.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	697,372,555.30	1,164,476,411.93	1,861,848,967.23
635.	0517021033	FEDERAL UNIVERSITY LAFIA	493,512,855.86	570,520,221.33	1,064,033,077.19
636.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	3,578,999,210.62	783,580,558.95	4,362,579,769.57
637.	0517021035	FEDERAL UNIVERSITY KASHERE	455,873,474.10	729,185,409.35	1,185,058,883.45
638.	0517021036	FEDERAL UNIVERSITY LOKOJA	270,452,541.63	645,066,426.10	915,518,967.73
639.	0517021037	FEDERAL UNIVERSITY WUKARI	2,355,690,099.34	2,073,789,764.90	4,429,479,864.24
640.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	374,008,059.65	1,071,490,552.98	1,445,498,612.63
641.	0517021039	FEDERAL UNIVERSITYOF GASHUA	614,030,231.72	1,131,602,012.68	1,745,632,244.40

642.	0517021040	FEDERAL UNIVERSITYOF GUSAU	321,559,456.38	955,307,579.33	1,276,867,035.71
643.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	192,668,372.91	163,801,316.64	356,469,689.55
644.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	107,884,010.59	124,110,083.97	231,994,094.56
645.	0517024001	NATIONAL OPEN UNIVERSITY	636,444,210.36	2,475,057,785.55	3,111,501,995.91
646.	0517026001	F.S.C. SOKOTO	141,458,412.71	90,235,407.01	231,693,819.72
647.	0517026002	FGC AZARE	317,224,020.52	81,772,881.75	398,996,902.27
648.	0517026003	FGC BUNI-YADI	496,606,638.90	94,292,698.03	590,899,336.93
649.	0517026004	FGC BIRIN YAURI	245,258,646.86	95,489,047.81	340,747,694.67
650.	0517026005	FGC DAURA	94,846,926.53	89,218,648.77	184,065,575.30
651.	0517026006	FGC GANYE	206,790,921.04	114,313,462.30	321,104,383.34
652.	0517026007	FGC GARKI	169,163,924.23	166,254,581.71	335,418,505.94
653.	0517026008	FGC IJANIKIN	179,835,514.51	85,769,040.25	265,604,554.76
654.	0517026009	FGC IKET NISE	164,747,618.73	128,275,234.20	293,022,852.93
655.	0517026010	FGC IKET VANDAKYA	145,382,474.47	107,413,870.00	252,796,344.47
656.	0517026011	FGC IKOM	276,817,576.21	102,294,390.91	379,111,967.12
657.	0517026012	FGC IKOT EKPENE	255,493,015.10	88,969,488.80	344,462,503.90
658.	0517026013	FGC IKURIN	176,263,862.32	86,570,026.47	262,833,888.79
659.	0517026014	FGC JOS	176,236,142.49	83,746,163.67	259,982,306.16
660.	0517026015	FGC KADUNA	191,354,825.77	114,323,974.07	305,678,799.84
661.	0517026016	FGC KANO	136,191,686.99	88,795,890.91	224,987,577.90
662.	0517026017	FGC KEFFI	113,488,884.32	114,323,883.96	227,812,768.28
663.	0517026018	FGC KIYAWA	107,126,200.00	114,323,883.96	221,450,083.96
664.	0517026019	FGC KWALI	186,459,616.19	114,320,873.59	300,780,489.78
665.	0517026020	FGC MAIDUGURI	160,186,243.19	90,328,346.80	250,514,589.99
666.	0517026021	FGC MINJIBIR	244,507,878.47	71,755,498.32	316,263,376.79
667.	0517026022	FGC MINNA	209,860,698.61	89,253,326.97	299,114,025.58
668.	0517026023	FGC ODIKOLOGUNA	198,222,958.89	90,723,034.01	288,945,992.90

669.	0517026024	FGC ODOGBOLU	271,154,748.52	109,031,733.29	380,186,481.81
670.	0517026025	FGC OGBOMOSHMO	183,094,841.12	93,809,904.21	276,904,745.33
671.	0517026026	FGC OGOJA	138,805,680.56	37,565,310.03	176,370,990.59
672.	0517026027	FGC OHAFIA	154,539,125.06		154,539,125.06
673.	0517026028	FGC OKIGWE	154,110,704.96	127,906,221.04	282,016,926.00
674.	0517026029	FGC OKPOSI	219,159,681.55	84,323,656.37	303,483,337.92
675.	0517026030	FGC ONITSHA	99,864,759.65	89,595,514.34	189,460,273.99
676.	0517026031	FGC PORT HARCOURT	102,790,634.37	109,983,630.04	212,774,264.41
677.	0517026032	FGC POTISKUM	150,102,487.00	105,645,720.45	255,748,207.45
678.	0517026033	FGC RUBBOCHI	129,002,546.14	114,098,274.46	243,100,820.60
679.	0517026034	FGC SOKOTO	129,079,314.69	85,452,181.12	214,531,495.81
680.	0517026035	FGC UGWOLAWO	175,869,394.82	106,193,238.50	282,062,633.32
681.	0517026036	FGC WARRI	151,173,698.70	106,402,762.97	257,576,461.67
682.	0517026037	FGC ZARIA	109,044,148.72	114,133,497.63	223,177,646.35
683.	0517026038	FGC, BILLIRI	312,958,481.63	96,756,386.30	409,714,867.93
684.	0517026039	FGC, IDO-ANI	264,748,039.87	87,277,086.71	352,025,126.58
685.	0517026040	FGC, IKOLE	173,555,870.88	101,243,102.73	274,798,973.61
686.	0517026041	FGGC ABAJI	119,710,940.17	114,322,624.31	234,033,564.48
687.	0517026042	FGGC ABULOMA	161,888,287.07	93,447,809.52	255,336,096.59
688.	0517026043	FGGC AKURE	150,431,937.00	112,219,272.69	262,651,209.69
689.	0517026044	FGGC ANKA	127,362,000.19	93,551,999.32	220,913,999.51
690.	0517026045	FGGC BAJOGA	151,445,882.11	112,047,099.81	263,492,981.92
691.	0517026046	FGGC BAKORI	148,032,188.31	113,405,875.26	261,438,063.57
692.	0517026047	FGGC BAUCHI	123,615,375.65	89,683,640.90	213,299,016.55
693.	0517026048	FGGC BENIN	140,228,027.60	77,074,702.19	217,302,729.79
694.	0517026049	FGGC BIDA	106,265,534.32	75,227,669.86	181,493,204.18
695.	0517026050	FGGC BWARI	163,073,978.05	136,126,424.05	299,200,402.10
696.	0517026051	FGGC CALABAR	150,249,319.60	109,633,371.53	259,882,691.13
697.	0517026052	FGGC EFON ALAYE	235,436,524.70	88,970,392.31	324,406,917.01
698.	0517026053	FGGC EFON IMNRINGI	169,142,906.31	85,554,158.62	254,697,064.93

699.	0517026054	FGGC ENUGU	231,045,079.70	88,864,112.11	319,909,191.81
700.	0517026055	FGGC EZZAMGBO ABAKALIKI	166,303,160.25	83,562,586.77	249,865,747.02
701.	0517026056	FGGC GBOKO	115,936,680.84	106,323,974.07	222,260,654.91
702.	0517026057	FGGC GUSAU	210,924,837.15	93,803,071.18	304,727,908.33
703.	0517026058	FGGC GWANDU	369,430,961.90	104,799,735.63	474,230,697.53
704.	0517026059	FGGC IBILLO	123,826,904.58	70,030,889.36	193,857,793.94
705.	0517026060	FGGC IBUSA	230,711,736.70	100,701,182.87	331,412,919.57
706.	0517026061	FGGC IKOT-OBIO-ITONG	106,743,053.32	87,437,351.76	194,180,405.08
707.	0517026062	FGGC ILORIN	234,305,526.80	106,158,974.53	340,464,501.33
708.	0517026063	FGGC IPETUMODU	206,380,353.49	80,342,762.08	286,723,115.57
709.	0517026064	FGGC JALINGO	120,266,386.28	91,821,219.66	212,087,605.94
710.	0517026065	FGGC KABBA	283,485,016.35	114,323,973.29	397,808,989.64
711.	0517026066	FGGC KAZAURE	120,250,945.15	98,846,750.93	219,097,696.08
712.	0517026067	FGGC KEANA	144,646,065.76		144,646,065.76
713.	0517026068	FGGC LANGTANG	177,352,161.05	92,884,665.74	270,236,826.79
714.	0517026069	FGGC LEJJA	149,741,830.60	110,071,102.04	259,812,932.64
715.	0517026070	FGGC MONGUNO	173,270,725.60	83,738,118.96	257,008,844.56
716.	0517026071	FGGC NEW BUSA	220,221,848.68	82,969,489.39	303,191,338.07
717.	0517026072	FGGC OMU-ARAN	167,579,609.74	80,913,067.96	248,492,677.70
718.	0517026073	FGGC OWERRI	120,441,170.80	90,529,574.45	210,970,745.25
719.	0517026074	FGGC OYO	157,603,404.27	116,634,841.87	274,238,246.14
720.	0517026075	FGGC SHAGAMU	155,226,875.30	88,984,875.74	244,211,751.04
721.	0517026076	FGGC GUMI TAMBAWAL	150,151,810.54	82,808,377.38	232,960,187.92
722.	0517026077	FGGC UMUAHIA	141,552,603.11	114,310,954.22	255,863,557.33
723.	0517026078	FGGC WUKARI	164,350,954.17	160,260,703.25	324,611,657.42
724.	0517026079	FGGC, YOLA	71,696,211.69	85,980,842.80	157,677,054.49
725.	0517026080	FSTC AHOADA	142,275,460.39	112,307,746.94	254,583,207.33
726.	0517026081	FSTC AWKA	109,365,066.08	120,244,138.76	229,609,204.84
727.	0517026082	FSTC JUBU-IMUSHIN	149,288,839.04	113,464,595.63	262,753,434.67
728.	0517026083	FSTC MICHIKA	131,808,879.73	89,328,764.72	221,137,644.45
729.	0517026084	FSTC TUNGBO - YENAGOA	222,752,603.47	106,179,282.79	328,931,886.26
730.	0517026085	FSTC USI-EKITI	208,880,402.94	96,493,530.98	305,373,933.92

731.	0517026086	FTC IKARE	270,441,016.64	97,825,416.07	368,266,432.71
732.	0517026087	FTC ILESA	130,872,872.43	96,327,760.44	227,200,632.87
733.	0517026088	FTC JALINGO	325,898,327.15	108,982,350.49	434,880,677.64
734.	0517026089	FTC KAFANCHAN	142,570,611.11	103,468,427.26	246,039,038.37
735.	0517026090	FTC LASSA	134,645,633.46	79,656,953.41	214,302,586.87
736.	0517026091	FTC OHANSO	147,099,388.60	89,376,417.44	236,475,806.04
737.	0517026092	FTC OROZO	166,365,914.82	102,012,547.70	268,378,462.52
738.	0517026093	FTC OTOBI	141,284,906.92	92,603,431.80	233,888,338.72
739.	0517026094	FTC OTUPKO	189,443,153.58	103,129,580.41	292,572,733.99
740.	0517026095	FTC SHIRORO	154,547,428.11	132,121,974.09	286,669,402.20
741.	0517026096	FTC UROMI	103,513,728.63	113,707,473.49	217,221,202.12
742.	0517026097	FTC UYO	120,101,096.04	84,766,605.60	204,867,701.64
743.	0517026098	FTC YABA	148,653,044.55	128,118,682.56	276,771,727.11
744.	0517026099	FTC ZURU	249,930,789.30	79,849,937.92	329,780,727.22
745.	0517026100	KING'S COLLEGE	168,937,838.75	121,876,958.90	290,814,797.65
746.	0517026101	QUEEN'S COLLEGE LAGOS	337,959,188.89	104,946,546.81	442,905,735.70
747.	0517026102	SULEJA ACADEMY	401,410,273.74	88,968,790.22	490,379,063.96
748.	0517026103	FSTC,DOMA	160,794,373.76	87,258,054.60	248,052,428.36
749.	0517026104	FSTC DAYI	98,596,099.91	93,387,465.88	191,983,565.79
750.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	213,097,558.57	60,363,957.36	273,461,515.93
751.	0517028001	UNESCO PARIS	-	18,711,937.00	18,711,937.00
752.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	2,502,779,690.64	309,862,410.09	2,812,642,100.73
753.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	317,467,460.39	290,108,058.81	607,575,519.20
754.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	23,029,760,019.80	11,549,925,307.41	34,579,685,327.21
755.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	293,761,992.00	794,767,050.60	1,088,529,042.60
756.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	25,698,647,747.39	24,102,340,612.01	49,800,988,359.40
757.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	101,674,563.50	108,866,750.00	210,541,313.50
758.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	47,424,906.84	35,809,632.40	83,234,539.24
759.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	49,226,251.46	35,200,000.00	84,426,251.46
760.	0521008001	HEALTH RECORDS REGISTRATION BOARD	62,555,254.97	138,291,592.90	200,846,847.87

761.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	58,623,964.18	46,317,500.00	104,941,464.18
762.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	47,678,528.00	27,298,000.00	74,976,528.00
763.	0521011001	NURSING AND MIDWIFERY COUNCIL	43,930,500.00	402,928,127.46	446,858,627.46
764.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	53,242,842.81	172,815,410.05	226,058,252.86
765.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	33,228,601.48	149,411,370.50	182,639,971.98
766.	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	113,300,655.62	86,148,388.01	199,449,043.63
767.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	214,668,374.82	65,854,694.68	280,523,069.50
768.	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	174,110,531.85	143,353,998.20	317,464,530.05
769.	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	18,509,014.98	10,677,339.25	29,186,354.23
770.	0521018001	NURSE TUTOR TRAINING - ENUGU	18,508,315.00	2,000,000.00	20,508,315.00
771.	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	12,663,874.93	11,434,250.00	24,098,124.93
772.	0521020001	NURSE TUTOR TRAINNING KADUNA	50,398,000.06	5,000,000.00	55,398,000.06
773.	0521021001	NURSE TUTOR TRAINNING IBADAN	9,758,701.00	9,937,200.00	19,695,901.00
774.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	42,882,900.02	80,000,000.00	122,882,900.02
775.	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	199,999,370.16	6,761,408.45	206,760,778.61
776.	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	46,229,655.02	7,190,999.98	53,420,655.00
777.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	195,415,635.55	13,891,499.00	209,307,134.55
778.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	12,250,556,963.72	8,227,582,325.50	20,478,139,289.22
779.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	435,826,956.08	734,387,946.80	1,170,214,902.88
780.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	489,219,064.30	1,036,734,328.63	1,525,953,392.93
781.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	5,761,526,210.26	350,876,685.03	6,112,402,895.29
782.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	444,916,023.88	556,838,145.16	1,001,754,169.04
783.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	281,610,927.57	1,139,071,756.06	1,420,682,683.63
784.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	152,795,429.57	290,120,180.71	442,915,610.28
785.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	381,990,576.19	281,114,024.52	663,104,600.71
786.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	575,571,366.77	1,331,496,145.57	1,907,067,512.34
787.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,318,261,184.36	280,090,832.35	4,598,352,016.71
788.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	838,484,379.70	1,540,363,238.87	2,378,847,618.57

