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, 2021

THE AUDITOR-GENERAL FOR THE FEDERATION

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AuGF/AR.2021/01 **31st July, 2024**

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, 2021

Pursuant to 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, four (4) copies, including two soft copies, of the Auditor-General for the Federation's Annual Report on the Federal Government of Nigeria (FGN) Consolidated Financial Statements (CFS) for the year ended 31st December, 2021.

2. This Report contains the Auditor-General for the Federation's Audit Certificate and Observations on the FGN CFS for the year ended 31st December 2021, reproduced herein, which were prepared and submitted for audit by the Accountant-General of the Federation in accordance with the provisions of Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended). It also includes Observations on the Federation Account and Foreign Reserves 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 in Ministries, Departments and Agencies (MDAs) of the Federal Government of Nigeria for the year ended 31st December, 2021 will be submitted separately to the Clerk to the National Assembly.

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

Shaakaa Kanyitor Chira, FCNA, ACTI, CCrFA
Auditor-General for the Federation
FRC/2023/PRO/ANAN/001/794576

TABLE OF CONTENTS

S/N	DETAILS	PAGE
1	**Title Page**	i
2	**Transmittal Letter**	ii
3	**Table of Contents**	iii
4	**List of Acronyms**	vi
5	**Section 1: Auditor-General for the Federation's Audit Certificate**	1
6	**Section 2: Observations on the Federal Government of Nigeria (FGN) Consolidated Financial Statements for the year ended 31st December, 2021**	8
	Issue 1 Low Implementation of Prior Year Audit Recommendations	9
	Issue 2: Negative Net Assets	10
	Issue 3: Consolidation of Unaudited Trial Balances Of MDAs	12
	Issue 4: Non-Disclosure of Information on Contingent Liabilities	13
	Issue 5: Non-Disclosure of Events After the Reporting Date	15
	Issue 6: Use of Microsoft Excel in Preparing and Consolidating the FGN CFS Instead of Using the GIFMIS Functionalities	16
	Issue 7: Unsubstantiated Presentation of "Other Revenue"	17
	Issue 8: Improper Classification of Revenue	19
	Issue 9: Inadequate Disclosure on "Adjustment" in Short Term Loans and Debts	20
	Issue 10: Irregular Disclosure of Long-Term Borrowing	22
	Issue 11: Extra Budgetary Expenditure on Overhead Cost	23
	Issue 12: MDAs With Zero Overhead Expenditure	25
	Issue 13: Overhead Expenditures Without Appropriation	26
	Issue 14: Extra Budgetary Expenditure on Salaries & Wages	27
	Issue 15: Expenditure on Employee Benefits Without Appropriation	28
	Issue 16: Non-Recognition of Property, Plant and Equipment (PPE) for Some MDAs	30
	Issue 17: Irregular Classification of Intangible Assets	31
	Issue 18: Unjustified Offset in Cash and Cash Equivalents Balance	35
	Issue 19: Unjustified Overdrawn Bank Accounts By MDAs	37
	Issue 20: Unsubstantiated Negative "Cash Transfers" In MDAs	39
	Issue 21: Unjustified Offset in "Cash Transfer"	40
	Issue 22 Discrepancies Between Repayment of Borrowings in Consolidated Cash Flow Statement and Notes to the FGN CFS	42
	Issue 23: Non-Disclosure of Contingent Liability Relating to State Governments' Indebtedness Guaranteed by the Federal Government of Nigeria	43
	Issue 24: Non-Disclosure of Risk Exposures and Risk Management Strategies on Long-Term Borrowings	45
	Issue 25: Non-Recognition of Current Portion of Borrowings	46
	Issue 26: Non-Recognition of Recovery of Long-Term Loans in the Consolidated Statement of Cash Flow	47

	Issue 27: Unappropriated Expenditure on Salaries and Wages	49
	Issue 28: Unsubstantiated Increase in Salaries and Wages in MDAs	50
	Issue 29: Inadequate Disclosure of "Revenue in Arrears"	51
	Issue 30: Unsubstantiated Increase in Overhead Cost of MDAs	53
	Issue 31: Unjustified Expenditure on "Miscellaneous Expenses General" by the Office of the Accountant-General of the Federation	54
	Issue 32: Unsubstantiated Excessive Expenditure on a Single Sub-Head by MDAs	56
	Issue 33: Non-Recognition of Proceeds from the Disposal of Assets	60
	Issue 34: Non-Compliance with Extant Regulations on the Timeline for Submission of the Consolidated Financial Statements	62
	Issue 35: Slack in Revenue Budgetary Provisions	63
	Issue 36: MDAs with Unjustified Zero Balance in Non-Tax Revenue	65
	Issue 37: Non-Remittance of Taxes Deducted	66
	Issue 38: Unjustified Increase in Reserves	68
	Issue 39: Non-Provision of Bank Statements of Special Funds	70
	Issue 40: Capital Grants Incurred Without Appropriation	71
	Issue 41: Extra Budgetary Expenditure on Capital Grants	72
	Issue 42: Non-Submission of 2021 IPPIS Schedule	74
	Issue 43: Unjustified Investment Income in the FGN CFS	75
	Issue 44: Non-Recognition of Increase in Investment in the Consolidated Cash Flow Statement	78
	Issue 45: Discrepancies in the Reported FGN Investments	79
	Issue 46: Unusual Decrease in "Interest Earned"	80
	Issue 47: Non-Recognition of Inventories in the Financial Statements of Some MDAs	81
	Issue 48: Inconsistencies and Inadequate Disclosures in the Accounting Policies	83
	Issue 49: Non-Recognition of Operating Surplus and Dividends under Investment Income	85
	Issue 50: Non-Preparation of Bank Reconciliation Statements	86
7	**Section 3: Observations on the Federation Account for the year ended 31st December, 2021**	88
	NIGERIAN NATIONAL PETROLEUM COMPANY LIMITED (NNPCL)	
	Issue 1: Unauthorized Deductions from Federation Revenue for Refinery Rehabilitation	89
	Issue 2: Irregular Deductions from Domestic Crude Sales at Source	90
	Issue 3: Warehousing of the Federation's Miscellaneous Income in a Sinking Fund Account	92
	Issue 4 Unsubstantiated Payment of Shortfalls from the Sale of MT Cargo of PMS	93

	NIGERIAN UPSTREAM PETROLEUM REGULATORY COMMISSION	
	Issue 1: Outstanding Royalties due from NNPC-COMD MCA/PSC	95
	Issue 2: Unjustified Deductions from Joint Venture Royalty by NNPC before Remitting to DPR	96
	Issue 3: Outstanding Royalties on Oil, Gas, Concession Rentals and Gas Flared Payable by Operators to Federation Account	98
	NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY (NMDPRA)	
	Issue 1: Outstanding Bridging Allowance from NNPC Retail	101
	Issue 2: Outstanding Bridging Allowance Claims from Other Major Oil Marketers	102
	Issue 3: Irregular Balances in the Marketers Indebtedness Record	104
	Issue 4: Non-Payment of Indebtedness by Some DAPPMAN Marketers	105
8.	**Section 4: Observations on the Foreign Reserves for the year ended 31st December, 2021**	107
	CENTRAL BANK OF NIGERIA	
	Issue 1: Violation of Maximum Maturity Period for Dollar Time Deposit	108
	Issue 2 Non-Publication of Communiques to the Public on the Position and Management of the External Reserves	109
9.	**Section 5: Federal Government of Nigeria Consolidated Financial Statements for the year ended 31st December, 2021 (Reproduced)**	111

LIST OF ACRONYMS

Throughout this Report, unless otherwise stated, the abbreviations in the first column have the meanings stated opposite them in the second column. These descriptions and explanations, however, serve to clarify this report and are not intended to be authoritative.

ACRONYM	MEANING
AGF	Accountant-General of the Federation
AIE	Authority to Incur Expenditure
AuGF	Auditor-General for the Federation
ATMP	Asset Tracking Management Project
CBN	Central Bank of Nigeria
CCE	Commission Chief Executive
CDF	Capital Development Fund
CEO	Chief Executive Officer
CET	Common External Tariff
CFS	Consolidated Financial Statements
CFRN	Constitution of the Federal Republic of Nigeria
CRF	Consolidated Revenue Fund
COMD	Crude Oil Marketing Division
DMO	Debt Management Office
DPR	Department of Petroleum Resources
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FIIRO	Federal Institute of Industrial Research, Oshodi
FIRS	Federal Inland Revenue Services
FR	Financial Regulations
FRA	Fiscal Responsibility Act
FRC of Nigeria	Financial Reporting Council of Nigeria
GIFMIS	Government Integrated Financial Management Information System
GPFS	General Purpose Financial Statements
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
JV	Joint Venture
LFN	Laws of the Federal Republic of Nigeria
MCA	Modified Carry Arrangement
MDA	Ministries, Departments and Agencies
NASS	National Assembly

NCS	Nigeria Customs Service
NPDC	Nigerian Petroleum Development Company
NICIS	Nigeria Integrated Customs Information System
NMDPRA	Nigerian Midstream and Downstream Petroleum Regulatory Authority
NNPC	Nigeria National Petroleum Corporation
NNPCL	Nigeria National Petroleum Company Limited
NUPRC	Nigerian Upstream Petroleum Regulatory Commission
OAGF	Office of the Accountant-General of the Federation
OAuGF	Office of the Auditor-General for the Federation
PAC	Public Accounts Committee
PPE	Property, Plants and Equipment
PSC	Production Sharing Contracts
RA	Repayment Agreement
TB	Trial Balance
TSA	Treasury Single Account

SECTION 1

AUDITOR-GENERAL FOR THE FEDERATION'S AUDIT CERTIFICATE

THE AUDITOR-GENERAL FOR THE FEDERATION

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AUDITOR-GENERAL FOR THE FEDERATION'S CERTIFICATE

Report of the Auditor-General for the Federation on the Federal Government of Nigeria Consolidated Financial Statements for the year ended 31st December, 2021

Qualified Opinion

I have audited the Federal Government of Nigeria (FGN) Consolidated Financial Statements (CFS) for the year ended 31st December, 2021. The FGN CFS for the year ended 31st December, 2021, reproduced in this Report from pages 113 to 551, comprised of: Consolidated Statement of Financial Position, Consolidated Statement of Financial Performance, Consolidated Statement of Cash Flows, Consolidated Statement of Changes in Net Assets/Equity, Consolidated Statement of Comparison of Budget and Actual, and Notes to the Consolidated Financial Statements, including a Summary of Significant Accounting Policies. The audit also covered Statement of Responsibility for the Consolidated Financial Statements by the Accountant-General of the Federation (AGF) reproduced on page 112.

In my opinion, except for the effects of the matters described in the *Basis for Qualified Opinion* Section of this report, the accompanying Federal Government of Nigeria Consolidated Financial Statements present fairly, in all material respects, the financial position of the Federal Government of Nigeria as at 31st December, 2021 and of its financial performance and cash flows for the year then ended, in accordance with the International Public-Sector Accounting Standards (IPSAS), Accrual Basis.

Basis for Qualified Opinion

I conducted my audit in accordance with International Standards for Supreme Audit Institutions (ISSAI). My responsibilities as the Auditor-General for the Federation (AuGF) under those standards are further described in the Responsibility of the Auditor-General for the Federation section of this report. I am independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to my audit of the FGN CFS for the year ended 31st December, 2021. I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence I have obtained is sufficient and appropriate to provide the underlisted four (4) basis for my qualified opinion:

i. ***Unjustified Offset in Cash and Cash Equivalent leading to a negative balance (=₦12,366,170,078,897.30)***

The sum of ₦17,105,111,709,523.00 (Seventeen trillion, one hundred and five billion, one hundred and eleven million, seven hundred and nine thousand, five hundred and twenty three naira) was the overdrawn balance in the FGN Consolidated Revenue Fund (CRF). There was a debit balance of ₦4,694,173,100,031.50 (Four trillion, six hundred and ninety four billion, one hundred and seventy three million, one hundred thousand, thirty one naira, fifty kobo) recorded in various accounts of the FGN such as OAGF Cash Balance: TSA Sub Recurrent Account, Contingency Fund, Cash Balance: Capital, Cash Balance: Personnel, Cash Balance: Overhead, Cash Balance: Revenue, Cash Balance: Aid & Grants, and Cash Balance: Other Funds. These were net off from the credit balance of ₦17,105,111,709,523.00 in the CRF thereby leading to a negative amount of ₦12,410,938,609,491.50. This negative balance was further added to a positive Cash Transfer balance of ₦44,768,530,594.22 to give a net negative Cash & Cash Equivalent of ₦12,366,170,078,897.30 presented in the Consolidated Statement of Financial Position

The presentation of this overdrawn balance as current asset in the Consolidated Statement of Financial Position is misleading.

ii. ***Uncorrected Misstatements (=₦786,818,807,214.24)***

The sum of ₦786,818,807,214.24 (Seven hundred and eighty six billion, eight hundred and eighteen million, eight hundred and seven thousand, two hundred and fourteen naira, twenty four kobo) was the accumulated uncorrected material misstatements identified during the audit of the Federal Government of Nigeria Consolidated Financial Statements. This resulted from the Understatement of Liability amounting to ₦494,164,433,050.00 (Four hundred and ninety four billion, one hundred and sixty four million, four hundred and thirty three thousand, fifty naira), Understatement of Assets amounting to ₦97,947,680,608.03 (Ninety seven billion, nine hundred and forty seven million, six hundred and eighty thousand, six hundred and eight naira, three kobo) and Overstatement of Liability amounting to ₦194,706,693,556.21 (One hundred and ninety four billion, seven hundred and six million, six hundred and ninety three thousand, five hundred and fifty six naira, twenty one kobo) in the FGN Consolidated Financial Statements. The details of this information were communicated to the Accountant General of the Federation.

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

The FGN Consolidated Financial Statements for the year ended 31st December 2021 were combinations of unaudited Trial Balances of FGN Ministries,

Departments and Agencies (MDA) instead of consolidation of their stand-alone audited financial statements. The consolidation of unaudited trial balances of MDA instead of their audited stand-alone financial statements prevented the evaluation of the basis of measurement, recognition and disclosure of the elements of the financial statements as well as auditors' report thereon before consolidation by the Accountant-General of the Federation.

iv. ***Non-adherence to the timeline on Exemptions taken on First Time Adoption of IPSAS***

The Federal Government 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 consolidated financial statements of the FGN for the year ended 31st December 2021 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."

With this perpetual exemption, Legacy Assets of the FGN such as Roads, Bridges, Dams, Airports, Power Plants, Rail, Public Buildings, etc. were not valued and recognized in the FGN CFS for the year ended 31st December 2021. Consequently, the exemptions in respect of accounting for revenues and assets beyond the transitional timeline affect the fair presentation of the FGN CFS for the year ended 31st December, 2021.

Emphasis of Matter

Non-Disclosure of Risk Exposures on Financial Instruments

The liquidity risk, currency risk, and other risk exposures of the FGN arising from its financial instruments such as long-term borrowings amounting to ₦31,205,430,550,936.70 (Thirty one trillion, two hundred and five billion, four hundred and thirty million, five hundred and fifty thousand, nine hundred and thirty six naira, seventy kobo) in the FGN Consolidated Statement of Financial Position and Note 45 to the FGN CFS were not qualitatively and quantitatively disclosed in the CFS. The strategies adopted in managing the risks and servicing the external debt portfolio which will have a material effect on the liquidity of the FGN amidst unstable foreign exchange rate should have been presented in the FGN CFS for the year ended 31st December, 2021.

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

Key Audit Matters

Key audit matters, as shown in the Table below, are those matters that, in my professional judgment, were of most significance in the audit of the FGN CFS for the year ended 31st December, 2021 and these matters were addressed in the context of

the audit of the FGN CFS as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on this matter.

Key Audit Matters	How my audit addressed the Key Audit Matters
Negative Net Assets (=₦39,949,387,999,335.50) I draw the attention of the Accountant-General of the Federation to the FGN Consolidated Statement of Financial Position which showed a negative Net Assets of ₦39,949,387,999,335.50 as at 31st December 2021. The FGN total current liabilities of ₦6,591,685,023,130.88 and the current assets of negative amount of ₦11,869,233,843,826.70 gave rise to a total negative amount of ₦18,460,918,866,957, an indication that the FGN will not be able to meet its current commitments as they fall due as a result of cash flow challenges. The FGN total assets recognised was negative amount of ₦1,239,626,436,908.62 while the total liabilities was ₦38,709,761,562,427.00 giving a negative net assets of ₦39,949,387,999,335.50. I am concerned that the FGN is faced with a high debt burden that makes the Government's finances vulnerable and could face unsustainable obligation; which can eventually hamper the development of key infrastructures in the economy.	My audit procedures in this area included, among others: • Evaluated and tested the key controls around the reconciliation process including preparer/checker processes. • Tested and confirmed the current liabilities and current assets. • Evaluated and tested the internal controls system used for verifying the closing balances submitted by the MDAs to the Accountant-General of the Federation. • Confirmed from the Debt Management Office, the status of public debts. • Reviewed the payment schedule of loans obtained during the year and confirmed the repayments made during the year. • Evaluated the controls in the bank balances by reviewing of bank reconciliation statements and obtaining confirmation of balances in the FGN Treasury Single Accounts (TSA) from the Central Bank of Nigeria. • Evaluated the presentation and disclosure of assets and liabilities within the FGN CFS. • Circularised some MDAs to confirm their balances as recognized in the FGN CFS.

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

Other Matters

Non-Disclosure of Events After the Reporting Date

There was no disclosure of Events After the Reporting Date in the FGN CFS for the year ended 31st December, 2021. Events after the reporting date, adjusting or non-adjusting, even where none existed, should have been disclosed in accordance with the provisions of IPSAS 14.

Non-Disclosure of Contingent Liabilities

There was no disclosure of contingent liabilities in the FGN CFS for the year ended 31st December, 2021 in spite of numerous litigations against the FGN, and commitments by the FGN among others. There was no disclosure of ongoing litigations against the FGN in the FGN CFS for the year ended 31st December, 2021. Contingent liabilities, especially of material amount, should have been disclosed in accordance with the provisions of IPSAS 19.

My opinion is not qualified in respect of other matters.

Responsibility for the FGN Consolidated Financial Statements

Pursuant to 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 is responsible for the preparation and presentation of the FGN CFS, in accordance with the IPSAS Accrual Basis. The AGF has thus prepared and submitted to me for audit, the FGN CFS for the year ended 31st December, 2021 as reproduced in Section 5 of my Report, in compliance with Extant Regulations under reference.

Responsibility of the Auditor-General for the Federation

My responsibility as the Auditor-General for the Federation (AuGF) is to express an opinion on the FGN CFS for the year ended 31st December, 2021 based on the audit which I conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements, plan, and perform the audit to obtain reasonable assurance as to whether the FGN CFS for the year ended 31st December, 2021 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 basis for my qualified 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, 2021 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.

Shaakaa Kanyitor Chira, ***FCNA, FCTI, FCCrFA, FCCFI***

Auditor-General for the Federation, Nigeria

FRC/2022/PRO/ANAN/001/794576

31st July, 2024

SECTION 2

OBSERVATIONS ON THE FGN CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

ISSUE 1: LOW IMPLEMENTATION OF PRIOR YEAR AUDIT RECOMMENDATIONS

Description of Findings

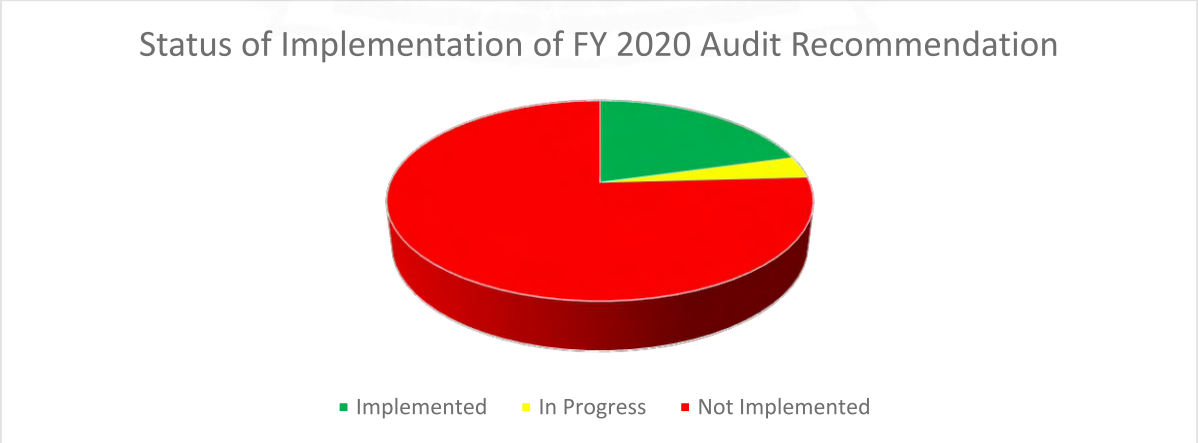
Paragraph 106 of the Financial Regulations (FR) 2009 states "The Accountant-General of the Federation is the Head of the Federal Government Accounting Services and the Treasury. He has the responsibility for providing adequate accounting systems and controls in the ministries, extra-ministerial offices and other arms of Government." Furthermore, paragraph 114 of the FR 2009 states "The Head of Finance and Accounts of a ministry/extra ministerial office and other arms of government shall perform the following duties, amongst others:…(i) ensuring the existence of an effective Audit Query unit/section to promptly deal with all queries from Internal Audit Unit, Inspectorate Department, Office of the Accountant-General, Office of the Auditor-General and Public Accounts Committee."

Audit observed from the review of the status of implementation of audit recommendations on the FGN CFS for the year ended 31st December 2020, that:

i. Out of a total of twenty nine (29) Auditor-General for the Federation's recommendations, six (6), representing 21% were fully implemented while one (1) recommendation, that is 3%, was still in progress of implementation. Twenty two (22) recommendations, representing 76%, were not implemented, and
.

ii. The status of implementation of prior year audit recommendations in (i) above is as shown in the Table and Figure below:

S/N	Classification	Status of Audit Recommendation	Percentage
1	Implemented	6	21%
2	In Progress	1	3%
3	Not Implemented	22	76%
	Total	29	100%



The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Breeds management inefficiency
ii. Loss of public funds
iii. Sub-optimal decisions by those charged with governance.

Management's Response

No response.

Auditor's Evaluation

Since the Management failed to respond to the audit findings, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Comply with the provisions of the Financial Regulations on implementation of Audit Recommendations.
ii. Furnish evidence of compliance with (i) above to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 2: NEGATIVE NET ASSETS (=₦39,949,387,999,335.50)

Description of Findings

Paragraph 38 of the International Public Sector Accounting Standards (IPSAS) 1 states "When preparing financial statements an assessment of an entity's ability to continue as a going concern shall be made. This assessment shall be made by those responsible for the preparation of financial statements…" Also, section 41(b) of the Fiscal Responsibility Act 2007 states "Government shall ensure that the level of public debt as a proportion of national income is held at a sustainable level as prescribed by the National Assembly from time to time on the advice of the Minister."

Audit observed that:

i. The FGN Consolidated Statement of Financial Position showed a negative Net Assets of ₦39,949,387,999,335.50 (Thirty nine trillion, nine hundred and forty nine billion, three hundred and eighty seven million, nine hundred and ninety nine thousand, three hundred and thirty five naira, fifty kobo) as at 31st December, 2021.

ii. The FGN total current assets was negative amount of ₦11,869,233,843,826.70 (Eleven trillion, eight hundred and sixty nine billion, two hundred and thirty three million, eight hundred and forty three thousand, eight hundred and twenty six naira,

seventy kobo), while the total current liabilities recognised was ₦6,591,685,023,130.88 (Six trillion, five hundred and ninety one billion, six hundred and eighty five million, twenty three thousand, one hundred and thirty naira, eighty eight kobo) an indication that the FGN will not be able to meet its current commitments as a result of cash flow challenges, and

iii. The FGN total assets recognised was negative amount of ₦1,239,626,436,908.62 (One trillion, two hundred and thirty nine billion, six hundred and twenty six million, four hundred and thirty six thousand, nine hundred and eight naira, sixty two kobo) while the total liabilities was ₦38,709,761,562,427.00 (Thirty eight trillion, seven hundred and nine billion, seven hundred and sixty one million, five hundred and sixty two thousand, four hundred and twenty seven naira) leading to a negative net assets of ₦39,949,387,999,335.50, yet an indication of cash flow challenges in the long term.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Difficulty in meeting its maturing obligations
ii. Increased debt burden with impact on the economy

Management's Response

i. All efforts to bring in all legacy Assets since the commencement of Accrual Accounting in Nigeria is still on-going. These can be listed as follows; Three (3) different Circulars dated (2013, 2014 & 2020) were variously issued. 2. The Federal Government has equally created Asset Tracking & Monitoring Project Department (ATMP) at the OAGF, this department has equally mandated all MDAs to create similar units in the offices to facilitate the creation of Asset register that shall form the basis of ascertain the actual Asset each of them has which will correct the present negative net Asset situation. Therefore, it is a matter of time before the situation will change.
ii. Refer to para (1)
iii. Noted.

Auditor's Evaluation

Audit notes the Management's response. However, the findings remain valid because the net asset still remained negative.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Provide justification for the negative net assets amounting to ₦39,949,387,999,335.50 (Thirty nine trillion, nine hundred and forty nine billion, three hundred and eighty seven million, nine hundred and ninety nine thousand,

three hundred and thirty five naira, fifty kobo) reported in the FGN CFS to the Public Accounts Committees of the National Assembly.

ii. Furnish the Public Accounts Committees of the National Assembly with implementable action plan to reverse the negative net assets of the FGN, and

iii. Otherwise, sanctions relating to gross misconduct stated in paragraph 3129 of the Financial Regulations 2009 should apply.

ISSUE 3: CONSOLIDATION OF UNAUDITED TRIAL BALANCES OF MDAs

Description of Findings

Paragraph 106 of the Financial Regulation (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." Pursuant to the foregoing mandate, the AGF issued the following Circulars among others:

i. Treasury Circular Ref. OAGF/CAD/026/VOL.III/7 dated 18th March, 2016, particularly Paragraph 4, which requires MDAs to prepare annual statutory financial reports in addition to the monthly trial balance to be submitted to the Treasury.

ii. Treasury Circular Ref. OAGF/CAD/026/VOL.III/108 dated 1st December, 2016, particularly Paragraph 5.3, which 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 from the review of the FGN CFS for the year ended 31st December, 2021 that:

i. The FGN CFS was a combination of unaudited Trial Balances of one thousand and three (1003) MDAs instead of consolidation of their individual audited financial statements, certified by the Auditor-General for the Federation, as required by the Treasury Circulars and IPSAS 35.

ii. Non-preparation and submission of the individual MDAs' financial statements for audit prevented the evaluation of the basis of measurement, recognition, and disclosure of the elements of the financial statements of each MDA before consolidation, and

iii. Notes to such Financial Statements that would have facilitated the understanding of the FGN CFS were not made available.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

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

Management's Response

i. Kindly refer to our plea since 2019, wherein we requested that MDAs shall be compelled to begin to download their various GIFMIS TBs, audit it and prepare their Stand - alone Financial Statements 2023.
ii. Refer to paragraph(i)
iii. Noted.

Auditor's Evaluation

Audit notes the Management's response and efforts towards consolidating stand-alone audited financial statements of MDAs. However, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be 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 MDAs.
ii. Ensure that each MDA submits stand-alone financial statements, certified by the Auditor-General for the Federation to the AGF for consolidation.
iii. Forward evidence of compliance to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to gross misconduct stated in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 4: NON-DISCLOSURE OF INFORMATION ON CONTINGENT LIABILITIES

Description of Findings

Paragraph 54 of the International Public Sector Accounting Standards (IPSAS) 1, Presentation of Financial Statement, states "In some cases, narrative information provided in the financial statements for the preceding period(s) continues to be relevant in the current period. For example, an entity discloses in the current period details of a legal dispute, the outcome of which was uncertain at the end of the preceding period and is yet to be resolved. Users may benefit from the disclosure of information that the uncertainty existed at the end of the preceding period and from disclosure of information about the steps that have been taken during the period to resolve the uncertainty."

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”. In addition, paragraph 109 of IPSAS 19 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 Notes to the FGN CFS for the year ended 31st December, 2021 that:

i. There was neither provision nor disclosure made with respect to judgment debts and other contingent liabilities in the FGN CFS as required by IPSAS 19,

ii. The immediate past President of the Federal Republic of Nigeria, informed the Nigeria Senate on 24th May, 2023, that the Federal Executive Council (FEC) at its meeting of March 29, 2023, approved the liquidations of top priority judgment debts and general judgment debts owed by Ministries, Departments, and Agencies (MDAs) through the issuance of Promissory Notes, and

iii. The sum of $566,754,584.31 (Five hundred and sixty six million, seven hundred and fifty four thousand, five hundred and eighty four dollars, thirty one cents), £98,526,012.00 (Ninety eight million, five hundred and twenty six thousand, twelve pounds) and ₦226,281,801,881.64 (Two hundred and twenty six billion, two hundred and eighty one million, eight hundred and one thousand, eight hundred and eighty one naira, sixty four kobo) were the judgment debts against the Federal Government for which the President requested to be liquidated through the issuance of Promissory Notes.

*(**Source**: https://tribuneonlineng.com/approve-fgs-request-to-pay-judgement-debt-buhari-writes-senate/#:~:text=President%20Muhammadu%20Buhari%20on%20Wednesday,the%20issuance%20of%20promissory%20notes)*

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Misleading users of the FGN CFS.
ii Misstatement of the FGN CFS.

Management's Response

i. OAGF is willing to include contingent liabilities where the information is made available
ii. Please refer paragraph (i) above
iii. None to show
iv. No adjustment done to the CFS
v. Noted.

Auditor's Evaluation

Audit notes the Management's response on the non-disclosure of the Contingent Liabilities in the FGN CFS. However, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Provide justification to the Public Accounts Committees of the National Assembly the non-disclosure of information on contingent liabilities as required by IPSAS 19.
ii. Provide the status of ongoing litigations against the Federal Government of Nigeria to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconducts stated in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 5: NON-DISCLOSURE OF EVENTS AFTER THE REPORTING DATE

Description of Findings

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." Also, 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 from the review of the Notes to the FGN CFS for the year ended 31st December, 2021 that:

i. There was no disclosure of Events after the Reporting Date as required by IPSAS 14, and

ii. The delay in the presentation of the FGN CFS for the year ended 31st December 2021 would have triggered significant events between the reporting date and the date the FGN CFS was presented for audit in January 2024.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Material events may not be reported.
ii. Misleading users of the FGN CFS

Management's Response

i. OAGF is willing to include contingent liabilities where the information is made available
ii. Please refer paragraph (i) above
iii. None to show
iv. Noted.

Auditor's Evaluation

Audit notes the Management's response on the non-disclosure of Events After the Reporting Date as required by IPSAS 14. However, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Provide justification to the Public Accounts Committees of the National Assembly the non-disclosure of events after the reporting date in line with the requirements of paragraph 26 of the International Public Sector Accounting Standards (IPSAS) 14.
ii. Provide the Events after 31st December 2021 to the date of approval of the FGN CFS in 2024 to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconducts stated in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 6: USE OF MICROSOFT EXCEL IN PREPARING AND CONSOLIDATING THE FGN CFS INSTEAD OF USING THE GIFMIS FUNCTIONALITIES

Description of Findings

Paragraph 2 of the Treasury Circular Ref. No TRY A5 & B5/2016 dated 18th March 2016 states "Procedures for the Preparation of IPSAS Accrual Basis of Accounting Compliant Financial Statements by PSEs on Government Integrated Financial Management Information System (GIFMIS) Platform. a. Posting of Financial Transactions into GIFMIS Platform. All necessary functionalities for posting of financial transactions of PSEs are available on GIFMIS Platform. These include among others, cash books, account receivables, account payables, inventory management, fixed assets management. The posting of financial transactions are to be done using appropriate codes in line with the National Chart of Accounts (NCOA), as revised, available on the GIFMIS platform…"

Audit observed from the review of the FGN CFS for the year ended 31st December 2021 that:

i. The Accountant-General of the Federation (AGF) used Excel sheets in preparing the FGN CFS for the year ended 31st December 2021 instead of generating same directly from the GIFMIS Platform.

ii. There were errors of misclassification in the consolidation process.

iii. There were mapping errors during the preparation of the Extended Trial Balance and the disclosures made in the Notes to the FGN CFS despite the operationalization of the GIFMIS Platform, and

iv. Huge cost of installation and maintenance of GIFMIS could not be justified by the production of the FGN CFS outside the platform.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Errors in the preparation of the FGN CFS
ii. Misstatement of FGN CFS arising from wrong classification.

Management's Response

No response.

Auditor's Evaluation

Since the Management failed to respond to the audit findings, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Comply with the Treasury Circular Ref. No TRY A5 & B5/2016 dated 18th March 2016 on procedures for the Preparation of IPSAS Accrual Basis of Accounting Compliant Financial Statements by PSEs on Government Integrated Financial Management Information System (GIFMIS) Platform.
ii. Furnish evidence of compliance with (i) above to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 7: UNSUBSTANTIATED PRESENTATION OF "OTHER REVENUE" (=₦2,280,494,717,230.58)

Description of Findings

Paragraph 127 of the International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, 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. Furthermore, paragraph 15 of IPSAS 1 states "… The objectives of General Purpose Financial Statements (GPFS) are to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives of General-Purpose Financial Reporting in the public sector should be to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it."

Audit observed from the review of Consolidated Statement of Financial Performance and Note 11, Other Revenue, to the FGN CFS for the year ended 31st December, 2021 that:

i. The sum of ₦2,280,494,717,230.58 (Two trillion, two hundred and eighty billion, four hundred and ninety four million, seven hundred and seventeen thousand, two hundred and thirty naira, fifty eight kobo) was recognized as "Other Revenue" in the Consolidated Statement of Financial Performance, and

ii. What constituted "Other Revenue" in terms of 'sources' rather than the list of MDAs was not disclosed in Note 11 to the FGN CFS for the year 2021.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misclassification of revenue
ii. Misleading information.

Management's Response

i. Kindly refer to your issue 4 above wherein you describe the situation of the Non-tax revenue as "UNJUSTIFIED DECLINE IN NON-TAX REVENUE". Your observation is correct. The disclosure source of the other revenue are as follows;
   (i) Payee of Members of the Armed Forces, Police & Ministry of Foreign Affairs,
   (ii) operating Surplus and Dividend these are now adjusted against OTHER REVENUE.
ii. Noted.

Auditor's Evaluation

Audit notes the Management's response. However, the Note has not been updated to substantiate the presentation of what constitutes "OTHER REVENUE". Therefore, the findings remain valid.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify and forward the sources of disclosed 'Other Revenue' in Note 11 to the FGN CFS to the Public Accounts Committee of the National Assembly, and

ii. Otherwise, sanctions relating to failure to account for government revenue stated in paragraph 3112 (ii) of the Financial Regulations 2009, should apply.

ISSUE 8: IMPROPER CLASSIFICATION OF REVENUE (=₦183,570,334,510.91)

Description of Findings

IPSAS 9 (Revenue from exchange transactions) and IPSAS 23 (Revenue from non-exchange transactions) require revenue to be classified according to the standards. Paragraph 15 of IPSAS 1 states "… The objectives of General-Purpose Financial Statements (GPFS) are to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives of General-Purpose Financial Reporting in the public sector should be to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it."

Audit observed from the review of Consolidated Statement of Financial Performance that:

i. The sum of ₦183,570,334,510.91 (One hundred and eighty three billion, five hundred and seventy million, three hundred and thirty four thousand, five hundred and ten naira, ninety one kobo) and ₦29,369,063,222.45 (Twenty nine billion, three hundred and sixty nine million, sixty three thousand, two hundred and twenty two naira, forty five kobo) were recognized as Non-Tax Revenue and Tax Revenue respectively in the Consolidated Statement of Financial Performance, and

ii. The Revenues in (i) above, were not classified as "Revenue from Exchange Transactions" and "Revenue from Non-Exchange Transactions" in accordance with the provisions of IPSASs 9 and 23 respectively.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misleading information in the FGN CFS.
ii. Inconsistency with IPSAS requirements
iii. Difficulty in understanding the FGN CFS.

Management's Response

i. OAGF has duly classified its revenue sources as required by both IPSAS 9 and IPSAS 23, that is why it broke its independent revenue into both "TAX REVENUE and NON TAX REVENUE". Which according to your observation are " Revenue from exchange transaction " and "Revenue from non-exchange transaction"
ii. Note 5 and Note 6 has taken care of the observation.
iii. Noted.

Auditor's Evaluation

Audit notes the Management's response. However, the OAGF is required to maintain the terminology recommended by the IPSAS. This has not been adjusted on the Consolidated Statement of Financial Performance. Alternatively, the non-tax revenue and tax revenue nomenclature may be bracketed with "Revenue from Exchange Transactions" and "Revenue from Non-Exchange Transactions, respectively, to enhance users understanding of the CFS.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Provide explanations to the Public Accounts Committees of the National Assembly for non-classification of Non-Tax Revenue of ₦183,570,334,510.91 (One hundred and eighty three billion, five hundred and seventy million, three hundred and thirty four thousand, five hundred and ten naira, ninety one kobo) and Tax Revenue of ₦29,369,063,222.45 (Twenty nine billion, three hundred and sixty nine million, sixty three thousand, two hundred and twenty two naira, forty five kobo) in accordance with IPSAS 9 and IPSAS 23

ii. Otherwise, sanctions relating to failure to account for government revenue stated in paragraph 3112 (ii) of the Financial Regulations 2009, should apply.

ISSUE 9: INADEQUATE DISCLOSURE ON "ADJUSTMENT" IN SHORT TERM LOANS AND DEBTS (=₦209,120,051,050.00)

Description of Findings

Paragraph 127 (c) of the International Public Sector Accounting Standards (IPSAS) 1 (Presentation of Financial Statements) states "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/equities, or cash flow statements, but that is relevant to understanding of any of them."

Audit observed from the review of Note 38 (Short Term Loans and Debts) to the Federal Government of Nigeria (FGN) Consolidated Financial Statements (CFS) for the year ended 31st December 2021 that:

i. The sum of ₦6,187,678,432,895.79 (Six trillion, one hundred and eighty seven billion, six hundred and seventy eight million, four hundred and thirty two thousand, eight hundred and ninety five naira, seventy nine kobo) was recognised as Short Term Loans and Debts in the Consolidated Statement of Financial Position.

ii. The amount in (i) above, was understated by the adjustments in Note 38 (Short Term Loans and Debts) to the FGN CFS amounting to ₦209,120,051,050.00 (Two hundred and nine billion, one hundred and twenty million, fifty one thousand, fifty naira) as shown in the Table below, and

Description	Amount (₦)	Total (₦)
Opening Balance	4,361,377,083,728.26	
Add: Additional Loans	2,060,397,469,653.00	

		6,421,774,553,381.26
Less:		
Adjustment	209,120,051,050.00	
Repayment of Loans	25,000,000,000.00	
		-234,120,051,050.00
Closing Balance		**6,187,654,502,331.26**
Add addition by MDAs		23,930,564.53
Ground Total		**6,187,678,432,895.79**

Source: ***Extract from Note 38 to the Consolidated Financial Statements, 2021***.

iii. There was no other disclosure or supporting documents to justify the adjustment of ₦209,120,051,050.00 against Short Term Loans and Debts in the FGN CFS for year ended 31st December, 2021.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

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

Management's Response

i. Kindly find the DMO letter as our reference. (see page 3)
ii. Refer to paragraph (i)
iii. Noted.
iv. No need of any adjustment since it was obtained from the keeper of debt portfolio
v. Noted.

Auditor's Evaluation

The Management's response is noted. However, the findings remain valid because not all users of the FGN CFS will have access to the referenced DMO letter to be able to understand the nature of the "adjustment" made.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Provide justification to the Public Accounts Committees of the National Assembly, the nature of the "adjustment" of ₦209,120,051,050.00 (Two hundred and nine billion, one hundred and twenty million, fifty one thousand, fifty naira) in Note 38, Short-Term Loans and Debts, to the FGN CFS 2021.
ii. Provide additional disclosures to the Public Accounts Committees of the National Assembly on the "adjustments" of ₦209,120,051,050.00 in Note 38 to the FGN CFS 2021, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 10: IRREGULAR DISCLOSURE OF LONG-TERM BORROWING (=₦285,044,382,000.00)

Description of Findings

Paragraph 9 of the International Public Sector Accounting Standards (IPSAS) 28 defined Financial Instrument as "any contract that gives rise to both a financial asset of one entity and a liability or equity of another entity." Also, paragraph 127 (c) of the IPSAS 1 (Presentation of Financial Statements) states "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/equities, or cash flow statements, but that is relevant to understanding of any of them."

Audit observed from the review of the FGN CFS for the year ended 31st December, 2021 and Note 45, (Long-Term Borrowing) to the FGN CFS that:

i. The sum of ₦14,327,569,853,592.00 (Fourteen trillion, three hundred and twenty seven billion, five hundred and sixty nine million, eight hundred and fifty three thousand, five hundred and ninety two naira) was disclosed as Federal Government of Nigeria (FGN) Treasury Bonds for the year ended 31 December 2021.

ii. Treasury Bond tagged "12.49% FGN May 2029" with a negative balance of ₦285,044,382,000.00 (Two hundred and eighty five billion, forty four million, three hundred and eighty two thousand naira) was included in Note 45 to the FGN CFS.

iii. There was no further disclosure or schedules to substantiate the negative FGN Bond in (ii) above.

iv. Included in the amount in (i) above were uncategorized FGN Treasury Bonds amounting to ₦7,286,237,715,592.00 (Seven trillion, two hundred and eighty six billion, two hundred and thirty seven million, seven hundred and fifteen thousand, five hundred and ninety two naira) as shown in the Table below, and

S/N	Description	Amount (₦)
1	"2017"	2,110,411,701,592.00
2	"2017"	1,234,521,213,000.00
3	"2018"	618,926,328,000.00
4	"2019"	1,189,419,333,000.00
5	"additional loan procured"	2,132,959,140,000.00
		7,286,237,715,592.00

Source: ***Note 45, (Long-Term Borrowing) to the FGN CFS, 2021***

v. There was no further disclosure to substantiate the uncategorized FGN Treasury Bonds in (iv) above.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misstatement of the FGN CFS
ii. Misleading information

Management's Response

i. Kindly find the DMO report as regards to Treasury Bonds for the period ended 31st December, 2021.
   Also refer to Note 45 of Year 2020 for more clarification.
ii. See the DMO report in (i) above.
iii. See the schedule attached in Note 45.
iv. No adjustment is required.
v. Refer paragraph (iv)
vi. Noted.

Auditor's Evaluation

Audit notes the Management's response. The findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly, the negative balance of ₦285,044,382,000.00 (Two hundred and eighty five billion, forty four million, three hundred and eighty two thousand naira) in respect of 12.49% FGN May 2029 Treasury bond in Note 45 to the FGN CFS.
ii. Provide a detail description of each of the FGN Treasury Bonds that made up the sum of ₦7,286,237,715,592.00 (Seven trillion, two hundred and eighty six billion, two hundred and thirty seven million, seven hundred and fifteen thousand, five hundred and ninety two naira) to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply

ISSUE 11: EXTRA BUDGETARY EXPENDITURE ON OVERHEAD COST (=₦116,350,403,500.00)

Description of Findings

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 127 of the International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, 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. Furthermore paragraph 15 of IPSAS 1 states "… The objectives of General Purpose Financial Statements (GPFS) are to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives of General Purpose Financial Reporting in the

public sector should be to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it."

Audit observed from the review of Note 15, Overhead Cost, to the FGN CFS for the year ended 31st December, 2021 that:

i. Two hundred and thirty five (235) MDAs exceeded their Overhead Cost budget by ₦116,350,403,500.00 (One hundred and sixteen billion, three hundred and fifty million, four hundred and three thousand, five hundred naira).

ii. The total expenditure disclosed for the affected MDAs was ₦158,384,274,551.00 (One hundred and fifty eight billion, three hundred and eighty four million, two hundred and seventy four thousand, five hundred and fifty one naira), while the budget was ₦42,034,056,219.00 (Forty two billion, thirty four million, fifty six thousand, two hundred and nineteen naira), hence the extra budgetary expenditure of ₦116,350,403,500.00, and

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

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misapplication of Public Funds
ii. Extra-budgetary expenditure on Overhead Cost.

Management's Response

i. See Appendix 1 for details of the reasons for their over expenditures and details of documents supplied.

Auditor's Evaluation

Audit notes the Management's response. However, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Ensure adherence to Appropriation Act as provided by the National Assembly.
ii. Ensure the affected entities provide the Public Accounts Account Committee of the National Assembly with the approval by which the extra-budgetary overhead Costs were incurred, and
iii. Otherwise, sanctions relating to gross misconduct prescribed in paragraph 3129 of the Financial Regulation 2009 should apply.

ISSUE 12: MDAs WITH ZERO OVERHEAD EXPENDITURE

Description of Findings

Paragraph 127 of the International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, 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. Furthermore paragraph 15 of IPSAS 1 states "… The objectives of General Purpose Financial Statements (GPFS) are to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives of General Purpose Financial Reporting in the public sector should be to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it."

Audit observed from the review of the Statement of Financial Performance and Note 15, Overhead Cost, to the FGN CFS that:

i. Sixteen (16) MDAs reported zero overhead expenditure despite having a total budget of ₦1,473,317,709.00 (One billion, four hundred and seventy three million, three hundred and seventeen thousand, seven hundred and nine naira), and

ii. No additional information was disclosed to enable users to understand how the MDAs operated without overhead costs.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Understatement of overhead costs.
ii. Difficulty in understanding the FGN CFS.

Management's Response

The treasury will get back as soon as possible.

Auditor's Evaluation

Audit notes the response from the Management. The audit findings remain valid until the Management implements the recommendations.

Recommendations

Accountant-General of the Federation is requested to:

i. Justify to the Public Accounts Committees of the National Assembly, the zero overhead expenditure disclosed for the listed MDAs in Note 15 to the FGN CFS despite having a budgetary provision of ₦1,473,317,709.00 (One billion, four hundred and seventy three million, three hundred and seventeen thousand, seven

hundred and nine naira).

ii. Explain to the Public Accounts Committees of the National Assembly why there was no disclosure in Note 15 to the FGN CFS on how the MDAs operated without incurring overhead expenditure, and

iii. Otherwise, sanctions relating to gross misconduct prescribed in paragraph 3129 of the Financial Regulation 2009, should apply.

ISSUE 13: OVERHEAD EXPENDITURES WITHOUT APPROPRIATION (=₦841,787,875.00)

Description of Findings

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 309 of Financial Regulations (FR) states "A Virement Warrant shall be issued when, as a result of circumstances which could not have been foreseen when the Annual Estimates were being compiled, additional provision is required under a particular sub-head (or a new sub-head is required) while, at the same time, equivalent savings can be made under another sub- head of the same Head. Virement Warrants shall be issued on the approval of the virement by the National Assembly."

Audit observed from the review of FGN Consolidated Statement of Financial Performance and Note 15, Overhead Cost, to the FGN CFS for the year ended 31st December, 2021 that:

i. Eleven (11) MDAs incurred overhead expenditure amounting to ₦841,787,875.00 (Eight hundred and forty one million, seven hundred and eighty seven thousand, eight hundred and seventy five naira), and

ii. There was no evidence of an approved budget, supplementary appropriation or virement provided to support the expenditure incurred by the eleven (11) MDAs.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misapplication of public funds.

ii. Overhead expenditures without Appropriation.

Management's Response

The treasury will get back as soon as possible.

Auditor's Evaluation
Audit notes the Management's response. However, the audit findings remain valid until the Management implements the recommendations.

Recommendations
The Accountant-General of the Federation (AGF) should be requested to:

i. Mandate the MDA that incurred the Overhead expenditure of ₦841,787,875.00 (Eight hundred and forty one million, seven hundred and eighty seven thousand, eight hundred and seventy five naira) without appropriation to provide the Public Accounts Committees of the National Assembly with approval on which the overhead costs were incurred.
ii. Ensure that Overheads are incurred based on Appropriations by the National Assembly, and
iii. Otherwise, sanctions relating to gross misconduct stated in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 14: EXTRA BUDGETARY EXPENDITURE ON SALARIES & WAGES (=₦9,475,226,780.90)

Description of Findings
Paragraph 417 of the Financial Regulations (FR) 2009 states "Expenditure shall strictly be classified in accordance with the Estimates, and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed." Furthermore, paragraph 301 of the FR 2009 states "The Annual Estimates and Appropriation Act are instruments used to limit and arrange the disbursement of the funds of the Federal Government. No expenditure may be incurred except on the authority of a warrant Issued by the Minister of Finance. No expenditure may be incurred by any officer on any service, whether or not included in the Estimates, until he has received an authority to do so in accordance with one of the following provisions in these rules and regulations. Any officer controls a vote, or part thereof, who incurs expenditure without such authority does so on his sole responsibility and will consequently be held pecuniarily responsible for his actions." In addition, paragraph 313 of the FR 2009 stipulates that no expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the Approved estimates or Supplementary Estimates may be authorized by any officer controlling a vote, without approval of the National Assembly. Such approval will be sought by means of an application for supplementary provisions or virement.

Audit observed from the review of the Consolidated Statement of Financial Performance and Note 13, Salaries and Wages, to the 2021 FGN CFS for the year ended 31st December 2021 that:

i. Eight (8) selected MDAs exceeded their Personnel Cost budget by ₦9,475,226,780.90 (Nine billion, four hundred and seventy five million, two hundred and twenty six thousand, seven hundred and eighty naira, ninety kobo).

ii. The personnel expenditure incurred by the 8 MDAs amounted to ₦63,753,429,332.90 (Sixty three billion, seven hundred and fifty three million, four

hundred and twenty nine thousand, three hundred and thirty two naira, ninety kobo) while the total budget was ₦54,278,202,552.00 (Fifty four billion, two hundred and seventy eight million, two hundred and two thousand, five hundred and fifty two naira), hence the extra budgetary expenditure in (i) above, and

iii. There was no evidence of an approved budget, supplementary appropriation or virement provided to support the expenditure incurred by the eight (8) MDAs.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation and budgetary processes at the Office of the Accountant-General of the Federation.

Risks

i. Misuse of Public Funds.
ii. Misappropriation of Funds.

Management's Response

The treasury will get back as soon as possible.

Auditor's Evaluation

Audit notes the Management's response. However, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Ensure that the MDAs comply with the Appropriation Act as it relates to their personnel costs.
ii. Mandate the affected MDAs to furnish the Public Accounts Committees of the National Assembly with the authority and sources of funding for the ₦9,475,226,780.90 (Nine billion, four hundred and seventy five million, two hundred and twenty six thousand, seven hundred and eighty naira, ninety kobo).excess expenditure above appropriation, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations, 2009 should apply to the Accounting Officers of the affected MDAs.

ISSUE 15: EXPENDITURE ON EMPLOYEE BENEFITS WITHOUT APPROPRIATION (=₦92,678,924,613.32)

Description of Findings

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." Also, paragraph 301 of the Financial Regulations 2009 states "The Annual

Estimates and Appropriation Act are instruments used to limit and arrange the disbursement of the funds of the Federal Government. No expenditure may be incurred except on the authority of a warrant Issued by the Minister of Finance. No expenditure may be incurred by any officer on any service, whether or not included in the Estimates, until he has received an authority to do so in accordance with one of the following provisions in these rules and regulations. Any officer controls a vote, or part thereof, who incurs expenditure without such authority does so on his sole responsibility and will consequently be held pecuniarily responsible for his actions."

Audit observed from the review of the Consolidated Statement of Financial Performance and Note 14, Employees Benefits, to the FGN CFS for the year ended 31st December 2021 that:

i. The sum of ₦92,678,924,613.32 (Ninety two billion, six hundred and seventy eight million, nine hundred and twenty four thousand, six hundred and thirteen naira, thirty two kobo) was expended on Employees Benefits by forty four (44) MDAs without appropriation.

ii. Out of ₦92,678,924,613.32 incurred without appropriation, National Pension Commission accounted for ₦56,972,052,733.66 (Fifty six billion, nine hundred and seventy two million, fifty two thousand, seven hundred and thirty three naira, sixty six kobo), representing 61%, and

iii. There was no evidence of an approved budget, supplementary appropriation or virement provided to support the expenditure incurred by the forty five (45) MDAs referenced in (i) above.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation and budgetary processes at the Office of the Accountant-General of the Federation.

Risks

i. Unapproved expenditure could lead to waste.
ii. Diversion of Funds.

Management's Response

The treasury will get back as soon as possible.

Auditor's Evaluation

Audit notes the Management's response. However, the audit findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Ensure that MDAs comply with the Appropriation Act as it relates to their personnel costs.
ii. Mandate the affected MDAs to furnish the Public Accounts Committees of the National Assembly with approvals/appropriation for the sum of ₦92,678,924,613.32

(Ninety two billion, six hundred and seventy eight million, nine hundred and twenty four thousand, six hundred and thirteen naira, thirty two kobo)expenditure on Employee Benefits, and

iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009 should apply to the Accounting Officers of the affected MDA.

ISSUE 16: NON-RECOGNITION OF PROPERTY, PLANT AND EQUIPMENT (PPE) FOR SOME MDAs

Description of Findings

Paragraph 2 of the Treasury Circular Ref. No. TRY A4 & B4/2018 Ref No: OAGF/CAD/026/V.III/168 dated 6th March, 2018 titled, Submission of IPSAS-Compliant Inventory of Fixed Assets held by Ministries, Departments and Agencies (MDAs) as at 31st December, 2016 mandates all MDAs to register, recognize, measure, disclose and present all its assets, under IPSAS accrual basis and submit inventory schedules of all fixed assets, referred to as Non-current Assets under IPSAS held as at 31st December, 2016 to the Accountant-General of the Federation for the purpose of preparation of FGN Consolidated Financial Statements. Also, paragraph 27 of IPSAS 33 states "…Fair presentation requires the faithful representation of effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in IPSAS…" Also, paragraph 2.29 of the summary of significant accounting policies states "All PPE are reported in the Statement of Financial Position with corresponding PPE Schedule…"

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

i. One hundred and ten (110) Ministries, Departments and Agencies (MDAs), had nil balances of Property, Plant, and Equipment (PPE) in the FGN CFS for 2021, and

ii. The justification for presenting nil balances of PPE in (i) above, was not disclosed.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misstatement of the FGN CFS
ii. Misleading information on FGN CFS

Management's Response

i. Most of these Agencies are not fully self Accounting; Federal pay offices assets belonged to Office of the Accountant General. Also the Agencies under the Ministry of Health such as PHS, ONCHO are equipped by the Ministry of Health. The Foreign Missions will be contacted to make a report of their legacy Assets for inclusion in the Accounts.

ii. This will be done where the data are obtained.
iii. Refer to para(ii) above.
iv. Noted.

Auditor's Evaluation

The response to the audit issue failed to address the issue raised. The Federal Pay Offices and the Agencies under the Federal Ministry of Health had been adjusted. After the adjustment, one hundred and ten (110) MDAs did not recognize and disclose their PPE in line with IPSAS accrual basis of accounting. The audit findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. The one hundred and ten (110) MDAs should recognize and disclose their PPE as required by IPSAS accrual basis of accounting.
ii. Present to the Public Account Committees of the National Assembly the PPE of the listed MDAs, and
iii. Otherwise, sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 17: IRREGULAR CLASSIFICATION OF INTANGIBLE ASSETS (=₦1,985,781,192,745.50)

Description of Findings

Paragraph 118 (a-g) of the International Public Sector Accounting Standards (IPSAS) 31, Intangible Assets, prescribed 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 prescribed 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 2.19 of part C, Statement of Significant Accounting Policies, states "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"

Audit observed from the review of Notes 36A and 36 (Intangible Assets) to the FGN CFS for the year ended 31st December, 2021 that:

i. The sum of ₦1,985,781,192,745.50 (One trillion, nine hundred and eighty five billion, seven hundred and eighty one million, one hundred and ninety two thousand, seven hundred and forty five naira, fifty kobo) was recognized as Intangible Assets in Note 36, Intangible Assets to the FGN CFS, and

ii. There was no disclosure of the classes of Intangible Assets to ascertain the assets with finite or infinite life, a basis for determining whether amortization should be charged or not.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misclassification of Intangible Assets.
ii. Difficulty in understanding the FGN CFS.

Management's Response

i. This is the items classified as Intangible Assets. From this listing hardly can any of them be classified as required by the audit observation? Therefore the treasury has classified every items here as research and development pending when a proper meeting shall be conveyed between the Ministry of Finance/Budget Office/Office of the Accountant-General and Auditor-General Office to reclassify items under **"Other Capital Projects"** .
ii. Until the above reclassification is done, the desired intangible classification such as; Goodwill, Patent right, Broadcast right etc, will not be possible.
iii. Please refer to (ii) above.
iv. Noted.

2305	OTHER CAPITAL PROJECTS
23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING AND EVALUATION
23050104	ANNIVASARIES/CELEBRATIONS
23050105	GAS ROYALTY AND RECONCILIATION
23050106	FACILITIES AND TECHNICAL SERVICES
23050107	MARGIN FOR INCREASES IN COST
23050108	PHASE 1; PROGRAMME AND PROJECT PORTFOLIO MANGEMENT FOR PILOT MDA
23050109	TRANSFER TO HYPPADEC
23050110	SPECIAL INTERVENTION/CAPITAL EXIGENCIES
23050111	OPERATION COST OF THE PROGRAMME
23050112	ADJUSTMENT TO CAPITAL COST
23050113	VIABILITY GAP FUND – PPP
23050114	NATIONAL JOB CREATION SCHEME
23050115	QUICK WINS - COMPLETION OF 2008 &2009 PROJECTS
23050116	SUSTAINABLE DEVELOPMENT GOALS MONITORING AND EVALUATION
23050117	CONSULTANCY, SURVEY AND SHORT TERM STUDIES
23050118	COMMUNICATION AND ADVOCACY (MDG) REPORTING 2011 MDG
23050119	SPECIAL INTERVENTION
23050120	PHCN PRIVATIZATION

2305	OTHER CAPITAL PROJECTS
23050121	MARITIME SECURITY (PICOMSS)
23050122	NELMCO
23050123	BULK TRADER
23050124	POLICE REFORM FUND (SHARE OF FGN)
23050125	NATIONAL ECONOMIC RECOVERY FUND
23050126	SINKING FUND FOR INFRASTRUCTURAL DEVELOPMENT
23050127	REFUND TO STATES FOR FEDERAL GOVERNMENT ROAD PROJECTS
23050128	SPECIAL INITIATIVE FOR WOMEN PARTICIPATION IN AGRICULTURE, WATER, SPORT, COMMUNICATION TECHNOLOGY
23050129	ACTIVATION OF NIGERIAN AIR FORCE C-130 AIR CRAFT
23050130	GAS REVOLUTION INITIATIVE - DREDGING OF ESCRAVOS RIVER
23050131	GIFMIS CAPITAL
23050132	IPPIS CAPITAL
23050133	NATIONAL POVERITY REDUCTIONAL WITH GROWTH STRATEGY (FGN COMMITMENT INCLUDING NSIP UPSCALING)- CAPITAL
23050134	OUTSTANDING LIABILITIES
23050135	RECAPITALISATION OF MOFI
23050136	RESTRUCTURING/RECAPITALISATION OF NIPOST
23050137	NEW NIGERIA NEWSPAPERS LIABILITY
23050138	SPORTS DEVELOPMENT
23050139	SDG SPECIAL PROJECTS
23050140	SPECIAL INTERVENTION SDG's 1
23050141	SPECIAL INTERVENTION SDG's 2
23050142	CAPITAL DEVELOPMENT OF NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES
23050143	HOSTING OF WORLD ECONOMIC FORUM (WEF)
23050144	FEDERAL MINISTRY FINANCE, BUDGET AND NATIONAL PLANNING (INFRASTRUCTURE MASTER PLAN)
23050145	HOUSING MORTGAGE INSTITUTIONS
23050146	REFUND TO RICE LEVY (NIGCOMSAT)
23050147	ZONAL INTERVENTION PROJECTS
23050148	REFUND TO SPECIAL ACCOUNT
23050149	
23050150	COUNTERPART FUNDING INCLUDING GLOBAL FUND/HEALTH/ REFUND TO GAVI
23050151	MULTI YEAR TARIFF ORDER
23050152	CONDITIONAL GRANTS SDGs
23050153	SUPPORT TO UNDP MILLENIUM CAMPAIGN PROGRAMME NIGERIA IN AFRICA/AFRICAN PARLIMENTARIAN PROGRAMME
23050154	PAYMENT OF LOCAL CONTRACTORS' DEBTS
23050155	PAYMENT TO GALAXY BACKBONE LIMITED FOR COMMON SERVICES DELIVERED TO MDA
23050156	BANK OF INDUSTRY
23050157	BANK OF AGRICULTURE
23050158	PAYMENT FOR MATURING DOMESTIC BONDS
23050159	RECAPITALISATION OF DEVELOPMENT FINANCE INSTITUTION (DFI)

2305	OTHER CAPITAL PROJECTS
23050160	NATIONAL ASSEMBLY CLINIC
23050161	SPECIAL INTERVENTION PROGRAMMES/PROJECTS
23050162	FINANCING 0F THE IMPLEMENTATION OF THE NIGERIA NUCLEAR POWER PROGRAMME
23050163	MATCHING GRANT FOR THE 'SAFE SCHOOL INITIATIVE' PROGRAMME
23050164	REHABILITATION OF EXISTING 23 NOS FEDERAL SECRETARIAT IN THE STATES OF THE FEDERATION
23050165	ESTABLISHMENT OF RESIDENT DEFENCE SECTION AT THE EMBASSY OF NIGERIA, ABU DHABI, UAE
23050166	CONSTRUCTION OF FEDERAL SECRETARIAT IN EKITI STATE
23050167	
23050168	TRANSITION TO SUSTAINABLE DEVELOPMENT GOAL (SDG)
23050169	PROVISION FOR OSSAP-SDGs PROGRAMMES
23050170	FEDERAL MINISTRY OF FINANCE: SPECIAL PROGRAMMES FOR IMPROVING EFFICIENCY
23050171	GOVERNANCE/INSTITUTIONAL REFORM
23050172	HEAD OF SERVICE (FEDERAL GOVERNMNT STAFF HOUSING LOANS BOARD)
23050173	NIGERIAN MORTGAGE REFINANCING COMPANY
23050174	IMPLEMENTATION OF THE ECONOMIC RECOVERY & GROWTH PLAN (ERGP) AND ESTABLISHMENT OF DELIVERY UNIT AT THE PRESIDENCY
23050175	CONTINGENCY (CAPITAL)
23050176	SUBSCRIPTION TO SHARES IN INTERNATIONAL ORGANISATIONS
23050177	SOCIAL SAFETY NETS SDGs
23050178	REFORM COMMUNICATIONS
23050179	GRANT & DONOR FUNDED PROJECTS
23050180	SUSTAINABLE DEVELOPMENT GOALS I
23050181	SUSTAINABLE DEVELOPMENT GOALS II
23050182	PROVISION FOR THE IMPLEMENTATION OF NATIONAL HEALTH ACT
23050183	GRANT TO BOI TO SUPPORT LOW INTEREST LENDINGS TO SMEs
23050184	PRESIDENTIAL ENABLING BUSINESS ENVIRONMENT COUNCIL (PEBEC)
23050185	IMPACT STUDY AND READINESS ASSESSMENT FOR AFRICAN CONTINENTAL FREE TRADE AREA (AFCFTA)
23050186	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)
23050187	OSSAP SDGs PAYMENT OF ONGOING PROJECT
23050188	OSSAP SDGs PROJECTS 3
23050189	SERVICE CONCESSION ASSETS (PPP)
23050190	REFUND FOR THE ACQUISITION OF YOLA DISCO
23050191	SDG 4
23050192	SDG 5
23050193	REFUND TO AMCON
23050194	FEDERAL GOVERNMENT INTERVENTION IN ZAMFARA/KATSINA/BORNO
23050195	CONSTITUTION REVIEW
23050196	CONFERENCE OF PARLIAMENTARY ASSOCIATION (CPA)
23050197	FALCON EYE PROJECT (OFFICE OF THE NATIONAL SECURITY ADVISER)

2305	OTHER CAPITAL PROJECTS
23050198	CONSTRUCTION OF NATIONAL ASSEMBLY LIBRARY (NILDS)
23050199	DIGITIZATION ARCHIVAL FOR SUPREME COURT PROCEEDINGS AND JUDGMENTS
23050200	COVID-19 CRISIS INTERVENTION FUND- INCREMENTAL CAPITAL
23050201	
23050202	
23050203	FGN SPECIAL INTERVENTION PROGRAMME: SOCIAL HOUSING (FAMILY HOMES FUND)
23050204	OSSAP SDGs PAYMENT OF ONGOING PROJECTS
23050205	OSSAP SDGs PROJECT 3
	TOTAL

Auditor's Evaluation

Audit notes the Management's response. The findings remain valid until the Management implement the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly, the non-classification of Intangible Assets valued at ₦1,985,781,192,745.50 (One trillion, nine hundred and eighty five billion, seven hundred and eighty one million, one hundred and ninety two thousand, seven hundred and forty five naira, fifty three kobo), in Notes 36 and 36A to the FGN CFS, in line with the provision of IPSAS 31.
ii. Provide evidence of the classification of the Intangible Assets (Note 36) to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconduct in Paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 18: UNJUSTIFIED OFFSET IN CASH AND CASH EQUIVALENTS BALANCE (=₦12,410,938,609,491.50)

Description of Findings

Paragraph 48 of the International Public Sector Accounting Standards (IPSAS) 1 states "Assets and liabilities, revenue and expenses, shall not be offset unless required or permitted by an IPSAS." Furthermore, paragraph 49 of IPSAS 1 states "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…"

Audit observed from the review of Note 28, Cash and Cash Equivalent, to the FGN CFS for the year ended 31st December, 2021 and Consolidated Statement of Financial Position as at that date that:

i. There was an offset of debit balance of ₦1,380,377,356,627.39 (One trillion, three hundred and eighty billion, three hundred and seventy seven million, three hundred and fifty six thousand, six hundred and twenty seven naira, thirty nine kobo) against a credit balance of ₦13,791,315,966,118.90 (Thirteen trillion, seven hundred and ninety one billion, three hundred and fifteen million, nine hundred and sixty six thousand, one hundred and eighteen naira, ninety kobo) in Note 28 (Cash and Cash Equivalent) to the FGN CFS, and

ii. The offset in (i) above, resulted in the net overdrawn balance of ₦12,410,938,609,491.50 (Twelve trillion, four hundred and ten billion, nine hundred and thirty eight million, six hundred and nine thousand, four hundred and ninety one naira, fifty kobo).