789.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	333,732,199.09	569,737,532.55	903,469,731.64
790.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	272,873,189.57	539,421,160.57	812,294,350.14
791.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	220,250,658.43	346,168,378.73	566,419,037.16
792.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	254,593,747.07	448,153,361.58	702,747,108.65
793.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	634,190,828.15	517,724,505.24	1,151,915,333.39
794.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	717,582,070.67	395,801,528.07	1,113,383,598.74
795.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	200,630,070.56	320,638,919.07	521,268,989.63
796.	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	169,580,184.04	476,335,436.38	645,915,620.42
797.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	68,401,576.00	118,723,329.62	187,124,905.62
798.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	47,081,827.70	166,314,084.68	213,395,912.38
799.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	885,123,117.19	81,295,571.25	966,418,688.44
800.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	66,257,351.51	286,734,678.01	352,992,029.52
801.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	93,712,032.05	320,711,500.00	414,423,532.05
802.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	86,919,541.27	118,098,269.72	205,017,810.99
803.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,718,071,910.61	119,010,944.33	1,837,082,854.94
804.	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	25,047,200.00	31,931,900.00	56,979,100.00
805.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	117,008,175.96	125,084,503.89	242,092,679.85
806.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	117,934,952.16	263,296,025.15	381,230,977.31
807.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	143,787,921.75	176,789,393.14	320,577,314.89
808.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	210,761,749.68	107,736,942.81	318,498,692.49
809.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	170,266,978.12	726,476,838.01	896,743,816.13
810.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	541,365,239.96	1,079,364,168.26	1,620,729,408.22
811.	0521027018	FEDERAL MEDICAL CENTRE, OWO	121,631,248.19	262,984,601.09	384,615,849.28
812.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	663,150,600.60	522,682,961.75	1,185,833,562.35
813.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	798,268,290.13	1,582,529,339.03	2,380,797,629.16
814.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	6,260,870,044.32	578,694,305.46	6,839,564,349.78
815.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,209,552,766.83	440,612,676.68	2,650,165,443.51

816.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	74,658,265.47	426,042,885.64	500,701,151.11
817.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	363,661,677.02	382,144,565.52	745,806,242.54
818.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	607,709,637.67	1,499,356,086.27	2,107,065,723.94
819.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	360,349,038.22	1,139,826,207.39	1,500,175,245.61
820.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	224,680,988.92	596,350,097.60	821,031,086.52
821.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	228,019,234.60	264,111,989.93	492,131,224.53
822.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	29,091,750.00	621,360,108.13	650,451,858.13
823.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	27,443,363.00	483,117,057.74	510,560,420.74
824.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	1,747,889,558.28	477,447,131.58	2,225,336,689.86
825.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,616,799,331.85	582,980,171.65	3,199,779,503.50
826.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,926,643,724.10	405,692,753.69	2,332,336,477.79
827.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	800,481,934.02	359,590,034.42	1,160,071,968.44
828.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	998,330,294.46	302,671,063.93	1,301,001,358.39
829.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	441,772,651.44	423,644,342.53	865,416,993.97
830.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	464,460,884.62	641,436,399.89	1,105,897,284.51
831.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,169,894,947.40	534,654,715.43	2,704,549,662.83
832.	0521027039	NATIONAL EYE CENTRE KADUNA	161,696,669.55	662,659,779.36	824,356,448.91
833.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	199,120,358.94	228,613,548.29	427,733,907.23
834.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	136,744,822.55	278,116,719.08	414,861,541.63
835.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	286,781,816.77	287,157,027.18	573,938,843.95
836.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	963,260,055.89	1,218,438,805.76	2,181,698,861.65
837.	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	41,764,017.99		41,764,017.99
838.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	178,511,473.85		178,511,473.85
839.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	87,988,989.76	355,911,368.57	443,900,358.33
840.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	1,071,897,813.99	1,604,489,413.89	2,676,387,227.88
841.	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	131,770,778.90		131,770,778.90
842.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	87,430,759.44	44,000,000.00	131,430,759.44

843.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	71,896,403.02	61,957,000.00	133,853,403.02
844.	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	53,093,103.74	79,426,158.65	132,519,262.39
845.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	23,157,073.36	47,424,997.10	70,582,070.46
846.	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	35,956,453.49	53,665,850.00	89,622,303.49
847.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	22,782,797.81	42,225,000.00	65,007,797.81
848.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	17,017,276.14	10,054,790.00	27,072,066.14
849.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	344,245,389.83	101,392,136.00	445,637,525.83
850.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	145,734,910.25	189,736,990.64	335,471,900.89
851.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	117,991,778.59	264,768,377.03	382,760,155.62
852.	0521049001	NATIONAL HOSPITAL	208,759,344.64	482,736,449.02	691,495,793.66
853.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	5,136,214,395.57	7,038,122,001.02	12,174,336,396.59
854.	0535002001	NATIONAL PARK HEADQUARTERS	328,452,346.08	479,759,421.90	808,211,767.98
855.	0535003001	KAINJI NATIONAL PARK	54,302,500.00	72,397,829.88	126,700,329.88
856.	0535004001	OYO NATIONAL PARK	44,773,084.64	50,960,081.00	95,733,165.64
857.	0535005001	CHAD BASIN NATIONAL PARK	30,417,052.53	54,106,279.74	84,523,332.27
858.	0535006001	GASHAKA GUMTI NATIONAL PARK	492,609,507.40	56,599,460.23	549,208,967.63
859.	0535007001	CROSS RIVER NATIONAL PARK	49,570,502.77	74,759,441.10	124,329,943.87
860.	0535008001	KAMUKU NATIONAL PARK	52,513,127.71	42,825,074.43	95,338,202.14
861.	0535009001	OKUMU NATIONAL PARK	21,359,357.74	23,409,890.66	44,769,248.40
862.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	316,343,331.18	531,294,528.44	847,637,859.62
863.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	83,822,468.89	472,230,779.97	556,053,248.86
864.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	34,910,493.84	134,624,942.73	169,535,436.57
865.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	3,249,368,359.99		3,249,368,359.99
866.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	36,505,834.65	257,310,074.10	293,815,908.75
867.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	328,921,220.61	388,711,942.38	717,633,162.99
868.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	297,315,650.00	408,958,413.07	706,274,063.07
869.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	888,390,649.27	1,738,163,459.11	2,626,554,108.38
870.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	605,737,150.95	542,927,864.40	1,148,665,015.35

871.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	230,724,106.62	289,908,087.89	520,632,194.51
872.	0543001001	NATIONAL POPULATION COMMISSION	3,157,852,667.55	5,188,733,881.11	8,346,586,548.66
		TOTAL	**3,747,974,134,020.05**	**1,803,263,443,106.30**	**5,551,258,724,344.84**

NOTE 47:
RESERVES

S/N	ADMIN. CODE	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
			43020102	43020103	43030101	43030102	43030103	43030104	
			₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR							
1.	0111001001	STATE HOUSE - HQTRS	0.00	2,785,643,335.50	0.00	0.00	0.00	0.00	2,785,643,335.50
2.	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	-106,424,413.08	0.00	0.00	0.00	0.00	-106,424,413.08
3.	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	-4,055,689.80	0.00	0.00	0.00	0.00	-4,055,689.80
4.	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	-68,309,876.70	0.00	0.00	0.00	0.00	-68,309,876.70
5.	0111001006	STATE HOUSE MEDICAL CENTRE	0.00	-323,743,761.25	0.00	0.00	0.00	0.00	-323,743,761.25
6.	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	-25,947,505.03	0.00	0.00	0.00	0.00	-25,947,505.03
7.	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	-26,850,000,625.52	0.00	0.00	0.00	0.00	-26,850,000,625.52
8.	0111006001	NIPSS, KURU	0.00	-52,424,265.41	0.00	0.00	0.00	0.00	-52,424,265.41
9.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	-2,014,474.12	0.00	0.00	0.00	0.00	-2,014,474.12
10.	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	9,331,951,437.29	0.00	0.00	0.00	0.00	9,331,951,437.29
11.	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	-5,546,448,800.38	0.00	0.00	0.00	0.00	-5,546,448,800.38
12.	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	-444,561.98	0.00	0.00	0.00	0.00	-444,561.98
13.	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	-146,460,400.78	0.00	0.00	0.00	0.00	-146,460,400.78

14.	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	-201,090,816.28	0.00	0.00	0.00	0.00	-201,090,816.28
15.	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	-730,745,761.58	0.00	0.00	0.00	0.00	-730,745,761.58
16.	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	-19,741,241.99	0.00	0.00	0.00	0.00	-19,741,241.99
17.	0112001001	NASS MANAGEMENT	0.00	-6,822,189,671.11	0.00	0.00	0.00	0.00	-6,822,189,671.11
18.	0112002001	SENATE	0.00	-7,720,947,850.55	0.00	0.00	0.00	0.00	-7,720,947,850.55
19.	0112003001	HOUSE OF REPRESENTATIVES	0.00	-15,201,064,862.86	0.00	0.00	0.00	0.00	-15,201,064,862.86
20.	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	-1,885,360,054.55	0.00	0.00	0.00	0.00	-1,885,360,054.55
21.	0112005001	LEGISLATIVE AIDES	0.00	-661,946,553.88	0.00	0.00	0.00	0.00	-661,946,553.88
22.	0112008001	GENERAL SERVICE	0.00	-27,425,534,870.92	0.00	0.00	0.00	0.00	-27,425,534,870.92
23.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	75,759,308,262.43	0.00	0.00	0.00	0.00	75,759,308,262.43
24.	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	0.00	-6,199,915,137.09	0.00	0.00	0.00	0.00	-6,199,915,137.09
25.	0116002001	DEFENCE HEADQURTERS	0.00	2,125,691,751.89	0.00	0.00	0.00	0.00	2,125,691,751.89
26.	0116003001	NIGERIAN ARMY	0.00	-40,269,134,069.91	0.00	0.00	0.00	0.00	-40,269,134,069.91
27.	116003002	NIGERIA ARMY UNIVERSITY, BIU	0.00	7,589,701.20	0.00	0.00	0.00	0.00	7,589,701.20
28.	0116004001	NIGERIAN NAVY	0.00	-6,066,732,211.76	0.00	0.00	0.00	0.00	-6,066,732,211.76
29.	0116005001	NIGERIAN AIRFORCE	0.00	-6,260,039,675.81	0.00	0.00	0.00	0.00	-6,260,039,675.81
30.	0116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	-6,807,682,192.04	0.00	0.00	0.00	0.00	-6,807,682,192.04
31.	0116006001	NIGERIANACADEMY DEFENCE(NDA)	0.00	-9,091,767,582.54	0.00	0.00	0.00	0.00	-9,091,767,582.54
32.	0116007001	NIGERIANCOLLEGE DEFENCE	0.00	1,959,075,059.64	0.00	0.00	0.00	0.00	1,959,075,059.64

33.	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	4,692,629,781.76	0.00	0.00	0.00	0.00	4,692,629,781.76
34.	0116009001	NIGERIANRESETTLEMENTAR MEDCENTRE,FORCES LAGOS	0.00	-385,394,020.18	0.00	0.00	0.00	0.00	-385,394,020.18
35.	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	204,057,681.97	0.00	0.00	0.00	0.00	204,057,681.97
36.	0116011001	DEFENCE SCHOOL INTELLIGENCE	0.00	-13,925,694,287.79	0.00	0.00	0.00	0.00	-13,925,694,287.79
37.	0116012001	DEFENCE AGENCY INTELLIGENCE	0.00	8,289,106,381.92	0.00	0.00	0.00	0.00	8,289,106,381.92
38.	0116015017	DEFENCE MISSIONS	0.00	934,006,613.68	0.00	0.00	0.00	0.00	934,006,613.68
39.	0116021001	MILITARY PENSION BOARD	0.00	-21,842,020,001.75	0.00	0.00	0.00	0.00	-21,842,020,001.75
40.	0116018001	DEFENCE SPACE AGENCY	0.00	-2,580,421,028.86	0.00	0.00	0.00	0.00	-2,580,421,028.86
41.	116018002	DEFENCE SPACE ADMINISTRATION	0.00	-3,332,046,947.35	0.00	0.00	0.00	0.00	-3,332,046,947.35
42.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	-6,366,053,384.22	0.00	0.00	0.00	0.00	-6,366,053,384.22
43.	0119002001	TECHNICAL AIDS CORPS	0.00	8,203,378,230.96	0.00	0.00	0.00	0.00	8,203,378,230.96
44.	0119003001	FOREIGN SERVICE ACADEMY (FSA)	-0.01	25,059,791.28	0.00	0.00	0.00	0.00	25,059,791.27
45.	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	-1,326,576,224.88	0.00	0.00	0.00	0.00	-1,326,576,224.88
46.	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	1,315,747,170.11	0.00	0.00	0.00	0.00	1,315,747,170.11
47.	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	61,725,189.86	0.00	0.00	0.00	0.00	61,725,189.86
48.	0119009001	FOREIGN MISSION: ABIDJAN	0.00	36,853,207.13	0.00	0.00	0.00	0.00	36,853,207.13
49.	0119009002	FOREIGN MISSION: ACCRA	0.00	-562,052,217.36	0.00	0.00	0.00	0.00	-562,052,217.36
50.	0119009003	FOREIGN MISSION: ADDIS ABABA	0.00	620,908,274.45	0.00	0.00	0.00	0.00	620,908,274.45
51.	0119009004	FOREIGN MISSION: ALGIERS	0.00	523,745,480.65	0.00	0.00	0.00	0.00	523,745,480.65

52.	0119009005	FOREIGN MISSION: ANKARA	0.00	-186,022,244.99	0.00	0.00	0.00	0.00	-186,022,244.99
53.	0119009006	FOREIGN MISSION: ATHENS	0.00	-239,496,970.66	0.00	0.00	0.00	0.00	-239,496,970.66
54.	0119009007	FOREIGN MISSION: ATLANTA	0.00	53,540,116.50	0.00	0.00	0.00	0.00	53,540,116.50
55.	0119009009	FOREIGN MISSION: BAMAKO	0.00	-53,047,013.75	0.00	0.00	0.00	0.00	-53,047,013.75
56.	0119009010	FOREIGN MISSION: BANGKOK	0.00	427,382,772.11	0.00	0.00	0.00	0.00	427,382,772.11
57.	0119009011	FOREIGN MISSION: BANGUI	0.00	-11,434,870.30	0.00	0.00	0.00	0.00	-11,434,870.30
58.	0119009012	FOREIGN MISSION: BANJUL	0.00	-39,559,400.28	0.00	0.00	0.00	0.00	-39,559,400.28
59.	0119009013	FOREIGN MISSION: BATA	0.00	-143,442,419.09	0.00	0.00	0.00	0.00	-143,442,419.09
60.	0119009014	FOREIGN MISSION: BEIJING	0.00	166,400,063.94	0.00	0.00	0.00	0.00	166,400,063.94
61.	0119009015	FOREIGN MISSION: BEIRUT	0.00	-71,072,844.97	0.00	0.00	0.00	0.00	-71,072,844.97
62.	0119009016	FOREIGN MISSION: BERLIN	0.00	315,757,498.45	0.00	0.00	0.00	0.00	315,757,498.45
63.	0119009017	FOREIGN MISSION: BERNE	0.00	59,275,107.18	0.00	0.00	0.00	0.00	59,275,107.18
64.	0119009018	FOREIGN MISSION: BISSAU	0.00	122,904,119.49	0.00	0.00	0.00	0.00	122,904,119.49
65.	0119009019	FOREIGN MISSION: BRASILIA	0.00	-404,011,998.94	0.00	0.00	0.00	0.00	-404,011,998.94
66.	0119009020	FOREIGN MISSION: BRAZAVILLE	0.00	-26,039,237.58	0.00	0.00	0.00	0.00	-26,039,237.58
67.	0119009021	FOREIGN MISSION: BRUSSELS	0.00	279,706,533.00	0.00	0.00	0.00	0.00	279,706,533.00
68.	0119009022	FOREIGN MISSION: BUCHAREST	0.00	50,710,263.56	0.00	0.00	0.00	0.00	50,710,263.56
69.	0119009023	FOREIGN MISSION: BUDAPEST	0.00	61,477,731.96	0.00	0.00	0.00	0.00	61,477,731.96
70.	0119009024	FOREIGN MISSION: BUEA	0.00	459,510,836.75	0.00	0.00	0.00	0.00	459,510,836.74