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misstatement of FGN CFS.
ii. Understatements of current assets and current liabilities.

Management's Response

i. IPSAS 1.48 states that "Assets and liabilities, revenue and expenses, shall not be offset unless required or permitted by an IPSAS." However, IPSAS 2.10 has cleared our position. It states as follows "Bank borrowings are generally considered to be financing activities. However, in some countries, bank overdrafts that are repayable on demand form an integral part of an entity's cash management. In these circumstances, bank overdrafts are included as a component of cash and cash equivalents. A characteristics of such banking arrangements is that the bank balance often fluctuates from being positive to overdrawn".
ii. iPSAS 2.10 refers. There is no need for adjustments.
iii. Paragraph (ii) refers.
iv. Noted.

Auditor's Evaluation

The positive balance of ₦1,380,377,356,627.39 (current asset) and the negative cash balance of ₦13,791,315,966,118.90 (current liability) in Note 28 to the 2021 FGN CFS were not adjusted. However, paragraph of IPSAS cited by the Accountant General relates to cash flow and was made in consideration of financing activities and not for presentation of financial statements for the treatment of offset of Assets and Liabilities. The offset is therefore misleading. The findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Account Committees of the National Assembly the offset of debit balance of ₦1,387,175,179,359.01 (One trillion, three hundred and eighty seven

billion, one hundred and seventy five million, one hundred and seventy nine thousand, three hundred and fifty nine naira, one kobo) against the credit balance of ₦13,791,315,966,118.90 (Thirteen trillion, seven hundred and ninety one billion, three hundred and fifteen million, nine hundred and sixty six thousand, one hundred and eighteen naira, ninety kobo) in Note 28 (Cash and Cash Equivalent) to the FGN CFS leading to a net overdrawn balance of ₦12,410,938,609,491.50.

ii. Account to Public Account Committees of the National Assembly the sum of ₦12,410,938,609,491.50 debit balance from the offset leading to the negative cash and cash equivalent in the FGN CFS for the year ended 31st December, 2021.

iii. Otherwise, sanctions relating to irregular payments from public funds prescribed in paragraph 3106 of the Financial Regulations 2009, should apply.

ISSUE 19: UNJUSTIFIED OVERDRAWN BANK ACCOUNTS BY MDAs (=₦17,105,756,306,320.20)

Description of Findings

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 (Cash and Cash Equivalent) to the FGN CFS for the year ended 31st December, 2021 that:

i. The Consolidated Revenue Fund (CRF) and four (4) other Ministries Departments and Agencies (MDAs) had overdrawn bank balances amounting to ₦17,105,756,306,320.20 (Seventeen trillion, one hundred and five billion, seven hundred and fifty six million, three hundred and six thousand, three hundred and twenty naira, twenty kobo) as shown in the Table below, and

S/N	MDAs	CRF	Cash Balance Personnel	Cash Balance Overhead	Cash Balance Revenue	Cash Balance Grant & Aids	Total
1	Consulate General Frankfurt, Germany	0	-13,130,671.67	-23,130,671.67	0	0	(36,261,343.34)
2	National Cereal Research Institute Bade		0	0	0	-222,173,011.19	(222,173,011.19)
3	Consolidated Revenue Funds	-17,105,111,709,523.00	0	0	0	0	(17,105,111,709,523.00)
4	FTC OTOBI	0.00	0	0	-384,404,541.45	0	(384,404,541.45)
5	Health Record Registration Board	0	0	0	-1,757,901.24	0	(1,757,901.24)
	Total	**-17,105,111,709,523.00**	**-13,130,671.67**	**-23,130,671.67**	**(386,162,442.69)**	**(222,173,011.19)**	**(17,105,756,306,320.20)**

Source: *Extract from Note 28 to the FGN CFS, 2021*

ii. There was no evidence of approval by relevant authorities to support the overdrawn bank accounts.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

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

Management's Response

i. The CRF negative balance of (₦17,105,111,709,523.00) as at 31st December, 2021 included actual Ways and Means advance of ₦4.4 trillion taken by Government and interest charged on it for the sole use of CBN as though the Ways and Means a loan from CBN funds or from any syndicated group of lenders: The breakdown of the CRF negative balance is as follows:

S/N	Description	Amount (₦)
A	Reconciled domestic debt service	9,406,189,690,147.15
B	Ways and Means actual withdrawals	4,449,149,411,584.54
C	Re-imbursement of Paris Club over-deduction	483,970,577,096.54
D	States Deferred Loans deductions	10,891,149,591.92
e	CPV Coupon Payments	22,000,000,000.00
f	Interest on Ways and Means	2,732,910,881,102.85.
	Total	**(17,105,111,709,523.00)**

ii. The interest charged on Ways and Means by CBN was misappropriated by CBN for its sole use whereas the Actual Ways and Means was not a facility from its funds or balance sheet. nor was it a syndicated facility from a group of local and foreign lenders. CBN must therefore refund to the Federal Government of Nigeria the interest of N2.73 trillion it cornered for its sole use as of 31st December 2021.
iii. Whereas the ongoing securitisation of items a), b), c,) d), and e) above by DMO is okay, f) should not be securitised by refunded to the CRF by CBN.
iv. Any additional interest accrued and cornered by CBN after the issuance of the CRF Bank Statement as at 31st December 2021 must equally be refunded by CBN.
v. Noted.

Auditor's Evaluation

Audit notes the Management's response. However, there was no evidence such as approvals and supporting documents to support the overdrawn account. The Cash advance of ₦4.4 trillion taken by Government as Ways and Means, interest charged on it and other loan related drawings from the Consolidated Revenue Funds (CRF) and the negative cash balances from the other MDAs should be approved, appropriately recognized as liabilities and the sources properly disclosed. Therefore, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly the sum of ₦17,105,756,306,320.20 (Seventeen trillion, one hundred and five billion, seven hundred and fifty six million, three hundred and six thousand, three hundred and twenty naira, twenty kobo) being overdrawn bank accounts in the CRF and four (4) other MDAs, and

ii. Account to Public Accounts Committees of the National Assembly the negative balance of (₦17,105,111,709,523.00) as at 31st December, 2021 spent resulting from Ways and Means advance of ₦4.4 trillion taken by the Federal Government and the overdrawn balances from other MDAs without appropriation and legislative approval.

iii. Otherwise, sanctions relating to irregular payments from public funds prescribed in paragraph 3106 of the Financial Regulations 2009 should apply.

ISSUE 20: UNSUBSTANTIATED NEGATIVE "CASH TRANSFERS" IN MDAs (=₦66,318,877.45)

Description of Findings

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 28A, Cash Transfers, to the FGN CFS for the year ended 31st December, 2021 that:

i. The sum of ₦66,318,877.45 (Sixty six million, three hundred and eighteen thousand, eight hundred and seventy seven naira forty five kobo) was negative cash transfers balances in three (3) MDAs as shown in the Table below, and

MDAs	INTER ACCOUNT TRANSFER (₦)	INTER- MDA CASH TRANSFER (₦)	REVENUE REMITTANCE (₦)	TOTAL (₦)
Foreign Mission Handoi	0.00	-909,090.91	0.00	-909,090.91
Foreign Mission Lilongwe, Malawi.	-6,982,739.56	10,000,000.00	-14,076,923.08	-11,059,662.64
Bayero University Kano	-160,470,000.00	106,119,876.10	0.00	-54,350,123.90
Total				**-66,318,877.45**

***Source**: Note 28A & 28 of the FGN CFS, 2021*

ii. Reasons for the negative cash transfers balances in the three (3) MDAs in the Table above was not disclosed.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Loss of Government funds.
ii. Inability to fund budget.

Management's Response

The treasury will get back as soon as the affected MDAs respond to the observation

Auditor's Evaluation

Audit notes the Management's response. The findings will remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly the sum of ₦66,318,877.45 (Sixty six million, three hundred and eighteen thousand, eight hundred and seventy seven naira forty five kobo) being unsubstantiated negative cash transfers balances in three (3) MDAs in Note 28A (Cash Transfers) in the FGN CFS.
ii. Account for the sum of ₦66,318,877.45 to the Public Account Committees of the National Assembly, and
iii. Otherwise, sanctions relating to irregular payments from public funds prescribed in paragraph 3106 of the Financial Regulations 2009, should apply.

ISSUE 21: UNJUSTIFIED OFFSET IN "CASH TRANSFER" (=₦44,774,865,740.35)

Description of Findings

Paragraph 48 of the International Public Sector Accounting Standards (IPSAS) 1 states "Assets and liabilities, revenue and expenses, shall not be offset unless required or permitted by an IPSAS." Also, paragraph 49 of IPSAS 1 states "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…"

Audit observed from the examination of Note 28A, Cash Transfer, to the FGN CFS for the year ended 31st December, 2021 and the Consolidated Statement of Financial Position as at that date that:

i. There was an offset of debit balance of ₦44,841,184,617.80 (Forty four billion, eight hundred and forty one million, one hundred and eighty four thousand, six hundred and seventeen naira, eighty kobo) from one thousand (1000) MDAs against a credit balance of ₦66,318,877.45 (Sixty six million, three hundred and eighteen thousand, eight hundred and seventy seven naira forty five kobo) from three (3) MDAs in Note 28A (Cash Transfer) to the FGN CFS, and

ii. The offset in (i) above, resulted in the net balance of ₦44,774,865,740.35 (Forty four billion, seven hundred and seventy four million, eight hundred and sixty five thousand, seven hundred and forty naira and thirty five kobo).

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misstatement of the FGN CFS.
ii. Understatement of current assets and current liabilities.

Management's response

The treasury will get back as soon as the affected MDAs respond to the observation

Auditor's Evaluation

Audit notes the Management's response. However, the Net cash balance of ₦44,774,865,740.35 was reduced to ₦44,768,530,594.22 without explanation. The findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly the offset of the debit balance of ₦44,841,184,617.80 against a credit balance of ₦66,318,877.45 resulting to a net balance of ₦44,774,865,740.35 and explain the reduction of the net balance to the ₦44,768,530,594.22 (Forty-four billion, seven hundred and sixty-eight million, five hundred and thirty thousand, five hundred and ninety-four Naira twenty-two kobo).
ii. Account for the sum of ₦44,768,530,594.22 to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to irregular payments from public funds prescribed in paragraph 3106 of the Financial Regulations 2009, should apply.

ISSUE 22: DISCREPANCIES BETWEEN REPAYMENT OF BORROWINGS IN CONSOLIDATED CASH FLOW STATEMENT AND NOTES TO THE FGN CFS (=₦209,120,051,050.00)

Description of Findings

Paragraph 128 of the International Public Sector Accounting Standards (IPSAS) 1 (Presentation of Financial Statements) states "Notes shall, as far as practicable, be presented in a systematic manner. Each item on the face of the statement of financial position, statement of financial performance, statement of changes in net assets/equity, and cash flow statement shall be cross-referenced to any related information in the notes." Furthermore, paragraph 26 of the IPSAS 2 states "The separate disclosure of cash flows arising from financing activities is important, because it is useful in predicting claims on future cash flows by providers of capital to the entity. Examples of cash flows arising from financing activities are: (a) Cash proceeds from issuing debentures, loans, notes, bonds, mortgages, and other short or long-term borrowings; (b) Cash repayments of amounts borrowed; and (c) Cash payments by a lessee for the reduction of the outstanding liability relating to a lease."

Audit observed from the review of the Consolidated Statement of Cash Flow, Note 38, Short Term Loans and Debts, and Note 45, Long Term Borrowings, to the FGN CFS for the year ended 31st December, 2021 that:

i. The sum of ₦1,105,128,350,750.00 (One trillion, one hundred and five billion, one hundred and twenty eight million, three hundred and fifty thousand, seven hundred and fifty naira) was recognized as repayment of borrowing under cash flow from financing activities in the Consolidated Cash Flow Statement while the sum of ₦896,008,299,700.00 (Eight hundred and ninety six billion, eight million, two hundred and ninety nine thousand, seven hundred naira), was the total repayment of borrowing disclosed in Note 38 and Note 45 to the FGN CFS, thereby leading to a difference of ₦209,120,051,050.00 (Two hundred and nine billion, one hundred and twenty million, fifty one thousand, fifty naira), and

ii. The breakdown of ₦896,008,299,700.00 disclosed in the Note 38 and Note 45 to the FGN CFS as repayment of borrowing is shown in the table below:

LOAN CLASSIFICATION	CODE	NOTE	AMOUNT (₦)
Short Term Loans & Debts	410201	38	25,000,000,000.00
External Borrowings	420301	45	871,008,299,700.00
Total Repayment of Borrowings			896,008,299,700.00

***Source**: Extract from Note 38 and Note 45*

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

Risks

i. Misstatement of FGN CFS
ii. Misleading FGN CFS.

Management's Response

i. Kindly check Note 38, there was an adjustment under the Treasury bill to agree with the DMO report.
ii. No need for any adjustment.
iii. Noted.

Auditor's Evaluation

Audit notes the Management's response. However, Note 38 was not explicit enough for users of the FGN CFS. The findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Provide a reconciliation to the Public Accounts Committees of the National Assembly, for the difference of ₦209,120,051,050.00 (Two hundred and nine billion, one hundred and twenty million, fifty one thousand, fifty naira) between the amount recognized as repayment of borrowings under the cash flow from financing activities in the Cash Flow Statement and the amount disclosed as repayment of borrowings in Note 38 and Note 45 to the FGN CFS, and
ii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 23: NON-DISCLOSURE OF CONTINGENT LIABILITY RELATING TO STATE GOVERNMENTS' INDEBTEDNESS GUARANTEED BY THE FGN

Description of Findings

Section 47 of the Fiscal Responsibility Act, 2007 states "(1) Subject to the provisions of this Part, the Minister may with the approval of the Federal Executive Council, grant guarantees on behalf of any Government in the Federation…. (3) In the case of foreign currency borrowing, Federal Government guarantee shall be a requirement and no State, Local Government of Federal Agency shall, on its own borrow externally…" Also, paragraph 27 of the International Public Sector Accounting Standards (IPSAS) 1, Presentation of Financial Statement, states "Financial statements shall present fairly the financial position, financial performance, and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities,

revenue, and expenses set out in IPSASs." Furthermore, paragraph 100 of the IPSAS 19, Provisions, Contingent Liabilities, and Contingent Assets, states "Unless the possibility of any outflow in settlement is remote, an entity shall disclose, for each class of contingent liability at the reporting date, a brief description of the nature of the contingent liability and, where practicable."

Audit observed from the review of the FGN CFS for the year ended 31st December, 2021 that:

i. Contingent liability relating to borrowings by the 36 State Governments guaranteed by the Federal Government of Nigeria was not disclosed in the FGN CFS.

ii. The Debt Management Office (DMO)'s report on States' Domestic and External Debts showed that the 36 State Governments' indebtedness stood at ₦6,840,733,956,864.57 (Six trillion, eight hundred and forty billion, seven hundred and thirty three million, nine hundred and fifty six thousand, eight hundred and sixty four naira, and fifty seven kobo) as at 31st December 2021.

iii. The figure in (i) above, is made up of Domestic Debts of ₦4,870,261,745,599.08 (Four trillion, eight hundred and seventy billion, two hundred and sixty one million, seven hundred and forty five thousand, five hundred and ninety nine naira, and eight kobo) and External Debts of ₦1,970,472,211,265.49 (One trillion, nine hundred and seventy billion, four hundred and seventy two million, two hundred and eleven thousand, two hundred and sixty five naira, and forty nine kobo), and

iv. The External Debt component of the total Debt was guaranteed by the Federal Government of Nigeria, implying that FGN would be held responsible if the States failed to honour their debt obligations which constitute contingent liability to the FGN.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Omission of material fact in the FGN CFS
ii. Misleading information to users of the FGN CFS.

Management's Response

The treasury will contact DMO and respond back

Auditor's Evaluation

Audit notes the Management's response. However, the findings will remain valid until management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Disclose to the Public Accounts Committees of the National Assembly, information on the amount of indebtedness of the State Governments guaranteed by the FGN in the CFS, and
ii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply

ISSUE 24: NON-DISCLOSURE OF RISK EXPOSURES AND RISK MANAGEMENT STRATEGIES ON LONG-TERM BORROWINGS (=₦31,205,430,550,936.70)

Description of Findings

Paragraph 38 of the International Public Sector Accounting Standards (IPSAS) 30, Financial Instruments: Disclosures, states "An entity shall disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period." Similarly, paragraph 39 of IPSAS 30 states "The disclosures required…focus on the risks that arise from financial instruments and how they have been managed. These risks typically include, but are not limited to, credit risk, liquidity risk, and market risk." In addition, paragraph 40 of the IPSAS 30 states "For each type of risk arising from financial instruments, an entity shall disclose: (a) The exposures to risk and how they arise; (b) Its objectives, policies, and processes for managing the risk and the methods used to measure the risk; and (c) Any changes in (a) or (b) from the previous period."

Audit observed from the review of the Consolidated Statement of Financial Position and Note 45, Long Term Borrowing, to the FGN CFS that:

i. The sum of ₦31,205,430,550,936.70 (Thirty one trillion, two hundred and five billion, four hundred and thirty million, five hundred and fifty thousand, nine hundred and thirty six naira, seventy kobo) was recognised as Long Term Borrowing in the Consolidated Statement of Financial Position.

ii. The liquidity risk, currency risk, and other risk exposures of the FGN arising from the Long Term Borrowings were not qualitatively and quantitatively disclosed in either Note 45 to the FGN CFS or the Summary of Significant Accounting Policies, and

iii. There were no disclosures of the strategies adopted by the FGN in managing the risk exposures in (ii) above.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misstatement of FGN CFS.
ii. Misleading information to users of the FGN CFS.

Management's Response
The treasury will contact DMO and respond back

Auditor's Evaluation
Audit notes the Management's response. However, the findings remain valid until the Management implements the recommendations.

Recommendations
The Accountant-General of the Federation (AGF) should be requested to:
i. Disclose to the Public Accounts Committees of the National Assembly, the liquidity risk, currency risk, other risk exposure, and the risk management strategies of the FGN on its Long Term Borrowings, and
ii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply

ISSUE 25: NON-RECOGNITION OF CURRENT PORTION OF BORROWINGS (=₦31,205,430,550,936.70)

Description of Findings
Paragraph 83 of the International Public Sector Accounting Standards (IPSAS) 1 states "An entity classifies its financial liabilities as current when they are due to be settled within twelve months after the reporting date, even if: (a) the original term was for a period longer than twelve months; and…"

Audit observed from the review of the Consolidated Statement of Financial Position and Note 42, Current Portion of Long Term Borrowings, to the FGN CFS for the year ended 31st December, 2021 that:
i. The sum of ₦31,205,430,550,936.70 (Thirty one trillion, two hundred and five billion, four hundred and thirty million, five hundred and fifty thousand, nine hundred and thirty six naira, seventy kobo) was recognized as Long Term Borrowings in the Consolidated Statement of Financial Position.

ii. The Current Portion of Long Term Borrowings that were due for repayment within twelve months after the reporting date, was not recognized in the Consolidated Statement of Financial Position under the Current Liabilities.

iii. In the 2020 financial year, the sum of ₦10,463,698,885,109.40 was recognized as Current Portion of Long Term Borrowings, and

iv. There was no disclosure on the non-recognition of the Current Portion of Long-Term Borrowings in the 2021 FGN CFS.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks
i. Misstatement of the FGN CFS.
ii. Omission of material information.

Management's Response
The treasury will contact DMO and respond back

Auditor's Evaluation
Audit notes Management's response. However, the audit findings will remain valid until management implements the recommendations.

Recommendations
The Accountant-General of the Federation (AGF) should be requested to:
i. Justify to the Public Accounts Committees of the National Assembly, the non-recognition of "Current Portion of the Long Term Borrowings" out of the Long Term Borrowings amounting to ₦31,205,430,550,936.70 (Thirty one trillion, two hundred and five billion, four hundred and thirty million, five hundred and fifty thousand, nine hundred and thirty six naira, seventy kobo) that were due for repayment between 1st January and 31st December 2022 in the FGN CFS for 2021, and
ii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 26: NON-RECOGNITION OF RECOVERY OF LONG-TERM LOANS IN THE CONSOLIDATED STATEMENT OF CASH FLOW (=₦1,764,690,054.30)

Description of Findings
Paragraph 18 of International Public Sector Accounting Standards (IPSAS) 2, Cash Flow Statements, states "The cash flow statement shall report cash flows during the period classified by operating, investing, and financing Activities". Furthermore, paragraph 25 of IPSAS 2 states "…examples of cash flows arising from investing activities are: …(f) cash receipt from the repayments of advances and loans made to other parties…"

Audit observed from the review of the Consolidated Statement of Financial Position and Consolidated Statement of Cash Flow and Note 32 to the FGN CFS for the year ended 31st December, 2021 that:
i. There were movements in Long Term Loan from the amount of ₦4,499,149,457.33 (Four billion, four hundred and ninety nine million, one hundred and forty nine thousand, four hundred and fifty seven naira, thirty three kobo) as at 31st December 2020 to ₦2,738,336,400.03 (Two billion, seven hundred and thirty eight million, three hundred and thirty six thousand, four hundred naira) as at 31 December, 2021.

ii. The movement in (i) above, has resulted in decrease in the Long Term Loan by ₦1,764,690,054.30 as shown in the Table below:

S/N	ADMIN. CODE	MDA	TOTALS 2021 (₦)	TOTALS 2020 (₦)	Difference (₦)
1	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0	286,657,041.48	-286,657,041.48
2	125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0	1,469,126,827.82	-1,469,126,827.82
3	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0	8,906,185.00	-8,906,185.00
		GRAND TOTAL	**0**	**1,764,690,054.30**	**-1,764,690,054.30**

iii. The recovery of the Long Term Loans amounting to ₦1,764,690,054.30 (One billion, seven hundred and sixty four million, six hundred and ninety thousand, fifty four naira, and thirty kobo) was not recognized as "Cash receipts from the repayment of loans" under Investing Activities in the Consolidated Cash Flow Statement, and

iv. There was no disclosure on the non-recognition of the "Cash receipts from the repayment of loans" in the 2021 FGN CFS.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misstatement of the FGN CFS.
ii. Omission of material information

Management's Response

i. The affected MDAs carry out duties that can lead to having loans granted to customers.
ii. Refer to paragraph above, the repayments will naturally be part of their normal activities.
iii. Noted.

Auditor's Evaluation

Audit notes Management's response. However, the audit findings will remain valid until management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:.

i. Justify to the Public Accounts Committees of the National Assembly, the non-recognition of the "Cash receipts from the repayment of loans" amounting to ₦1,764,690,054.30 (One billion, seven hundred and sixty four million, six hundred and ninety thousand, fifty four naira, and thirty kobo) in the Cash Flow Statement.
ii. Provide reasons to the Public Accounts Committees of the National Assembly, for the inadequate disclosures of cash receipts from the repayment of loans amounting, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 27: UNAPPROPRIATED EXPENDITURE ON SALARIES AND WAGES (=₦7,508,766,858.36)

Description of Findings

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." Also, paragraph 301 of the Financial Regulations (FR) 2009 states "The Annual Estimates and Appropriation Act are instruments used to limit and arrange the disbursement of the funds of the Federal Government. No expenditure may be incurred except on the authority of a warrant Issued by the Minister of Finance. No expenditure may be incurred by any officer on any service, whether or not included in the Estimates, until he has received an authority to do so in accordance with one of the following provisions in these rules and regulations. Any officer controls a vote, or part thereof, who incurs expenditure without such authority does so on his sole responsibility and will consequently be held pecuniarily responsible for his actions."

Audit observed from the review of the Consolidated Statement of Financial Performance and Note 13, Salaries and Wages, to the FGN CFS for the year ended 31st December 2021 that:

i. Salaries and Wages of ₦7,508,766,858.36 (Seven billion, five hundred and eight million, seven hundred and sixty six thousand, eight hundred and fifty eight naira, thirty six kobo) was expended by Public Complaints Commission without appropriation as shown, and

ii. There was no evidence of an approved budget, supplementary appropriation or virement provided to support the expenditure incurred by the Commission.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process and the budgetary system at the Office of the Accountant-General of the Federation.

Risks

i. Unapproved expenditure could lead to waste.
ii. Diversion of public funds.

Management's Response

The treasury will get back as quickly as possible

Auditor's Evaluation

Audit notes the Management's response. However, the findings will remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly, the non-compliance of the MDA's personnel costs as it relates to the 2021 Appropriation Act.

ii. Mandate the affected MDA to furnish the Public Accounts Committees of the National Assembly with approvals/appropriation and sources of funding for ₦7,508,766,858.36 (Seven billion, five hundred and eight million, seven hundred and sixty six thousand, eight hundred and fifty eight naira, thirty six kobo) expenditure on Salaries and Wages, and

iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply to the Accounting Officers of the affected MDAs.

ISSUE 28: UNSUBSTANTIATED INCREASE IN SALARIES AND WAGES IN MDAs (=₦536,154,724,409.62)

Description of Findings

Paragraph 127 of the International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, 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. Furthermore, paragraph 15 of IPSAS 1 states "… The objectives of General Purpose Financial Statements (GPFS) are to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives' of General Purpose Financial Reporting in the public sector should be to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it."

Audit observed from the review of the Consolidated Statement of Financial Performance and Note 13, Salaries and Wages, to the FGN CFS for the year ended 31st December, 2021 that:

i. One hundred and seventy eight (178) MDAs incurred ₦965,756,440,216.39 (Nine hundred and sixty five billion, seven hundred and fifty six million, four hundred and forty four thousand, two hundred and sixteen naira, thirty nine kobo) on Salaries and Wages in 2021 against ₦429,601,715,806.77 (Four hundred and twenty nine billion, six hundred and one million, seven hundred and fifteen thousand, eight hundred and six naira, seventy seven kobo) in 2020, leading to a 125% increase, amounting to ₦536,154,724,409.62 (Five hundred and thirty six billion, one hundred and fifty four million, seven hundred and twenty four thousand, four hundred and nine naira, sixty two kobo), and

ii. There was no disclosure to justify the excessive increase in Salaries and Wages in 2021.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Overstatement of salaries and wages.
ii. Difficulty in understanding the FGN CFS.

Management's Response

The treasury will get back as soon as possible

Auditor's Evaluation

Audit notes the Management's response. However, the audit findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Mandate the affected MDAs to forward the justifications for the excessive increase in Salaries and Wages amounting to ₦536,154,724,409.62 to the Public Accounts Committees of the National Assembly.
ii. Ensure that MDAs Salaries and Wages expenditures are within allowable limits when compared with the previous year, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply to the Accounting Officers of the affected MDAs.

ISSUE 29: INADEQUATE DISCLOSURE OF "REVENUE IN ARREARS" (=₦396,292,426,501.72)

Description of Findings

Paragraph 127 of the International Public Sector Accounting Standards (IPSAS) 1 states "The Notes shall… (c) 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 an understanding of any of them."

Audit observed from the review of FGN Consolidated Statement of Financial Position and Note 29, Revenue in Arrears, to the FGN CFS for the year ended 31st December, 2021 that:

i. The total Receivables of ₦415,958,556,224.44 (Four hundred and fifteen billion, nine hundred and fifty eight million, five hundred and fifty six thousand, two hundred and twenty four naira, forty four kobo) was recognised in the Consolidated Statement of Financial Position, out of which the sum of ₦396,292,426,501.72 (Three hundred and ninety six million, two hundred and ninety two thousand, four hundred and twenty six thousand, five hundred and one naira, seventy two kobo) was disclosed in Note 29 to the FGN CFS as "Revenue in Arrears" as shown in the Table below, and

S/N	ADMIN. CODE	MDA	REVENUE IN ARREARS
1	""	Tertiary Education Trust Fund	395,644,711,669.75
2	0220011001	Nigeria Customs Service	259,572,379.00
3	513001001	Federal Ministry of Youth & Sports Development – Headquarters	263,744,992.17
4	517021019	Federal University of Technology, Yola	116,135,776.00
5	521022001	National Post Graduate Medical College of Nigeria - Ijanikin Lagos	8,261,684.80
		TOTAL	**396,292,426,501.72**

***Source**: Extract from FGN CFS for 2021 and Note 29 to the FGN CFS*

ii. The type and nature of the "Revenue in arrears" was not disclosed in the FGN CFS.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Difficulty in understanding the FGN CFS.
ii. Omission of material information in the FGN CFS.