71.	0119009025	FOREIGN MISSION: BUENOS AIRES	0.00	452,579,318.90	0.00	0.00	0.00	0.00	452,579,318.90
72.	0119009026	FOREIGN MISSION: BUJUMBURA	0.00	63,642,420.94	0.00	0.00	0.00	0.00	63,642,420.94
73.	0119009027	FOREIGN MISSION: CAIRO	0.00	185,524,116.54	0.00	0.00	0.00	0.00	185,524,116.54
74.	0119009028	FOREIGN MISSION: CANBERRA	0.00	707,457,701.36	0.00	0.00	0.00	0.00	707,457,701.36
75.	0119009029	FOREIGN MISSION: CARACAS	0.00	-278,595,320.81	0.00	0.00	0.00	0.00	-278,595,320.81
76.	0119009030	FOREIGN MISSION: CONAKRY	0.00	498,257,316.64	0.00	0.00	0.00	0.00	498,257,316.64
77.	0119009031	FOREIGN MISSION: COTONOU	0.00	303,727,180.38	0.00	0.00	0.00	0.00	303,727,180.38
78.	0119009032	FOREIGN MISSION: DAKAR	0.00	48,530,131.09	0.00	0.00	0.00	0.00	48,530,131.09
79.	0119009033	FOREIGN MISSION: DAMASCUS	0.00	652,684,338.76	0.00	0.00	0.00	0.00	652,684,338.76
80.	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	130,233,591.37	0.00	0.00	0.00	0.00	130,233,591.37
81.	0119009035	FOREIGN MISSION: DOUALA	0.00	-75,538,383.45	0.00	0.00	0.00	0.00	-75,538,383.45
82.	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	169,648,049.77	0.00	0.00	0.00	0.00	169,648,049.77
83.	0119009037	FOREIGN MISSION: DUBLIN	0.00	54,150,359.59	0.00	0.00	0.00	0.00	54,150,359.59
84.	0119009038	FOREIGN MISSION: FREETOWN	0.00	-2,292,329.55	0.00	0.00	0.00	0.00	-2,292,329.55
85.	0119009039	FOREIGN MISSION: GABORONE	0.00	38,929,958.40	0.00	0.00	0.00	0.00	38,929,958.40
86.	0119009040	FOREIGN MISSION: GENEVA	0.00	22,879,062.98	0.00	0.00	0.00	0.00	22,879,062.98
87.	0119009042	FOREIGN MISSION: HANOI	0.00	324,732,708.05	0.00	0.00	0.00	0.00	324,732,708.05
88.	0119009043	FOREIGN MISSION: HARARE	0.00	158,322,887.59	0.00	0.00	0.00	0.00	158,322,887.59
89.	0119009044	FOREIGN MISSION: HAVANA	0.00	77,796,305.18	0.00	0.00	0.00	0.00	77,796,305.18

90.	0119009045	FOREIGN MISSION: HONGKONG	0.00	242,141,783.56	0.00	0.00	0.00	0.00	242,141,783.56
91.	0119009046	FOREIGN MISSION: ISLAMABAD	0.00	96,816,436.62	0.00	0.00	0.00	0.00	96,816,436.62
92.	0119009047	FOREIGN MISSION: JAKARTA	0.00	84,413,351.78	0.00	0.00	0.00	0.00	84,413,351.78
93.	0119009048	FOREIGN MISSION: JEDDAH	0.00	102,199,160.53	0.00	0.00	0.00	0.00	102,199,160.53
94.	0119009049	FOREIGN MISSION: JOHANNESBURG	0.00	57,882,168.77	0.00	0.00	0.00	0.00	57,882,168.77
95.	0119009050	FOREIGN MISSION: KAMPALA	0.00	98,700,213.28	0.00	0.00	0.00	0.00	98,700,213.28
96.	0119009051	FOREIGN MISSION: KHARTOUM	0.00	72,844,018.84	0.00	0.00	0.00	0.00	72,844,018.84
97.	0119009052	FOREIGN MISSION: KIEV	0.00	577,680,636.95	0.00	0.00	0.00	0.00	577,680,636.95
98.	0119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	10,754,106.31	0.00	0.00	0.00	0.00	10,754,106.31
99.	0119009054	FOREIGN MISSION: KINGSTON	0.00	116,051,792.57	0.00	0.00	0.00	0.00	116,051,792.57
100.	0119009055	FOREIGN MISSION: KINSHASA	0.00	49,895,974.56	0.00	0.00	0.00	0.00	49,895,974.56
101.	0119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	94,632,820.97	0.00	0.00	0.00	0.00	94,632,820.97
102.	0119009057	FOREIGN MISSION: KUWAIT	0.00	471,615,614.52	0.00	0.00	0.00	0.00	471,615,614.52
103.	0119009058	FOREIGN MISSION: LIBREVILLE	0.00	-43,285,518.73	0.00	0.00	0.00	0.00	-43,285,518.73
104.	0119009059	FOREIGN MISSION: LISBON	0.00	300,842,004.15	0.00	0.00	0.00	0.00	300,842,004.15
105.	0119009060	FOREIGN MISSION: LOME	0.00	-112,842,571.91	0.00	0.00	0.00	0.00	-112,842,571.91
106.	0119009061	FOREIGN MISSION: LONDON	0.00	1,420,714,033.07	0.00	0.00	0.00	0.00	1,420,714,033.07
107.	0119009062	FOREIGN MISSION: LUANDA	0.00	76,768,056.89	0.00	0.00	0.00	0.00	76,768,056.89
108.	0119009063	FOREIGN MISSION: LUSAKA	0.00	95,733,081.39	0.00	0.00	0.00	0.00	95,733,081.39
109.	0119009064	FOREIGN MISSION: MADRID	0.00	-62,276,159.41	0.00	0.00	0.00	0.00	-62,276,159.41
110.	0119009065	FOREIGN MISSION: MALABO	0.00	-104,804,874.16	0.00	0.00	0.00	0.00	-104,804,874.16

111.	0119009066	FOREIGN MISSION: MANILLA	0.00	11,085,276.16	0.00	0.00	0.00	0.00	11,085,276.16
112.	0119009067	FOREIGN MISSION: MAPUTO	0.00	39,654,572.90	0.00	0.00	0.00	0.00	39,654,572.90
113.	0119009068	FOREIGN MISSION: MEXICO CITY	0.00	355,933,034.83	0.00	0.00	0.00	0.00	355,933,034.83
114.	0119009069	FOREIGN MISSION: MNROVIA	0.00	658,651,040.00	0.00	0.00	0.00	0.00	658,651,040.00
115.	0119009070	FOREIGN MISSION: MOSCOW	0.00	250,155,443.99	0.00	0.00	0.00	0.00	250,155,443.99
116.	0119009071	FOREIGN MISSION: NAIROBI	0.00	295,206,299.67	0.00	0.00	0.00	0.00	295,206,299.67
117.	0119009072	FOREIGN MISSION: N'DJAMENA	0.00	569,271,261.91	0.00	0.00	0.00	0.00	569,271,261.91
118.	0119009074	FOREIGN MISSION: NEW DELHI	0.00	405,563,283.60	0.00	0.00	0.00	0.00	405,563,283.60
119.	0119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	274,316,975.32	0.00	0.00	0.00	0.00	274,316,975.32
120.	0119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	1,234,997,058.98	0.00	0.00	0.00	0.00	1,234,997,058.98
121.	0119009077	FOREIGN MISSION: NIAMEY	0.00	-32,608.09	0.00	0.00	0.00	0.00	-32,608.09
122.	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	404,706,564.15	0.00	0.00	0.00	0.00	404,706,564.15
123.	0119009080	FOREIGN MISSION: OTTAWA	0.00	-252,282,426.62	0.00	0.00	0.00	0.00	-252,282,426.62
124.	0119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	-94,036,757.52	0.00	0.00	0.00	0.00	-94,036,757.52
125.	0119009082	FOREIGN MISSION: PARIS	0.00	1,184,528,615.87	0.00	0.00	0.00	0.00	1,184,528,615.87
126.	0119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	-113,093,097.39	0.00	0.00	0.00	0.00	-113,093,097.39
127.	0119009084	FOREIGN MISSION: PRETORIA	0.00	185,047,299.64	0.00	0.00	0.00	0.00	185,047,299.64
128.	0119009085	FOREIGN MISSION: PYONG YANG	0.00	-143,281,992.22	0.00	0.00	0.00	0.00	-143,281,992.22
129.	0119009086	FOREIGN MISSION: RABAT	0.00	-55,279,030.14	0.00	0.00	0.00	0.00	-55,279,030.14
130.	0119009087	FOREIGN MISSION: RIYADH	0.00	306,677,568.39	0.00	0.00	0.00	0.00	306,677,568.39
131.	0119009088	FOREIGN MISSION: ROME	0.00	59,612,922.57	0.00	0.00	0.00	0.00	59,612,922.57
132.	0119009091	FOREIGN MISSION: SAO TOME	0.00	605,281,502.99	0.00	0.00	0.00	0.00	605,281,502.99

133.	0119009092	FOREIGN MISSION: SEOUL	0.00	107,182,373.77	0.00	0.00	0.00	0.00	107,182,373.77
134.	0119009093	FOREIGN MISSION: SHANGHAI	0.00	782,799,408.41	0.00	0.00	0.00	0.00	782,799,408.41
135.	0119009094	FOREIGN MISSION: SINGAPORE	0.00	238,552,460.72	0.00	0.00	0.00	0.00	238,552,460.72
136.	0119009095	FOREIGN MISSION: STOCKHOLM	0.00	279,333,583.41	0.00	0.00	0.00	0.00	279,333,583.41
137.	0119009096	FOREIGN MISSION: TEHRAN	0.00	743,293,215.82	0.00	0.00	0.00	0.00	743,293,215.82
138.	0119009097	FOREIGN MISSION: TEL AVIV	0.00	451,112,776.89	0.00	0.00	0.00	0.00	451,112,776.89
139.	0119009099	FOREIGN MISSION: THE HAGUE	0.00	730,338,985.79	0.00	0.00	0.00	0.00	730,338,985.79
140.	0119009100	FOREIGN MISSION: TOKYO	0.00	862,012,893.47	0.00	0.00	0.00	0.00	862,012,893.47
141.	0119009101	FOREIGN MISSION: TRIPOLI	0.00	52,783,959.12	0.00	0.00	0.00	0.00	52,783,959.12
142.	0119009102	FOREIGN MISSION: TUNIS	0.00	-33,395,303.92	0.00	0.00	0.00	0.00	-33,395,303.92
143.	0119009103	FOREIGN MISSION: VIENNA	0.00	14,336,566.14	0.00	0.00	0.00	0.00	14,336,566.14
144.	0119009104	FOREIGN MISSION: WARSAW	0.00	-101,569,303.77	0.00	0.00	0.00	0.00	-101,569,303.77
145.	0119009105	FOREIGN MISSION: WASHINGTON	0.00	1,345,436,193.68	0.00	0.00	0.00	0.00	1,345,436,193.68
146.	0119009106	FOREIGN MISSION: WINDHOEK	0.00	-245,272,099.20	0.00	0.00	0.00	0.00	-245,272,099.20
147.	0119009107	FOREIGN MISSION: YAOUNDE	0.00	-145,032,883.57	0.00	0.00	0.00	0.00	-145,032,883.57
148.	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	270,900,547.50	0.00	0.00	0.00	0.00	270,900,547.50
149.	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	156,014,194.84	0.00	0.00	0.00	0.00	156,014,194.84
150.	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	96,604,475.50	0.00	0.00	0.00	0.00	96,604,475.50
151.	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	9,396,033.45	0.00	0.00	0.00	0.00	9,396,033.45

152.	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	289,375,910.76	0.00	0.00	0.00	0.00	289,375,910.76
153.	0119009116	FOREIGN MISSION VATICAN	0.00	3,912,350.40	0.00	0.00	0.00	0.00	3,912,350.40
154.	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	-16,500,000.00	0.00	0.00	0.00	0.00	-16,500,000.00
155.	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	453,023,894.57	0.00	0.00	0.00	0.00	453,023,894.57
156.	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
157.	0119009120	FOREIGN MISSION DOHA, QATAR	0.00	-72,861,662.24	0.00	0.00	0.00	0.00	-72,861,662.24
158.	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	12,239,040.77	0.00	0.00	0.00	0.00	12,239,040.77
159.	0119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	318,429,099.76	0.00	0.00	0.00	0.00	318,429,099.76
160.	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	209,489,298.64	0.00	0.00	0.00	0.00	209,489,298.64
161.	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	-24,953,317,255.51	0.00	0.00	0.00	0.00	-24,953,317,255.51
162.	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	-8,355,807,510.49	0.00	0.00	0.00	0.00	-8,355,807,510.49
163.	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	-3,368,178,809.32	0.00	0.00	0.00	0.00	-3,368,178,809.32
164.	0123005001	NEWS AGENCY OF NIGERIA	0.00	-1,262,199,546.67	0.00	0.00	0.00	0.00	-1,262,199,546.67
165.	0123006001	VOICE OF NIGERIA	0.00	-1,374,624,206.92	0.00	0.00	0.00	0.00	-1,374,624,206.92
166.	0123007001	NIGERIAN FILM CORPORATION	0.00	1,056,443,895.37	0.00	0.00	0.00	0.00	1,056,443,895.37
167.	0123008001	NATIONAL BROADCASTING COMMISION	0.00	591,824,075.02	0.00	0.00	0.00	0.00	591,824,075.02
168.	0123009001	NIGERIA PRESS COUNCIL	0.00	-248,345,205.87	0.00	0.00	0.00	0.00	-248,345,205.87
169.	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	180,515,631.79	0.00	0.00	0.00	0.00	180,515,631.79
170.	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	-606,505,866.35	0.00	0.00	0.00	0.00	-606,505,866.35
171.	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	106,126,015.09	0.00	0.00	0.00	0.00	106,126,015.09

172.	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	-796,386,465.65	0.00	0.00	0.00	0.00	-796,386,465.65
173.	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	392,495,460.90	0.00	0.00	0.00	0.00	392,495,460.90
174.	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	55,029,384.99	0.00	0.00	0.00	0.00	55,029,384.99
175.	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	-111,176,680.44	0.00	0.00	0.00	0.00	-111,176,680.44
176.	0123011007	NATIONAL THEATRE	0.00	-123,121,272.11	0.00	0.00	0.00	0.00	-123,121,272.11
177.	0123011008	NATIONAL GALLERY OF ART	0.00	275,338,949.06	0.00	0.00	0.00	0.00	275,338,949.06
178.	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	-139,232,968.55	0.00	0.00	0.00	0.00	-139,232,968.55
179.	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	-215,284,848.92	0.00	0.00	0.00	0.00	-215,284,848.92
180.	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	217,317,616.47	0.00	0.00	0.00	0.00	217,317,616.47
181.	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	-2,041,546,891.25	0.00	0.00	0.00	0.00	-2,041,546,891.25
182.	0123011017	NATIONAL ORIENTATION AGENCY	0.00	-1,258,676,128.24	0.00	0.00	0.00	0.00	-1,258,676,128.24
183.	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	-13,425,997,549.20	0.00	0.00	0.00	0.00	-13,425,997,549.20
184.	0124002001	NIGERIAN PRISON SERVICE	0.00	-8,150,532,366.02	0.00	0.00	0.00	0.00	-8,150,532,366.02
185.	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	-7,398,438,458.81	0.00	0.00	0.00	0.00	-7,398,438,458.81
186.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	1,643,211,972.28	0.00	0.00	0.00	0.00	1,643,211,972.28
187.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	1,052,145,837.55	0.00	0.00	0.00	0.00	1,052,145,837.55
188.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	-9,066,433,891.90	0.00	0.00	0.00	0.00	-9,066,433,891.90
189.	0124007001	FEDERAL FIRE SERVICE	0.00	7,604,006,066.36	0.00	0.00	0.00	0.00	7,604,006,066.36