Management's Response

i. TETFUND approval is hereby enclosed for the sum of N395,644,711,669.10, while the other affected MDAs will be contacted.
ii. Noted.
iii. Noted.

Auditor's Evaluation

Audit notes the Management's response. The stated TETFUND approval was not provided for audit verification. Therefore, the audit findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Mandate the affected MDAs to furnish the Public Accounts Committees of the National Assembly with the type and nature of the "Revenue in Arrears" in the FGN CFS, and
ii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply to the Accounting Officers of the affected MDAs.

ISSUE 30: UNSUBSTANTIATED INCREASE IN OVERHEAD COST OF MDAs (=₦18,713,949,003.68)

Description of Findings

Paragraph 127 of the International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, 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. Furthermore paragraph 15 of IPSAS 1 states "… The objectives of General Purpose Financial Statements (GPFS) are to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives of General Purpose Financial Reporting in the public sector should be to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it"

Audit observed from the review of the Statement of Financial Performance and Note 15, Overhead Cost, to the FGN CFS for the year ended 31st December, 2021 that:

i. Forty four (44) MDAs incurred a total Overhead Expenditure of ₦44,017,083,858.50 (Forty four billion, seventeen, million, eighty three thousand, eight hundred and fifty eight naira, fifty kobo) in 2021 against ₦25,303,134,854.83 (Twenty five billion, three hundred and three million, one hundred and thirty four thousand, eight hundred and fifty four naira, eighty three kobo) in 2020, leading to a 74% increase, amounting to ₦18,713,949,003.68 (Eighteen billion, seven hundred and thirteen million, nine hundred and forty nine thousand, three naira, sixty eight kobo), and

ii. There was no disclosure to justify the excessive increase in Overhead Cost in 2021.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Overstatement of overhead costs.
ii. Difficulty in understanding the FGN CFS.

Management's Response

The affected MDAs will be contacted.

Auditor's Evaluation

Audit notes the Management's response. Therefore, the audit findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly, the reasons the MDAs did not spend within allowable limits in comparison with the previous year's expenditures.

ii. Mandate the affected MDAs to forward their justifications for the excessive increase in Overhead to the Public Accounts Committees of the National Assembly, and

iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply to the Accounting Officers of the affected MDAs.

ISSUE 31: UNJUSTIFIED EXPENDITURE ON "MISCELLANEOUS EXPENSES GENERAL" BY THE OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION (=₦42,380,866,037.77)

Description of Findings

Paragraph 127 of the International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, 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. Furthermore paragraph 15 of IPSAS 1 states "… The objectives of General Purpose Financial Statements (GPFS) are to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives of General Purpose Financial Reporting in the public sector should be to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it."

Audit observed from the review of the Statement of Financial Performance and Note 15, Overhead Cost, to the FGN CFS for the year ended 31st December, 2021 that:

i. The Office of the Accountant General of the Federation (OAGF) incurred a total Overhead Expenditure of ₦42,878,820,908.40 (Forty two billion, eight hundred and seventy eight million, eight hundred and twenty thousand, nine hundred and eight naira, forty kobo) out of which the sum of ₦42,380,866,037.77 (Forty two billion, three hundred and eighty million, eight hundred and sixty six thousand, thirty seven naira, seventy seven kobo) was incurred on 'Miscellaneous Expenses General' representing 98 .84% of the total Overhead Costs.

ii. There was no disclosure of the composition, nature and purpose of this expenditure to enhance the understanding of the users of the FGN CFS.

iii. The sum of ₦42,878,820,908.40 (Forty two billion, eight hundred and seventy eight million, eight hundred and twenty thousand, nine hundred and eight naira, forty kobo) was the Overhead Costs in 2021 against ₦78,401,236,478.90 (Seventy eight

billion, four hundred and one million, two hundred and thirty six thousand, four hundred and seventy eight naira, ninety kobo) in 2020, leading to a percentage decrease of 83% amounting to ₦35,522,415,570.50 (Thirty five billion, five hundred and twenty two million, four hundred and fifteen thousand, five hundred and seventy naira, fifty Kobo kobo), and

iv. No additional information was disclosed to enable users to understand the reason for the decrease in the overhead costs in the OAGF.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Understatement of overhead costs.
ii. Difficulty in understanding the FGN CFS due to incomplete disclosure.

Management's Response

Response is been collated for your necessary action

Auditor's Evaluation

Audit notes the Management's response. Therefore, the audit findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Forward to the Public Account Committees (PAC) of the National Assembly the details, comprising the composition, nature and purpose of the Miscellaneous Expenses General.
ii. Forward to the Public Account Committees (PAC) of the National Assembly the justification for the decrease on 'Miscellaneous Expenses General' from ₦78,401,236,478.90 (Seventy eight billion, four hundred and one million, two hundred and thirty six thousand, four hundred and seventy eight naira, ninety kobo) in 2020 to ₦42,878,820,908.40 (Forty two billion, eight hundred and seventy eight million, eight hundred and twenty thousand, nine hundred and eight naira, forty kobo) in 2021 in the Overhead Costs, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply to the Accounting Officers of the affected MDAs.

ISSUE 32: UNSUBSTANTIATED EXCESSIVE EXPENDITURE ON A SINGLE SUB-HEAD BY MDAs (=₦340,291,209,069.89)

Description of Findings

Paragraph 127 of the International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, 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. Furthermore paragraph 15 of IPSAS 1 states "… The objectives of General Purpose Financial Statements (GPFS) are to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives of General Purpose Financial Reporting in the public sector should be to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it."

Audit observed from the review of the Consolidated Statement of Financial Performance and Note 15, Overhead Cost, to the FGN CFS for the year ended 31st December, 2021 that:

i. Sixty seven (67) MDAs incurred overhead cost of ₦304,703,273,870.79 (Three hundred and four billion, seven hundred and three million, two hundred and seventy three thousand, eight hundred and seventy naira, seventy nine kobo) out of which the sum of ₦279,704,780,969.06 (Two hundred and seventy nine billion, seven hundred and four million, seven hundred and eighty thousand, nine hundred and sixty nine naira, six kobo), representing 91.8%, was spent solely on "Miscellaneous Expenses General", with economic code 220210, without disclosure to justify the excessive expenditure on the sub-head.

ii. Five (5) MDAs incurred overhead cost of ₦44,972,717,873.71 (Forty four billion, nine hundred and seventy two million, seven hundred and seventeen thousand , eight hundred seventy three naira seventy one kobo) out of which the sum of ₦37,917,497,410.79 (Thirty seven billion, nine hundred and seventeen million, four hundred and ninety seven thousand, four hundred and ten naira, seventy nine kobo), representing 84.31%, was spent solely on Research and Development without disclosure to justify the excessive expenditure on the sub-head as shown in the Table below, and

S/N	ADMIN. CODE	MDA	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST (220201 - 220208, 220210 & 230501	% OF OVERHEAD ON R&D
			₦	₦	%
1	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	240,027,918.27	322,782,209.59	74.36
2	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	859,500,010.61	908,923,121.36	94.56

S/N	ADMIN. CODE	MDA	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST (220201 - 220208, 220210 & 230501	% OF OVERHEAD ON R&D
			₦	₦	%
3	0543001001	NATIONAL POPULATION COMMISSION	5,166,792,437.50	5,781,802,933.94	89.36
4	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	2,036,938,027.90	2,528,395,168.60	80.56
5	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	29,614,239,016.51	35,430,814,440.22	83.58
		TOTAL	**37,917,497,410.79**	**44,972,717,873.71**	

***Source**: Extract for Note 15 of the FGN CFS, 2021*

iii. The National Commission for Refugees incurred 100% of their Overhead Expenditure of ₦22,668,930,690.04 (Twenty two billion, six hundred and sixty eight million, nine hundred and thirty thousand, six hundred and eighty five Naira, fifty six kobo), on "Travel & Transport - General" without disclosure.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

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

Management's Response

S/N	DESCRIPTION	NCOA	DR	CR
			₦	₦
1	PAYMENT FOR OUTSOURCED SERVICES	22021036	240,027,918.27	
	RESEARCH & DEVELOPMENT	23050102		240,027,918.27
	BEIGN THE RECLASSIFICATION OF WRONG POSTING EALIER DONE IN RESPECT OF UNIVERSITY OF LAGOS TESACHING HOSPITAL.			
2	RESEARCH & DEVELOPMENT – CAPITAL	23050101	859,500,101.61	
	RESEARCH & DEVELOPMENT – OVERHEAD	23050101		859,500,101.61
	BEIGN THE RECLASSIFICATION OF WRONG POSTING EALIER DONE IN RESPECT NATIONAL BIOSAFETY MANAGEMENT AGENCY			

S/N	DESCRIPTION	NCOA	DR	CR
3	RESEARCH & DEVELOPMENT – CAPITAL	23050101	5,166,792,437.50	
	RESEARCH & DEVELOPMENT – OVERHEAD	23050101		5,166,792,437.50
	BEIGN THE RECLASSIFICATION OF WRONG POSTING EALIER DONE IN RESPECT NATIONAL POPULATION COMMISSION			
4	RESEARCH & DEVELOPMENT – CAPITAL	23050101	2,036,938,027.90	
	RESEARCH & DEVELOPMENT – OVERHEAD	23050101		2,036,938,027.90
	BEIGN THE RECLASSIFICATION OF WRONG POSTING EALIER DONE IN RESPECT NATIONAL HUMANNITARIAN DISASTER COMMISSION			
5	RESEARCH & DEVELOPMENT – CAPITAL	23050101	29,614,239,016.51	
	RESEARCH & DEVELOPMENT – OVERHEAD	23050101		29,614,239,016.51
	BEIGN THE RECLASSIFICATION OF WRONG POSTING EALIER DONE IN RESPECT NATIONAL SOCIAL INVESTMENT AGENCY			

i. The journal above has reclassified the error earlier committed.
ii. Refer to paragraph (i)
iii. Noted.

Auditor's Evaluation

Audit notes the Management's response. However, from the review of the adjusted FGN CFS, the following observations were noted:

i. Observation (i) was not properly addressed as some amount in 'Miscellaneous General' of the MDAs were split among some sub-components of Overhead such as Travel & Transport - General, Other Services - General and Materials & Supplies - General.
ii. Observation (ii) was addressed, and
iii. Observation (iii) was not addressed.

Therefore, observations i & iii were sustained while ii was dropped.

Final Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Forward to the Public Account Committees (PAC) of the National Assembly the details, comprising the composition, nature and purpose of the Miscellaneous Expenses General, Travel & Transport - General, Other Services - General and Materials & Supplies – General of the (18) MDAs shown in the Table below:

S/N	ADMIN. CODE	MDA	EXPENDITURE PER SUB HEAD	TOTAL OVERHEAD COST (220201 - 220208, 220210 & 230501	% OF OVERHEAD ON SUB HEAD	SUB HEADS
1	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	240,027,918.27	322,782,209.59	74.36219	MISCELLANEOUS EXPENSES GENERAL

S/N	ADMIN. CODE	MDA	EXPENDITURE PER SUB HEAD	TOTAL OVERHEAD COST (220201 - 220208, 220210 & 230501	% OF OVERHEAD ON SUB HEAD	SUB HEADS
2	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	5,496,609,820.60	5,816,575,423.71	94.49907	TRAVEL& TRANSPORT - GENERAL (N2,110,929,839.02) and Miscellaneous expenses general (N3,385,679,981.58)
3	111001001	STATE HOUSE - HQTRS	6,117,923,101.85	7,982,064,044.34	76.64588	MISCELLANEOUS EXPENSES GENERAL
4	111001002	STATE HOUSE OPERATIONS - PRESIDENT	2,426,898,384.13	2,760,966,021.78	87.90034	TRAVEL& TRANSPORT - GENERAL
5	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - NIGER DELTA	64,998,489,287.71	64,998,489,287.71	100	MISCELLANEOUS EXPENSES GENERAL
6	116001001	MINISTRY OF DEFENCE - MOD HQTRS	100,162,065,153.56	101,704,024,280.80	98.48388	MISCELLANEOUS EXPENSES GENERAL
7	116007001	NIGERIAN DEFENCE COLLEGE	3,005,858,426.30	3,933,066,325.26	76.42532	TRAVEL& TRANSPORT - GENERAL
8	116008001	COMMAND AND STAFF COLLEGE, JAJI	2,235,004,003.16	2,376,591,835.21	94.0424	TRAVEL& TRANSPORT - GENERAL
9	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	1,136,695,326.91	2,910,469,340.83	39.0554	TRAVEL& TRANSPORT - GENERAL
10	0124002001	NIGERIA CORRECTION AL SERVICE	16,951,295,362.69	19,742,783,180.33	85.86072	MATERIALS & SUPPLIES - GENERAL
11	155004001	POLICE FORMATIONS AND COMMANDS	27,727,989,913.71	52,377,341,022.29	52.9389	OTHER SERVICES - GENERAL
12	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,202,688,398.10	5,426,595,351.14	77.44614	MISCELLANEOUS EXPENSES GENERAL
13	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	1,591,082,952.73	2,599,175,790.12	61.2149	MISCELLANEOUS EXPENSES GENERAL
14	220007001	OFFICE OF THE ACCOUNTANT -GENERAL OF THE FEDERATION	42,380,866,037.77	42,878,820,908.40	98.83869	MISCELLANEOUS EXPENSES GENERAL

S/N	ADMIN. CODE	MDA	EXPENDITURE PER SUB HEAD	TOTAL OVERHEAD COST (220201 - 220208, 220210 & 230501	% OF OVERHEAD ON SUB HEAD	SUB HEADS
15	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMEN T AGENCY	35,191,473,660.91	45,975,145,810.83	76.54456	MISCELLANEOUS EXPENSES GENERAL
16	535001001	FEDERAL MINISTRY OF ENVIRONMEN THEADQUART ERS	1,389,966,919.21	1,935,442,480.88	71.81649	TRAVEL& TRANSPORT - GENERAL
17	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	5,496,609,820.60	5,816,575,423.71	94.49907	TRAVEL& TRANSPORT - GENERAL and Miscellaneous expenses general
18	544005001	NATIONAL COMMISSION FOR REFUGEES	22,668,930,690.04	22,668,930,690.04	100	TRAVEL& TRANSPORT - GENERAL
			343,420,475,178.25	392,225,839,426.97		

ii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009 should apply to the Accounting Officers of the affected MDAs.

ISSUE 33: NON-RECOGNITION OF PROCEEDS FROM THE DISPOSAL OF ASSETS

Description of Findings

Paragraph 25 of the International Public Sector Accounting Standards (IPSAS) 2 states "The separate disclosure of cash flows arising from investing activities is important because the cash flows represent the extent to which cash outflows have been made for resources that are intended to contribute to the entity's future service delivery. Only cash outflows that result in a recognized asset in the statement of financial position are eligible for classification as investing activities. Examples of cash flows arising from investing activities are:… (b) Cash receipts from sales of property, plant, and equipment, intangibles, and other long-term assets;…" 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 when the item is derecognized…" In addition, paragraph 88 of IPSAS 17 states "The financial statements shall disclose for each class of property, plant, and equipment recognised in the financial statements: …(e) A reconciliation of the carrying amount at the beginning and end of the period showing: (i) Additions; (ii) Disposals; (iii) Acquisitions through Public Sector Combination;…" Similarly, paragraph 102 of the IPSAS 1, Presentation of Financial Statements, states "As a minimum, the face of the statement of financial performance shall include items that present the following amounts for the period: (a) Revenue, presenting separately: ...(ii)

Gains and losses arising from the derecognition of financial assets measured at amortized cost; ..."

Audit observed from the review of the Consolidated Statement of Cash Flow and Note 24, Gain or Loss on Disposal of Asset, to the FGN CFS for the year ended 31st December, 2021 that:

i. The sum of ₦41,161,819,210.76 (Forty one billion one hundred and sixty one million eight hundred and nineteen thousand, two hundred and ten naira, seventy six kobo) was recognized as Gain/Loss on Disposal of Asset in the Consolidated Statement of Financial Performance as shown in the Table below, and

S/N	Descriptions	Amount (₦)	Total (₦)
1	GAIN ON SWAPPED ASSETS - PPE	112,935,833.59	
2	GAIN ON SWAPPED ASSETS - INTANGIBLE	10,991,296.44	
3	GAIN ON SWAPPED ASSETS - INVENTORY	155,523,689,059.58	
	SUB-TOTAL (GAIN)		**155,647,616,189.61**
4	LOSS ON DISPOSAL OF ASSET – PPE	(196,707,389,933.78)	
5	LOSS ON DISPOSAL OF ASSET – INTANGIBLE	(331,960.00)	
6	LOSS ON SWAPPED ASSET	(101,713,506.59)	
	SUB-TOTAL (LOSS)		**(196,809,435,400.37)**
	TOTAL		**-41,161,819,210.76**

***Source**: Note 24, Gain or Loss on Disposal of Assets, to the FGN CFS*

ii. Proceeds from the disposal of different classes assets were not recognized in the Consolidated Statement of Cash Flow under Investing Activities, neither was there disclosure of the class of assets disposed off in Note 34, PPE Schedule, to the FGN CFS and other assets.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

i. Misstatement of the FGN CFS.
ii. Misleading information to users of the FGN CFS.

Management's Response

The treasury will contact the various MDAs to provide the responses.

Auditor's Evaluation

Audit notes the Management's response. Therefore, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Provide details of the proceeds from the disposal of PPE and other classes of assets in the Consolidated Statement of Cash Flow under cash flows from investing activities to the Public Accounts Committees of the National Assembly
ii. Provide the schedule of assets disposed by the MDAs showing the cost accumulated depreciation, carrying amount and proceeds associated with the assets to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconduct in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 34: NON-COMPLIANCE WITH EXTANT REGULATIONS ON THE TIMELINE FOR SUBMISSION OF THE CONSOLIDATED FINANCIAL STATEMENTS

Description of Findings

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) first submitted FGN CFS for the year ended 31st December, 2021 to the Auditor General for the Federation (AuGF) for audit through the forwarding letter with Ref. No. OAGF/CAD/1724/VOL.II/222 dated 23rd January 2024, contrary to the provisions of extant regulations.

ii. The submission of FGN CFS for the year ended 31st December, 2021 was late by twenty four (24) months, and

iii. This matter was reported in the Auditor General for the Federation's Annual Report on the FGN CFS for the year ended 31st December, 2020.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

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

Management's Response

i. With the development of a Roadmap for clearing all backlog of outstanding FGN CFS between the OAGF and OAuGF, the matter has been addressed.
ii. Noted.

Auditor's Evaluation

Audit notes the Management's response. Therefore, the findings remain valid until the Management implement the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be 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 6months after the end of the year.
ii. Furnish evidence of compliance with (i) above, especially on submission of 2021 FGN CFS, to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconducts specified in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 35: SLACK IN REVENUE BUDGETARY PROVISIONS

Description of Findings

Section 81 of the Constitution of the Federal Republic of Nigeria (FGN), 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. (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." Furthermore, 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 Budget Report that:

i. The budgetary provisions for some Revenue items were extremely low, in the 2021 budget. The sum of ₦373,426,227,556.00 was the budgetary allocation to five (5) items with a total actual receipt of ₦3,040,193,986,049.95 as shown in the Table below:

S/N	Audit Components	Current year actual figures	Current year budgeted figures	Difference
	REVENUE	**₦**	**₦**	**₦**

S/N	Audit Components	Current year actual figures	Current year budgeted figures	Difference
1	Government Share of VAT	266,112,239,142.81	238,426,227,556.00	27,686,011,586.81
2	Tax Revenue	29,369,063,222.45	-	29,369,063,222.45
3	Interest Earned	5,981,137.44	-	5,981,137.44
4	Other Revenues	1,769,584,366,877.60	135,000,000,000.00	1,634,584,366,877.60
5	Other Funds	975,122,335,669.65		975,122,335,669.65
	Total	**3,040,193,986,049.95**	**373,426,227,556.00**	**2,666,767,758,493.95**

Source: *Statement of Comparison of Budget and Actual, for the year ended 31st December 2021*

ii. While the sum of ₦1,769,584,366,877.60 was recognised as actual revenue under "Other Revenues" in the Consolidated Statement of Financial Performance, the sum of ₦135,000,000,000.00 was budgeted as "Other revenue" for the year, leading to a positive variance of ₦1,634,584,366,877.60.

iii. Revenue performance trend on "Other Revenues" showed that the sum of ₦5,049,671,909,009.69 was recognised as the actual revenue in the 2020 financial year, while the sum of ₦4,702,466,211,175.38 was recognised as the actual receipt in the 2019 financial year, and

iv. Given the Revenue performance level in 2019 and 2020 as shown in (iii) above, audit considers the budget of ₦135,000,000,000.00 in the 2021 financial year as unreasonable which must have been done to create a false sense of revenue performance.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the revenue budgetary process in the Office of the Accountant-General of the Federation (OAGF).

Risks

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

Management's Response

i. This observation has been raised in the past, and the Treasury has responded that the Annual budget does not budget for non – oil revenue. Rather our budget has always been for oil revenue and expenditures. Therefore whatever budget we are presenting is in relation to previous years actual revenue. This issue can be escalated to budget office. Also, it has been discussed under Batch 1 that Revenue items without NCOA attachment are classified as Unknown receipts during Bank reconciliation. It is therefore; appropriate to classify so much Revenue under Unspecified Revenue as presently obtained. If the NCOA has been properly utilised the result will have been different.
ii. Noted.

Auditor's Evaluation

Audit notes the Management's response and its efforts toward revenue projections. Therefore, the audit findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly, the slack in the FGN revenue projections.
ii. Ensure a more realistic revenue projection of the FGN going forward, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 36: MDAs WITH UNJUSTIFIED ZERO BALANCE IN NON-TAX REVENUE

Description of Findings

Paragraph 127 of the International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, 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.

Audit observed from the review of Note 6 (Non-Tax Revenue) to the FGN CFS for the year ended 31st December, 2021 that:

i. Ninety one (91) MDAs reported zero "Non-Tax Revenue" despite disclosing a total of ₦140,564,246,213.53 (One hundred and forty billion five hundred and sixty four million two hundred and forty six thousand two hundred and thirteen naira fifty three kobo) in the prior year (2020).

ii. Included in the lists are some of the Revenue Generating MDAs that reported revenue in 2020 but presented zero amounts in 2021 as shown in the Table below, and

S/N	S/N on Note 6	Admin Code	MDA	Amount in 2021 (₦)	Amount in 2020 (₦)
1	193	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	14,296,649,942.74
2	628	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	12,115,932,655.46
3	236	161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	8,234,916,379.31
4	357	222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	6,543,500,582.09
5	837	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	5,577,530,056.94
			Total		**46,768,529,616.54**

Source: *Extracts from Appendix XI*

iii. No additional information was disclosed to justify the zero "Non-Tax Revenue" reported by the MDAs in the year 2021.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Understatement of non-tax revenue.
ii. Misstatements in the FGN CFS.
iii. Difficulty in understanding the FGN CFS due to incomplete disclosure.

Management's Response

No response.

Auditor's Evaluation

Management did not provide any response to the audit findings. Therefore, the audit findings will remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly, the zero "Non-Tax Revenue" disclosed for the listed MDAs, despite having recorded significant revenue totaling ₦140,564,246,213.53 (One hundred and forty billion, five hundred and sixty four million, two hundred and forty six thousand two hundred and thirteen naira fifty three kobo)in the prior year.
ii. Disclose in the FGN CFS the reasons in which revenue-generating MDAs recorded zero non-revenue in 2021.
iii. Review the records of the affected MDAs and adjust the FGN CFS to include the amounts of "Non-Tax Revenue" generated in 2021, and
iv. Otherwise, sanctions relating to failure to account for government revenue stated in paragraph 3112 (ii) of the Financial Regulations 2009, should apply.

ISSUE 37: NON-REMITTANCE OF TAXES DEDUCTED (=₦324,901,609.94)

Description of Findings

Paragraph 234(i) of the Financial Regulations (FR) 2009 states "It is mandatory for Accounting Officers to ensure full compliance with the dual roles of making provision for the Value Added Tax (VAT) and Withholding Tax (WHT) due on supply and services contract and actual remittance of same." Furthermore, paragraph 234(iii) of the FR 2009 states "Accounting Officer/Sub-Accounting Officer who fails to provide for and remit VAT and WHT due on Vatable supplies and services shall be sanctioned under the applicable VAT Act. No. 102 of 1993, which may include fines and/or imprisonment." In addition, paragraph 235 of the FR 2009 states "Deductions for WHT, VAT and PAYE shall be remitted to the Federal Inland Revenue at the same time the payee who is the subject of the deduction is paid." Also, paragraph 127 of the International Public Sector Accounting

Standards (IPSAS) 1, Presentation of Financial Statements, states "The Notes shall: …(c) 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 an understanding of any of them."

Audit observed from the review of the Consolidated Statement of Financial Position and Note 39, Unremitted Taxes & Others Deductions, to the FGN CFS for the year ended 31st December, 2021 that:

i. The sum of ₦3,108.978,589.88 (Three billion, one hundred and eight million, nine hundred and seventy eight thousand, five hundred and eighty nine naira, eighty eight kobo) was recognized as Unremitted Deductions in the Consolidated Statement of Financial Position.

ii. Included in the amount in (i) above was the sum of ₦324,901,609.94 (Three hundred and twenty four million, nine hundred and one thousand, six hundred and nine naira, and ninety four kobo) disclosed in Note 39 as Unremitted Taxes for fourteen (14) MDAs as shown in the Table below, and

S/N	ADMIN CODE	MDA	UNREMITTED TAXES (₦)
1	119009014	FOREIGN MISSION: BEIJING	33,815,699.96
2	119009069	FOREIGN MISSION:MONROVIA	1,775.00
3	123003001	NIGERIAN TELEVISION AUTHORITY	2,637,404.27
4	""	TERTIARY EDUCATION TRUST FUND	176,427,254.73
5	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	54,473,206.61
6	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	3,758,477.44
7	228073001	ENERGY COMMISSION OF NIGERIA	1,022,835.00
8	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	17,002,270.08
9	517021023	BAYERO UNIVERSITY, KANO	2,500.00
10	517026079	FGGC, YOLA	2,815,000.00
11	517026100	KING'S COLLEGE	4,930,882.48
12	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	7,793,189.12
13	521027020	FEDERAL MEDICAL CENTRE, OWERRI	50,690.97
14	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	20,170,424.28
	TOTAL		**324,901,609.94**

Source: *Extract from Note 39, Unremitted Deductions, to the FGN CFS, 2021*

iii. There was no justification for the non-remittance of taxes at the time the principal amount was paid as provided by the extant regulation under reference.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks
i. Misstatement of the FGN CFS.
ii. Misleading financial information.

Management's Response
i. This could be amount outstanding on capital as at year end due to the extension of capital into the new year.
ii. This was as a result of transfer error. It has been corrected.
i. This was as a result of transfer error. It has been corrected.
ii. Adjusted already.
iii. Noted.

Auditor's Evaluation
Audit notes the Management's response. Since the purported corrections were not made available for audit scrutiny, the findings remain valid until the Management implements the recommendations.

Recommendations
The Accountant-General of the Federation (AGF) should be requested to:
i. Justify to the Public Accounts Committees of the National Assembly, the non-remittance of taxes of ₦324,901,609.94 (Three hundred and twenty four million, nine hundred and one thousand, six hundred and nine naira, and ninety four kobo).
ii. Remit the sum of ₦324,901,609.94 to the appropriate Tax Authority and forward the appropriate evidence to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconduct and failure to account for government revenue specified in paragraphs 3129 and 3112 (ii) of the Financial Regulations 2009 respectively, should apply.

ISSUE 38: UNJUSTIFIED INCREASE IN RESERVES (=₦194,706,693,556.21)

Description of Findings
Paragraph 27 of the International Public Sector Accounting Standards (IPSAS) 1 states "Financial statements shall present fairly the financial position, financial performance, and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in IPSASs. The application of IPSASs, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation.

Audit observed from the review of Consolidated Statement of Financial Position, Note 47, Reserves, and Note 34, Property, Plant and Equipment (PPE) Schedule to the FGN CFS for the year ended 31st December, 2021 that:
i. The sum of ₦45,566,869,082,507.00 (Forty five trillion, five hundred and sixty six billion, eight hundred and sixty nine million, eighty two thousand, five hundred and

seven naira) was recognized as 'Reserves' in the Consolidated Statement of Financial Position.

ii. Included in the amount in (i) above was the sum of ₦194,706,693,556.21 (One hundred and ninety four billion, seven hundred and six million, six hundred and ninety three thousand, five hundred and fifty six naira, twenty one kobo) disclosed as 'Revaluation Reserve' in Note 47 to the FGN CFS as shown in Table below.

S/N	MDA	REVALUATION RESERVES
1	TECHNOLOGY BUSINESS INCUBATOR CENTRE – YENEGOA	28,002,789.21
2	NIGERIAN CUSTOMS SERVICES	194,672,633,452.00
3	NATIONAL HUMAN RIGHTS COMMISSION	6,057,315.00
	TOTAL	**194,706,693,556.21**

iii. There was no evidence in Note 34, Property, Plant and Equipment (PPE) Schedule, to the FGN CFS that any class of assets were revalued to justify the revaluation reserves in (ii) above, and

iv. There was no disclosure to justify the increase in the Revaluation Reserves in Note 47 to the FGN CFS.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Misstatements of FGN CFS.
ii. Misleading financial information to users.
iii. Overstatement of reserves.

Management's Response

The affected MDAs will be contacted for their responses.

Auditor's Evaluation

Audit notes the Management's response. However, audit observed that there was no further information on the disclosure of the increase in reserves in the FGN CFS. The FGN CFS was not reconciled and adjusted as recommended. The findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Mandate the affected MDAs to justify to the Public Accounts Committees of the National Assembly the disclosure of 'Revaluation Reserves' amounting to ₦194,706,693,556.21 (One hundred and ninety four billion, seven hundred and six million, six hundred and ninety three thousand, five hundred and fifty six naira, twenty

one kobo) in Note 47 without evidence of revalued assets in Note 34, PPE schedule, to the FGN CFS, and

ii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply to the Accounting Officers of the affected MDAs.

ISSUE 39: NON-PROVISION OF BANK STATEMENTS OF SPECIAL FUNDS

Description of Finding

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 to 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."

Audit observed from the review of the Consolidated Statement of Financial Position, Special Accounts Ledger and Note 43, Public Fund to the FGN CFS for the year ended 31st December 2021 that:

i. The bank statements for the Special Funds such as Ecological, Stabilization, and Development of Natural Resources funds, maintained by the Accountant-General of the Federation were not provided for audit, and

ii. The inflows, outflows, and balances of the Special Funds disclosed in Note 43 to the FGN CFS could not be verified with the ledgers provided by the AGF without the bank statements as shown in the Table below.

	ACTIVITIES IN THE SPECIAL FUNDS				
S/N	**Details**	**Opening Balance**	**Inflows**	**Out Flows**	**Closing Balance**
		₦	₦	₦	₦
1	Stabilization Fund	23,955,678,166.61	28,222,094,778.41	21,492,161,530.21	30,685,611,414.81
2	Ecological Fund	23,426,441,402.31	53,946,311,026.68	64,203,746,227.01	13,169,006,201.98
3	Development of Natural Resources	89,631,418,153.83	154,992,687,191.93	195,096,080,082.74	49,528,025,263.02

***Sources**: Extract from Note 43 to the FGN CFS*

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Mismanagement of the Special Funds accounts.
ii. Misstatements of the CFS.