190.	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	-47,334,903,069.11	0.00	0.00	0.00	0.00	-47,334,903,069.11
191.	0124012001	POLICE FORMATION & COMMAND HQTRS	0.00	32,804,652,024.67	0.00	0.00	0.00	0.00	32,804,652,024.67
192.	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	2,983,031,279.59	0.00	0.00	0.00	0.00	2,983,031,279.59
193.	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	2,078,754,635.86	0.00	0.00	0.00	0.00	2,078,754,635.86
194.	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	333,515,426.93	0.00	0.00	0.00	0.00	333,515,426.93
195.	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	-23,501,854.70	0.00	0.00	0.00	0.00	-23,501,854.70
196.	0125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	8,111,846.61	0.00	0.00	0.00	0.00	8,111,846.61
197.	0125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	1,402,709.34	0.00	0.00	0.00	0.00	1,402,709.34
198.	0125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	6,717,393.25	0.00	0.00	0.00	0.00	6,717,393.25
199.	0125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	-7,946,277.80	0.00	0.00	0.00	0.00	-7,946,277.80
200.	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	-5,220,359.80	0.00	0.00	0.00	0.00	-5,220,359.80
201.	0125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	-608,716,166.69	0.00	0.00	0.00	0.00	-608,716,166.69
202.	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	684,248,905.07	0.00	0.00	0.00	0.00	684,248,905.07
203.	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	-132,793,065.00	0.00	0.00	0.00	0.00	-132,793,065.00
204.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	-394,184,264.15	0.00	0.00	0.00	0.00	-394,184,264.15
205.	0140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	119,774,800.50	0.00	0.00	0.00	0.00	119,774,800.50
206.	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	122,040,404.34	0.00	0.00	0.00	0.00	122,040,404.34
207.	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	-7,280,020,537.19	0.00	0.00	0.00	0.00	-7,280,020,537.19
208.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	185,985,532,519.58	0.00	0.00	0.00	0.00	185,985,532,519.58

209.	0149001001	FEDERAL CHARACTER COMMISSION	0.00	3,078,768,151.98	0.00	0.00	0.00	0.00	3,078,768,151.98
210.	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	-4,337,634,374.24	0.00	0.00	0.00	0.00	-4,337,634,374.24
211.	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	6,319,783,056.86	0.00	0.00	0.00	0.00	6,319,783,056.86
212.	0156003001	NIGERIA COMMUNICATION SATELLITE	0.00	1,442,344,795.36	0.00	0.00	0.00	0.00	1,442,344,795.36
213.	0156006001	NIPOST	0.00	-39,236,818,633.86	0.00	0.00	0.00	0.00	-39,236,818,633.86
214.	0157001001	NATIONAL SECURITY ADVISER	0.00	31,833,353,360.60	0.00	0.00	0.00	0.00	31,833,353,360.60
215.	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	6,573,091,442.98	0.00	0.00	0.00	0.00	6,573,091,442.98
216.	0157003001	NATIONAL INTELLIGENT AGENCY	0.00	4,552,577,220.00	0.00	0.00	0.00	0.00	4,552,577,220.00
217.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	-987,990,913.19	0.00	0.00	0.00	0.00	-987,990,913.19
218.	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	669,958,780.56	0.00	0.00	0.00	0.00	669,958,780.56
219.	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	-1,398,781.35	0.00	0.00	0.00	0.00	-1,398,781.35
220.	0160001001	POLICE SERVICE COMMISSION HQTRS	0.00	-60,758,486,165.06	0.00	0.00	0.00	0.00	-60,758,486,165.06
221.	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	3,726,704,102,807.18	0.00	0.00	0.00	0.00	3,726,704,102,807.18
222.	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	-12,340,348,989.85	0.00	0.00	0.00	0.00	-12,340,348,989.85
223.	0161003001	NATIONAL COMMISSION FOR REFUGEES	0.00	5,743,902,184.99	0.00	0.00	0.00	0.00	5,743,902,184.99
224.	0161004001	LAGOS LIAISON OFFICE	0.00	-3,639,488,971.47	0.00	0.00	0.00	0.00	-3,639,488,971.47
225.	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	7,064,705,678.63	0.00	0.00	0.00	0.00	7,064,705,678.63
226.	0161006001	NATIONAL MERIT AWARD	0.00	-5,319,204,068.83	0.00	0.00	0.00	0.00	-5,319,204,068.83

227.	0161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	2,511,590,112.66	0.00	0.00	0.00	0.00	2,511,590,112.66
228.	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	-546,682,563.30	0.00	0.00	0.00	0.00	-546,682,563.30
229.	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	-5,441,415,295.15	0.00	0.00	0.00	0.00	-5,441,415,295.15
230.	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	417,183,072.39	0.00	0.00	0.00	0.00	417,183,072.39
231.	0161013001	NATIONAL PENSION COMMISSION	0.00	-555,569,120.44	0.00	0.00	0.00	0.00	-555,569,120.44
232.	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	189,085,012.08	0.00	0.00	0.00	0.00	189,085,012.08
233.	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	172,650,962.58	0.00	0.00	0.00	0.00	172,650,962.58
234.	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	147,338,604.22	0.00	0.00	0.00	0.00	147,338,604.22
235.	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0.00	-100,825,022.96	0.00	0.00	0.00	0.00	-100,825,022.96
236.	0161018001	SERVICOM	0.00	-314,425,928.81	0.00	0.00	0.00	0.00	-314,425,928.81
237.	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	-687,073,477.07	0.00	0.00	0.00	0.00	-687,073,477.07
238.	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	-7,512,847,098.20	0.00	0.00	0.00	0.00	-7,512,847,098.20
239.	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	4,214,064,018.14	0.00	0.00	0.00	0.00	4,214,064,018.14
240.	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	-1,861,795,247.31	0.00	0.00	0.00	0.00	-1,861,795,247.31
241.	0517002001	TERTIARY EDUCATION TRUST FUND	0.00	10,564,138,802.59	0.00	248,584,274.00	14,990,566,000.00	193,204,203,208.55	219,007,492,285.14
		ECONOMIC SECTOR							
242.	0215001001	FEDERAL MINISTRY OF AGRICULTURE	0.00	-70,284,992,116.99	0.00	0.00	0.00	0.00	-70,284,992,116.99

243.	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	-214,172,585.26	0.00	0.00	0.00	0.00	-214,172,585.26
244.	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	-2,043,290,951.44	0.00	0.00	0.00	0.00	-2,043,290,951.44
245.	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	-739,696,252.87	0.00	0.00	0.00	0.00	-739,696,252.87
246.	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	-447,376,077.67	0.00	0.00	0.00	0.00	-447,376,077.67
247.	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	-640,288,497.43	0.00	0.00	0.00	0.00	-640,288,497.43
248.	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	-780,676,333.24	0.00	0.00	0.00	0.00	-780,676,333.24
249.	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	-65,791,115.64	0.00	0.00	0.00	0.00	-65,791,115.64
250.	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	-382,637,721.21	0.00	0.00	0.00	0.00	-382,637,721.21
251.	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	-260,257,334.72	0.00	0.00	0.00	0.00	-260,257,334.72
252.	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	-173,652,801.43	0.00	0.00	0.00	0.00	-173,652,801.43
253.	0215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	0.00	-285,823,913.23	0.00	0.00	0.00		-285,823,913.23
254.	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	-147,971,301.26	0.00	0.00	0.00	0.00	-147,971,301.26
255.	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	-105,620,006.27	0.00	0.00	0.00	0.00	-105,620,006.27
256.	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	-260,837,087.00	0.00	0.00	0.00	0.00	-260,837,087.01
257.	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	-223,350,927.94	0.00	0.00	0.00	0.00	-223,350,927.94

258.	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	17,351,306.06	0.00	0.00	0.00	0.00	17,351,306.06
259.	0215019001	VETERINARY COUNCIL OF NIGERIA	0.00	-274,292,245.25	0.00	0.00	0.00	0.00	-274,292,245.25
260.	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	133,665,937.51	0.00	0.00	0.00	0.00	133,665,937.51
261.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	-272,244,863.80	0.00	0.00	0.00	0.00	-272,244,863.80
262.	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	-103,857,289.16	0.00	0.00	0.00	0.00	-103,857,289.16
263.	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	-220,223,537.77	0.00	0.00	0.00	0.00	-220,223,537.77
264.	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	-742,805,466.97	0.00	0.00	0.00	0.00	-742,805,466.97
265.	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	-397,412,371.65	0.00	0.00	0.00	0.00	-397,412,371.65
266.	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	-927,623,449.72	0.00	0.00	0.00	0.00	-927,623,449.71
267.	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	-1,053,901,403.89	0.00	0.00	0.00	0.00	-1,053,901,403.89
268.	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	-310,890,836.57	0.00	0.00	0.00	0.00	-310,890,836.57
269.	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	-254,120,355.82	0.00	0.00	0.00	0.00	-254,120,355.82
270.	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	-150,257,207.51	0.00	0.00	0.00	0.00	-150,257,207.51
271.	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	-85,457,727.49	0.00	0.00	0.00	0.00	-85,457,727.50
272.	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	-141,468,587.43	0.00	0.00	0.00	0.00	-141,468,587.43

273.	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	-863,599,536.07	0.00	0.00	0.00	0.00	-863,599,536.07
274.	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	95,342,284.83	0.00	0.00	0.00	0.00	95,342,284.83
275.	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	-118,813,589.28	0.00	0.00	0.00	0.00	-118,813,589.28
276.	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	-33,389,724.71	0.00	0.00	0.00	0.00	-33,389,724.71
277.	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	-2,899,630,171.31	0.00	0.00	0.00	0.00	-2,899,630,171.32
278.	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	-1,174,350,883.14	0.00	0.00	0.00	0.00	-1,174,350,883.14
279.	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	-4,440,724,396.85	0.00	0.00	0.00	0.00	-4,440,724,396.85
280.	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	363,200,837.74	0.00	0.00	0.00	0.00	363,200,837.74
281.	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	473,192,226.52	0.00	0.00	0.00	0.00	473,192,226.51
282.	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	-231,795,772.03	0.00	0.00	0.00	0.00	-231,795,772.03
283.	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	-1,069,244,988.39	0.00	0.00	0.00	0.00	-1,069,244,988.39
284.	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	-14,305,412,557.90	0.00	0.00	0.00	0.00	-14,305,412,557.90
285.	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	0.00	-257,401,984.82	0.00	0.00	0.00	0.00	-257,401,984.82
286.	0220002001	DEBT MANAGEMENT OFFICE	0.00	22,722,988.02	0.00	0.00	0.00	0.00	22,722,988.02
287.	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	220,351,579,873.05	0.00	0.00	0.00	0.00	220,351,579,873.05
288.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	-238,938,468,994.97	0.00	0.00	0.00	0.00	-238,938,468,994.97
289.	022001200100	CONSOLIDATED REVENUE FUND	0.00	-27,701,617,528,906.70	0.00	0.00	0.00	0.00	-27,701,617,528,906.70
290.	022000703800	FPO YOLA	0.00	-15,064,042.00	0.00	0.00	0.00	0.00	-15,064,042.00

291.	0220007046	ZONAL OFFICE PORTHARCOURT	0.00	-194,545,354.14	0.00	0.00	0.00	0.00	-194,545,354.14
292.	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	-11,169,237,948.30	0.00	0.00	0.00	0.00	-11,169,237,948.30
293.	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	11,333,393,536.02	0.00	0.00	0.00	0.00	11,333,393,536.02
294.	0222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	-1,440,996,992.47	0.00	0.00	0.00	0.00	-1,440,996,992.47
295.	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	-284,578,556.29	0.00	0.00	0.00	0.00	-284,578,556.29
296.	0222004001	NATIONAL AUTOMOTIVE COUNCIL	0.00	-245,069,806.64	0.00	0.00	0.00	0.00	-245,069,806.64
297.	0222005001	INDUSTRIAL TRAINING FUND	0.00	-377,601,600.16	0.00	0.00	0.00	0.00	-377,601,600.16
298.	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	-78,266,395.83	0.00	0.00	0.00	0.00	-78,266,395.83
299.	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	-3,099,930,615.86	0.00	0.00	0.00	0.00	-3,099,930,615.86
300.	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	-634,125,082.84	0.00	0.00	0.00	0.00	-634,125,082.84
301.	0222009001	CONSUMER PROTECTION COUNCIL	0.00	-246,382,022.70	0.00	0.00	0.00	0.00	-246,382,022.70
302.	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	-6,704,688.99	0.00	0.00	0.00	0.00	-6,704,688.99
303.	0222011001	FEDERAL PRODUCE INSPECTION	0.00	-708,102.95	0.00	0.00	0.00	0.00	-708,102.95
304.	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	-1,157,572,746.97	0.00	0.00	0.00	0.00	-1,157,572,746.97
305.	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	0.00	-689,339,783.22	0.00	0.00	0.00	0.00	-689,339,783.22
306.	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	-310,705,847.18	0.00	0.00	0.00	0.00	-310,705,847.18
307.	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	-8,423,492.91	0.00	0.00	0.00	0.00	-8,423,492.91
308.	0222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	-3,997,125.68	0.00	0.00	0.00	0.00	-3,997,125.68
309.	0222017001	NIGERIA TRADE OFFICE, CHINA	0.00	150,535,762.68	0.00	0.00	0.00	0.00	150,535,762.68

310.	0222027001	SMEDAN - H/QTRS	0.00	-14,960,853,025.33	0.00	0.00	0.00	0.00	-14,960,853,025.33
311.	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	216,163,033.44	0.00	0.00	0.00	0.00	216,163,033.44
312.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	-805,851,060.06	0.00	0.00	0.00	0.00	-805,851,060.06
313.	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	-2,297,147,027.16	0.00	0.00	0.00	0.00	-2,297,147,027.16
314.	0227002001	INDUSTRIAL ARBITRATION PANEL	0.00	-185,733,499.54	0.00	0.00	0.00	0.00	-185,733,499.54
315.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	-50,617,594.65	0.00	0.00	0.00	0.00	-50,617,594.66
316.	0227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	-4,380,566,223.40	0.00	0.00	0.00	0.00	-4,380,566,223.39
317.	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	-356,305,668.25	0.00	0.00	0.00	0.00	-356,305,668.25
318.	0227006001	GENEVA LABOUR DESK OFFICE	0.00	-326,903,552.10	0.00	0.00	0.00	0.00	-326,903,552.11
319.	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	-525,790,782.04	0.00	0.00	0.00	0.00	-525,790,782.04
320.	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0.00	-436,623,234.24	0.00	0.00	0.00	0.00	-436,623,234.24
321.	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	-105,186,784.65	0.00	0.00	0.00	0.00	-105,186,784.65
322.	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	51,673,987.06	0.00	0.00	0.00	0.00	51,673,987.06
323.	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	-193,248,089.92	0.00	0.00	0.00	0.00	-193,248,089.92
324.	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0.00	-19,867,458.92	0.00	0.00	0.00	0.00	-19,867,458.92
325.	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	-3,657,904.00	0.00	0.00	0.00	0.00	-3,657,904.00
326.	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	0.00	-4,000.00	0.00	0.00	0.00	0.00	-4,000.00

327.	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	-8,326,688.17	0.00	0.00	0.00	0.00	-8,326,688.17
328.	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	0.00	-4,898,678.74	0.00	0.00	0.00	0.00	-4,898,678.74
329.	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	0.00	-753,549.95	0.00	0.00	0.00	0.00	-753,549.95
330.	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	0.00	-436,313.94	0.00	0.00	0.00	0.00	-436,313.94
331.	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	0.00	-792,621.89	0.00	0.00	0.00	0.00	-792,621.89
332.	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	0.00	-5,697,167.16	0.00	0.00	0.00	0.00	-5,697,167.16
333.	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	0.00	-395,958.05	0.00	0.00	0.00	0.00	-395,958.05
334.	0228006001	COOPERATIVE INFORMATION NETWORK	0.00	-4,127,555.51	0.00	0.00	0.00	0.00	-4,127,555.51
335.	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0.00	-845,887,637.19	0.00	0.00	0.00	0.00	-845,887,637.19
336.	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	-67,788,780.94	0.00	0.00	0.00	0.00	-67,788,780.94
337.	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	16,683,460.43	0.00	0.00	0.00	0.00	16,683,460.43
338.	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	-88,651,272.43	0.00	0.00	0.00	0.00	-88,651,272.43
339.	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	-3,757,452.80	0.00	0.00	0.00	0.00	-3,757,452.80
340.	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	-351,012.25	0.00	0.00	0.00	0.00	-351,012.25

341.	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	-19,637,032.81	0.00	0.00	0.00	0.00	-19,637,032.81
342.	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	-5,996,089.94	0.00	0.00	0.00	0.00	-5,996,089.94
343.	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	-3,553,618.28	0.00	0.00	0.00	0.00	-3,553,618.28
344.	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	-37,143,463.08	0.00	0.00	0.00	0.00	-37,143,463.08
345.	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	0.00	-25,308,017.28	0.00	0.00	0.00	0.00	-25,308,017.28
346.	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	99,583,800.06	0.00	0.00	0.00	0.00	99,583,800.06
347.	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	-104,103,405.00	0.00	0.00	0.00	0.00	-104,103,405.00
348.	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	-19,686,500.00	0.00	0.00	0.00	0.00	-19,686,500.00
349.	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	-5,049,800.00	0.00	0.00	0.00	0.00	-5,049,800.00
350.	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	4,429,934.84	0.00	0.00	0.00	0.00	4,429,934.84
351.	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	1,582,642.75	0.00	0.00	0.00	0.00	1,582,642.75
352.	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	-2,263,928.29	0.00	0.00	0.00	0.00	-2,263,928.29
353.	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	0.00	55,749,343.76	0.00	0.00	0.00	0.00	55,749,343.76
354.	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	-69,817,819.31	0.00	0.00	0.00	0.00	-69,817,819.31

355.	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	-10,952,050.24	0.00	0.00	0.00	0.00	-10,952,050.24
356.	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	-1,750,151.04	0.00	0.00	0.00	0.00	-1,750,151.04
357.	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	72,660,459.93	0.00	0.00	0.00	0.00	72,660,459.93
358.	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	-13,331,399.67	0.00	0.00	0.00	0.00	-13,331,399.67
359.	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0.00	-20,887,714.13	0.00	0.00	0.00	0.00	-20,887,714.13
360.	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	0.00	13,076,250.00	0.00	0.00	0.00	0.00	13,076,250.00
361.	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	-4,546,000.00	0.00	0.00	0.00	0.00	-4,546,000.00
362.	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	0.00	14,858,013.08	0.00	0.00	0.00		14,858,013.08
363.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	-5,500,000.02	0.00	0.00	0.00	0.00	-5,500,000.02
364.	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	-46,216,026.20	0.00	0.00	0.00	0.00	-46,216,026.20
365.	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	-14,345,312.37	0.00	0.00	0.00	0.00	-14,345,312.37
366.	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	0.00	-6,927,793.89	0.00	0.00	0.00	0.00	-6,927,793.89
367.	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	-28,093,033.30	0.00	0.00	0.00	0.00	-28,093,033.30
368.	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	-5,286,306.26	0.00	0.00	0.00	0.00	-5,286,306.26
369.	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	18,318,190.02	0.00	0.00	0.00	0.00	18,318,190.02
370.	0228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	-3,565,913.00	0.00	0.00	0.00	0.00	-3,565,913.00

371.	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	-3,000,000.00	0.00	0.00	0.00	0.00	-3,000,000.00
372.	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	-2,456,723.52	0.00	0.00	0.00	0.00	-2,456,723.52
373.	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	-3,000,000.00	0.00	0.00	0.00	0.00	-3,000,000.00
374.	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	-1,370,086.11	0.00	0.00	0.00	0.00	-1,370,086.11
375.	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	-5,500,000.00	0.00	0.00	0.00	0.00	-5,500,000.00
376.	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	-3,645,635.96	0.00	0.00	0.00	0.00	-3,645,635.96
377.	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	237,361.13	0.00	0.00	0.00	0.00	237,361.13
378.	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	8,274,377.92	0.00	0.00	0.00	0.00	8,274,377.92
379.	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	-27,745,383.72	0.00	0.00	0.00	0.00	-27,745,383.72
380.	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	-8,426,129.72	0.00	0.00	0.00	0.00	-8,426,129.72
381.	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	-6,637,956.42	0.00	0.00	0.00	0.00	-6,637,956.42
382.	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	-2,304,803.04	0.00	0.00	0.00	0.00	-2,304,803.04
383.	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	-15,385,876.88	0.00	0.00	0.00	0.00	-15,385,876.88
384.	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	-5,457,530.10	0.00	0.00	0.00	0.00	-5,457,530.10
385.	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	9,923,756.60	0.00	0.00	0.00	0.00	9,923,756.60
386.	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	-2,554,007.13	0.00	0.00	0.00	0.00	-2,554,007.13
387.	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	-8,600,174.07	0.00	0.00	0.00	0.00	-8,600,174.07

388.	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	-3,434,129.90	0.00	0.00	0.00	0.00	-3,434,129.90
389.	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	-3,184,113.00	0.00	0.00	0.00	0.00	-3,184,113.00
390.	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	-5,403,668.56	0.00	0.00	0.00	0.00	-5,403,668.56
391.	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	-6,450,519.38	0.00	0.00	0.00	0.00	-6,450,519.38
392.	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	-2,761,027.43	0.00	0.00	0.00	0.00	-2,761,027.43
393.	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	-2,281,692.72	0.00	0.00	0.00	0.00	-2,281,692.72
394.	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	9,282,728.30	0.00	0.00	0.00	0.00	9,282,728.30
395.	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	-42,721,697.54	0.00	0.00	0.00	0.00	-42,721,697.54
396.	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	-31,525,907.65	0.00	0.00	0.00	0.00	-31,525,907.65
397.	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	-58,682,012.40	0.00	0.00	0.00	0.00	-58,682,012.40
398.	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	-37,405,000.76	0.00	0.00	0.00	0.00	-37,405,000.76
399.	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	-7,212,545.07	0.00	0.00	0.00	0.00	-7,212,545.07
400.	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	-42,425,941.46	0.00	0.00	0.00	0.00	-42,425,941.46
401.	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	-32,646,831.34	0.00	0.00	0.00	0.00	-32,646,831.34
402.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	-18,931,631.65	0.00	0.00	0.00	0.00	-18,931,631.65

403.	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	-108,453,979.92	0.00	0.00	0.00	0.00	-108,453,979.93
404.	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	-29,371,487.53	0.00	0.00	0.00	0.00	-29,371,487.53
405.	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	-1,940,523,060.78	0.00	0.00	0.00	0.00	-1,940,523,060.78
406.	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	-1,840,030,494.16	0.00	0.00	0.00	0.00	-1,840,030,494.15
407.	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	-1,694,834,775.98	0.00	0.00	0.00	0.00	-1,694,834,775.98
408.	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	-4,933,413,933.31	0.00	0.00	0.00	0.00	-4,933,413,933.31
409.	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	368,686,126.35	0.00	0.00	0.00	0.00	368,686,126.35
410.	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0.00	-1,478,456,798.30	0.00	0.00	0.00	0.00	-1,478,456,798.30
411.	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	-323,138,266.25	0.00	0.00	0.00	0.00	-323,138,266.25
412.	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	0.00	-435,619,254.63	0.00	0.00	0.00	0.00	-435,619,254.63
413.	0228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	-2,871,535.70	0.00	0.00	0.00	0.00	-2,871,535.70
414.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - WEST ZONAL OFFICE -KANO	0.00	462,128,007.31	0.00	0.00	0.00	0.00	462,128,007.31
415.	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - JIMETA, YOLA	0.00	-11,334,920.28	0.00	0.00	0.00	0.00	-11,334,920.28
416.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	0.00	-3,861,466.93	0.00	0.00	0.00	0.00	-3,861,466.93

417.	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	0.00	-2,347,427.01	0.00	0.00	0.00	0.00	-2,347,427.01
418.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH EAST ZONAL - ENUGU	0.00	-458,896,288.38	0.00	0.00	0.00	0.00	-458,896,288.38
419.	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	-82,220,222.97	0.00	0.00	0.00	0.00	-82,220,222.96
420.	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	-393,524,597.29	0.00	0.00	0.00	0.00	-393,524,597.29
421.	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	-92,156,523.69	0.00	0.00	0.00	0.00	-92,156,523.69
422.	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	-241,925,592.15	0.00	0.00	0.00	0.00	-241,925,592.15
423.	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	-198,521,571.31	0.00	0.00	0.00	0.00	-198,521,571.31
424.	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	-17,159,208.09	0.00	0.00	0.00	0.00	-17,159,208.09
425.	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	-28,719,113.29	0.00	0.00	0.00	0.00	-28,719,113.29
426.	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	-31,648,998.84	0.00	0.00	0.00	0.00	-31,648,998.84
427.	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	48,541.33	0.00	0.00	0.00	0.00	48,541.33
428.	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	0.00	-86,095,846.15	0.00	0.00	0.00	0.00	-86,095,846.15
429.	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	0.00	-46,421,209.45	0.00	0.00	0.00	0.00	-46,421,209.45

430.	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	-62,235,826.06	0.00	0.00	0.00	0.00	-62,235,826.06
431.	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	-473,008,401.45	0.00	0.00	0.00	0.00	-473,008,401.45
432.	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0.00	-16,693,418.36	0.00	0.00	0.00	0.00	-16,693,418.36
433.	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	-47,060,923.02	0.00	0.00	0.00	0.00	-47,060,923.02
434.	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	-2,408,213.11	0.00	0.00	0.00	0.00	-2,408,213.11
435.	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	-215,659,356.63	0.00	0.00	0.00	0.00	-215,659,356.63
436.	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	-31,770,327.63	0.00	0.00	0.00	0.00	-31,770,327.63
437.	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	-700,181,458.49	0.00	0.00	0.00	0.00	-700,181,458.48
438.	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	-174,552,125.48	0.00	0.00	0.00	0.00	-174,552,125.48
439.	0228066001	SOKOTO ENERGY RESEARCH	0.00	-52,273,325.02	0.00	0.00	0.00	0.00	-52,273,325.02
440.	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	-212,083,610.37	0.00	-12,905,063.49	0.00	0.00	-224,988,673.86
441.	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	-151,895,233.77	0.00	0.00	0.00	0.00	-151,895,233.77
442.	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	-10,161,583.48	0.00	0.00	0.00	0.00	-10,161,583.48
443.	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	-516,408,622.16	0.00	0.00	0.00	0.00	-516,408,622.16

444.	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	-234,344,795.28	0.00	0.00	0.00	0.00	-234,344,795.28
445.	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	-2,246,692,878.80	0.00	0.00	0.00	0.00	-2,246,692,878.80
446.	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	4,608,661.59	0.00	0.00	0.00	0.00	4,608,661.59
447.	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	50,274,426,608.73	0.00	0.00	0.00	0.00	50,274,426,608.73
448.	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	-12,194,292,399.34	0.00	0.00	0.00	0.00	-12,194,292,399.34
449.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	-47,840,000,796.13	0.00	0.00	0.00	0.00	-47,840,000,796.13
450.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	2,750,198,214.66	0.00	0.00	0.00	0.00	2,750,198,214.66
451.	0229003001	NIGERIAN RAILWAY CORPORATION	0.00	-1,047,185,256.19	0.00	0.00	0.00	0.00	-1,047,185,256.19
452.	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	-511,599,602.84	0.00	0.00	0.00	0.00	-511,599,602.84
453.	0229005001	MARITIME ACADEMY, ORON	0.00	2,453,772,965.77	0.00	0.00	0.00	0.00	2,453,772,965.77
454.	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	-2,185,242,896.82	0.00	0.00	0.00	0.00	-2,185,242,896.82
455.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0.00	-15,188,888,794.30	0.00	0.00	0.00	0.00	-15,188,888,794.30
456.	0229031004	NIGERIAN METEOROLOGICAL AGENCY	0.00	1,402,310,801.87	0.00	0.00	0.00	0.00	1,402,310,801.87
457.	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	-38,551,222,429.93	6,866,156,000.00	0.00	0.00	4,000,000,000.00	-27,685,066,429.93
458.	0229031006	ACCIDENT INVESTIGATION BUREAU	0.00	10,693,863,987.09	0.00	0.00	0.00	0.00	10,693,863,987.10
459.	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	-2,151,956,238.94	0.00	0.00	0.00	0.00	-2,151,956,238.94
460.	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	509,710,470,454.24	0.00	0.00	0.00	0.00	509,710,470,454.24

461.	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	20,961,135,869.09	0.00	0.00	0.00	0.00	20,961,135,869.09
462.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	-2,517,639,558.07	0.00	0.00	0.00	0.00	-2,517,639,558.07
463.	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0.00	3,833,155,077.30	0.00	0.00	0.00	0.00	3,833,155,077.30
464.	0231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	15,521,029,022.56	0.00	0.00	0.00	0.00	15,521,029,022.55
465.	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	-6,912,977,361.95	0.00	0.00	0.00	0.00	-6,912,977,361.95
466.	0231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	-4,729,720,540.99	0.00	0.00	0.00	0.00	-4,729,720,540.99
467.	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	-504,484,909.04	0.00	0.00	0.00	0.00	-504,484,909.04
468.	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	-8,493,211,350.49	0.00	0.00	0.00	0.00	-8,493,211,350.50
469.	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	0.00	-5,014,942.13	0.00	0.00	0.00	0.00	-5,014,942.13
470.	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	-1,149,319,997.27	0.00	0.00	0.00	0.00	-1,149,319,997.27
471.	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	-77,482,958.87	0.00	0.00	0.00	0.00	-77,482,958.86
472.	0231089006	SURVEY COUNCIL OF NIGERIA	0.00	-698,241,079.37	0.00	0.00	0.00	0.00	-698,241,079.37
473.	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	9,879,991,939.05	0.00	0.00	0.00	0.00	9,879,991,939.05
474.	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	-144,160,925.03	0.00	0.00	0.00	0.00	-144,160,925.03
475.	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	-1,234,127,734.66	0.00	0.00	0.00	0.00	-1,234,127,734.66
476.	0232003001	PETROLEUM TRAINING INSTITUTE	0.00	-77,123,215.74	0.00	0.00	0.00	0.00	-77,123,215.74

477.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	-305,137,873.20	0.00	0.00	0.00	0.00	-305,137,873.20
478.	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	7,993,684,433.96	0.00	0.00	0.00	0.00	7,993,684,433.96
479.	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	-82,587,938.76	0.00	0.00	0.00	0.00	-82,587,938.76
480.	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	-1,363,688,466.55	0.00	0.00	0.00	0.00	-1,363,688,466.55
481.	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	-193,713,940.23	0.00	0.00	0.00	0.00	-193,713,940.23
482.	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	-38,080,890.35	0.00	0.00	0.00	0.00	-38,080,890.35
483.	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	-404,776,844.84	0.00	0.00	0.00	0.00	-404,776,844.84
484.	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	-71,993,422.57	0.00	0.00	0.00	0.00	-71,993,422.57
485.	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	-151,545,157.08	0.00	0.00	0.00	0.00	-151,545,157.08
486.	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	-75,345,237.43	0.00	0.00	0.00	0.00	-75,345,237.43
487.	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	26,418,171.31	0.00	0.00	0.00	0.00	26,418,171.31
488.	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	-126,323,944.26	0.00	0.00	0.00	0.00	-126,323,944.26
489.	0233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	-776,688,208.98	0.00	0.00	0.00	0.00	-776,688,208.98
490.	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	6,224,940,634.05	0.00	0.00	0.00	0.00	6,224,940,634.05
491.	0238001001	BUDGET AND NATIONAL PLANNING	0.00	-246,516,323.21	0.00	0.00	0.00	0.00	-246,516,323.21
492.	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0.00	-383,941,843.08	0.00	0.00	0.00	0.00	-383,941,843.08