Management's Response
The Bank statements will be submitted when received.

Auditor's Evaluation
Audit notes the Management's response. However, the audit findings remain valid until the Management implements the recommendations.

Recommendations
The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Account Committees (PAC) of the National Assembly the non-provision of the bank statements of the Special Funds (Ecological, Stabilization, and Development of Natural Resources funds) for audit.
ii. Forward the bank statements of all the Special Funds to the Public Account Committees (PAC) of the National Assembly; and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply to the Accounting officers of the affected MDAs

ISSUE 40: CAPITAL GRANTS INCURRED WITHOUT APPROPRIATION (=₦1,001,117,981.54)

Description of Findings
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 309 of the Financial Regulations (FR) states "A Virement Warrant shall be issued when, as a result of circumstances which could not have been foreseen when the Annual Estimates were being compiled, additional provision is required under a particular sub-head (or a new sub-head is required) while, at the same time, equivalent savings can be made under another sub- head of the same Head. Virement Warrants shall be issued on the approval of the virement by the National Assembly."

Audit observed from the review of FGN Consolidated Statement of Financial Position, 2021 Budget and Note 46, Capital Grants, to the FGN CFS for the year ended 31st December, 2021 that:

i. Nine (9) MDAs incurred the sum of ₦1,001,117,981.54 (One billion, one million, one hundred and seventeen thousand, nine hundred and eighty one naira, fifty four two kobo) on Capital Grant as shown in the Table below, and

S/N	ADMIN. CODE	MDA	OPENING BALANCE (A) ₦ 2020	TOTAL (B) ₦ 2021	2021 ADDITION (B-A) 430101 (₦)
1	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	122,670,443.61	143,244,845.61	20,574,402.00

2	112005001	LEGISLATIVE AIDES	2,301,105,500.00	3,001,821,850.00	700,716,350.00
3	119009002	FOREIGN MISSION: ACCRA	633,686,130.93	656,534,376.38	22,848,245.45
4	119009052	FOREIGN MISSION: KIEV	2,500,000.00	18,693,851.21	16,193,851.21
5	119009054	FOREIGN MISSION: KINGSTON	70,387,604.83	95,238,374.52	24,850,769.69
6	119009063	FOREIGN MISSION: LUSAKA	23,350,000.00	67,273,512.19	43,923,512.19
7	119009084	FOREIGN MISSION: PRETORIA	181,413,249.80	206,432,698.28	25,019,448.48
8	119009091	FOREIGN MISSION: SAO TOME	95,400,000.00	157,757,029.79	62,357,029.79
9	119009105	FOREIGN MISSION: WASHINGTON	114,448,231.72	199,082,604.45	84,634,372.73
		TOTAL			**1,001,117,981.54**

ii. The amount in (i) above was not supported by budgetary provision as required by extant regulations.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Misapplication of public funds.
ii. Improper resource allocations.

Management's Response

No response.

Auditor's Evaluation

Audit notes the Management's response. However, the audit findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committee of the National Assembly for spending the sum of ₦1,001,117,981.54 on Capital Grants without appropriation, and
ii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply to the Accounting Officers of the affected MDAs.

ISSUE 41: EXTRA BUDGETARY EXPENDITURE ON CAPITAL GRANTS (=₦781,024,962,909.24)

Description of Findings

Paragraph 127 of the International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, 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. Furthermore paragraph 15 of IPSAS 1 states "… The

objectives of General Purpose Financial Statements (GPFS) are to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives of General Purpose Financial Reporting in the public sector should be to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it." Also, paragraph 313 of the Financial Regulations (FR) 2009 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." In addition, 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; (b) supervise the accounts of federal ministries, extra- ministerial offices and other arms of government;…"

Audit observed from the review of the Consolidated Statement of Financial Position, 2021 Budget and Note 46, Capital Grants, to the FGN CFS for the year ended 31st December, 2021 that:

i. One hundred and twenty five (125) MDAs exceeded their Capital Grants budget by ₦781,024,962,909.24 (Seven hundred and eighty one billion, twenty four million, nine hundred and sixty two thousand, nine hundred and nine naira, twenty four kobo).

ii. The Capital Grants incurred in 2021 by the affected MDAs was ₦1,891,169,445,705.42 (One trillion, eight hundred and ninety one billion, one hundred sixty nine million, four hundred and forty five thousand, seven hundred and five naira, forty two kobo), while the budget was ₦1,110,144,482,796.18 (One trillion, one hundred and ten billion, one hundred and forty four million, four hundred and eighty two thousand, seven hundred and ninty six naira, eighteen kobo), resulting in an extra budgetary expenditure of ₦781,024,962,909.24, and

iii. The sources of the extra budgetary expenditure were neither disclosed nor was the evidence of supplementary appropriation and/or approved virement provided.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Misapplication of public funds
ii. Improper resource allocations.

Management's Response
No response.

Auditor's Evaluation
Audit notes the Management's response. However, the audit findings remain valid until the Management implements the recommendations.

Final Recommendations
The Accountant-General of the Federation (AGF) should be requested to:

i. Forward the justification for spending the sum of ₦781,024,962,909.24 (Seven hundred and eighty one billion, twenty four million, nine hundred and sixty two thousand, nine hundred and nine naira, twenty four kobo) in excess of Capital Grants appropriated to 125 MDAs to the Public Account Committees (PAC) of the National Assembly, and
ii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply to the Accounting Officers of the affected MDAs.

ISSUE 42: NON-SUBMISSION OF 2021 IPPIS SCHEDULE

Description of Findings
Paragraph 110 of the Financial Regulations 2009 provides that by virtue of the responsibilities and functions of the Auditor-General or his 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.

In spite of the above regulations:

i. The Office of the Auditor-General for the Federation, through its letter with Ref No: OAuGF/765A/90/CONF/VOL.II/110 dated 12th February, 2024 requested the Office of the Accountant-General of the Federation to submit the 2021 Integrated Payroll and Personnel Information System (IPPIS) Schedule as support document for audit of the Salaries and Wages & Employee Benefits components of the FGN CFS, and

ii. The document was not provided to the Auditor-General for the Federation for scrutiny.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks
i. Inadequate audit evidence.
ii. Unauthorized and ineligible payments.

Management's Response
No response.

Auditor's Evaluation
Since the Management failed to respond to the audit findings, the findings remain valid until the Management implements the recommendations.

Recommendations
The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly the non-provision of the 2021 IPPIS Schedule
ii. Forward the 2021 IPPIS Schedule to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations 2009, should apply to the Accounting Officers of the affected MDAs.

ISSUE 43: UNJUSTIFIED INVESTMENT INCOME IN THE FGN CFS (=₦436,138,765,321.99)

Description of Findings
Paragraph 10 of the International Public Sector of Accounting Standards (IPSAS) 41 states "An Entity shall recognize a financial asset or a financial liability in its statement of financial position when, and only when, the entity becomes party to the contractual provisions of the instrument. When an entity first recognizes a financial asset, it shall classify it in accordance with paragraphs 39-44 and measure it in accordance with paragraphs 57 and 59. When an entity first recognizes a financial liability, it shall classify it in accordance with paragraphs 45 and 46 and measure it in accordance with paragraph 57." Furthermore, paragraph 127 of IPSAS 1 states "The notes shall…(c) 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 an understanding of any of them." Similarly, paragraph 29 of International Public Sector Accounting Standards (IPSAS) 1 states "A fair presentation also requires an entity…(b) To present information, including accounting policies, in a manner that provides relevant, faithfully representative, understandable, timely, comparable, and verifiable information."

Audit observed from the review of the Consolidated Statement of Financial Performance, Notes 7 and 7A (Investment Income) to the FGN CFS for the year ended 31st December, 2021 that:

i. The sum of ₦354,023,147,369.82 (Three hundred and fifty four billion, twenty three million, one hundred and forty seven thousand, three hundred and sixty nine naira, eighty two kobo) was recognized in Consolidated Statement of Financial Performance as Investment Income in 2021.

ii. Four (4) MDAs with balances of Investments totaling ₦436,138,765,321.99 (Four hundred and thirty six billion, one hundred and thirty eight million, seven hundred and sixty five thousand, three hundred and twenty one naira, ninety nine kobo) do not have any investment income as shown in the Table below:

S/N	ADMIN. CODE	ADMINISTRATIVE SECTOR	LOCAL INVESTMENT (₦)	FOREIGN INVESTMENT (₦)	TOTALS (₦)	INVESTMENT INCOME, NOTE 7 (₦)
1	""	TERTIARY EDUCATION TRUST FUND	435,935,791,506.58	-	435,935,791,506.58	0.00
2	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	172,888,150.36	-	172,888,150.36	0.00
3	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	16,133,385.05	-	16,133,385.05	0.00
4	517024001	NATIONAL OPEN UNIVERSITY	13,952,280.00	-	13,952,280.00	0.00
		TOTAL	**436,138,765,321.99**	**-**	**436,138,765,321.99**	**0.00**

***Source**: Extract from Note 7, Investment Income, and Note 33, Investment to the FGN CFS*

iii. Eight (8) MDAs with Investment Income totaling ₦119,858,944.96 (One hundred and nineteen million, eight hundred and fifty eight thousand, nine hundred and forty four naira, ninety six kobo) had no Investments neither was there any evidence of divestment during the year, as shown in the Table below, and

S/N.	ADMIN. CODE	MDA	LOCAL INVESTMENT	FOREIGN INVESTMENT	TOTALS	INVESTMENT INCOME
			₦	₦	₦	₦
1	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0			95,381,108.38
2	0326004001	COUNCIL OF LEGAL EDUCATION				11,281,494.59
3	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION				8,400,094.14
4	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO				2,949,089.32
5	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY – VOM				849,000.00
6	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA				729,858.53
7	0220011001	NIGERIA CUSTOMS SERVICE				150,000.00
8	119009026	FOREIGN MISSION: BUJUMBURA				118,300.00
		TOTAL				**119,858,944.96**

***Source:** Note 7, Investment Income to the FGN CFS, 2021*

iv. Investments in the Consolidated Revenue Fund (CRF) disclosed under "Investment Group" in Note 33, Schedule of Federal Government Investments, to the FGN CFS for the year ended 31st December, 2021 amounting to ₦1,141,548,245,924.26, did not generate Investment Income for the current year.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Understatement of Investment Income.
ii. Misleading financial information.

Management's Response

No response.

Auditor's Evaluation

Since the Management failed to respond to the audit findings, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Explain to the Public Accounts Committees of the National Assembly, the reason(s) why four (4) MDAs that disclosed investments amounting to ₦436,138,765,321.99 (Four hundred and thirty six billion, one hundred and thirty eight million, seven hundred and sixty five thousand, three hundred and twenty one naira, ninety nine kobo)had no investment income.
ii. Justify to the Public Accounts Committees of the National Assembly, the disclosure of investment income amounting to ₦119,858,944.96 (One hundred and nineteen million, eight hundred and fifty eight thousand, nine hundred and forty four naira, ninety six kobo) for eight (8) MDAs that reported no investments, and
iii. Otherwise, sanctions relating to gross misconduct and failure to account for government revenue specified in paragraphs 3129 and 3112 (ii) of the Financial Regulations 2009 respectively, should apply.

ISSUE 44: NON-RECOGNITION OF INCREASE IN INVESTMENT IN THE CONSOLIDATED CASH FLOW STATEMENT (=₦96,182,990,553.73)

Description of Findings

Paragraph 127 of IPSAS 1 states "The notes shall…(c) 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 an understanding of any of them." Furthermore, paragraph 29 of International Public Sector Accounting Standards (IPSAS) 1 states "A fair presentation also requires an entity…(b) To present information, including accounting policies, in a manner that provides relevant, faithfully representative, understandable, timely, comparable, and verifiable information."

Audit observed from the review of Consolidated Statement of Financial Position and Note 33, Investment to the FGN CFS for the year ended 31st December, 2021 that:

i. The aggregate investment increased by ₦96,182,990,553.73 (Ninety six billion, one hundred and eighty two million, nine hundred and ninety thousand, five hundred and fifty three naira, seventy three kobo), representing a 6% increase, from the sum of ₦1,485,492,024,905.86 (One trillion, four hundred and eighty five billion, four hundred and ninety two million, twenty four thousand, nine hundred and five naira, eighty six kobo) in 2020 to ₦1,581,675,015,459.59 (One trillion, five hundred and eighty one billion, six hundred and seventy five million, fifteen thousand, four hundred and fifty nine naira, fifty nine kobo) in 2021, and

ii. The increment in (i) above was not recognized as 'Acquisition of Investment' 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 surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Misstatement of the FGN CFS.
ii. Misleading financial information.

Management's Response

No response.

Auditor's Evaluation

Since the Management failed to respond to the audit findings, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly, the increase in investments from ₦1,485,492,024,905.86 (One trillion, four hundred and eighty five billion, four hundred and ninety two million, twenty four thousand, nine hundred

and five naira, eighty six kobo) in 2020 to ₦1,581,675,015,459.59 (One trillion, five hundred and eighty one billion, six hundred and seventy five million, fifteen thousand, four hundred and fifty nine naira, fifty nine kobo) in 2021 without recognition in the Consolidated Cash Flow Statement.

ii. Provide justification to the Public Accounts Committees of the National Assembly for the non-recognition of the increase in investments by the sum of ₦96,182,990,553.73 in the Consolidated Statement of Cash Flow, and

iii. Otherwise, sanctions relating to failure to account for Government Revenue and gross misconduct specified in paragraphs 3112 and 3129 of the Financial Regulations 2009 respectively, should apply.

ISSUE 45: DISCREPANCIES IN THE REPORTED FGN INVESTMENTS (=₦163,888,400.05)

Description of Findings

Paragraph 106 of the Financial Regulations (FR) 2009 states "The Accountant-General of the Federation 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 107 of the FR 2009 states "Pursuant to FR 106 above, the Accountant-General shall inter-alia… (d) manage federal government Investments…"

Audit observed from the review of the Consolidated Statement of Financial Position, Note 33, Schedule of Federal Government Investment, to the FGN CFS for the year ended 31st December, 2021 and MDAs Consolidated Trial Balance that:

i. The sum of ₦1,581,675,015,459.59 (One trillion, five hundred and eighty one billion, six hundred and seventy five million, fifteen thousand, four hundred and fifty nine naira, fifty nine kobo) was recognized as Investments in the Consolidated Statement of Financial Position and Note 33 to the FGN CFS, and

ii. Included in (i) above was the sum of ₦163,888,400.05 (One hundred and sixty three million, eight hundred and eighty eight thousand, four hundred naira, five kobo) disclosed by three (3) MDAs in Note 33, Schedule of Federal Government Investment, to the FGN CFS, while three (3) different MDAs reported the same amount in the MDAs Consolidated Trial Balance as shown in the Table below:

S/N	ADMIN. CODE	NOTE 33 TO THE FGN CFS	MDA CONSOLIDATED TRIAL BALANCE	AMOUNT (₦)
1	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI	16,133,385.05
2	517021020	UNIVERSITY OF UYO	UNIVERSITY OF TECHNOLOGY, YOLA	133,802,735.00
3	517024001	NATIONAL OPEN UNIVERSITY	FEDERAL UNIVERSITY OF PETROLEAUM RESOURCE, EFFURUN	13,952,280.00
		TOTAL		**163,888,400.05**

Source: *Extract from Note 33A of the FGN CFS and Extracts from MDA Consolidated Trial Balance*

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Misstatements of the FGN CFS.
ii. Misleading the Information to users.

Management's Response

No response.

Auditor's Evaluation

Since the Management failed to respond to the audit findings, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees of the National Assembly, the discrepancies of the sum of ₦163,888,400.05 (One hundred and sixty three million, eight hundred and eighty eight thousand, four hundred and five kobo) between amounts disclosed in Note 33, Schedule of Federal Government Investment, to the FGN CFS and the Consolidated Trial balance, and
ii. Otherwise, sanctions relating to gross misconduct and failure to account for government revenue specified in paragraphs 3129 and 3112 (ii) of the Financial Regulations 2009 respectively, should apply.

ISSUE 46: UNUSUAL DECREASE IN "INTEREST EARNED" (=₦17,574,546.63)

Description of Findings

Paragraph 127 (C) of the International Public Sector Accounting Standards (IPSAS) 1 States "Provide additional information that is not presented on the face of Statement of financial position, Statement of financial performance, Statement of changes in assets/equity or cash flow statements, but that is relevant to an understanding of any of them." Furthermore, paragraph 29 of IPSAS 1. States "A fair presentation also requires an entity… (b) To present information, including accounting policies, in a manner that provides relevant, faithfully representative, understandable, timely, comparable and verifiable information."

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

i. There has been a significant decrease in the Interest Earned recognised in the FGN CFS from 2019 to 2021 financial years as shown in the Table below:

S/N	Description	2019 (₦)	2020 (₦)	2021 (₦)
1	Interest Earned	2,052,300,657.82	23,555,685.07	5,981,137.44

ii. There was a 75% decrease in the Interest Earned in 2021 compared with the 2020 financial year without disclosure in the Notes to the FGN CFS, and

iii. There was no disclosure on the FGN CFS to substantiate the decrease in the amount of interest earned.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Understatement of FGN CFS.
ii. Misleading information in the FGN CFS.

Management's Response

No response.

Auditor's Evaluation

Since the Management failed to respond to the audit findings, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Provide justification for the decline in interest earned from ₦23,555,685.07 in 2020 to ₦5,981,137.44 in 2021, to the Public Accounts Committees of the National Assembly.
ii. Account for the decrease in the interest earned and the proceeds from the liquidation of investments that led to decrease in interest earned.
iii. Remit the shortfall in the interest earned and the proceeds in (ii) above to the Treasury and forward evidence of remittances to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to failure to account for Government Revenue and gross misconduct specified in paragraphs 3112 and 3129 of the Financial Regulations 2009 respectively, should apply.

ISSUE 47: NON-RECOGNITION OF INVENTORIES IN THE FINANCIAL STATEMENTS OF SOME MDAs

Description of Findings

Paragraph 2.26 of the Summary of Significant Accounting Policies, of the FGN CFS states "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". Also, paragraph 12 of the

International Public Sector Accounting Standards (IPSAS) 12, Inventories, states "Inventories in the public sector may include:

(a) Military inventories;
(b) Consumable stores;
(c) Maintenance materials;
(d) Spare parts for plant and equipment, other than these dealt with in standards on property, plant and equipment;
(e) Strategic stockpiles (for example, stamps);
(f) Stocks of unissued currency;
(g) Postal service supplies held for sale (for example, stamps);
(h) Work-in-progress, including: (i) Educational/training course materials; and (ii) client services (for example, auditing services), where those services are sold at arm's length prices; and (iii) property held for sale."

Furthermore, paragraph 13 of IPSAS 12 states "Where the government controls the right to create and issue various assets, including postal stamp items of inventory are recognized as inventories for the purposes of this Standard. They are not reported at face value, but measured in accordance with paragraph 15, that is at their printing or minting cost." Similarly, paragraph 14 of IPSAS 12 states "When government maintains strategic stockpiles of various reserves, such as energy reserves…or other situations (for example, national disasters or other civil defense emergencies), these stockpiles are recognized as inventories for the purposed of this Standard and treated accordingly". In addition, paragraph 14A of IPSAS 12 states "Military inventories consist of single-use items, such as ammunition, missiles, rockets and bombs delivered weapons or weapons systems. However, some types of missiles may be accounted for in accordance with IPSAS 17 Property, Plant, and Equipment, if they satisfy the criteria to be classified in that standard."

Audit observed from the review of the Consolidated Statement of Financial Position and Note 31, Inventory, to the FGN CFS for the year ended 31st December, 2021 that:

i. One hundred and forty (141) MDAs accounted for the inventory balance of ₦80,679,557,916.38 (Eighty billion, six hundred and seventy nine million, five hundred and fifty seven thousand, nine hundred and sixteen naira, thirty eight kobo) out of One thousand and three (1003) MDAs consolidated in Note 31 (Inventory) to the FGN CFS, while eight hundred and sixty two (862) MDAs reported nil balances of Inventory.

ii. The National Commission for Refugees has ₦63,798,335,557.98 (Sixty three billion, seven hundred and ninety eight million, three hundred and thirty five thousand, five hundred and fifty seven naira, ninety eight kobo) representing 79% of the total inventory in the FGN CFS, and

iii. No justification was provided for the disclosure of nil balances against eight hundred and sixty two (862) MDAs.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Understatement of inventories.
ii. Lack of understanding of item to be classified as Inventory.
iii. Difficulty in understanding the FGN CFS due to incomplete disclosure.

Management's Response

No response.

Auditor's Evaluation

Since the Management failed to respond to the audit findings, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Justify to the Public Accounts Committees (PAC) of the National Assembly the non-recognition/nil values of Inventory for the eight hundred and sixty two (862) MDA.
ii. Mandate the Accounting Officers of the affected MDA to account for the Inventory entrusted to them and forward the records to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconduct stated in paragraph 3129 of the Financial Regulations 2009 should apply.

ISSUE 48: INCONSISTENCIES AND INADEQUATE DISCLOSURES IN THE ACCOUNTING POLICIES

Description of Findings

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)." Furthermore, 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. Paragraph 53 of IPSAS 1 also 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 statement. An entity shall include comparative information for narrative and descriptive information if it is relevant to understanding the current period financial statement."

Audit observed from the review of summary of significant accounting policies that:

i. Paragraph 2.4 of Part A, General Accounting Policies, states "The GPFS include the consolidation of financial statements of 951 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)", audit observed that Notes to the Accounts showed that one thousand and three (1003) MDAs were consolidated thus making it difficult to established which is correct.

ii. Seven (7) Commercial Public Sector Entities (CPSE), Federal Inland Revenue Service, Nigeria Customs Service, Bureau of Public Enterprise, Nigerian Tourism Development Corporation, National Agency for Food and Drug Administration and Control (NAFDAC), Nigeria Airspace Management Agency (NAMA), Department of Petroleum Resources were consolidated along with other MDAs contrary to the provision of paragraph of 2.4 of Part A, General Accounting Policies, and

iii. Paragraph 2.30, Investment Property, of the Summary of Significant Accounting Policies disclosed that the cost, capitalization, depreciation, and impairment of Investment Property are the same with PPE but are reported separately in the Statement of Financial Position while Note 35 to the FGN CFS showed that Investment Property was neither depreciated nor tested for impairment.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Misstatement of the FGN CFS
ii. Misleading information on FGN CFS

Management's Response

No response.

Auditor's Evaluation

Since the Management failed to respond to the audit findings, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Exclude the Commercial Public Sector Entities (CPSEs) from the FGN CFS prepared in accordance with the International Public Sector Accounting Standards (IPSAS).
ii. Furnish the Public Accounts Committees of the National Assembly, the Policy on Investment Property in relation to Note 35 to the FGN CFS, and
iii. Otherwise, sanctions relating to gross misconduct stated in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 49: NON-RECOGNITION OF OPERATING SURPLUS AND DIVIDENDS UNDER INVESTMENT INCOME

Description of Findings

Paragraph 27 of the International Public Sector Accounting Standards (IPSAS) states "Financial statements shall present fairly the financial position, financial performance, and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in IPSASs. The application of IPSASs, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation." 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 dead line for publishing each corporation's accounts."

Audit observed from the review of the Consolidated Statement of Financial Performance and Note 7, Investment Income, to the FGN CFS for the year ended 31st December, 2021 that:

i. The sum of ₦354,023,147,369.82 (Three hundred and fifty four billion, twenty three million, one hundred and forty seven thousand, three hundred and sixty nine naira, eighty two kobo) was recognized in the Consolidated Statement of Financial Performance and Notes 7 and 7A to the FGN CFS as Investment Income in 2021.

ii. The were no balances reported as "operating surplus" and "dividend received" from one hundred and eleven (111) MDAs disclosed in Note 7 and 7A to the FGN CFS neither were they recognized in the Consolidated Statement of Financial Performance, and

iii. There was no justification provided for non-recognition and disclosure concerning the affected MDAs.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process at the Office of the Accountant-General of the Federation.

Risks

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

Management's Response

No response.

Auditor's Evaluation

The Management failed to respond to the audit findings. However, from the review of the adjusted FGN CFS, audit further observed that the disclosure of operating surplus and dividends received from MDAs had reduced from one hundred and forty six (146) to one

hundred and eleven (111) MDAs. Therefore, the audit findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Provide justification to the Public Accounts Committees of the National Assembly, for the non-disclosure of "operating surplus" and "dividend received" in Notes 7 and 7A to the FGN CFS for the one hundred and eleven (111) MDAs.

ii. Provide the schedule of operating surplus and Dividends from the affected MDAs to the Public Accounts Committees of the National Assembly, and

iii. Otherwise, sanctions relating to gross misconduct and failure to account for government revenue specified in paragraphs 3129 and 3112 (ii) of the Financial Regulations 2009 respectively, should apply.

ISSUE 50: NON-PREPARATION OF BANK RECONCILIATION STATEMENTS

Description of Findings

Paragraph 806 of the Financial Regulations (FR) 2009, states "Where a bank account is maintained, a bank reconciliation statement and certified bank statement as at the last business day of the month shall be attached to the cash book. Bank reconciliation statements will be prepared as follows, individual items being specified, to explain any variation from the balance shown in the cash book."

Audit observed from the review of the Consolidated Statement of Financial Position and the Bank statements maintained by the FGN that:

i. The negative amount of ₦12,366,118,847,297.20 was recognized as the Cash and Cash Equivalents in the Consolidated Statement of Financial Position as at 31st December 2021.

ii. The Bank Statements for the following Bank Accounts, maintained by the FGN for the year ended 31st December 2021 presented for audit did not include a Bank Reconciliation Statement, and

S/N	Account Name	Account No.	Remarks
1	Capital Development Fund	20054161221	
2	Acct Gen (Fed Sub Tr.)	20054141107	
3	TSA SUB REC	20054161175	

iii. The action is contrary to the extant provisions under reference.

The above anomalies could be attributed to weaknesses in the internal control system surrounding the consolidation process in the Office of the Accountant-General of the Federation (OAGF).

Risks

i. Misstatement of the FGN CFS.
ii. Fraud may go on undetected.
iii. Loss of public funds.

Management's Response

No response.

Auditor's Evaluation

Since the Management failed to respond to the audit findings, the findings remain valid until the Management implements the recommendations.

Recommendations

The Accountant-General of the Federation (AGF) should be requested to:

i. Prepare and present to the Public Accounts Committees of the National Assembly, the Bank Reconciliation Statements of the Federal Government of Nigeria Bank Accounts, and
ii. Otherwise, sanctions relating to failure to prepare bank reconciliation statements specified in paragraph 3121 of the Financial Regulations 2009, should apply.

SECTION 3

OBSERVATIONS ON THE FEDERATION ACCOUNT FOR THE YEAR ENDED 31ST DEC., 2021

FEDERATION ACCOUNTS

NIGERIAN NATIONAL PETROLEUM COMPANY LIMITED (NNPCL)

At the Nigerian National Petroleum Company Limited (NNPCL), formerly the Nigerian National Petroleum Corporation (NNPC), the following observations were made with respect to years 2020 and 2021:

ISSUE 1: UNAUTHORIZED DEDUCTIONS FROM FEDERATION REVENUE FOR REFINERY REHABILITATION (=₦82,951,595,510.47)

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." Similarly, paragraph 213(ii) of the Financial Regulations (FR) states "On no account shall any withdrawal be made from the revenue account other than for the purpose of transfer to the consolidated account. Furthermore, paragraph 217 of the FR 2009 states "It is the duty of the Accounting Officer responsible for the collection of revenue or other moneys due to Government, to ensure that all collections for which he is responsible are correctly and promptly brought to account, whether such collections are payable direct to him, or to a Sub-Accounting Officer or through any other channel." In addition, paragraph 223 of the FR 2009 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 Financial Regulations 3006."

Audit observed from the review of NNPC Payment records for the period 2020 and 2021 that:

i. The sum of ₦82,951,595,510.47 (Eighty two billion, nine hundred and fifty one million, five hundred and ninety five thousand, five hundred and ten naira, forty seven kobo) was deducted from the sale of Crude Oil and Gas (Federation Revenue) from the 2020 and 2021 records, and
ii. A total of ₦82,951,595,510.47 which were deducted at source for purported Refineries Rehabilitation, were not supported with evidence of authorization and approvals before the deductions were made.

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

Risks

i. Misappropriation of funds.
ii. Diversion of revenue meant for the Federation.
iii. Loss of Federation Revenue.

Management's Response

No response.

Auditor's Evaluation

Since there the Management failed to respond to the issue raised, the findings remain valid until the Management implements the recommendations.

Recommendations

The Group Chief Executive Officer should be requested to:

i. Furnish reasons to the Public Accounts Committees of the National Assembly, the deduction of ₦82,951,595,510.47 (Eighty two billion, nine hundred and fifty one million, five hundred and ninety five thousand, five hundred and ten naira, forty seven kobo), being proceeds from the sale of Crude Oil and Gas, deducted at source under the guise of Refineries Rehabilitation which has been in comatose till date.
ii. Recover and remit the sum of ₦82,951,595,510.47 to the Federation Account being unjustified deductions due to the federation.
iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly.
iv. Henceforth, ensure that amounts due for the Federation Account are not subjected to any deductions before remittance of net, and
v. Otherwise, sanctions relating to irregular payment and gross misconduct specified in paragraphs 3106 and 3129 of the Financial Regulations 2009 respectively, should apply.

ISSUE 2: IRREGULAR DEDUCTIONS FROM DOMESTIC CRUDE SALES AT SOURCE (=₦343,642,598,726.51)

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." Similarly, Paragraph 213(ii) of the Financial Regulations (FR) states "On no account shall any withdrawal be made from the revenue account other than for the purpose of transfer to the consolidated account. Furthermore, FR 217 states "It is the duty of the Accounting Officer responsible for the collection of revenue or other moneys due to Government, to ensure that all collections for which he is responsible are correctly and promptly brought to account, whether such collections are payable direct to him, or to a Sub-Accounting Officer or through any other channel."

Audit observed from the review of NNPC SAP Payment record for March and May, 2021 payments that:

i. The sum of ₦484,733,953,472.26 (Four hundred and eighty four billion, seven hundred and thirty three million, nine hundred and fifty three thousand, four hundred and seventy two naira, twenty six kobo) was the gross amount generated for sale of Domestic Crude for the Months of March and May 2021 as shown in the Table below.

S/N	DATE	SAP/PV No	Beneficiary/ Payee	Description	Gross amount (₦)	Deductions/ Shortfall (₦)	Remittances (₦)
1	02/07/2021	100032523	CBN/NNPC Oil & Gas Account	Settlement of 7,553,150 barrel of Crude Cost for March 2021	184,526,947,688.00	170,510,959,512.90	14,015,988,175.10
2	7/9/2021	100037819	CBN/NNPC Oil & Gas Account	Settlement of 11,412,945.00 barres of Domestic Crude cost for the Month of May 2021	300,207,005,784.26	173,131,639,213.61	77,075,366,570.65
	Total				**484,733,953,472.26**	**343,642,598,726.51**	**91,091,354,745.75**

Source: Extracts and computations from NNPC records

ii. The sum of ₦343,642,598,726.51 (Three hundred and forty three billion, six hundred and forty two million, five hundred and ninety eight thousand, seven hundred and twenty six naira, fifty one kobo) from the gross amount was unilaterally deducted from the gross domestic crude sales in (i) above as NNPC Value shortfall, Strategic Stock Holding Cost, Crude Oil and Products Pipeline Losses, as well as the pipelines maintenance and management costs.

iii. Details of each of the cost components deducted in figure (ii) above were not provided for audit review, hence reasons for the deductions could not be justified by the Management, and

iv. In the month of May, the net payable which could have been remitted ought to have been ₦127,075,366,570.65 (One hundred and twenty seven billion, seventy five million, three hundred and sixty six thousand, five hundred and seventy naira, sixty five kobo) but only the sum of ₦77,075,366,570.65 (Seventy seven billion, seventy five million, three hundred and sixty six thousand, five hundred and seventy naira, sixty five kobo) was remitted, leaving an unremitted balance of ₦50,000,000,000.00 (Fifty billion naira) to the Federation Account which has remained unaccounted for.