493.	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	-593,771,152.80	0.00	0.00	0.00	0.00	-593,771,152.80
494.	0238004001	NATIONAL BUREAU OF STATISTICS	0.00	-51,908,516.80	0.00	0.00	0.00	0.00	-51,908,516.80
495.	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	-254,943,376.98	0.00	0.00	0.00	0.00	-254,943,376.98
496.	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	-90,260,308.27	0.00	0.00	0.00	0.00	-90,260,308.27
497.	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	-52,860,307,570.53	0.00	0.00	0.00	0.00	-52,860,307,570.54
498.	0250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	-345,374,014.56	0.00	0.00	0.00	0.00	-345,374,014.56
499.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	28,035,369,903.95	0.00	0.00	0.00	0.00	28,035,369,903.95
500.	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	-2,826,359,177.88	0.00	0.00	0.00	0.00	-2,826,359,177.88
501.	0252037001	ANAMBRA/ IMO RBDA	0.00	-1,189,907,475.07	0.00	0.00	0.00	0.00	-1,189,907,475.07
502.	0252038001	BENIN/ OWENA RBDA	0.00	-4,976,988,029.70	0.00	0.00	0.00	0.00	-4,976,988,029.70
503.	0252039001	CHAD BASIN RBDA	0.00	-2,886,912,687.95	0.00	0.00	0.00	0.00	-2,886,912,687.95
504.	0252040001	CROSS RIVER RBDA	0.00	-4,485,491,926.26	0.00	0.00	0.00	0.00	-4,485,491,926.27
505.	0252041001	HADEJIA-JAMAÄ»ARE RBDA	0.00	-2,465,602,060.79	0.00	0.00	0.00	0.00	-2,465,602,060.79
506.	0252042001	LOWER BENUE RBDA	0.00	-458,746,307.14	0.00	0.00	0.00	0.00	-458,746,307.14
507.	0252043001	LOWER NIGER RBDA	0.00	-2,319,138,149.80	0.00	0.00	0.00	0.00	-2,319,138,149.80
508.	0252044001	NIGER DELTA RBDA	0.00	-3,285,093,003.99	0.00	0.00	0.00	0.00	-3,285,093,003.99
509.	0252045001	OGUN/ OSUN RBDA	0.00	-1,005,941,984.05	0.00	0.00	0.00	0.00	-1,005,941,984.05
510.	0252046001	SOKOTO RIMA RBDA	0.00	-242,543,646.97	0.00	0.00	0.00	0.00	-242,543,646.97
511.	0252047001	UPPER BENUE RBDA	0.00	-1,469,306,598.34	0.00	0.00	0.00	0.00	-1,469,306,598.34
512.	0252048001	UPPER NIGER RBDA	0.00	-1,132,205,769.30	0.00	0.00	0.00	0.00	-1,132,205,769.31

513.	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	-775,493,315.86	0.00	0.00	0.00	0.00	-775,493,315.85
514.	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	11,810,794,847.40	0.00	0.00	0.00	0.00	11,810,794,847.40
515.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	63,497,376.10	0.00	0.00	0.00	0.00	63,497,376.10
516.	0220011001	NIGERIA CUSTOMS SERVIVES	0.00	-898,250,175.17	0.00	0.00	0.00	0.00	-898,250,175.17
		LAW & JUSTICES SECTOR							
517.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	-1,238,569,262.33	0.00	0.00	0.00	0.00	-1,238,569,262.33
518.	0318002001	SUPREME COURT OF NIGERIA	0.00	-1,565,583,345.98	0.00	0.00	0.00	0.00	-1,565,583,345.98
519.	0318003001	COURT OF APPEAL	0.00	-752,386,327.78	0.00	0.00	0.00	0.00	-752,386,327.78
520.	0318004001	FEDERAL HIGH COURT-LAGOS	0.00	61,492,692,350.52	0.00	0.00	0.00	0.00	61,492,692,350.52
521.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	62,693,750,164.19	0.00	0.00	0.00	62,668,315.00	62,756,418,479.19
522.	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	-195,338,949.90	0.00	0.00	0.00	0.00	-195,338,949.90
523.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	19,230,665,382.53	0.00	0.00	0.00	40,320,201.00	19,270,985,583.53
524.	0318008001	NATIONAL INDUSTRIAL COURT	0.00	-1,975,863,009.04	0.00	0.00	0.00	0.00	-1,975,863,009.04
525.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	10,880,728,650.39	0.00	0.00	0.00	0.00	10,880,728,650.39
526.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	-108,959,474.00	0.00	0.00	0.00	0.00	-108,959,474.00
527.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	4,293,284,324.85	4,418,812,061.98	0.00	0.00	0.00	8,712,096,386.83
528.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	-5,740,138,710.63	0.00	0.00	0.00	0.00	-5,740,138,710.63
529.	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	196,281,508.48	0.00	0.00	0.00	0.00	196,281,508.48
530.	0326003001	LEGAL AID COUNCIL	0.00	-7,232,210.06	0.00	0.00	0.00	0.00	-7,232,210.06

531.	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	3,111,561,818.87	0.00	0.00	0.00	0.00	3,111,561,818.87
532.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	146,645,273.84	0.00	0.00	0.00	0.00	146,645,273.84
533.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	-227,834,548.08	0.00	0.00	0.00	0.00	-227,834,548.08
534.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	-6,012,797.03	0.00	0.00	0.00	0.00	-6,012,797.03
535.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	-359,229,320.72	0.00	0.00	0.00	0.00	-359,229,320.72
536.	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	-16,992,300.00	0.00	0.00	0.00	0.00	-16,992,300.00
537.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	-2,687,562,377.54	0.00	0.00	0.00	0.00	-2,687,562,377.54
538.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	-665,844,306.45	0.00	0.00	0.00	0.00	-665,844,306.45
539.	0344001001	CODE OF CONDUCT BUREAU	0.00	-589,017,154.35	0.00	0.00	0.00	0.00	-589,017,154.35
		REGIONAL SECTOR							
540.	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	-1,819,894,554.04	0.00	0.00	0.00	0.00	-1,819,894,554.04
541.	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	-3,663,751,537.16	0.00	0.00	0.00	0.00	-3,663,751,537.16
542.	0514002001	NATIONAL CENTER FOR WOMEN DEVELOPMENT	0.00	-1,437,662,082.53	0.00	0.00	0.00	0.00	-1,437,662,082.53
543.	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	-511,082,700.39	0.00	0.00	0.00	0.00	-511,082,700.39
544.	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	-1,098,581,144.92	0.00	0.00	0.00	0.00	-1,098,581,144.92
545.	0513021002	NIGERIA FOOTBALL FEDERATION	0.00	-59,104,963.10	0.00	0.00	0.00	0.00	-59,104,963.10
546.	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	-56,572,115.84	0.00	0.00	0.00	0.00	-56,572,115.84

547.	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	-1,294,296,029.85	0.00	0.00	0.00	0.00	-1,294,296,029.85
548.	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	-4,705,833,279.76	0.00	0.00	0.00	0.00	-4,705,833,279.76
549.	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	-20,066,285,842.72	0.00	0.00	0.00	0.00	-20,066,285,842.72
550.	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	189,489,848,353.11	0.00	0.00	0.00	0.00	189,489,848,353.11
551.	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	-9,037,519.04	0.00	0.00	0.00	0.00	-9,037,519.04
552.	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	-2,263,523.29	0.00	0.00	0.00	0.00	-2,263,523.29
553.	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	-73,318,813.20	0.00	0.00	0.00	0.00	-73,318,813.20
554.	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	-55,851,005.43	0.00	0.00	0.00	0.00	-55,851,005.43
555.	0517008001	NATIONAL LIBRARY OF NIGERIA	0.00	-219,401,014.55	0.00	0.00	0.00	0.00	-219,401,014.55
556.	0517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	-3,782,272,077.60	0.00	0.00	0.00	0.00	-3,782,272,077.60
557.	0517010001	MASS LITERACY COUNCIL	0.00	-757,405,605.52	0.00	0.00	0.00	0.00	-757,405,605.52
558.	0517011001	NOMADIC EDUCATION COMMISSION	0.00	1,042,432.10	0.00	0.00	0.00	0.00	1,042,432.10
559.	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	-162,470,603.64	0.00	0.00	0.00	0.00	-162,470,603.64
560.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	-51,257,561.05	0.00	0.00	0.00	0.00	-51,257,561.05
561.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	-1,222,033,602.19	0.00	0.00	0.00	0.00	-1,222,033,602.19
562.	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	14,648,132.54	0.00	0.00	0.00	0.00	14,648,132.54

563.	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	-1,705,809,886.50	0.00	0.00	0.00	0.00	-1,705,809,886.50
564.	0517017001	NATIONAL TEACHERS INSTITUTE	0.00	2,567,039,319.87	0.00	0.00	0.00	0.00	2,567,039,319.87
565.	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	1,988,692.42	0.00	0.00	0.00	0.00	1,988,692.42
566.	0517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	94,359,414.70	0.00	0.00	0.00	0.00	94,359,414.70
567.	0517018003	FEDERAL POLYTECHNIC BIDA	0.00	-2,658,054,796.24	0.00	0.00	0.00	0.00	-2,658,054,796.24
568.	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	-1,316,170,695.66	0.00	0.00	0.00	0.00	-1,316,170,695.66
569.	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	170,455,671.84	0.00	0.00	0.00	0.00	170,455,671.84
570.	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	368,989,764.66	0.00	0.00	0.00	0.00	368,989,764.66
571.	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	1,236,941,956.56	0.00	0.00	0.00	0.00	1,236,941,956.56
572.	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	-2,042,179,172.07	0.00	0.00	0.00	0.00	-2,042,179,172.07
573.	0517018009	FEDERAL POLYTECHNIC KADUNA	0.00	1,571,067,823.49	0.00	0.00	0.00	0.00	1,571,067,823.49
574.	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	-1,597,609,515.07	0.00	0.00	0.00	0.00	-1,597,609,515.07
575.	0517018011	FEDERAL POLYTECHNIC EDE	0.00	-420,372,634.60	0.00	0.00	0.00	0.00	-420,372,634.60
576.	0517018012	FEDERAL POLYTECHNIC AUCHI	0.00	591,228,027.88	0.00	0.00	0.00	0.00	591,228,027.88
577.	0517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	156,785,039.13	0.00	0.00	0.00	0.00	156,785,039.13
578.	0517018014	FEDERAL POLYTECHNIC OKO	0.00	-1,228,912,113.41	0.00	0.00	0.00	0.00	-1,228,912,113.41
579.	0517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	-1,764,286,939.43	0.00	0.00	0.00	0.00	-1,764,286,939.43
580.	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	308,518,693.76	0.00	0.00	0.00	0.00	308,518,693.76
581.	0517018017	FEDERAL POLYTECHNIC GWANDU	0.00	1,673,561,198.23	0.00	0.00	0.00	0.00	1,673,561,198.23

582.	0517018018	FEDERAL POLYTECHNIC ILARO	0.00	-135,256,964.31	0.00	0.00	0.00	0.00	-135,256,964.31
583.	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	-79,345,794.78	0.00	0.00	0.00	0.00	-79,345,794.78
584.	0517018020	FEDERAL POLYTECHNIC BALI	0.00	-2,327,716,999.67	0.00	0.00	0.00	0.00	-2,327,716,999.67
585.	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	607,860,565.29	0.00	0.00	0.00	0.00	607,860,565.29
586.	0517018022	FEDERAL POLYTECHNIC BONNY	0.00	-41,787,852.02	0.00	0.00	0.00	0.00	-41,787,852.02
587.	0517018023	FEDERAL POLYTECHNIC UKANA	0.00	-14,294,098.16	0.00	0.00	0.00	0.00	-14,294,098.16
588.	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	-28,143,152.15	0.00	0.00	0.00	0.00	-28,143,152.15
589.	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	364,447,472.10	0.00	0.00	0.00	0.00	364,447,472.10
590.	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	-8,574,564,309.33	0.00	0.00	0.00	0.00	-8,574,564,309.33
591.	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	-2,453,981,451.41	0.00	0.00	0.00	0.00	-2,453,981,451.41
592.	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	291,297,891.99	0.00	0.00	0.00	0.00	291,297,891.99
593.	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	-1,379,282,036.68	0.00	0.00	0.00	0.00	-1,379,282,036.68
594.	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	-7,375,932,241.66	0.00	0.00	0.00	0.00	-7,375,932,241.66
595.	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	7,595,641,230.31	0.00	0.00	0.00	0.00	7,595,641,230.31
596.	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	-18,889,128.22	0.00	0.00	0.00	0.00	-18,889,128.22
597.	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	93,461,466.40	0.00	0.00	0.00	0.00	93,461,466.40
598.	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	312,529,969.71	0.00	0.00	0.00	0.00	312,529,969.71
599.	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	-161,011,229.11	0.00	0.00	0.00	0.00	-161,011,229.11
600.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	-18,139,745,414.58	0.00	0.00	0.00	0.00	-18,139,745,414.58
601.	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	-5,763,969,973.75	0.00	0.00	0.00	0.00	-5,763,969,973.75

602.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	-441,136,578.77	0.00	0.00	0.00	0.00	-441,136,578.77
603.	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	801,689,608.21	0.00	0.00	0.00	0.00	801,689,608.21
604.	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	5,467,482.63	0.00	0.00	0.00	0.00	5,467,482.63
605.	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	-280,320,921.13	0.00	0.00	0.00	0.00	-280,320,921.13
606.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	-3,051,060,302.20	0.00	0.00	0.00	0.00	-3,051,060,302.20
607.	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	-6,836,095.28	0.00	0.00	0.00	0.00	-6,836,095.28
608.	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	-404,257,045.87	0.00	0.00	0.00	0.00	-404,257,045.87
609.	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	-257,701,581.86	0.00	0.00	0.00	0.00	-257,701,581.86
610.	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	59,099,959.97	0.00	0.00	0.00	0.00	59,099,959.97
611.	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	-5,538,406,113.38	0.00	0.00	0.00	0.00	-5,538,406,113.38
612.	0517021001	UNIVERSITY OF IBADAN	0.00	2,775,428,662.31	0.00	0.00	0.00	0.00	2,775,428,662.31
613.	0517021002	UNIVERSITY OF LAGOS	0.00	-14,580,443,796.39	0.00	0.00	0.00	0.00	-14,580,443,796.39
614.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	979,619,135.60	0.00	0.00	0.00	0.00	979,619,135.60
615.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	2,025,368,953.78	0.00	0.00	0.00	0.00	2,025,368,953.78
616.	0517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	539,403,190.15	0.00	0.00	0.00	0.00	539,403,190.15
617.	0517021006	UNIVERSITY OF BENIN	0.00	1,763,791,127.26	0.00	0.00	0.00	0.00	1,763,791,127.26
618.	0517021007	UNIVERSITY OF JOS	0.00	11,569,385,428.14	0.00	0.00	0.00	0.00	11,569,385,428.14
619.	0517021008	UNIVERSITY OF CALABAR	0.00	3,386,893,949.79	0.00	0.00	0.00	0.00	3,386,893,949.79
620.	0517021009	UNIVERSITY OF ILORIN	0.00	-3,256,807,828.80	0.00	0.00	0.00	0.00	-3,256,807,828.80
621.	0517021010	UNIVERSITY OF ABUJA	0.00	-6,735,986,196.61	0.00	0.00	0.00	0.00	-6,735,986,196.61
622.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	-14,224,042.50	0.00	0.00	0.00	0.00	-14,224,042.50
623.	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	-1,600,998,112.95	0.00	0.00	0.00	0.00	-1,600,998,112.95
624.	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	218,068,180.15	0.00	0.00	0.00	0.00	218,068,180.15

625.	0517021014	UNIVERSITY OF PORT HARCOURT	0.00	-12,218,661,861.21	0.00	0.00	0.00	0.00	-12,218,661,861.21
626.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	172,202,220.58	0.00	0.00	0.00	0.00	172,202,220.58
627.	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	-78,274,200.08	0.00	0.00	0.00	0.00	-78,274,200.08
628.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	629,231,703.55	0.00	0.00	0.00	0.00	629,231,703.55
629.	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	28,533,502.16	0.00	0.00	0.00	0.00	28,533,502.16
630.	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	-63,275,527,647.13	0.00	0.00	0.00	0.00	-63,275,527,647.13
631.	0517021020	UNIVERSITY OF UYO	0.00	55,875,754,806.89	0.00	0.00	0.00	0.00	55,875,754,806.89
632.	0517021021	UNIVERSITY OF MAIDUGURI	0.00	-10,701,200,831.37	0.00	0.00	0.00	0.00	-10,701,200,831.37
633.	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	1,683,375,864.93	0.00	0.00	0.00	0.00	1,683,375,864.93
634.	0517021023	BAYERO UNIVERSITY, KANO	0.00	1,686,899,505.05	0.00	0.00	0.00	0.00	1,686,899,505.05
635.	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	604,664,210.85	0.00	0.00	0.00	0.00	604,664,210.85
636.	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	-2,278,850,188.02	0.00	0.00	0.00	0.00	-2,278,850,188.02
637.	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	609,518,777.94	0.00	0.00	0.00	0.00	609,518,777.94
638.	0517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	-439,511,875.11	0.00	0.00	0.00	0.00	-439,511,875.11
639.	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	98,024,959.62	0.00	0.00	0.00	0.00	98,024,959.62
640.	0517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	660,335,301.86	0.00	0.00	0.00	0.00	660,335,301.86
641.	0517021030	FEDERAL UNIVERSITY OTUOKE	0.00	-950,910,485.11	0.00	0.00	0.00	0.00	-950,910,485.11
642.	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	-1,023,478,695.83	0.00	0.00	0.00	0.00	-1,023,478,695.83
643.	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0.00	1,178,212,011.20	0.00	0.00	0.00	0.00	1,178,212,011.20
644.	0517021033	FEDERAL UNIVERSITY LAFIA	0.00	-84,997,579.13	0.00	0.00	0.00	0.00	-84,997,579.13
645.	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	-2,037,078,879.25	0.00	0.00	0.00	0.00	-2,037,078,879.25
646.	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	-1,182,757,811.77	0.00	0.00	0.00	0.00	-1,182,757,811.77

647.	0517021036	FEDERAL UNIVERSITY LOKOJA	0.00	249,356,362.99	0.00	0.00	0.00	0.00	249,356,362.99
648.	0517021037	FEDERAL UNIVERSITY WUKARI	0.00	-964,513,419.79	0.00	0.00	0.00	0.00	-964,513,419.79
649.	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	356,595,942.60	0.00	0.00	0.00	0.00	356,595,942.60
650.	0517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	348,062,269.29	0.00	0.00	0.00	0.00	348,062,269.29
651.	0517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	314,326,943.24	0.00	0.00	0.00	0.00	314,326,943.24
652.	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	-669,985.32	0.00	0.00	0.00	0.00	-669,985.32
653.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	613,856,775.75	0.00	0.00	0.00	0.00	613,856,775.75
654.	0517024001	NATIONAL OPEN UNIVERSITY	0.00	1,823,891,321.81	0.00	0.00	0.00	0.00	1,823,891,321.81
655.	0517026001	F.S.C. SOKOTO	0.00	-1,782,647.34	0.00	0.00	0.00	0.00	-1,782,647.34
656.	0517026002	FGC AZARE	0.00	-18,938,183.76	0.00	0.00	0.00	0.00	-18,938,183.76
657.	0517026003	FGC BUNI-YADI	0.00	-6,315,138.32	0.00	0.00	0.00	0.00	-6,315,138.32
658.	0517026004	FGC BIRIN YAURI	0.00	-193,427,002.57	0.00	0.00	0.00	0.00	-193,427,002.57
659.	0517026005	FGC DAURA	0.00	726,124.10	0.00	0.00	0.00	0.00	726,124.10
660.	0517026006	FGC GANYE	0.00	-9,747,734.28	0.00	0.00	0.00	0.00	-9,747,734.28
661.	0517026007	FGC GARKI	0.00	6,124,378.08	0.00	0.00	0.00	0.00	6,124,378.08
662.	0517026008	FGC IJANIKIN	0.00	-8,518,532.32	0.00	0.00	0.00	0.00	-8,518,532.32
663.	0517026009	FGC IKET NISE	0.00	-61,500,279.71	0.00	0.00	0.00	0.00	-61,500,279.71
664.	0517026010	FGC IKET VANDAKYA	0.00	-37,768,786.89	0.00	0.00	0.00	0.00	-37,768,786.89
665.	0517026011	FGC IKOM	0.00	-22,565,952.76	0.00	0.00	0.00	0.00	-22,565,952.76
666.	0517026012	FGC IKOT EKPENE	0.00	-4,679,729.70	0.00	0.00	0.00	0.00	-4,679,729.70
667.	0517026013	FGC IKURIN	0.00	-55,969,289.83	0.00	0.00	0.00	0.00	-55,969,289.83
668.	0517026014	FGC JOS	0.00	7,136,042.98	0.00	0.00	0.00	0.00	7,136,042.98
669.	0517026015	FGC KADUNA	0.00	-135,686,942.53	0.00	0.00	0.00	0.00	-135,686,942.53
670.	0517026016	FGC KANO	0.00	87,965,914.10	0.00	0.00	0.00	0.00	87,965,914.10

671.	0517026017	FGC KEFFI	0.00	-798,427.30	0.00	0.00	0.00	0.00	-798,427.30
672.	0517026018	FGC KIYAWA	0.00	-1,573,364.01	0.00	0.00	0.00	0.00	-1,573,364.01
673.	0517026019	FGC KWALI	0.00	-35,994,886.02	0.00	0.00	0.00	0.00	-35,994,886.02
674.	0517026020	FGC MAIDUGURI	0.00	27,661,709.92	0.00	0.00	0.00	0.00	27,661,709.92
675.	0517026021	FGC MINJIBIR	0.00	-34,230,624.13	0.00	0.00	0.00	0.00	-34,230,624.13
676.	0517026022	FGC MINNA	0.00	16,520,491.84	0.00	0.00	0.00	0.00	16,520,491.84
677.	0517026023	FGC ODIKOLOGUNA	0.00	-6,494,945.95	0.00	0.00	0.00	0.00	-6,494,945.95
678.	0517026024	FGC ODOGBOLU	0.00	-40,277,676.22	0.00	0.00	0.00	0.00	-40,277,676.22
679.	0517026025	FGC OGBOMOSHMO	0.00	11,989,852.54	0.00	0.00	0.00	0.00	11,989,852.54
680.	0517026026	FGC OGOJA	0.00	99,015,965.99	0.00	0.00	0.00	0.00	99,015,965.99
681.	0517026027	FGC OHAFIA	0.00	32,544,799.22	0.00	0.00	0.00	0.00	32,544,799.22
682.	0517026028	FGC OKIGWE	0.00	-35,658,676.90	0.00	0.00	0.00	0.00	-35,658,676.90
683.	0517026029	FGC OKPOSI	0.00	4,626,248.09	0.00	0.00	0.00	0.00	4,626,248.09
684.	0517026030	FGC ONITSHA	0.00	26,248,324.51	0.00	0.00	0.00	0.00	26,248,324.51
685.	0517026031	FGC PORT HARCOURT	0.00	-19,066,759.63	0.00	0.00	0.00	0.00	-19,066,759.63
686.	0517026032	FGC POTISKUM	0.00	-746,486.41	0.00	0.00	0.00	0.00	-746,486.41
687.	0517026033	FGC RUBBOCHI	0.00	-31,950,911.18	0.00	0.00	0.00	0.00	-31,950,911.18
688.	0517026034	FGC SOKOTO	0.00	-18,545,578.50	0.00	0.00	0.00	0.00	-18,545,578.50
689.	0517026035	FGC UGWOLAWO	0.00	-2,369,171.97	0.00	0.00	0.00	0.00	-2,369,171.97
690.	0517026036	FGC WARRI	0.00	-8,701,355.72	0.00	0.00	0.00	0.00	-8,701,355.72
691.	0517026037	FGC ZARIA	0.00	-25,805,839.79	0.00	0.00	0.00	0.00	-25,805,839.79
692.	0517026038	FGC, BILLIRI	0.00	-29,514,150.69	0.00	0.00	0.00	0.00	-29,514,150.69
693.	0517026039	FGC, IDO-ANI	0.00	-30,294,717.10	0.00	0.00	0.00	0.00	-30,294,717.10

694.	0517026040	FGC, IKOLE	0.00	-18,334,980.69	0.00	0.00	0.00	0.00	-18,334,980.69
695.	0517026041	FGGC ABAJI	0.00	-20,360,280.13	0.00	0.00	0.00	0.00	-20,360,280.13
696.	0517026042	FGGC ABULOMA	0.00	-10,500,873.11	0.00	0.00	0.00	0.00	-10,500,873.11
697.	0517026043	FGGC AKURE	0.00	337,755,566.13	0.00	0.00	0.00	0.00	337,755,566.13
698.	0517026044	FGGC ANKA	0.00	-3,666,757.39	0.00	0.00	0.00	0.00	-3,666,757.39
699.	0517026045	FGGC BAJOGA	0.00	-37,983,299.90	0.00	0.00	0.00	0.00	-37,983,299.90
700.	0517026046	FGGC BAKORI	0.00	-39,983,957.68	0.00	0.00	0.00	0.00	-39,983,957.68
701.	0517026047	FGGC BAUCHI	0.00	-2,066,417.80	0.00	0.00	0.00	0.00	-2,066,417.80
702.	0517026048	FGGC BENIN	0.00	-12,127,615.29	0.00	0.00	0.00	0.00	-12,127,615.29
703.	0517026049	FGGC BIDA	0.00	-5,040,964.95	0.00	0.00	0.00	0.00	-5,040,964.95
704.	0517026050	FGGC BWARI	0.00	-37,071,063.67	0.00	0.00	0.00	0.00	-37,071,063.67
705.	0517026051	FGGC CALABAR	0.00	-26,192,295.38	0.00	0.00	0.00	0.00	-26,192,295.38
706.	0517026052	FGGC EFON ALAYE	0.00	-9,398,142.19	0.00	0.00	0.00	0.00	-9,398,142.19
707.	0517026053	FGGC EFON IMNRINGI	0.00	-5,872,778.76	0.00	0.00	0.00	0.00	-5,872,778.76
708.	0517026054	FGGC ENUGU	0.00	-13,339,505.46	0.00	0.00	0.00	0.00	-13,339,505.46
709.	0517026055	FGGC EZZAMGBO ABAKALIKI	0.00	-9,895,063.86	0.00	0.00	0.00	0.00	-9,895,063.86
710.	0517026056	FGGC GBOKO	0.00	-30,060,298.06	0.00	0.00	0.00	0.00	-30,060,298.06
711.	0517026057	FGGC GUSAU	0.00	524,973.79	0.00	0.00	0.00	0.00	524,973.79
712.	0517026058	FGGC GWANDU	0.00	-37,090,653.52	0.00	0.00	0.00	0.00	-37,090,653.52
713.	0517026059	FGGC IBILLO	0.00	-2,719,332.56	0.00	0.00	0.00	0.00	-2,719,332.56
714.	0517026060	FGGC IBUSA	0.00	195,771,770.34	0.00	0.00	0.00	0.00	195,771,770.34
715.	0517026061	FGGC IKOT-OBIO-ITONG	0.00	-6,091,114.33	0.00	0.00	0.00	0.00	-6,091,114.33
716.	0517026062	FGGC ILORIN	0.00	-24,814,014.55	0.00	0.00	0.00	0.00	-24,814,014.55
717.	0517026063	FGGC IPETUMODU	0.00	-20,206,119.63	0.00	0.00	0.00	0.00	-20,206,119.63
718.	0517026064	FGGC JALINGO	0.00	-12,408,135.96	0.00	0.00	0.00	0.00	-12,408,135.96
719.	0517026065	FGGC KABBA	0.00	-33,226,799.84	0.00	0.00	0.00	0.00	-33,226,799.84

720.	0517026066	FGGC KAZAURE	0.00	-112,983,363.92	0.00	0.00	0.00	0.00	-112,983,363.92
721.	0517026067	FGGC KEANA	0.00	-97,355,165.68	0.00	0.00	0.00	0.00	-97,355,165.68
722.	0517026068	FGGC LANGTANG	0.00	-13,010,245.26	0.00	0.00	0.00	0.00	-13,010,245.26
723.	0517026069	FGGC LEJJA	0.00	-26,358,867.20	0.00	0.00	0.00	0.00	-26,358,867.20
724.	0517026070	FGGC MONGUNO	0.00	51,861.93	0.00	0.00	0.00	0.00	51,861.93
725.	0517026071	FGGC NEW BUSA	0.00	-5,419,212.75	0.00	0.00	0.00	0.00	-5,419,212.75
726.	0517026072	FGGC OMU-ARAN	0.00	70,498,425.89	0.00	0.00	0.00	0.00	70,498,425.89
727.	0517026073	FGGC OWERRI	0.00	-18,030,842.33	0.00	0.00	0.00	0.00	-18,030,842.33
728.	0517026074	FGGC OYO	0.00	-19,582,372.61	0.00	0.00	0.00	0.00	-19,582,372.61
729.	0517026075	FGGC SHAGAMU	0.00	-26,456,030.02	0.00	0.00	0.00	0.00	-26,456,030.02
730.	0517026076	FGGC GUMI TAMBAWAL	0.00	-8,263,747.50	0.00	0.00	0.00	0.00	-8,263,747.50
731.	0517026077	FGGC UMUAHIA	0.00	-14,227,150.99	0.00	0.00	0.00	0.00	-14,227,150.99
732.	0517026078	FGGC WUKARI	0.00	-53,071,560.17	0.00	0.00	0.00	0.00	-53,071,560.17
733.	0517026079	FGGC, YOLA	0.00	-19,561,202.82	0.00	0.00	0.00	0.00	-19,561,202.82
734.	0517026080	FSTC AHOADA	0.00	-42,825,497.44	0.00	0.00	0.00	0.00	-42,825,497.44
735.	0517026081	FSTC AWKA	0.00	-44,776,658.90	0.00	0.00	0.00	0.00	-44,776,658.90
736.	0517026082	FSTC JUBU-IMUSHIN	0.00	-39,005,066.31	0.00	0.00	0.00	0.00	-39,005,066.31
737.	0517026083	FSTC MICHIKA	0.00	-22,638,124.83	0.00	0.00	0.00	0.00	-22,638,124.83
738.	0517026084	FSTC TUNGBO - YENAGOA	0.00	-15,865,553.67	0.00	0.00	0.00	0.00	-15,865,553.67
739.	0517026085	FSTC USI-EKITI	0.00	-52,046,874.70	0.00	0.00	0.00	0.00	-52,046,874.70
740.	0517026086	FTC IKARE	0.00	-79,790,306.09	0.00	0.00	0.00	0.00	-79,790,306.09
741.	0517026087	FTC ILESA	0.00	-8,698,849.59	0.00	0.00	0.00	0.00	-8,698,849.59
742.	0517026088	FTC JALINGO	0.00	-24,029,370.79	0.00	0.00	0.00	0.00	-24,029,370.79
743.	0517026089	FTC KAFANCHAN	0.00	-34,489,032.16	0.00	0.00	0.00	0.00	-34,489,032.16
744.	0517026090	FTC LASSA	0.00	-2,084,344.52	0.00	0.00	0.00	0.00	-2,084,344.52
745.	0517026091	FTC OHANSO	0.00	-298,008.49	0.00	0.00	0.00	0.00	-298,008.49