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

Risks

i. Loss of Federation Revenue.
ii. Diversion of public fund.
iii. Misapplication and misappropriation and funds.

Management's Response

No response.

Auditor's Evaluation

Since there the Management failed to respond to the issue raised, the findings remain valid until the Management implements the recommendations.

Recommendations

The Group Chief Executive Officer should be requested to:

i. Furnish reasons to the Public Accounts Committees of the National Assembly, why the sum of ₦343,642,598,726.51 (Three hundred and forty three billion, six hundred and forty two million, five hundred and ninety eight thousand, seven hundred and twenty six naira, fifty one kobo) was unilaterally deducted from the Federation Account revenue proceeds at source for the months of March and May, 2021, contrary to the provisions of extant financial laws.
ii. Remit to the Treasury, the sum of ₦343,642,598,726.51
iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to irregular payment and gross misconduct specified in paragraphs 3106 and 3129 of the Financial Regulations 2009 respectively, should apply.

ISSUE 3: WAREHOUSING OF THE FEDERATION'S MISCELLANEOUS INCOME IN A SINKING FUND ACCOUNT (=₦83,659,813,739.99)

Description of Findings

Treasury Circular Ref. No.: TRY/A12 & B12/2013 dated 19th November, 2013 made it compulsory for unspent balances as at 31st December, or as may be extended, to be paid back to the treasury. Also, paragraph 414 of the Financial Regulations (FR) 2009 states "…the unexpended portion of any sub-head shall not be drawn for the purpose of setting it in reserve to meet impending payments or be carried to a deposit or a suspense account..."

Audit observed from the review of the financial records of the NNPC Group that:

i. The sum of ₦83,659,813,739.99 (Eighty three billion, six hundred and fifty nine million, eight hundred and thirteen thousand, seven hundred and thirty nine naira, ninety nine kobo), being miscellaneous income from the NNPC joint venture operations from year 2016 to 2020 was sunk into the CBN/NNPC sinking fund account instead of the Federation Account, and
ii. Warehousing of the miscellaneous income of 2016 to 2020 meant for the Federation Account into the CBN/NNPC Sinking Fund Account led the Federation to resort to borrowings.

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

Risks

i. Diversion of funds.
ii. Non timely remittance to federation account.

Management's Response

No response.

Auditor's Evaluation

Since there the Management failed to respond to the issue raised, the findings remain valid until the Management implements the recommendations.

Recommendations

The Group Chief Executive Officer should be requested to:

i. Explain to the Public Accounts Committees of the National Assembly, why the sum of ₦83,659,813,739.99 (Eighty three billion, six hundred and fifty nine million, eight hundred and thirteen thousand, seven hundred and thirty nine naira, ninety nine kobo), being miscellaneous income from the NNPC joint venture operations from year 2016 to 2020 was sunk into the CBN/NNPC sinking fund account.
ii. Recover and remit to the Treasury, the sum of ₦83,659,813,739.99.
iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to failure to collect government revenue and gross misconduct, prescribed in paragraphs 3112 and 3129 of the Financial Regulations (FR) 2009 respectively, should apply.

ISSUE 4: UNSUBSTANTIATED PAYMENT OF SHORTFALLS FROM THE SALE OF MT CARGO OF PMS (=₦3,748,581,281.27)

Description of Findings

Paragraph 603 (i) of the Financial Regulations (FR) states "All vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other documents and will invariably be supported by relevant documents such as local purchase orders, invoices, special letters of authority, time sheets, etc." Furthermore, paragraph 415 of the Financial Regulations (FR) states "The federal government requires all officers responsible for expenditure to exercise due economy. Money must not be spent merely because it has been voted." Similarly, paragraph 3106 of FR states "A public officer who makes an irregular payment from public funds, shall be given 21 days notice to offer an explanation. Where no satisfactory explanation is given, the amount involved shall be recovered from the officer and such officer shall be removed from the schedule."

Audit observed that:

i. The sum of ₦3,748,581,281.27 (Three billion, seven hundred and forty eight million, five hundred and eighty one thousand, two hundred and eighty one naira, twenty seven kobo) was paid to a Company as shortfall on sales of MT cargo of PMS.

ii. Paragraph 2 and 3 of the PPMC internal memo with ref. No. PPMC/ EDSS/BILLING/19.16 dated 9/08/2021 advised Marketers to pay naira sales proceeds in advance into the company's designated accounts, which the company utilized the sum of ₦3,748,581,281.27 to purchase forex through NNPC Group treasury to pay the suppliers, and
iii. Details of the transaction between the NNPC, PPMC and the company that gave rise to the sum of ₦3,748,581,281.27 which was paid to the company as shortfall on sales of MT cargo of PMS were not availed for audit.

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

Risks

i. Concealment of information.
ii. Loss of Public Funds.

Management's Response

No response.

Auditor's Evaluation

Since there the Management failed to respond to the issue raised, the findings remain valid until the Management implements the recommendations.

Recommendations

The Group Chief Executive Officer should be requested to:

i. Provide explanations to the Public Accounts Committees of the National Assembly, the payment of ₦3,748,581,281.27 (Three billion, seven hundred and forty eight million, five hundred and eighty one thousand, two hundred and eighty one naira, twenty seven kobo) to a company which could not be substantiated.
ii. Account to the Public Accounts Committees of the National Assembly, the sum of ₦3,748,581,281.27, being unsubstantiated payment of shortfalls from the sale of MT cargo of PMS.
iii. Recover and remit the sum of ₦3,748,581,281.27 to the Treasury.
iv. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and
v. Otherwise, sanctions relating to irregular payments and failure to account for public funds specified in paragraphs 3106 and 3115 of the Financial Regulations 2009 respectively, should apply.

NIGERIAN UPSTREAM PETROLEUM REGULATORY COMMISSION

At the Nigerian Upstream Petroleum Regulatory Commission (NUPRC), the following observations were made for year 2021:

ISSUE 1: OUTSTANDING ROYALTIES DUE FROM NNPC-COMD MCA/PSC (US$253,952,693.07)

Description of Findings

Paragraph 227 (i) of the Financial Regulation (FR) states "Accounting Officers who are responsible for the collection of revenue will furnish annually a Return of Arrears of revenue due at the 31st December in each year which remains uncollected by the following 31st March. The return, which will be submitted by the 31st May, shall be prepared in triplicate, one copy each sent to the Accountant-General, and the Auditor-General while the third retained for record purposes. In cases where there is no outstanding revenue a NIL return should be rendered. The Accountant-General will list in his Annual Report these departmental returns for the information of the Public Accounts Committee." Also, paragraph 227(ii) of the FR states "It is the responsibility of Accounting Officers to follow up outstanding items of revenue and to take all necessary steps to ensure collection or, where collection is no longer possible, to apply to the Ministry of Finance for authority for a write-off, explaining the circumstances.

Audit observed that:

i. The sum of US$1,655,352,328.14 (One billion, six hundred and fifty five million, three hundred and fifty two thousand, three hundred and twenty eight dollar, fourteen cent) was the outstanding Royalties payable by Nigerian National Petroleum Corporation (NNPC) to Department of Petroleum Resources (DPR) CBN account with respect to Production Sharing Contracts (PSC), Repayment Agreement (RA) and Modified Carry Arrangement (MCA) liftings as at 31st December, 2021.
ii. The Department of Petroleum Resources (DPR) received the sum of US$1,401,399,635.07 (One billion, four hundred and one million, three hundred and ninety nine thousand, six hundred and thirty five dollar, seven cent) out of US$1,655,352,328.14expected to be received, thereby, leaving an outstanding balance of US$253,952,693.07 (Two hundred and fifty three million nine hundred and fifty two thousand, six hundred and ninety three dollar, seven cents) as outstanding royalties for the period under reference, and
iii. There was no reason provided for non-collection of the revenue arrears.

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

Risks

i. Loss of revenue to the Government.
ii. Difficulty in funding 2021 budget.

Management's Response

i. The outstanding revenue due from NNPC-COMD MCA/PSC as at 31/12/2021 has been paid to the tune of US$224,303,722.70 leaving US$29,647,875.36 that is still outstanding (see Appendix I (a - d) attached)
ii. The NUPRC is making efforts with NNPC to ensure the outstanding amounts of US$29,647,875.36 are paid
iii. Refer to the attached Appendix I (a-d)
iv. This is noted and please be informed that our internal control is already strengthened to avoid future occurrence of the observed issue.

Auditor's Evaluation

The response from the Management failed to address the issue raised in its entirety (i.e. recovery of outstanding royalties due from the NNPC-COMD MCA/PSC). Therefore, the findings remain valid to the extent that US$29,647,875.36 remained uncollected.

Recommendations

The Commission Chief Executive (CCE) should be requested to:

i. Provide justification on why the outstanding revenue of US$29,648,970.36 (Twenty nine million, six hundred and forty seven thousand, eight hundred and seventy five dollar, thirty six cents) were not collected as at when due per the Management's response.
ii. Recover the sum of US$29,648,970.36, being outstanding royalties from NNPC for 2021 and remit to the Federation Account.
iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations 2009, should apply.

ISSUE 2: UNJUSTIFIED DEDUCTIONS FROM JOINT VENTURE ROYALTY BY NNPC BEFORE REMITTING TO DPR (=₦204,853,744,047.39)

Description of Findings

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 NNPC JV schedules and other documents that:

i. The sum of ₦204,853,744,047.39 (Two hundred and four billion, eight hundred and fifty three million, seven hundred and forty four thousand, forty seven naira, thirty

nine kobo) was deducted by Nigeria National Petroleum Corporation (NNPC) from the Oil Royalty assessed by the Department of Petroleum Resources (DPR) for 2021.

ii. The deductions by NNPC include among others priority project, strategic holding cost, crude oil and product losses.

iii. No justifiable reasons were provided for the deductions of the Royalties by the NNPC before remittance, and

iv. The summary of the deductions referred to in the preceding paragraph are as shown in Table below.

S/N	Month	AMOUNT DEDUCTED FROM ROYALTY (N)	REMARKS
1	January	7,250,374,821.18	
2	February	15,043,588,092.57	
3	March	27,849,591,043.83	
4	May	49,298,716,139.60	
5	August	56,423,609,682.21	
6	November	48,987,864,268.00	
	TOTAL	**204,853,744,047.39**	

Source: Schedule of JV Royalty 2021

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

Risks

i. Loss of revenue to Government.
ii. Diversion of public fund.

Management's Response

i. The NNPC makes deductions for Government priority projects at source before remittance of royalty to NUPRC with the latter having no control over this. Thus, NNPC is in better position to provide necessary approvals to justify these deductions.
ii. Refer to the earlier response in figure (i) above.
iii. The office of the Accountant General of the Federation has been duly written on the payment of 4% Cost of Revenue Collection to NUPRC for money deducted at source by NNPC for Government priority projects.
iv. Refer to the earlier response in figure(i) above.

Auditor's Evaluation

The response from the Management failed to address the issue raised (i.e. recovery of unjustified deductions from Joint Venture Royalty by NNPC). Therefore, the findings remain valid.

Recommendations

The Commission Chief Executive (CCE) should be requested to:

i. Provide reasons why the sum of ₦204,853,744,047.39 (Two hundred and four billion, eight hundred and fifty three million, seven hundred and forty four thousand, forty seven naira, thirty nine kobo) was deducted by NNPC from Federation Account revenue proceeds.
ii. Recover from NNPC the sum of ₦204,853,744,047.39 being unjustified deductions due to DPR (now NUPRC) 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 to the Public Accounts Committees of the National Assembly.
v. Henceforth, ensure that amounts due for the Federation Account are not subjected to any deductions by Operators in the industry, and
vi. Otherwise, sanctions relating to failure to collect and account for Government Revenue in paragraphs 3112 (ii) of the Financial Regulations 2009, should apply.

ISSUE 3: OUTSTANDING ROYALTIES ON OIL, GAS, CONCESSION RENTALS AND GAS FLARED PAYABLE BY OPERATORS TO FEDERATION ACCOUNT (=US$2,260,448,992.45) AND (=₦48,218,163,192.67)

Description of Findings

Paragraph 227 (i) of the Financial Regulation (FR) states "Accounting Officers who are responsible for the collection of revenue will furnish annually a Return of Arrears of revenue due at the 31st December in each year which remains uncollected by the following 31st March. The return, which will be submitted by the 31st May, shall be prepared in triplicate, one copy each sent to the Accountant-General, and the Auditor-General while the third retained for record purposes. In cases where there is no outstanding revenue a NIL return should be rendered. The Accountant-General will list in his Annual Report these departmental returns for the information of the Public Accounts Committee." Also, FR 227(ii) states "It is the responsibility of Accounting Officers to follow up outstanding items of revenue and to take all necessary steps to ensure collection or, where collection is no longer possible, to apply to the Ministry of Finance for authority for a write-off, explaining the circumstances."

Audit observed from the review of Revenue Ledger for 2021 that:

i. The Oil Royalty amounting to US$1,742,280,008.32 (One billion, seven hundred and forty two million, two hundred and eighty thousand, eight dollar, thirty two cent) remained unpaid by some Oil Companies as at the end of December, 2021.
ii. The sum of US$13,805,135.46 (Thirteen million, eight hundred and five thousand, one hundred and thirty five dollar, forty six cent) for revenue relating to Royalty on Gas Sales (Foreign) still remain outstanding as at 31st December, 2021, while the sum of ₦48,218,163,192.67(Forty eight billion, two hundred and eighteen million, one hundred and sixty three thousand, one hundred and ninety two naira, sixty seven kobo) was in arrear for Gas Royalty (Local) for the same period.
iii. Twenty three (23) Operators also failed to pay the sum of US$496,674,967.77 (Four hundred and ninety six million, six hundred and seventy four thousand, nine hundred and sixty seven dollar, seventy seven cent) being outstanding Federation Account revenue relating to Gas Flare Penalty, while the sum of US$7,688,880.90(Seven

million, six hundred and eighty eight thousand, eight hundred and eighty dollar, ninety cent) were being owed by the seventeen (17) Oil Companies as outstanding Concession Rentals for the period (2021).

iv. The non-payment of Royalties on oil by these companies in 2021 was a denial of essential Revenue to Federation Account, and

v. The summary of the arrears of oil revenue is as shown in the Table below.

DOLLARS			
S/N	**Description**	**Amount (USD)**	**REMARKS**
1	Oil Royalty	1,742,280,008.32	
2	Gas Sales Royalty	13,805,135.46	
3	Gas Flared Penalty	496,674,967.77	
4	Concession Rental	7,688,880.90	
	Total Arrears	**2,260,448,992.45**	
NAIRA			
S/N	**Description**	**Amount (Naira)**	
1	Gas Royalty (Naira)	48,218,163,192.67	
	Total	**48,218,163,192.67**	

Source: Extracts from signed off Reconciliation for the 2021

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

Risks

i. Loss of Revenue to the Government.
ii. Difficulty in funding 2021 budget.

Management's Response

i. The operations in the Oil Industry are structured in such a way that most times there are time lags of about 60 to 90 days upon which the payment is expected to be effected by the Operators from the Oil revenue assessed. However, NUPRC is doing everything possible to ensure that Operators pay their dues as soon as they become due and payable to the Federation as provided by extant laws and operational policies in the industry.
ii. The recommendation is well noted. Efforts are in top gear to ensure that the amounts are fully recovered as recommended. Letters have been written to the affected operators and payments are currently being made. A total of USD4,938,011,247.08 and NGN493,463,012,145.82 have been collected between January and August 2022 from Operators representing largely part of the outstanding of the year 2021 and current dues of year 2022 (see attached Appendixes).
iii. Any payment of outstanding royalties and other fees from the operation are duly accounted for to the Federation as this has been the practice.
iv. The NUPRC has an existing internal control system, however, auditor's observations and recommendations on the improvement have been noted for implementation.

Auditor's Evaluation

The response from the Management failed to address the issue raised (i.e. recovery of outstanding royalties from Oil, Gas, Concession Rentals and Gas Flared payable by Operators to the Federation Account). Therefore, the findings remain valid.

Recommendations

The Commission Chief Executive (CCE) should be requested to:

i. Provide justification for non-payment of outstanding Oil Royalties amounting to US$2,260,448,992.45 (Two billion, two hundred and sixty million, four hundred and forty eight thousand, nine hundred and two dollar, forty five cents) and ₦48,218,163,192.67 (Forty eight billion, two hundred and eighteen million, one hundred and sixty three thousand, one hundred and ninety two naira, sixty seven kobo) by the Oil Companies.
ii. Recover the sum US$2,260,448,992.45 and ₦48,218,163,192.67 from the Oil Companies and remit same to Federation Account.
iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations 2009, should apply.

NIGERIAN MIDSTREAM AND DOWNSTREAM PETROLEUM REGULATORY AUTHORITY (NMDPRA)

At the Nigerian Midstream and Downstream Petroleum Regulatory Authority (NMDPRA), the following observations were made for year 2021:

ISSUE 1: OUTSTANDING BRIDGING ALLOWANCE FROM NNPC RETAIL (=₦28,654,179,867.00)

Description of Findings

Paragraph 227 (i) of the Financial Regulation (FR) states "Accounting Officers who are responsible for the collection of revenue will furnish annually a Return of Arrears of revenue due at the 31st December in each year which remains uncollected by the following 31st March. The return, which will be submitted by the 31st May, shall be prepared in triplicate, one copy each sent to the Accountant-General, and the Auditor-General while the third retained for record purposes. In cases where there is no outstanding revenue a NIL return should be rendered. The Accountant-General will list in his Annual Report these departmental returns for the information of the Public Accounts Committee." Furthermore, paragraph 227(ii) of the FR states "It is the responsibility of Accounting Officers to follow up outstanding items of revenue and to take all necessary steps to ensure collection or, where collection is no longer possible, to apply to the Ministry of Finance for authority for a write-off, explaining the circumstances.

Audit observed from the review of Bridging allowance receivables that:

i. The sum of ₦28,654,179,867.00 (Twenty eight billion, six hundred and fifty four million, one hundred and seventy nine thousand, eight hundred and sixty seven naira) representing bridging claims from the Nigerian National Petroleum Corporation (NNPC) Retail to the defunct Petroleum Equalization Funds (Management) Board, now the Authority, remained outstanding as at 31st December, 2021.
ii. A reconciliation was said to have been carried out between the Authority and NNPC Retail to arrive at this figure for Quarter four of 2021. However, reconciliation statement(s) and Agreement/MoU signed by the parties during reconciliation meetings were not produced for scrutiny.
iii. Reasons for delay remittance of the bridging claims, strategies in remitting the balance as well as efforts by the Board in ensuring speedy recovery of the revenue arrears were not provided for audit review.

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

Risks

i. Loss of revenue to the Government.
ii. Difficulty in funding 2021 budget.

Management's Response

i. Reconciliations between NMDPRA and NNPC Retail is a continuous process. For the period under review, NNPC Retail remitted the sum of ₦7,000,000,000.00 out of the outstanding of bridging allowance which has subsequently been utilized for marketers' payment.
ii. Find attached a memorandum of understanding between NMDPRA and PPMC on The Authority's effort on speedy recovery of Bridging Allowance.
iii. The signed MOU with PPMC ensures the continuous reconciliation and timely remittance of Bridging Allowance collected on behalf of NMDPRA (See attached)
iv. Kindly note that Bridging Allowance is meant for the reimbursement of Marketers transportation cost incurred in moving Petroleum product across the country.
v. The recommendation of the Auditor-General for Federation has been noted and the internal control system has been strengthened to improve effectiveness and efficiency of the Internal Control.

Auditor's Evaluation

The response from the Management failed to address the issue raised (i.e. recovery of outstanding bridging allowance from NNPC Retail). Therefore, the findings remain valid.

Recommendations

The Authority Chief Executive should be requested to:

i. Provide justification why the outstanding revenue (bridging claims) of ₦28,654,179,867.00 (Twenty eight billion, six hundred and fifty four million, one hundred and seventy nine thousand, eight hundred and sixty seven naira) remained outstanding and were not collected as at when due.
ii. Recover the outstanding ₦28,654,179,867.00 bridging claims from the NNPC Retail for 2021 and remit same to the Federation Account.
iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations 2009, should apply.

ISSUE 2: OUTSTANDING BRIDGING ALLOWANCE CLAIMS FROM OTHER MAJOR OIL MARKETERS (=₦13,559,658,148.91)

Description of Findings

Paragraph 227 (i) of the Financial Regulation (FR) states "Accounting Officers who are responsible for the collection of revenue will furnish annually a Return of Arrears of revenue due at the 31st December in each year which remains uncollected by the following 31st March. The return, which will be submitted by the 31st May, shall be prepared in triplicate, one copy each sent to the Accountant-General, and the Auditor-General while the third retained for record purposes. In cases where there is no outstanding revenue a NIL return should be rendered. The Accountant-General will list in his Annual Report these departmental returns for the information of the Public Accounts Committee." Furthermore, paragraph 227(ii) of the FR states "It is the responsibility of Accounting Officers to follow up

outstanding items of revenue and to take all necessary steps to ensure collection or, where collection is no longer possible, to apply to the Ministry of Finance for authority for a write-off, explaining the circumstances."

Audit observed from the review of Bridging allowance receivables that:

i. The sum of ₦13,559,658,148.91 (Thirteen billion, five hundred and fifty nine million, six hundred and fifty eight thousand, one hundred and forty eight naira, ninety one kobo) representing bridging claims from three (3) Major Marketers to PEF(M)B remained outstanding as at 4th Quarter of 2021.
ii. A reconciliation was held between the Authority and Major Marketers before arriving at these figure for quarter four of 2021 without producing records like Minutes of the reconciliation meetings, attendance and Agreement/MoU, etc, signed by the parties at the reconciliation meetings, etc. for scrutiny, and.
iii. Reasons for the delay remittance of the bridging claims, strategies in remitting the balance as well as efforts by Board in ensuring speedy recovery of the revenue arrears were not provided for audit review.

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

Risks

i. Loss of revenue to Government.
ii. Difficulty in funding 2021 budget.

Management's Response

i. Reconciliation is a continuous process, and in an effort, to recover all outstanding Bridging Allowance from Marketer's, The Authority has set up a Task Force to recover all outstanding allowance from Marketers.
ii. See attached (appendix 3) signed reconciliation between OVH and NMDPRA. Reconciliation is on-going for Mobile (11 PLC) and Total PLC.
iii. See attached signed MOU for evidence of efforts being made to recover outstanding bridging allowance.
iv. As stated above, reconciliation is continuous and on-going, measures like the taskforce and the signed MOU are measure put in place by the Management of the Authority to ensure that all outstanding allowance are fully recovered as recommended.
v. Kindly note that Bridging Allowance is meant for the reimbursement of Marketers transportation cost incurred in moving petroleum product across the country.
vi. The recommendation of the Auditor-General for the Federation has been noted and the internal control system has been strengthened to improve effectiveness and efficiency of the Internal Control.

Auditor's Evaluation

The response from the Management failed to address the issue raised (i.e. recovery of outstanding bridging allowance from other Major Oil Marketers). Therefore, the findings remain valid.

Recommendations

The Authority Chief Executive should be requested to:

i. Provide justification why the outstanding revenue (bridging claims)of ₦13,559,658,148.91(Thirteen billion, five hundred and fifty nine million, six hundred and fifty eight thousand, one hundred and forty eight naira, ninety one kobo) remained outstanding and were not collected as at when due.
ii. Furnish the Public Accounts Committees of the National Assembly with the reports of reconciliations carried out between the Authority and the three Major Marketers to arrive at the figures in (i) above.
iii. Provide evidence of efforts being made in ensuring speedy recovery of the revenue arrears.
iv. Recover the 2021 bridging claims of ₦13,559,658,148.91 from the Major Marketers and remit same to the Federation Account.
v. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and
vi. Otherwise, sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations 2009, should apply.

ISSUE 3: IRREGULAR BALANCES IN THE MARKETERS INDEBTEDNESS RECORD (=₦1,087,533,332.62)

Description of Findings

Paragraph 230(i) of the Financial Regulations (FR) 2009 states “Arrears of Revenue returns must include all arrears for which the Accounting Officer is responsible to collect and not merely the arrears in respect of Headquarters only. Heads of Department/Division should be notified of any amounts collectable by their department officers.” Furthermore, paragraph 230(ii) of the FR states “Officers responsible for returns of Arrears of Revenue should not overlook the possibility of fraud in cases where there is a considerable increase in the arrears without adequate explanation. Steps should be taken to test this possibility by the issue of bills through means other than the normal channels.” Similarly, paragraph 230(iii) of the FR states “Arrears of Revenue returns must include all arrears still outstanding from previous years if not written off.”

Audit observed from the review of Marketers indebtedness records that:

i. Balances from six (6) Marketers Indebtedness records, as submitted, were irregular and inaccurate, as the same balances computed by audit revealed different figures.
ii. While the total balance due from the indebtedness of the six Marketers was submitted as ₦15,409,703,394.27 (Fifteen billion, four hundred and nine million, seven hundred and three thousand, three hundred and ninety four naira, twenty seven kobo), audit computation revealed a total of ₦16,497,236,726.89 (Sixteen billion, four hundred and ninety seven million, two hundred and thirty six thousand, seven hundred and twenty six naira, eighty nine kobo), resulting to a variance of ₦1,087,533,332.62 (One billion, eighty seven million, five hundred and thirty three thousand, three hundred and thirty two naira, sixty two kobo), and
iii. No justifiable reasons were provided to allude to the variance of ₦1,087,533,332.62 in the balances due from indebtedness of the six Marketers.

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

Risks

i. Concealment and misleading information.
ii. Sub-optimal decisions.

Management's Response

i. Reconciliation is a continuous process between the Authority and DAPMAN Marketers. The discrepancy is due to date of cut off and recognition. Also note that, reconciliation is intertwined between bridging allowance and marketers payment (claims) through ticketing and batching and subsequent payment. This can create a variance as of date of recognition.
ii. As stated above, it is due to date of cut-off and recognition.
iii. Management notes the variance and will reconcile with the Audit Unit to adjust for the differences established.
iv. The taskforce is reconciling with all DAPPMA Marketers for the recovery of all outstanding Bridging Allowance.
v. This is noted. NMDPRA internal control system is already being strengthened.

Auditor's Evaluation

The response from the Management failed to address the issue raised (i.e. recovery of irregular balances in the Marketers' indebtedness record). Therefore, the findings remain valid.

Recommendations

The Authority Chief Executive should be requested to:

i. Furnish reasons why the total balance due from the indebtedness of the six Marketers submitted was ₦15,409,703,394.27 (Fifteen billion, four hundred and nine million, seven hundred and three thousand, three hundred and ninety four naira, twenty seven kobo) while audit computation revealed a total of ₦16,497,236,726.89 (Sixteen billion, four hundred and ninety seven million, two hundred and thirty six thousand, seven hundred and twenty six naira, eighty nine kobo) resulting to a variance of ₦1,087,533,332.62 (One billion, eighty seven million, five hundred and thirty three thousand, three hundred and thirty two naira, sixty two kobo).
ii. Recover the difference of ₦1,087,533,332.62 from the Marketers and remit to the Federation Account.
iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations 2009, should apply.

ISSUE 4 NON-PAYMENT OF INDEBTEDNESS BY SOME DAPPMAN MARKETERS (₦14,134,947,949.80)

Description of Findings

Paragraph 227(ii) of the Financial Regulations (FR) 2009 states "It is the responsibility of Accounting Officers to follow up outstanding items of revenue and to take all necessary steps to ensure collection or, where collection is no longer possible, to apply to the Ministry of Finance for authority for a write-off, explaining the circumstances."

Audit observed from the review of Marketers indebtedness records that:

i. Balances from twenty (20) Marketers Indebtedness records, as submitted, amounting to ₦14,134,947,949.80 (Fourteen billion, one hundred and thirty four million, nine hundred and forty seven thousand, nine hundred and forty nine naira, eighty kobo) remained outstanding without any payment made by the Marketers during the accounting year (2021), and
ii. Efforts made by the Accounting Officers to follow up outstanding items of revenue and necessary steps to ensure collection of the sum indicated in (i) above were not provided.

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

Risks

i. Diversion of revenue.
ii. Difficulty in funding budget.

Management's Response

i. As earlier stated, reconciliation is a continuous process and Management has set up a taskforce to recover all outstanding Bridging Allowance from all Marketers indebted to the Authority.
ii. Regular meetings reconciliations are being carried out by Management, Taskforce, PPMC, and Major and DAPPMA Marketers on the recovery and timely remittances of outstanding Bridging Allowance (See appendix 3)
iii. As earlier stated, Bridging Allowance is not the Authority's revenue. It is meant for the reimbursement of transportation cost incurred by the Marketers as a result of transporting petroleum products across the country.
iv. This is noted for implementation.

Auditor's Evaluation

The response from the Management failed to address the issue raised (i.e. recovery of indebtedness by some DAPPMAN Marketers). Therefore, the findings remain valid.

Recommendations

The Authority Chief Executive should be requested to:

i. Provide explanations why outstanding revenue from twenty (20) Marketers (from Indebtedness records), amounting to ₦14,134,947,949.80, were not collected by the Authority.
ii. Recover the outstanding indebtedness of ₦14,134,947,949.80 from the twenty Marketers and remit to the Federation Account.
iii. Forward evidence of remittance to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations 2009, should apply.

SECTION 4

OBSERVATIONS ON THE FOREIGN RESERVES FOR THE YEAR ENDED 31ST DEC., 2021

FOREIGN RESERVES

CENTRAL BANK OF NIGERIA

At the Central Bank of Nigeria (CBN) Abuja, the following observations were made for 2021:

ISSUE 1: VIOLATION OF MAXIMUM MATURITY PERIOD FOR DOLLAR TIME DEPOSIT (=US$26,051,039.29)

Paragraph C (1) of the CBN Money Market Policy, Maximum Maturity Period of Deposit state "The maximum maturity of US dollar deposits may not exceed three months. In the case of the non-US dollar portion of the money market, where the range of the instruments in the short end of the curve are rather limited, investments will be constrained to time deposits with a maximum maturity of one month, to be measured against the Merrill Lynch Average Maturity one-month LIBID index for each of the currencies.''

Audit observed that:

i. A one-time transaction on short term deposit investment of US$26,051,039.29 (Twenty six million, fifty one thousand, thirty nine dollars, twenty nine cent) was made via transaction number 33936 with a value date of 21st October, 2021 and maturity date of 21st March, 2022.
ii. This dollar deposit was made for a period of 5 months rollover period, and
iii. There was no waiver granted for extension of period beyond the maximum 3 months.

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

Risks

i. Likely loss of deposits due to credit risk
ii. Liquidity risk

Management's Response

i. The maturity period for the UDS fixed term deposits under review were in line with approved policies and guidelines. The Money Market Policy of the Bank allows Reserve Management Department to place fixed term deposits with approved counterparties up to a maximum tenor of 1 year.
ii. An approval was given to Reserve Management Department to allow tenors of up to 1 year in fixed term deposits for all currencies The Money Market Policy was subsequently reviewed to reflect this change. Please, find attached a copy of the approval (See Appendix 1).
iii. The recommendation is noted.

Auditor's Evaluation

The response from the Management failed to address the issue raised (i.e. provision of evidence of approval to extend the maximum maturity period of Dollar time deposit). Therefore, the findings remain valid.