746.	0517026092	FTC OROZO	0.00	-4,798,638.86	0.00	0.00	0.00	0.00	-4,798,638.86
747.	0517026093	FTC OTOBI	0.00	-3,755,110.79	0.00	0.00	0.00	0.00	-3,755,110.79
748.	0517026094	FTC OTUPKO	0.00	-32,011,136.97	0.00	0.00	0.00	0.00	-32,011,136.97
749.	0517026095	FTC SHIRORO	0.00	-37,436,797.83	4,436,016.99	0.00	0.00	0.00	-33,000,780.84
750.	0517026096	FTC UROMI	0.00	-5,443,456.28	0.00	0.00	0.00	0.00	-5,443,456.28
751.	0517026097	FTC UYO	0.00	-25,353,942.60	0.00	0.00	0.00	0.00	-25,353,942.60
752.	0517026098	FTC YABA	0.00	-62,468,349.79	0.00	0.00	0.00	0.00	-62,468,349.79
753.	0517026099	FTC ZURU	0.00	-4,440,730.74	0.00	0.00	0.00	0.00	-4,440,730.74
754.	0517026100	KING'S COLLEGE	0.00	-44,271,554.79	0.00	0.00	0.00	0.00	-44,271,554.79
755.	0517026101	QUEEN'S COLLEGE LAGOS	0.00	-77,050,820.53	0.00	0.00	0.00	0.00	-77,050,820.53
756.	0517026102	SULEJA ACADEMY	0.00	-30,556,965.27	0.00	0.00	0.00	0.00	-30,556,965.27
757.	0517026103	FSTC,DOMA	0.00	-5,126,102.21	0.00	0.00	0.00	0.00	-5,126,102.21
758.	0517026104	FSTC DAYI	0.00	-9,385,976.11	0.00	0.00	0.00	0.00	-9,385,976.11
759.	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	-136,364,541.84	0.00	0.00	0.00	0.00	-136,364,541.84
760.	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	-2,259,694,303.32	0.00	0.00	0.00	0.00	-2,259,694,303.32
761.	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	-441,426,382.75	0.00	0.00	0.00	0.00	-441,426,382.75
762.	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	-5,063,072,950.78	0.00	0.00	0.00	0.00	-5,063,072,950.78
763.	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	-225,394,702.00	0.00	0.00	0.00	0.00	-225,394,702.00
764.	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	-16,192,037,294.17	0.00	0.00	0.00	0.00	-16,192,037,294.17
765.	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	1,154,323,725.14	0.00	0.00	0.00	0.00	1,154,323,725.14
766.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	-27,130,866.49	0.00	0.00	0.00	0.00	-27,130,866.49
767.	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	-15,971,555.19	0.00	0.00	0.00	0.00	-15,971,555.19

768.	0521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	-4,221,308.22	0.00	0.00	0.00	0.00	-4,221,308.22
769.	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	-24,299,668.98	0.00	0.00	0.00	0.00	-24,299,668.98
770.	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	-13,740,149.67	0.00	0.00	0.00	0.00	-13,740,149.67
771.	0521011001	NURSING AND MIDWIFERY COUNCIL	0.00	-30,829,675.00	0.00	0.00	0.00	0.00	-30,829,675.00
772.	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	4,746,385.53	0.00	0.00	0.00	0.00	4,746,385.53
773.	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	-1,371,026,783.56	0.00	0.00	0.00	0.00	-1,371,026,783.56
774.	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	-88,651,121.61	0.00	0.00	0.00	0.00	-88,651,121.61
775.	0521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	-279,599,458.67	0.00	0.00	0.00	0.00	-279,599,458.67
776.	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	52,391,595.64	0.00	0.00	0.00	0.00	52,391,595.64
777.	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	19,210,451.05	0.00	0.00	0.00	0.00	19,210,451.05
778.	0521018001	NURSE TUTOR TRAINING - ENUGU	0.00	13,056,942.22	0.00	0.00	0.00	0.00	13,056,942.22
779.	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	-11,186,284.86	0.00	0.00	0.00	0.00	-11,186,284.86
780.	0521020001	NURSE TUTOR TRAINNING KADUNA	0.00	-34,089,995.19	0.00	0.00	0.00	0.00	-34,089,995.19
781.	0521021001	NURSE TUTOR TRAINNING IBADAN	0.00	11,263,460.06	0.00	0.00	0.00	0.00	11,263,460.06
782.	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	-28,315,800.04	0.00	0.00	0.00	0.00	-28,315,800.04
783.	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	-51,603,005.74	0.00	0.00	0.00	0.00	-51,603,005.74
784.	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	3,408,101.02	0.00	0.00	0.00	0.00	3,408,101.02

785.	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	-42,267,932.74	0.00	0.00	0.00	0.00	-42,267,932.74
786.	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	-8,610,392,636.35	38,463,008,221.00	0.00	0.00	0.00	29,852,615,584.65
787.	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	-426,855,535.54	0.00	0.00	0.00	0.00	-426,855,535.54
788.	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	-467,547,969.55	0.00	0.00	0.00	0.00	-467,547,969.55
789.	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	-4,015,028,635.35	0.00	0.00	0.00	0.00	-4,015,028,635.35
790.	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	-93,262,650.61	0.00	0.00	0.00	0.00	-93,262,650.61
791.	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	-3,095,907.90	0.00	0.00	0.00	0.00	-3,095,907.90
792.	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	106,500,969.54	0.00	0.00	0.00	0.00	106,500,969.54
793.	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	-52,934,514.68	0.00	0.00	0.00	0.00	-52,934,514.68
794.	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	81,694,078.21	0.00	0.00	0.00	0.00	81,694,078.21
795.	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	-2,880,171,569.78	0.00	0.00	0.00	0.00	-2,880,171,569.78
796.	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	-675,368,690.78	0.00	0.00	0.00	0.00	-675,368,690.78
797.	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	-54,330,898.50	0.00	0.00	0.00	0.00	-54,330,898.50
798.	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	-32,415,025.97	0.00	0.00	0.00	0.00	-32,415,025.97
799.	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	-11,078,101.96	0.00	0.00	0.00	0.00	-11,078,101.96
800.	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	5,010,291.43	0.00	0.00	0.00	0.00	5,010,291.43
801.	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	-250,946,445.78	0.00	0.00	0.00	0.00	-250,946,445.78

802.	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	0.00	-48,030,700.28	0.00	0.00	0.00	0.00	-48,030,700.28
803.	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	-19,082,022.27	0.00	0.00	0.00	0.00	-19,082,022.27
804.	0521027003	FEDERAL STAFF HOSPITAL - ABUJA	0.00	110,025,090.38	0.00	0.00	0.00	0.00	110,025,090.38
805.	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	-744,847.53	0.00	0.00	0.00	0.00	-744,847.53
806.	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	-9,422,959.42	0.00	0.00	0.00	0.00	-9,422,959.42
807.	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	-509,295,616.46	0.00	0.00	0.00	0.00	-509,295,616.46
808.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	495,820,862.38	0.00	0.00	0.00	0.00	495,820,862.38
809.	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	-47,113,936.26	0.00	0.00	0.00	0.00	-47,113,936.26
810.	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	183,027,567.20	0.00	0.00	0.00	0.00	183,027,567.20
811.	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	-1,055,204,681.16	0.00	0.00	0.00	0.00	-1,055,204,681.16
812.	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	-7,639,550.00	0.00	0.00	0.00	0.00	-7,639,550.00
813.	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	66,752,881.13	0.00	0.00	0.00	0.00	66,752,881.13
814.	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	403,421,629.44	0.00	0.00	0.00	0.00	403,421,629.44
815.	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	51,326,008.34	0.00	0.00	0.00	0.00	51,326,008.34
816.	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	10,878,240.34	0.00	0.00	0.00	0.00	10,878,240.34
817.	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	2,423,660.48	0.00	0.00	0.00	0.00	2,423,660.48
818.	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	85,500,665.32	0.00	0.00	0.00	0.00	85,500,665.32
819.	0521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	-33,351,561.42	0.00	0.00	0.00	0.00	-33,351,561.42

820.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	-314,367,011.63	0.00	0.00	0.00	0.00	-314,367,011.63
821.	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	-49,116,430.67	0.00	0.00	0.00	0.00	-49,116,430.67
822.	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	-695,559,753.98	0.00	0.00	0.00	0.00	-695,559,753.98
823.	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	-396,718,049.16	0.00	0.00	0.00	0.00	-396,718,049.16
824.	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	68,886,929.47	0.00	0.00	0.00	0.00	68,886,929.47
825.	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	-36,281,099.43	0.00	0.00	0.00	0.00	-36,281,099.43
826.	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	-602,129,279.25	0.00	0.00	0.00	0.00	-602,129,279.25
827.	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	143,353,088.00	0.00	0.00	0.00	0.00	143,353,088.00
828.	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	-46,132,410.82	0.00	0.00	0.00	0.00	-46,132,410.82
829.	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	-78,626,147.11	0.00	0.00	0.00	0.00	-78,626,147.11
830.	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	55,833,562.01	0.00	0.00	0.00	0.00	55,833,562.01
831.	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	0.00	-14,039,968.89	0.00	0.00	0.00	0.00	-14,039,968.89
832.	0521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	-572,453,090.16	0.00	0.00	0.00	0.00	-572,453,090.16
833.	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	-4,247,666,522.26	0.00	0.00	0.00	0.00	-4,247,666,522.26
834.	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	61,386,025.06	0.00	0.00	0.00	0.00	61,386,025.06
835.	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	-298,208,281.68	0.00	0.00	0.00	0.00	-298,208,281.68
836.	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	44,728,877.99	0.00	0.00	0.00	0.00	44,728,877.99
837.	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	-93,077,559.69	0.00	0.00	0.00	0.00	-93,077,559.69
838.	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	-77,077,716.65	0.00	0.00	0.00	0.00	-77,077,716.65

839.	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	-3,347,671,196.90	0.00	0.00	0.00	0.00	-3,347,671,196.90
840.	0521027039	NATIONAL EYE CENTRE KADUNA	0.00	833,910,941.29	0.00	0.00	0.00	0.00	833,910,941.29
841.	0521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	-175,277,865.70	0.00	0.00	0.00	0.00	-175,277,865.70
842.	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	-9,200,663.91	0.00	0.00	0.00	0.00	-9,200,663.91
843.	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	-168,515,460.76	0.00	0.00	0.00	0.00	-168,515,460.76
844.	0521027043	ONCHO BAUCHI	0.00	15,000,000.00	0.00	0.00	0.00	0.00	15,000,000.00
845.	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	-140,020,746.08	0.00	0.00	0.00	0.00	-140,020,746.08
846.	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	-942,500.00	0.00	0.00	0.00	0.00	-942,500.00
847.	0521029006	PHS, KANO	0.00	41,720,640.02	0.00	0.00	0.00	0.00	41,720,640.02
848.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	-73,263,271.19	0.00	0.00	0.00	0.00	-73,263,271.19
849.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	-28,921,446.90	0.00	0.00	0.00	0.00	-28,921,446.90
850.	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	-734,568,819.88	0.00	0.00	0.00	0.00	-734,568,819.88
851.	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	-29,925,654.13	0.00	0.00	0.00	0.00	-29,925,654.13
852.	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	-29,905,553.30	0.00	0.00	0.00	0.00	-29,905,553.30
853.	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	-13,187,376.16	0.00	0.00	0.00	0.00	-13,187,376.16
854.	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	-4,559,591.29	0.00	0.00	0.00	0.00	-4,559,591.29
855.	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	7,141,718.89	0.00	0.00	0.00	0.00	7,141,718.89
856.	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	-5,277,847.68	0.00	0.00	0.00	0.00	-5,277,847.68
857.	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	-4,143,849.55	0.00	0.00	0.00	0.00	-4,143,849.55
858.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	-12,706,996.45	0.00	0.00	0.00	0.00	-12,706,996.45

859.	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	-231,465,566.50	0.00	0.00	0.00	0.00	-231,465,566.50
860.	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	-5,839,661.52	0.00	0.00	0.00	0.00	-5,839,661.52
861.	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	-7,589,142.16	0.00	0.00	0.00	0.00	-7,589,142.16
862.	0521049001	NATIONAL HOSPITAL	0.00	-23,354,678.02	0.00	0.00	0.00	0.00	-23,354,678.02
863.	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	-976,385,274.88	0.00	0.00	0.00	0.00	-976,385,274.88
864.	0535002001	NATIONAL PARK HEADQUARTERS	0.00	-31,690,335.27	0.00	0.00	0.00	0.00	-31,690,335.27
865.	0535003001	KAINJI NATIONAL PARK	0.00	-19,877,655.13	0.00	0.00	0.00	0.00	-19,877,655.13
866.	0535004001	OYO NATIONAL PARK	0.00	-16,843,898.95	0.00	0.00	0.00	0.00	-16,843,898.95
867.	0535005001	CHAD BASIN NATIONAL PARK	0.00	-263,010,117.03	0.00	0.00	0.00	0.00	-263,010,117.03
868.	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	-346,308,715.41	0.00	0.00	0.00	0.00	-346,308,715.41
869.	0535007001	CROSS RIVER NATIONAL PARK	0.00	-16,258,504.63	0.00	0.00	0.00	0.00	-16,258,504.63
870.	0535008001	KAMUKU NATIONAL PARK	0.00	-13,595,427.80	0.00	0.00	0.00	0.00	-13,595,427.80
871.	0535009001	OKUMU NATIONAL PARK	0.00	-4,577,678.38	0.00	0.00	0.00	0.00	-4,577,678.38
872.	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	-32,889,724.28	0.00	0.00	0.00	0.00	-32,889,724.28
873.	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	43,779,574.75	0.00	0.00	0.00	0.00	43,779,574.75
874.	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	0.00	-11,253,286.41	0.00	0.00	0.00	0.00	-11,253,286.41

875.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	-1,312,926,028.96	0.00	0.00	0.00	0.00	-1,312,926,028.96
876.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	264,442,939.35	0.00	0.00	0.00	0.00	264,442,939.35
877.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	-317,091,309.64	0.00	0.00	0.00	0.00	-317,091,309.64
878.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	-75,490,368.81	0.00	0.00	0.00	0.00	-75,490,368.81
879.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	-159,312,629.30	0.00	0.00	0.00	0.00	-159,312,629.30
880.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	-141,559,949.51	0.00	0.00	0.00	0.00	-141,559,949.51
881.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	-76,897,832.68	0.00	0.00	0.00	0.00	-76,897,832.68
882.	0543001001	NATIONAL POPULATION COMMISSION	0.00	-1,911,473,330.66	0.00	0.00	0.00	0.00	-1,911,473,330.66
		TOTAL	**-0.06**	**-23,600,505,092,558.40**	49,752,412,299.97	**235,679,210.51**	**14,990,566,000.00**	**197,307,191,724.55**	**-23,338,219,243,323.40**