Recommendations

The CBN Governor should be requested to:

i. To furnish the Public Accounts Committees of the National Assembly with the evidence of approval to extend the maximum maturity period of US$26,051,039.29 (Twenty six million, fifty one thousand, thirty nine dollars, twenty nine cent) deposit of the CBN for five (5) months instead of three (3) months, and
ii. Otherwise, sanctions relating to gross misconduct prescribed in paragraph 3129 of the Financial Regulations 2009, should apply.

ISSUE 2: NON-PUBLICATION OF COMMUNIQUES TO THE PUBLIC ON THE POSITION AND MANAGEMENT OF THE EXTERNAL RESERVES (=US$40,230,803,228.80)

Article15 (v) of the CBN revised Investment Policy, state the responsibilities of the Board to include, "establishing the content, form and frequency of the communiques to the public regarding the management of external reserves, for the purpose of transparency.''

Audit observed that:

i. For the year 2021 financial year the Bank failed to publish the position amounting to US$40,230,803,228.80 (Forty billion, two hundred and thirty million, eight hundred and three thousand, two hundred and twenty eight dollars, eighty cent) of the country's external reserves to the public, and
ii. There was no waiver or new policy formed during the period to have warranted the non-disclosure.

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

Risks

i. Lack of accountability and transparency
ii. Foreign investors are not adequately informed on the country's economic position.

Management's Response

i. Information on the external reserves position is available to member of the public on the Bank's website (www.cbn.gov.ng). specifically, under the Reserve Management tab, there is information on reserves management., FX structure, FX market etc. The Daily Moving Average Report, which allows the position of the external reserve, is also posted daily (See Appendix 4).

Similarly, the Bank's Money Policy Committee (MPC), which holds its meetings every two months, gives details of the position of the external reserves in their communiques.

ii. The recommendation is noted.

Auditor's Evaluation

The response from the Management failed to address the issue raised (i.e. evidence of publication of Communique on the position and management of external reserves to the public). Therefore, the findings remain valid.

Recommendations

The CBN Governor is requested to:

i. Justify to the Public Accounts Committees of the National Assembly, the non publication of US$40,230,803,228.80 (Forty billion, two hundred and thirty million, eight hundred and three thousand, two hundred and twenty eight dollars, eighty cents) external reserves of the country as required by extant regulations, and

ii. Otherwise, sanctions relating to gross misconduct prescribed in paragraph 3129 of the Financial Regulations 2009, should apply.

SECTION 5

FEDERAL GOVERNMENT OF NIGERIA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

(REPRODUCED)

FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Responsibility for the Consolidated Financial Statements

The Federal Government of Nigeria (FGN) Consolidated Financial Statements (CFS) have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004 and Financial Reporting Council of Nigeria Act 2011. 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"** were 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 Federal Government of Nigeria (FGN) Consolidated Financial Statements (CFS) for the year ended 31st December, 2021 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 Federal Government of Nigeria Consolidated Financial Statements for the year ended 31st December 2021, 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 paragraph 111 (ii) (a-c) and 112 (i) (a-l) of the Financial Regulations, 2009. These Consolidated Financial Statements reflect government operations and financial position of Federal Government of Nigeria as at 31st December, 2021.

Dr (Mrs) Oluwatoyin S. Madein FCCA,FCA, PhD
Accountant-General of the Federation

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2021

	NCOA Codes	Notes	2021	2021	2020	2020
			₦	₦	₦	₦
ASSETS						
Current Assets						
Cash and Cash Equivalents	310101 - 310201	28	(12,366,170,078,897.30)		1,145,245,904,946.34	
Receivables	310601 - 310604	29	415,852,808,251.44		524,443,597,506	
Prepayments	310801	30	403,868,902.81		1,482,103,943.69	
Inventories	310501 & 310502	31	80,679,557,916.38		33,995,240,163.73	
Total Current Assets	**A**		**(11,869,233,843,826.70)**	**(11,869,233,843,826.70)**	**1,705,166,846,559.70**	**1,705,166,846,559.70**
Non-Current Assets						
Long Term Loans	311001 & 311002	32	2,738,336,400.03		4,499,149,454.33	
Investments	310901 & 310902	33	1,581,675,015,459.59		1,485,492,024,905.86	
Property, Plant & Equipment	320101 - 320110	34	8,291,095,086,947.12		6,311,332,772,638.48	
Investment Property	320201	35	157,139,690,050.57		138,153,115,240.40	
Intangible Assets	320301	36	596,959,278,060.73		496,980,428,971.17	
Total Non-Current Assets	**B**		**10,629,607,406,918.00**	**10,629,607,406,918.00**	**8,436,457,491,210.24**	**8,436,457,491,210.24**
Total Assets	**C = A+B**			**(1,239,626,436,908.62)**		**10,141,624,337,769.90**
LIABILITIES						
Current Liabilities						
Deposits	410101	37	64,027,426.00		1,004,590,061.90	
Short Term Loans & Debts	410201	38	6,187,678,432,895.79		4,361,377,083,728.26	
Unremitted Deductions	410301 - 410302	39	3,108,987,589.88		2,346,998,029.73	
Payables	410401 & 410501	40	400,833,575,219.21		1,561,437,468,308.75	
Short Term Provisions	440701	41	-		-	
Current Portion of Borrowings/Cash & Cash Equivalent	410601/310101-310201	28/42	-		10,463,698,885,109.40	
Total Current Liabilities	**D**		**6,591,685,023,130.88**	**6,591,685,023,130.88**	**16,389,865,025,238.00**	**16,389,865,025,238.00**
Non-Current Liabilities						
Public Funds	420101 & 420102	43	912,221,594,107.37		1,111,037,059,020.97	
Long Term Provisions	420201	44	424,394,252.00		1,076,966,052,370.28	
Long Term Borrowings	420301	45	31,205,430,550,936.70		24,900,236,813,592.00	
Total Non-Current Liabilities	**E**		**32,118,076,539,296.10**	**32,118,076,539,296.10**	**27,088,239,924,983.20**	**27,088,239,924,983.20**
Total Liabilities:	**F=D+E**			**38,709,761,562,427.00**		**43,478,104,950,221.30**
Net Assets:	**G=C-F**			**(39,949,387,999,335.50)**		**- 33,336,480,612,451.30**
NET ASSETS/EQUITY						
Capital Grant	430101	46	11,022,239,368,458.70		7,272,518,786,642.03	
Reserves	430301	47	(44,882,492,913,567.50)		(40,608,999,399,094.40)	
Surpluses/(Deficits)	430201		(6,089,134,454,226.69)			
Minority Interest	NA		-		-	
			(39,949,387,999,335.50)	(39,949,387,999,335.50)	(33,336,480,612,451.30)	(33,336,480,612,451.30)
Total Net Assets/Equity:	**H=G**					

Mrs Oluwatoyin Sakirat Madein FCCA,FCNA,FCA, PhD (FRC/2023/PRO/ICAN/001/794001)

Olawale Edun (FRC/2013/CISN/00000005539)
Honourable Minister of Finance and C[illegible]ating Minister of the Economy

FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2021

		NCOA Codes	Notes	2021	2020
₦				₦	₦
				A	
	REVENUE				
	Government Share of FAAC (Statutory Revenue)	110101 & 110103	3	2,800,101,864,748.15	2,872,397,923,341.25
	Government Share of VAT	110102	4	266,112,239,142.81	191,984,813,036.13
	Tax Revenue	120101	5	29,369,063,222.45	29,142,773.61
	Non-Tax Revenue	120201 - 120209 & 120213	6	183,570,334,510.91	171,399,503,561.76
	Investment Income	120211	7	354,023,147,369.82	151,931,858,991.17
	Interest Earned	120212	8	5,981,137.44	23,555,685.07
	Aid & Grants	130101 - 130204	9	56,334,099,941.13	138,942,133,343.27
	Debt Forgiveness/Other Capital Receipts to CDF	140401 - 140402	10	-	10,553,605,245.10
	Other Revenues	140701	11	1,769,584,366,877.60	5,049,671,909,009.69
	Transfer from other Government Entities	150101	12	-	-
	Other Funds	160101	12A	975,122,335,669.65	829,442,251,620.88
-	**Total Revenue (a)**			**6,434,223,432,619.96**	**9,416,376,696,607.93**
	EXPENDITURE				
	Salaries & Wages	210101 - 210202	13	3,543,926,131,724.48	2,944,931,071,232.87
	Employees Benefits	210301	14	419,446,632,537.67	335,300,037,816.83
	Overhead Cost	220201 - 220208, 220210 & 230501	15	783,303,557,281.15	855,741,822,754.39
	Grants & Contributions	220401 - 220402	16	243,565,246,998.40	277,422,965,269.88
	Subsidies	220501 & 220502	17	84,793,955,742.20	14,223,498,224.37
	Depreciation Charges	240101 - 240201	18	592,886,126,948.50	508,217,453,141.61

	Impairment Charges	260101 - 260301	19	19,907,781.13	1,043,683,936.24
	Amortization Charges	250101	20	661,265,137,184.25	404,177,173,344.49
	Bad Debts Charges	270101 & 270102	21	-	-
	Financial Charges	220209	22	474,202,333,644.61	2,460,630,934,659.47
	Transfer to other Government Entities	220701 - 220801	23	5,381,180,915,486.99	2,528,957,428,047.40
-	**Total Expenditure (b)**			**12,184,589,945,329.40**	**10,330,646,068,427.60**
-	**Surplus/(Deficit) from Operating Activities for the Period c=(a-b)**			**(5,750,366,512,709.41)**	**(914,269,371,819.64)**
	Gain/ Loss on Disposal of Asset	140501 - 140503 & 140801 - 140901/(280101 - 280105)	24	(41,161,819,210.76)	244,326,407.50
	(Gain)/Loss on Foreign Exchange Transaction	141001/(220901)	25	(297,606,122,306.53)	(244,923,023,089.73)
	Share of Surplus/(Deficit) in Associates & Joint Ventures	NA	26		
-	**Total Non-Operating Revenue/(Expenses) (d)**			**(338,767,941,517.29)**	**(244,678,696,682.23)**
-	**Surplus/(Deficit) from Ordinary Activities e=(c+d)**			**(6,089,134,454,226.69)**	**(1,158,948,068,501.86)**
	Minority Interest Share of Surplus/ (Deficit) (f)	140601	27	-	-
-	**Net Surplus/ (Deficit) for the Period g=(e-f)**			**(6,089,134,454,226.69)**	**(1,158,948,068,501.86)**

FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2021

Description	COA Ref.	NCOA Codes	Notes	2021		2020	
				₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES							
Inflows							
Government Share of FAAC (Statutory Revenue)		110101 & 110103		2,800,101,864,748.15		2,872,397,923,341.25	
Government Share of VAT		110102		266,112,239,142.81		191,984,813,036.13	
Tax Revenue		120101		29,369,063,222.45		29,142,773.61	
Non-Tax Revenue		120201 - 120210 & 120213		183,570,334,510.91		171,399,503,561.76	
Investment Income		120211		354,023,147,369.82		151,931,858,991.17	
Interest Earned		120212		5,981,137.44		23,555,685.07	
Aid & Grants		130101 - 130204		56,334,099,941.13		138,942,133,343.27	
Debt Forgiveness		140401 - 140402		-		10,553,605,245.10	
Other Revenue		140701		1,769,584,366,877.60		5,049,671,909,009.69	
Transfer from other Government Entities		150101		-		-	
Other Funds		160101		975,122,335,669.65		829,442,251,620.88	
Total Inflow from Operating Activities (A)				**6,434,223,432,619.96**	**6,434,223,432,619.96**	**9,416,376,696,607.93**	**9,416,376,696,607.93**
Outflows							
Salaries & Wages		210101 - 210202		3,543,926,131,724.48		2,944,931,071,232.87	
Employees Benefits		210301		419,446,632,537.67		335,300,037,816.83	
Overhead Cost		220201 - 220208, 220210 & 230501		783,303,557,281.15		855,741,822,754.39	
Grants & Contributions		220401 & 220402		243,565,246,998.40		277,422,965,269.88	
Subsidies		220501 & 220502		84,793,955,742.20		14,223,498,224.37	
Transfer to other Government Entities		220701 - 220801		5,381,180,915,486.99		2,528,957,428,047.40	
Finance Cost		220209		474,202,333,644.61		2,460,630,934,659.47	
Total Non-Operating Revenue/(Expenses) (d)			24,25				

			& 26	338,767,941,517.29		244,678,696,682.23	
Total Outflow from Operating Activities (B)				**11,269,186,714,932.80**	**11,269,186,714,932.80**	**9,661,886,454,687.45**	**9,661,886,454,687.45**
Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)			**1**		**(4,834,963,282,312.81)**		**(245,509,758,079.52)**
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		(2,572,646,267,717.20)		(2,276,154,330,093.04)	
Purchase/Construction of Investment Property		320201		(18,986,574,810.17)		(110,013,573,180.28)	
Purchase of Intangible Assets		320301		(760,735,731,139.67)		(274,963,301,475.73)	
Acquisition of Investments		310901 & 310902, 311001 & 311002		-		-	
Net Cash Flow from Investing Activites				**(3,352,368,573,667.04)**	**(3,352,368,573,667.04)**	**(2,661,131,204,749.05)**	**(2,661,131,204,749.05)**
CASH FLOW FROM FINANCING ACTIVITIES							
Capital Grant Received		430101		3,749,720,581,816.66		1,721,260,062,297.20	
Proceeds from Borrowings		420301 (CR)		6,849,980,863,053.00		7,603,813,356,000.00	
Repayment of Borrowings		420301 (DR)		(1,105,128,350,750.00)		(4,312,856,667,000.00)	
Distribution of Surplus/Dividends Paid		22070102					
Net Cash Flow from Financing Activities				**9,494,573,094,119.66**	**9,494,573,094,119.66**	**5,012,216,751,297.20**	**5,012,216,751,297.20**
Net Cash Flow from all Activities					**1,307,241,238,139.80**		**2,105,575,788,468.63**
Cash & Its Equivalent as at 1/1/2021				**(9,318,452,980,163.09)**		**(1,527,020,220,056.39)**	
Cash & Its Equivalent as at 31/12/2021			**2**	**(12,366,170,078,897.30)**		**(9,318,452,980,163.09)**	
Notes: 1							
RECONCILIATION:							
Surplus/ (Deficit) per Statement of Performance		Net Surplus/(Deficit) for the Period as per Financial Performance		**(6,089,134,454,226.69)**		**(1,158,948,068,501.88)**	
Add Back Non-Cash Movement Items:							
Depreciation Charges		240101 - 240201	16	592,886,126,948.50		508,217,453,141.61	
Amortization Charges		250101	17				

				661,265,137,184.25		404,177,173,344.49	
Impairment Charges		260101 - 260301	18	19,907,781.13		1,043,683,936.24	
Debt Forgiveness		270101 & 270102	19	-		-	
				(4,834,963,282,312.81)	**(4,834,963,282,312.81)**	**(245,509,758,079.54)**	**(245,509,758,079.54)**
Net Movement in Current Assets/Liabilities.							
Net Movement in Inventories		310501 (Opening Balance Less Closing Balance)		(46,684,317,752.65)		(26,764,875,462.78)	
Net Movement in Receivables		310601 - 310604 & 310801 (Opening Balance Less Closing Balance)		108,590,789,254.50		(247,446,835,327.22)	
Net Movement in Payables		410401 - 410501 (Opening Balance Less Closing Balance)		1,160,603,893,089.54		(887,237,392,218.51)	
Net Cash Flow from Operating Activities				**1,222,510,364,591.39**	**1,222,510,364,591.39**	**(1,161,449,103,008.50)**	**(1,161,449,103,008.50)**
Note: 2							
Cash & its equivalent as at 31/12/2021							
Cash Balances		NA					
Bank Balances		310101 - 310201		**(12,366,170,078,897.30)**	**(12,366,170,078,897.30)**	**(9,318,452,980,163.09)**	**(9,318,452,980,163.09)**
Certificate of Deposits				-			

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2021

	NCOA Codes	Note	Capital Grant	Reserve	Accumulated Surpluses/ (Deficits)	Total
			₦	₦	₦	₦
Balance as at 1st January 2021		**46**	**7,272,518,786,642.03**	**(40,608,999,399,094.40)**		**(33,336,480,612,451.30)**
Changes in Accounting Policy	As adjusted					**-**
Restated Balance			**7,272,518,786,642.03**	**(40,608,999,399,094.40)**	**-**	**(33,336,480,612,451.30)**
						-
Surplus on Revaluation of Properties	43030101					**-**
Deficit on Revaluation of Investments	43030101 (Closing Less Beginning Bal)					
Net Changes in Reserve during the year				(4,273,493,514,473.16)		(4,273,493,514,473.16)
For the period			3,749,720,581,816.66		(6,089,134,454,226.69)	(2,339,413,872,410.04)
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 2021			**11,022,239,368,458.70**	**(44,882,492,913,567.50)**	**(6,089,134,454,226.69)**	**(39,949,387,999,335.50)**

FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2021

DESCRIPTION	ACTUAL	FINAL BUDGET 2021	SUPPLIMENTARY BUDGET 2021	INITIAL BUDGET 2021	VARIANCE 0N FINAL BUDGET
	₦	₦	₦	₦	₦
	A	B(C+D)	C	D	E(B-A)
REVENUE					
Government Share of FAAC (Statutory Revenue)	2,800,101,864,748.15	3,264,166,431,051.00		3,264,166,431,051.00	(464,064,566,302.85)
Government Share of VAT	266,112,239,142.81	238,426,227,556.00		238,426,227,556.00	27,686,011,586.81
Tax Revenue	29,369,063,222.45	-			29,369,063,222.45
Non-Tax Revenue	183,570,334,510.91	1,061,898,590,939.00		1,061,898,590,939.00	(878,328,256,428.09)
Investment Income	354,023,147,369.82	825,023,025,138.00		825,023,025,138.00	(470,999,877,768.18)
Interest Earned	5,981,137.44	-			5,981,137.44
Aid & Grants	56,334,099,941.13	354,852,661,650.00		354,852,661,650.00	(298,518,561,708.87)
Debt Forgiveness	-	-			-
Other Revenues	1,769,584,366,877.60	135,000,000,000.00	135,000,000,000.00		1,634,584,366,877.60
Transfer from other Government Entities	-	-		-	-
Other Funds	975,122,335,669.65				975,122,335,669.65
Total Revenue (a)	**6,434,223,432,619.96**	**5,879,366,936,334.00**	**135,000,000,000.00**	**5,744,366,936,334.00**	**554,856,496,285.96**
EXPENDITURE					
Salaries & Wages	3,543,926,131,724.48	4,569,383,546,908.28	1,000,000,000.00	4,568,383,546,908.28	1,025,457,415,183.80
Social Benefits	419,446,632,537.67	351,097,220,660.10		351,097,220,660.10	(68,349,411,877.56)
Overhead Cost					

	783,303,557,281.15	4,552,904,785,595.89	122,332,174,164.00	4,430,572,611,431.89	3,769,601,228,314.74
Grants & Contributions	243,565,246,998.40	81,080,987.36		81,080,987.36	(243,484,166,011.04)
Subsidies	84,793,955,742.20	86,256,357,630.71		86,256,357,630.71	1,462,401,888.51
Depreciation Charges	592,886,126,948.50	-		-	(592,886,126,948.50)
Impairment Charges	19,907,781.13	-		-	(19,907,781.13)
Amortization Charges	661,265,137,184.25	-		-	(661,265,137,184.25)
Bad Debts Charges	-	-		-	-
Financial Charges	474,202,333,644.61	-		-	(474,202,333,644.61)
Transfer to other Government Entities	5,381,180,915,486.99	-		-	(5,381,180,915,486.99)
Total Expenditure (b)	**12,184,589,945,329.40**	**9,559,722,991,782.34**	**123,332,174,164.00**	**9,436,390,817,618.34**	**(2,624,866,953,547.03)**
DESCRIPTION	**ACTUAL 2021**	**FINAL BUDGET 2021**	**SUPPLIMENTARY BUDGET 2021**	**INITIAL BUDGET 2021**	**VARIANCE 0N FINAL BUDGET**
	₦	**₦**	**₦**	**₦**	**₦**
	A	**B(+D)**	**C**	**D**	**E(B-A)**
CAPITAL EXPENDITURE BASED ON SECTORS					
Administrative Sector	926,916,369,851.07	1,170,846,364,319.42	789,153,849,805.00	381,692,514,514.42	243,929,994,468.35
Economic Sector	1,327,959,208,640.75	3,085,631,221,508.16		3,085,631,221,508.16	1,757,672,012,867.41
Law and Justice Sector	254,209,783,926.95	40,092,955,624.01		40,092,955,624.01	(214,116,828,302.94)
Regional Sector	93,974,530,149.32	59,355,354,618.00		59,355,354,618.00	(34,619,175,531.32)
Social Sector	596,325,772,759.67	489,643,665,063.34	70,243,671,374.00	419,399,993,689.34	(106,682,107,696.33)
Total Capital Expenditure = C	**3,199,385,665,327.76**	**4,845,569,561,132.93**	**859,397,521,179.00**	**3,986,172,039,953.93**	**1,646,183,895,805.17**

Total Expenditure: d=b+c	**15,383,975,610,657.10**	**14,405,292,552,915.30**	**982,729,695,343.00**	**13,422,562,857,572.30**	
Budget Surplus/(Deficit)	**(8,949,752,178,037.17)**	**(8,525,925,616,581.27)**	**(847,729,695,343.00)**	**(7,678,195,921,238.27)**	

FEDERAL GOVERNMENT OF NIGERIA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. 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, 2021 were prepared and presented in compliance with the provisions of International Public Sector Accounting Standards (IPSAS) Accrual basis issued to date.

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 year ended 31st December, 2021.

S/N.	Accounting Policy
Part A – General Accounting Policies	
2.1	**Legal Framework** The General Purpose Financial Statements (GPFS) presented comply with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004, Financial Regulations (2009),Financial Reporting Council of Nigeria Act 2011 and Treasury Circulars issued to date.
2.2	**Reporting Period** The GPFS are for the period from 1st January to 31st December, 2021 with corresponding Statement of Financial Position as at 31st December, 2020.
2.3	**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.
2.4	**Reporting Entity** The GPFS include the consolidation of financial statements of 951 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).
2.5	**Annual Budget** The budget figures are as approved by the National Assembly and assented to by the President as the Appropriation Act.
2.6	**Principal Statements in the GPFS** a. The Consolidated Statement of Financial Performance b. The Consolidated Statement of Financial Position

	c. The Consolidated Statement of Cash flow d. The Consolidated Statement of Changes in Net Assets/Equity e. The Statement of Comparison of Budget with Actual f. The Notes to the GPFS
2.7	**Comparative Information of Previous Year** The GPFS disclose all numerical information relating to the preceding year while accompanying notes only discloses numerical information relating to the current year.
2.8	**Foreign currency transactions** a. Foreign currency transactions throughout the year are converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. b. Foreign currency balances, as at the year-end are valued at the exchange rates prevailing on that date. c. Foreign Exchange gains/losses are recognised in the Statement of Financial Performance.
Part B – Significant Accounting Policies: Revenue	
2.9	**Government Share of Federation Account, Statutory Revenue and Value Added Tax (VAT) Allocation** FAAC allocations are recognised in the books of the Federal Government at the end of monthly FAAC meeting using the FAAC distribution schedule as a source document.
2.10	**Independent revenue paid into the Consolidated Revenue Fund (CRF) of the Federal Government (e.g. fees, taxes, fines, etc.)** **Non-exchange Transactions:** Revenue is recognized when it is paid into the CRF. **Exchange Transactions:** Revenue is recognized on assessment and approval.
2.11	**Independent revenue not paid into the Consolidated Revenue Fund (CRF) of the Federal Government (e.g. fees, fines, etc.) but retained by respective MDA in line with the enabling law** **Non-exchange Transactions:** Revenue is recognized when it is paid into the MDA's Sub-Account. **Exchange Transactions:** The revenue is recognized on assessment and approval.
2.12	**Subsidies, Donations and Endowments** Subsidies, Donations and Endowments are recognised as income when money and or assets/services are received, or entitlement to be received is established; except where there is need for fulfilment of any restrictions attached to these monies and or assets. Where assets/services are involved, it is the responsibility of the benefiting MDA to ascertain the fair value and post into the books of account.
2.13	**Transfer/Receipt from CRF, Other Public Funds and Other Government Entities to fund MDA Recurrent Expenditure** MDA recognized this as revenue to fund their recurrent expenditure. The total income from this transfer/receipt is recognized in the Statement of Financial Performance of the MDA as a revenue source.

Part C – Significant Accounting Policies: Expenditure	
2.14	**Salaries and Wages, Allowances, Social Contribution and Overheads** These expenses are reported on an accrual basis and are recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.
2.15	**Employee Benefits/Pension obligation** **a. Defined Benefits Scheme** Funds are provided for defined benefits of retirees in the budget and amount due to retirees are accrued at period end and payments made when funds are available. **b. Defined Contributory Scheme** In line with the provisions of the Pension Act 2014 as amended, the employer contributes 10% of the gross salary of employees. The amount is provided for in the budget and payments made to Pension Fund Administrators (PFA). These amounts are expensed in the Statement of Financial Performance.
2.16	**Subsidies (e.g. Meal, Petroleum/Energy, etc.)** These are recognized in the Statement of Financial Performance when incurred.
2.17	**Public Debt Charges (e.g. Interest on Loans)** These are treated as expenditure or as a charge in the Statement of Financial Performance. They are accrued using the effective interest rate method.
2.18	**Depreciation Charges** The cost of PPE is written off, from the time they are brought into use, on a straight line basis over their expected useful lives less any estimated residual value as follows: a. Lease Properties Over the term of the lease b. Buildings (including investment property) 2% c. Infrastructure 5% d. Plant and Machinery 10% e. Transportation Equipment 20% f. Office Equipment: 25% g. Furniture and Fittings: 20% h. Specialised Assets (e.g. books, military and para-military hardware) 10% i. Acquired/Constructed and Written off Assets (e.g. Constituency Projects) 100%
2.19	**Amortization Charges** The cost of intangible assets is written off, from the time they are brought into use, on a straight line basis over their expected useful lives as follows: i. Software acquired externally 3 years ii. Goodwill (acquired) 4 years iii. Copyrights 4 years iv. Trademarks 4 years v. Other Intangible assets 4 years
2.20	**Transfer to other government entities** Transfers to other government entities are non-exchange items and are recognized as expenses in the Consolidated Statement of Financial Performance.
2.21	**Gain/Loss on Disposal of Assets** Gain/loss on disposal of assets is recognized in the statement of financial performance after adjusting for accumulated depreciation and impairment of the assets.
2.22	**Gain/Loss on Foreign Exchange Transactions** Gain/loss on foreign exchange transactions is recognized in the statement of financial

	performance.
Part D – Significant Accounting Policies: Assets	
2.23	**Cash and Cash Equivalent** Cash and Cash Equivalent include cash balances held in CRF (TSA), Sub-TSA accounts, Sub-Rec and other bank accounts. Other cash equivalents are recognized in the Statement of Financial Position at period end (e.g. Transfer to Out-Stations, Inter-MDA Cash Transfers, etc.)
2.24	**Accounts Receivable:** These are sums owed the PSE at period end and are reported in the Statement of Financial Position (e.g. cash advances, imprests and revenue in arrears).
2.25	**Prepayments** These are payments for future obligations by PSE for which services or goods have not been rendered/ supplied and are reported in the Statement of Financial Position (e.g. rents, insurance, etc.)
2.26	**Inventories** Annual stock taking are carried out and Inventories are valued at the lower of cost and net realisable value. Cost is determined using the FIFO method Inventories are reported under Current Assets in the Statement of Financial Position.
2.27	**Long Term Loans Granted** Loans Granted are shown at estimated realisable value after providing for bad and doubtful debts and impairments and are reported under Non-Current Assets in the Statement of Financial Position.
2.28	**Investments (e.g. local and foreign)** These constitute investments in FGN owned enterprises and PSE investment in both quoted and unquoted companies in line with their enabling laws. They are reported on historical cost basis under the Statement of Financial Position.
2.29	**Property, Plant & Equipment (PPE)** All PPE acquired in the financial reporting year are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Legacy PPE are recorded in the books at deemed cost, while fully depreciated PPE that are still in use have a carrying amount (net book value) of ₦10.00. All PPE are reported in the Statement of Financial Position with corresponding PPE Schedule.
2.30	**Investment Property** These are cash-generating landed property owned by PSE. The cost, capitalisation, depreciation and impairment of Investment Property are same with PPE, but are reported separately in the Statement of Financial Position with corresponding PPE Schedule.
2.31	**Intangible Assets** These consist of assets that are not physically tangible which have been acquired and held for use from which benefits are derivable beyond a financial year by PSE. Intangible assets are reported in the Statement of Financial Position with corresponding Intangible Assets Schedule.
Part E – Significant Accounting Policies: Liabilities	
2.32	**Deposits** Deposits are receipts and or deductions from third parties for caution against poor delivery of

	services or performance or held in trust. They are reported in the Statement of Financial Position as a liability.
2.33	**Short Term Loans & Debts** These constitute short term borrowings by PSE to finance recurrent budget operations with a maturity period of less or equal to 365 days. They are reported in the Statement of Financial Position as a liability.
2.34	**Unremitted Deductions** Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. They are reported in the Statement of Financial Position as a liability.
2.35	**Payables** Payables are amount due in respect of goods or services supplied/rendered but not paid for at period end. They are reported in the Statement of Financial Position as a liability.
2.36	**Public Funds** These are balances of other public funds at the end of the financial year after adjusting for inflows and outflows within the financial year. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: cocoa levy fund, steel pool levy account, etc.
2.37	**Long Term Borrowings** Borrowings are recognized initially at fair value, net of transaction costs incurred. They are recognized in the books of account upon receipts into the TSA or Sub-TSA as appropriate. Long Term Borrowings include Treasury Bonds, Bi-Lateral Loans, etc.
2.38	**Capital Grants** These constitute owners' contributions for capital development of PSE. They are usually funded from the capital budget as appropriated and from other public funds, e.g. funding to universities from Tertiary Education Trust Fund (TETFund). The amount outstanding is part of owners' equity
2.39	**Reserves** Reserves are accumulated surplus/deficit, revaluation reserves, prior year adjustments, transitional reserves, etc. as reported by PSE in the Statement of Financial Position.
2.40	**Statement of Cash flow** This 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
2.41	**Statement of Changes in Net Assets/Equity** The statement is prepared to reconcile the changes in net assets from one period to another due to identified parameters.

NOTE 3: FACC ALLOCTION

DETTAILS OF FEDEERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2021

	2021									2020								
DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	EXCESS CRUDE	Exchange Gain Allocation	Distribution from FOREX Equalisation	Distribution of ₦7.940 from Solid Minerals Revenue	Distribution of ₦50 Billion from Non-Oil Excess Account	Distribution of Excess Bank Charges Recovered	TOTAL	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	Distribution of Solid Mineral Revenue for the	Exchange Gain Allocation	Distribution from FOREX Equalisation	Distribution of ₦16.298 Billion from Non Oil Revenue	Distribution of ₦72Billion Being FGN Intervention Fund	Distribution of Excess Bank Charges Recovered	TOTAL
	₦	₦	₦	₦	₦	₦	N	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
January	119,465,048,913.06	54,954,000,765.56		1,638,871,085.86	2,910,292,822.22				178,968,213,586.70	205,387,652,089.71	44,441,361,755.11		509,273,678.02					250,338,287,522.84
February	100,338,535,122.37	88,438,755,877.95							188,777,291,000.32	179,605,868,714.48	44,441,361,755.11		447,218,961.21		7,904,530,000.00		319,652,323.38	232,718,631,754.18
March	76,337,351,487.71	88,438,755,877.95			3,647,870,892.92			250945769.2	168,674,924,027.81	157,230,838,479.30	40,630,580,417.11		322,713,751.04	6,413,126,017.68				204,597,258,665.13
April	82,218,172,245.86	88,438,755,877.95	14,550,000,000.00	1,318,270,348.09					186,525,198,471.90	159,861,624,737.88	40,630,580,417.11		27,417,630,529.20					227,909,835,684.19
May	102,574,891,558.76	88,438,755,877.95	9,700,000,000.00	967,754,388.30				272,918,189.94	201,954,320,014.95	115,541,423,841.33	40,813,508,083.04	3,749,915,794.54	11,626,021,860.01		50,423,025,000.00		544,220,530.21	222,698,115,109.14
June	73,173,683,446.68	88,438,755,877.95	33,950,000,000.00	739,462,571.47		3,350,300,935.13			199,652,202,831.24	135,575,084,648.46	40,803,463,719.29		12,147,846,741.71				491,725,552.92	189,018,120,662.38
July	170,838,137,670.32	88,438,755,877.95		1,639,816,325.43					260,916,709,873.70	144,472,579,513.62	40,803,463,719.29		18,943,375,982.54		24,250,000,000.00			228,469,419,215.45
August	186,839,666,221.59	88,438,755,877.95		1,048,469,970.53					276,326,892,070.07	193,676,063,552.37	40,803,463,719.29							234,479,527,271.66
September	156,401,703,211.89	61,273,657,790.85		1,228,309,931.16			24,250,000,000.00	195,262,227.46	243,348,933,161.35	177,004,134,110.10	54,952,095,630.66							231,956,229,740.76
October	192,833,972,190.95	61,273,657,790.85		1,323,884,039.04					255,431,514,020.84	93,392,912,128.98	54,952,095,630.66			16,684,763,584.77	21,825,000,000.00	30,380,400,000.00		217,235,171,344.42
November	104,950,886,217.29	61,273,657,790.85		1,376,252,389.97			72,750,000,000.00		240,350,796,398.11	98,055,851,882.19	54,952,095,630.66			3,119,398,597.27	9,700,000,000.00	30,380,400,000.00	485,645,987.41	196,693,392,097.53
December	152,191,839,404.16	61,273,657,790.85		1,791,205,177.29				212,386,917.06	215,469,089,289.36	120,084,345,364.13	54,952,095,630.66			3,319,709,554.51				178,356,150,549.30
SUB-TOTAL	1,518,163,887,690.63	919,119,923,074.61	58,200,000,000.00	13,072,296,227.14	6,558,163,715.14	3,350,300,935.13	97,000,000,000.00	931,513,103.69	2,616,396,084,746.35	1,779,888,379,062.55	553,176,166,107.99	*3,749,915,794.54*	71,414,081,503.72	29,536,997,754.24	114,102,555,000.00	60,760,800,000.00	1,841,244,393.93	2,614,470,139,616.97

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 2021

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	VAT			TOTAL
	₦	₦	₦	₦	₦	₦			₦	₦	₦	₦	₦	₦	₦			₦
January	6,308,931,178.85	684,625,452.68			6,358,482,831.55				13,352,039,463.08	4,753,058,226.20	487,470,089.51	9,534,574,210.95	4,104,751,240.64	4,468,041,991.37				23,347,895,758.67
February	6,254,526,592.06	668,626,191.14			4,692,218,835.37				11,615,371,618.57	5,643,284,659.25	540,770,238.76	7,286,831,942.19	3,649,564,209.52	3,637,043,153.91				20,757,494,203.63
March	6,142,143,402.18	659,549,865.91			6,503,661,446.63				13,305,354,714.72	4,740,147,078.72	445,494,574.23	6,318,361,359.12	3,536,592,032.55	3,796,159,209.18				18,836,754,253.80
April	6,253,572,246.59	669,455,647.34			9,422,801,858.94				16,345,829,752.87	5,517,234,855.09	572,944,226.08	9,957,284,219.21	4,237,799,704.95	5,739,545,087.88				26,024,808,093.21
May	5,971,871,020.06	670,688,875.87			7,699,778,057.85				14,342,337,953.78	4,061,141,254.63	488,442,411.11	6,096,239,597.20	3,291,397,184.63	2,983,654,087.38				16,920,874,534.95
June	7,196,488,214.50	812,355,341.59			5,310,845,763.01				13,319,689,319.10	4,708,528,580.88	526,751,787.24	7,465,807,017.72	3,628,166,566.39	1,981,915,331.49				18,311,169,283.72
July	7,535,082,865.63	859,641,775.46			11,045,968,100.84				19,440,692,741.93	5,762,658,311.20	617,251,294.78	11,513,493,704.25	4,535,802,319.37	2,678,321,738.25				25,107,527,367.85
August	6,983,148,496.56	753,836,651.17			8,215,861,447.73				15,952,846,595.46	5,061,073,458.73	587,979,177.44	5,491,534,159.64	4,716,801,177.44	4,221,060,615.97				20,078,448,589.22
September	10,621,778,257.86	876,592,081.08			5,045,682,946.72				16,544,053,285.66	6,014,947,864.32	646,178,745.22	8,316,371,648.07	5,363,027,645.48	5,698,897,636.18				26,039,423,539.27
October	8,526,612,784.93	844,839,574.16			6,489,022,063.02				15,860,474,422.11	5,839,163,177.64	659,866,944.33	3,626,222,857.61	5,014,473,210.00	2,774,301,962.05				17,914,028,151.63
November	9,370,831,971.16	774,051,217.36			4,269,251,203.65				14,414,134,392.17	4,647,505,726.96	544,163,707.89	5,756,390,825.44	4,514,368,420.75	3,870,618,920.89				19,333,047,601.93
December	9,834,405,761.08	929,200,919.32			8,449,349,061.95				19,212,955,742.35	7,119,237,224.66	747,427,190.93	7,881,778,025.25	5,524,024,803.90	3,983,845,101.66				25,256,312,346.40
SUB-TOTAL	90,999,392,791.46	9,203,463,593.08	0.00	0.00	83,502,923,617.26	0.00	0.00	0.00	183,705,780,001.80	63,867,980,418.28	6,864,740,387.52	89,244,889,566.65	52,116,768,515.62	45,833,404,836.21				257,927,783,724.28
									2,800,101,864,748.15									2,872,397,923,341.25

T.B

CHECK

2,800,101,864,748.15

FAAC allocations are recognised in the books of the Federal Government at the end of monthly FAAC meeting using the FAAC distribution schedule as a source document.

2,800,101,864,748.15

NOTE 4:

DETAILS OF FEDERAL GOVERNMENT SHARE OF VALUE ADDED TAX FROM THE FEDERATION ACCOUNTS IN THE YEAR 2021

S/N	DETAILS/ MONTH	2021	2020
		TOTAL	TOTAL
		₦	₦
1	January	22,310,797,195.32	14,947,680,429.63
2	February	20,487,140,740.95	13,639,538,629.14
3	March	20,483,932,964.69	12,961,691,905.10
4	April	23,658,905,681.72	15,658,971,495.50
5	May	23,007,631,159.96	12,303,377,884.13
6	June	23,576,339,756.71	13,524,259,241.06
7	July	20,111,361,848.37	16,773,189,514.06
8	August	19,677,693,228.74	17,267,061,611.48
9	September	23,271,887,104.73	19,559,966,801.76
10	October	22,273,380,469.06	18,469,977,202.35
11	November	21,678,180,898.05	16,465,522,078.73
12	December	25,574,988,094.52	20,413,576,243.18
	TOTAL	**266,112,239,142.81**	**191,984,813,036.13**
	T.B	**266,112,239,142.81**	
	CHECK	0.00	3,066,214,103,890.96

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

NOTE 5:
TAX REVENUE

S/N	Admin. Code	MDA	Tax Revenue N 2021	Total N 2020
		ADMINISTRATIVE SECTOR	₦	₦
1	02200100100	CONSOLIDATED REVENUE FUND	29,369,063,222.45	
		LAW & JUSTICES SECTOR		
2	0326001001	FEDERAL MINISTRY OF JUSTICE – HEADQUARTERS	-	743,675.97
		SOCIAL SECTOR	-	
3	517018011	FEDERAL POLYTECHNIC, EDE		28,205,500.00
4.	517018013	FEDERAL POLYTECHNIC, NEKEDE		21,850.00
5.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DVELOPMENRT, ABUJA		840,747.64
		GRAND TOTAL	**29,369,063,222.45**	**29,142,773.61**

NOTE 6:
NON-TAX REVENUE

S/N.	ADMIN. CODE	MDA	LICENCES - GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERNMENT BUILDINGS - GENERAL	RENT ON LAND & OTHERS - GENERAL	RE-IMBURSEMENT GENERAL	TOTAL 2021	
			120201	120202	120203	120204	120205	120206	120207	120208	120209	120213		2020
		ADMINISTRATIVE SECTOR	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	N
1	111001001	STATE HOUSE - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266,800.00
2	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	15,776,000.00	0.00	156,500.00	0.00	0.00	14,777,684.00	0.00	30,710,184.00	75,144,847.02
3	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	2,617,515.00	0.00	0.00	0.00	0.00	0.00	0.00	2,617,515.00	3,909,611.25
4	116001001	MINISTRY OF DEFENCE - MOD HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	515,550.00
5	116004001	NIGERIAN NAVY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,776,725.00
6	116007001	NIGERIAN DEFENCE COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
7	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,767,838,293.26
8	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,656,490.76
9	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
10	119009001	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	1,907,846.85	0.00	0.00	0.00	0.00	0.00	0.00	1,907,846.85	1,910,915.59
11	119009003	FOREIGN MISSION: ADDIS ABABA	0.00	0.00	0.00	11,838,651.12	0.00	0.00	0.00	0.00	0.00	0.00	11,838,651.12	7,399,156.95
12	119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	7,287,045.45	0.00	0.00	0.00	0.00	0.00	0.00	7,287,045.45	4,554,403.41
13	119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,069,422.67
14	119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	72,438,984.62	0.00	0.00	0.00	0.00	0.00	0.00	72,438,984.62	4,724,065.59
15	119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	982,281.67	0.00	0.00	0.00	0.00	0.00	0.00	982,281.67	700,995.45
16	119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	6,374,626.37	0.00	0.00	0.00	0.00	0.00	0.00	6,374,626.37	4,249,750.91
17	119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,124,049.69
18	119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	1,632,484.91	0.00	165,876.78	0.00	0.00	0.00	0.00	1,798,361.69	3,079,064.94
19	119009013	FOREIGN MISSION: BATA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	795,389.88
20	119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	52,689,572.92	0.00	0.00	0.00	0.00	0.00	0.00	52,689,572.92	24,251,715.26
21	119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	316,000.00	0.00	0.00	0.00	0.00	0.00	0.00	316,000.00	-
22	119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	43,199,886.15	0.00	0.00	0.00	0.00	0.00	0.00	43,199,886.15	26,418,579.67
23	119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	12,482,527.83	0.00	0.00	0.00	0.00	0.00	0.00	12,482,527.83	9,417,558.32
24	119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	55,430.31	0.00	0.00	0.00	0.00	0.00	0.00	55,430.31	159,771.00
25	119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	5,426,356.59	0.00	0.00	0.00	0.00	0.00	0.00	5,426,356.59	-
26	119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	1,705,877.53	0.00	0.00	0.00	0.00	0.00	0.00	1,705,877.53	763,344.13
27	119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	641.94
28	119009022	FOREIGN MISSION:BUCHAREST	0.00	0.00	0.00	37,130,403.63	0.00	0.00	0.00	0.00	0.00	0.00	37,130,403.63	7,726,787.87
29	119009023	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	-
30	119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	2,156,713.05	0.00	146,801.48	0.00	0.00	0.00	0.00	2,303,514.53	1,316,294.01

31	119009025	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	2,984,210.21
32	119009026	FOREIGN MISSION: BUJUMBURA	0.00	0.00	0.00	2,673,846.16	0.00	0.00	0.00	0.00	0.00	0.00	2,673,846.16	97,394.53
33	119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	1,683,048.82	0.00	0.00	0.00	0.00	0.00	0.00	1,683,048.82	108,499.10
34	119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	44,258,659.09	0.00	0.00	0.00	0.00	0.00	0.00	44,258,659.09	55,918,909.09
35	119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,272.73
36	119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	623,225.54	0.00	0.00	0.00	0.00	0.00	0.00	623,225.54	-
37	119009033	FOREIGN MISSION:DAMASCUS	0.00	0.00	0.00	29,846,923.00	0.00	0.00	0.00	0.00	0.00	0.00	29,846,923.00	-
38	119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	18,454,644.66	0.00	0.00	0.00	0.00	0.00	0.00	18,454,644.66	17,910,447.63
39	119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	5,433.32	0.00	264,123.37	0.00	0.00	0.00	0.00	269,556.69	182,618.66
40	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	0.00	43,023,891.58	0.00	0.00	0.00	0.00	0.00	0.00	43,023,891.58	-
41	119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	10,978,758.62	0.00	0.00	0.00	0.00	0.00	0.00	10,978,758.62	4,816,551.72
42	119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,586,521.00
43	119009042	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	5,012,009.93
44	119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	6,520,000.01	0.00	0.00	0.00	0.00	0.00	0.00	6,520,000.01	4,454,475.52
45	119009046	FOREIGN MISSION:	0.00	0.00	0.00	2,000,397.03	0.00	0.00	0.00	0.00	0.00	0.00	2,000,397.03	625,664.34
46	119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	0.00	37,000,888.33	0.00	0.00	0.00	0.00	0.00	0.00	37,000,888.33	33,840,913.90
47	119009049	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	0.00	817,125.98	0.00	0.00	0.00	0.00	2,305,122.49	0.00	3,122,248.47	2,685,732.89
48	119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	605,000.00	0.00	0.00	0.00	0.00	0.00	0.00	605,000.00	80,666.67
49	119009051	FOREIGN MISSION:KHARTOUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,527,575.76
50	119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	3,372,569.67	0.00	71,977.18	0.00	0.00	0.00	0.00	3,444,546.85	-
51	119009053	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	4,001,002.44
52	119009054	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	-
53	119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	8,506,696.97	0.00	0.00	0.00	0.00	0.00	0.00	8,506,696.97	10,007,878.79
54	119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	0.00	15,251,436.48	0.00	0.00	0.00	0.00	0.00	0.00	15,251,436.48	-
55	119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	2,672,191.67	0.00	0.00	0.00	0.00	0.00	0.00	2,672,191.67	2,069,055.56
56	119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	40,286,746.88	0.00	0.00	0.00	0.00	0.00	0.00	40,286,746.88	11,876,892.22
57	119009059	FOREIGN MISSION: LISBON	0.00	0.00	0.00	1,800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800,000.00	-
58	119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	807,259.00	0.00	0.00	0.00	0.00	0.00	0.00	807,259.00	517,056.10
59	119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	234,431,472.80	0.00	0.00	0.00	0.00	0.00	0.00	234,431,472.80	-
60	119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	9,318,240.91	0.00	0.00	0.00	0.00	0.00	0.00	9,318,240.91	6,212,160.61
61	119009064	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	7,724,553.57
62	119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	15,961,740.33	0.00	0.00	0.00	0.00	0.00	0.00	15,961,740.33	9,508,851.09
63	119009066	FOREIGN MISSION: MANILLA	0.00	0.00	0.00	40,664,711.23	0.00	0.00	0.00	0.00	0.00	0.00	40,664,711.23	40,664,711.23
64	119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	6,485,209.63	0.00	0.00	0.00	0.00	0.00	0.00	6,485,209.63	2,264,029.92
65	119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	299,388.66	0.00	0.00	0.00	0.00	0.00	0.00	299,388.66	160,100.89
66	119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	0.00	8,369,529.01	0.00	0.00	0.00	0.00	0.00	0.00	8,369,529.01	8,369,529.01
67	119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	1,546,162.19	0.00	0.00	0.00	0.00	0.00	0.00	1,546,162.19	2,108,728.27
68	119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	2,134,495.31	0.00	0.00	0.00	0.00	0.00	0.00	2,134,495.31	4,892,524.56
69	119009074	FOREIGN MISSION: NEW DELHI	0.00	0.00	0.00	40,926,615.35	0.00	0.00	0.00	0.00	0.00	0.00	40,926,615.35	40,926,615.35
70	119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	0.00	0.00	56,247,662.64	0.00	0.00	0.00	0.00	0.00	0.00	56,247,662.64	-

71	119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,476,998.18
72	119009077	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	2,700,362.01
73	119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	66,438,054.84	0.00	0.00	0.00	0.00	0.00	0.00	66,438,054.84	24,049,540.83
74	119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	730,097.81	0.00	0.00	0.00	0.00	0.00	0.00	730,097.81	1,792,474.56
75	119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	81,569,558.28	0.00	0.00	0.00	0.00	0.00	0.00	81,569,558.28	63,656,124.14
76	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	204,064.86	0.00	0.00	0.00	0.00	0.00	0.00	204,064.86	115,945.95
77	119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	677,905.94	0.00	0.00	0.00	0.00	0.00	0.00	677,905.94	677,905.94
78	119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	12,920,208.49	0.00	0.00	0.00	0.00	0.00	0.00	12,920,208.49	13,563,937.98
79	119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	3,372,569.67	0.00	0.00	0.00	0.00	0.00	0.00	3,372,569.67	1,417,281.51
80	119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	41,986,423.33	0.00	0.00	0.00	0.00	0.00	0.00	41,986,423.33	59,986,423.33
81	119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	930,153.77	0.00	485,230.77	0.00	0.00	0.00	0.00	1,415,384.54	224,806.38
82	119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	4,506,515.91	0.00	0.00	0.00	0.00	0.00	0.00	4,506,515.91	1,787,087.15
83	119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	3,129,872.02	0.00	0.00	0.00	0.00	0.00	0.00	3,129,872.02	4,173,162.69
84	119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	3,562,621.32	0.00	0.00	0.00	0.00	0.00	0.00	3,562,621.32	3,919,112.03
85	119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	7,621,212.13	0.00	0.00	0.00	0.00	0.00	0.00	7,621,212.13	969,696.94
86	119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	29,179,965.52	0.00	0.00	0.00	0.00	0.00	0.00	29,179,965.52	37,900,000.00
87	119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	7,888,707.19	0.00	0.00	0.00	0.00	0.00	0.00	7,888,707.19	64,973,069.54
88	119009101	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	587,594.07
89	119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	2,010,344.83	0.00	0.00	0.00	0.00	0.00	0.00	2,010,344.83	2,010,344.83
90	119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	7,019,695.20	0.00	0.00	0.00	0.00	0.00	0.00	7,019,695.20	1,150,769.71
91	119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	2,221,109.52	0.00	0.00	0.00	0.00	0.00	0.00	2,221,109.52	525,642.86
92	119009106	FOREIGN MISSION: WINDHOEK	3,752,667.35	0.00	0.00	4,444,367.02	0.00	0.00	0.00	0.00	0.00	0.00	8,197,034.37	4,267,843.42
93	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	0.00	6,504,546.39	0.00	0.00	0.00	0.00	0.00	0.00	6,504,546.39	8,604,881.78
94	119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	7,518,526.07	0.00	0.00	0.00	0.00	0.00	0.00	7,518,526.07	7,518,526.07
95	119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	5,017,707.38	0.00	0.00	0.00	0.00	0.00	0.00	5,017,707.38	3,916,775.76
96	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	947,440.65	0.00	0.00	0.00	0.00	0.00	0.00	947,440.65	902,324.43
97	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,277,521.44
98	119009123	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	-
99	119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	0.00	3,053,220.07	0.00	0.00	0.00	0.00	0.00	0.00	3,053,220.07	3,053,220.07
100	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	0.00	0.00	0.00	0.00	0.00	51,500.00	0.00	0.00	0.00	0.00	51,500.00	1,873,000.00
101	123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	17,838,943.70	0.00	0.00	5,308,113,681.46	0.00	0.00	0.00	5,325,952,625.16	-
102	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	980,654,200.65
103	123007001	NIGERIAN FILM CORPORATION	0.00	0.00	0.00	37,967,258.75	0.00	0.00	0.00	50,000.00	0.00	0.00	38,017,258.75	33,053,992.50
104	123008001	NATIONAL BROADCASTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,514,643,784.49
105	123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
106	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,412,708.18
107	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	0.00	0.00	0.00	0.00	0.00	10,268,800.00	3,150,000.00	0.00	0.00	13,418,800.00	-
108	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	959,881.61

109	123031007	NATIONAL THEATRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
110	0124001001	MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,521,880,149.66
111	0124002001	NIGERIA CORRECTIONAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,528,868.75
112	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,296,649,942.74
113	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,728,399.84
114	0124007001	FEDERAL FIRE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,742,965.31
115	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,100.00
116	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
117	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,785,000.00
118	140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
119	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	682,965,254.46
120	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,500.00
121	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00
122	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,747,159.50
123	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
124	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,545,638.44
125	160001001	POLICE SERVICE COMMISSION HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	122,000.00
126	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,527,558.50
127	0161001003	SPECIAL DUTIES SGF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
128	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	0.00	68,210,498.62	0.00	3,090,000.00	1,273,249,905.12	0.00	0.00	0.00	1,344,550,403.74	717,592,810.23
129	161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,234,916,379.31
130	161018001	SERVICOM	0.00	0.00	0.00	151,765,900.00	0.00	0.00	0.00	0.00	0.00	0.00	151,765,900.00	35,431,920.00
131	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,627,920.00
132	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,500.00
133	164001001	FEDERAL MINISTRY OF 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	71,451.00
		ECONOMIC SECTOR												
134	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,106,486,776.42
135	**215003001**	**AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**1,784,549.99**
136	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	0.00	0.00	543,000.00	0.00	446,830.00	2,425,514.99	598,262.47	510,430.77	0.00	4,524,038.23	-
137	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	394,224,380.69
138	215008001	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	297,778,168.25
139	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	0.00	0.00	0.00	0.00	11,522,215.00	28,482,989.59	0.00	0.00	0.00	40,005,204.59	52,900,751.00

140	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	530,200.00	0.00	12,849,695.00	95,243,788.84	2,069,000.00	132,000.00	0.00	110,824,683.84	1,871,861.25
141	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	0.00	0.00	970,000.00	0.00	120,700.00	2,450,000.00	0.00	0.00	0.00	3,540,700.00	-
142	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,026,605.06
143	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,606,776.87
144	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,706,975.00
145	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	0.00	0.00	107,442,859.75	0.00	0.00	0.00	0.00	0.00	0.00	107,442,859.75	106,591,412.63
146	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,989,306.25
147	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	50,534,077.50	0.00	11,557,641.47	0.00	11,476,161.25	0.00	0.00	73,567,880.22	-
148	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,444,947.00
149	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,110,000.00
150	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	6,563,970.00	0.00	0.00	0.00	0.00	0.00	0.00	6,563,970.00	6,744,105.00
151	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	5,100,000.00	0.00	0.00	8,793,451.60	0.00	5,000,000.00	0.00	18,893,451.60	32,985,865.00
152	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,838.75
153	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,140,050.00
154	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,392,963.53
155	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	461,326,194.36
156	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	727,316,722.10
157	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306,383.01
158	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,440,792.94
159	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402,486.25
160	022001200100	CONSOLIDATED REVENUE FUND	0.00	0.00	304,711,087.05	127,358,287,618.62	0.00	0.00	0.00	0.00	0.00	0.00	127,662,998,705.67	-
161	220007019	FPO JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,500.00
162	220007032	FPO OWERRI	0.00	0.00	0.00	5,226,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,226,000.00	4,703,400.00
163	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	0.00	0.00	0.00	569,525,210.21	0.00	0.00	22,748,125.25	0.00	0.00	0.00	592,273,335.46	421,193,768.43
164	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,483,805,029.25
165	222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,543,500,582.09
166	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	0.00	0.00	0.00	26,157,600.00	0.00	0.00	0.00	0.00	26,157,600.00	59,757,800.00
167	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,172,256,521.69
168	222009001	CONSUMER PROTECTION COUNCIL	0.00	0.00	0.00	4,024,791,856.75	0.00	0.00	0.00	0.00	0.00	0.00	4,024,791,856.75	865,093,667.04
169	222010001	LAGOS INTERNATIONAL TRADE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

		FAIR COMPLEX MANAGEMENT BOARD												286,873,197.16
170	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	0.00	438,220.00	0.00	0.00	206,829,025.59	142,507,939.01	0.00	0.00	349,775,184.60	269,265,182.39
171	222027001	SMEDAN - H/QTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,005,000.00
172	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163,067,162.00
173	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	89,179,803.50	0.00	0.00	0.00	89,179,803.50	248,910,998.55
174	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	790,000.00	0.00	0.00	0.00	0.00	0.00	0.00	790,000.00	2,775,000.00
175	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	580,075.00
176	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00
177	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,725.64
178	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	0.00	0.00	680,200.00	0.00	70,000.00	647,200.00	0.00	0.00	0.00	1,397,400.00	1,309,000.00
179	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	560,000.00
180	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,407,850.00
181	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,141,606.10
182	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0.00	0.00	0.00	1,310,801.25	0.00	246,836.98	0.00	2,575,950.00	0.00	0.00	4,133,588.23	-
183	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	4,946,273.80	0.00	0.00	0.00	4,946,273.80	1,394,900.00
184	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,179,810.19
185	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,327,354.34
186	228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	553,900.00	0.00	0.00	0.00	0.00	553,900.00	14,580,332.50
187	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00
188	229003001	NIGERIAN RAILWAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,874,412,786.16
189	229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,389,169.00
190	230001001	FEDERAL MINISTRY OF AVIATION	0.00	0.00	0.00	0.00	0.00	1,333,700.00	0.00	0.00	0.00	0.00	1,333,700.00	560,000.00
191	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,023,266,583.80
192	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,223,880.00
193	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	0.00	0.00	0.00	824,616,409.50	0.00	6,540,000.00	10,807,625.00	58,984,481.25	0.00	0.00	900,948,515.75	513,887,902.58
194	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,058,152,553.58
195	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,667,657.50
196	234004001	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	506,257.50
197	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	804,303,688.00

198	232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	0.00	59,000.00	0.00	0.00	0.00	0.00	0.00	59,000.00	35,600.00
199	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
200	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,125,500.00
201	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,217,197.50
202	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	0.00	0.00	3,616,569.15	0.00	0.00	3,629,249.94	0.00	0.00	0.00	7,245,819.09	9,202,455.22
203	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,540,000.00
204	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,483,600.00
205	252037001	ANAMBRA/ IMO RBDA	0.00	0.00	0.00	127,738,726.83	0.00	0.00	0.00	0.00	0.00	0.00	127,738,726.83	4,059,735.00
206	252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,056,264.49
207	252039001	CHAD BASIN RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,138,000.00
208	252041001	HADEJIA-JAMAÄ„Â»ARE RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,927,472.00
209	252042001	LOWER BENUE RBDA	0.00	0.00	0.00	3,390,000.00	0.00	40,000.00	813,373.68	0.00	1,895,000.00	0.00	6,138,373.68	7,111,861.25
210	252043001	LOWER NIGER RBDA	0.00	0.00	0.00	18,188,522.50	0.00	0.00	9,428,763.75	4,548,001.37	131,180.00	0.00	32,296,467.62	18,930,702.50
211	252045001	OGUN/ OSUN RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,000.00
212	252047001	UPPER BENUE RBDA	125,300.00	0.00	0.00	3,975,950.17	0.00	0.00	242,217,660.63	0.00	0.00	0.00	246,318,910.80	3,071,331.25
213	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,962,000.00
214	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,213,160.00
215	0220011001	NIGERIA CUSTOMS SERVIVES	0.00	0.00	0.00	17,615,460.00	0.00	76,887,522.00	0.00	0.00	0.00	0.00	94,502,982.00	103,009,152.97
		LAW & JUSTICES SECTOR												
216	0318002001	SUPREME COURT OF NIGERIA	0.00	0.00	0.00	5,664,125.07	0.00	0.00	0.00	0.00	0.00	0.00	5,664,125.07	4,037,511.48
217	0318003001	COURT OF APPEAL	0.00	0.00	0.00	114,396,359.81	0.00	0.00	0.00	0.00	0.00	0.00	114,396,359.81	14,987,741.54
218	0318004001	FEDERAL HIGH COURT-ABUJA	0.00	0.00	0.00	177,373,199.03	445,664,820.86	4,437,981.00	0.00	0.00	134,000.00	0.00	627,610,000.89	547,519,316.44
219	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	162,063,915.00
220	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	0.00	0.00	4,737,632.00	1,608,000.00	0.00	0.00	0.00	0.00	0.00	6,345,632.00	9,137,882.00
221	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	12,284,731.10	0.00	5,618,800.00	0.00	0.00	0.00	0.00	17,903,531.10	15,590,965.50
222	0318008001	NATIONAL INDUSTRIAL COURT	0.00	0.00	0.00	87,904,112.97	0.00	148,850.00	30,312.00	2,175.60	0.00	0.00	88,085,450.57	71,286,394.34
223	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	1,167,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,167,000.00	3,229,000.00
224	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	0.00	0.00	0.00	0.00	313,550.00	0.00	0.00	0.00	0.00	313,550.00	3,589,800.00
225	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,900,480.00
226	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00	0.00	0.00	70,000.00	-
227	0326003001	LEGAL AID COUNCIL	0.00	0.00	0.00	270,000.00	0.00	0.00	0.00	4,994,880.00	0.00	0.00	5,264,880.00	1,130,000.00
228	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	2,305,679,489.57	0.00	0.00	0.00	0.00	0.00	0.00	2,305,679,489.57	1,893,029,440.90
229	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	0.00	1,915,175.50	0.00	0.00	0.00	0.00	0.00	0.00	1,915,175.50	1,079,000.00
230	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	26,000.00
231	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,289,704.84
		REGIONAL SECTOR												
232	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	0.00	620,000.00	0.00	0.00	0.00	0.00	0.00	620,000.00	409,000.00

		SOCIAL SECTOR												
233	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	0.00	0.00	0.00	2,370,000.00	0.00	55,000.00	100,000.00	3,000.00	0.00	2,528,000.00	8,676,042.50
234	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	91,570,038.00
235	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	0.00	0.00	1,556,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,556,500.00	1,607,000.00
236	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,618,355.00
237	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,000.00
238	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,330,345.00
239	517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,148,970.00
240	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,115,932,655.46
241	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,429,993,845.35
242	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	924,520,988.57
243	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,640,738.00
244	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,257,113.00
245	517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,199,011,476.55
246	517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	100,336,906.25	0.00	25,745,360.50	2,811,970.42	16,933,984.00	0.00	0.00	145,828,221.17	129,644,737.17
247	517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00
248	517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	437,255,296.59
249	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204,212,508.40
250	517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	386,899,232.00
251	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	0.00	0.00	0.00	311,314,634.92	0.00	1,290,181.25	265,193,948.26	0.00	0.00	0.00	577,798,764.43	614,175,187.49
252	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	946,816,542.85
253	517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	765,075,853.29
254	517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	880,402,227.24
255	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,469,786,720.86
256	517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	579,079,300.00
257	517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	85,380,325.00	0.00	6,726,449.33	837,500.00	0.00	0.00	0.00	92,944,274.33	80,132,825.61
258	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,964,541.83
259	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	328,263,771.70	0.00	39,131,679.48	0.00	0.00	31,305,343.58	0.00	398,700,794.76	694,612,858.56
260	517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	783,210,153.08
261	517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,071,720,024.26
262	517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	78,188,847.55	0.00	0.00	0.00	0.00	0.00	0.00	78,188,847.55	-
263	517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,594,112.55
264	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	0.00	120,735,160.00	0.00	7,838.75	7,872,802.66	0.00	0.00	0.00	128,615,801.41	175,179,034.88
265	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	173,469,616.47	0.00	0.00	0.00	0.00	0.00	0.00	173,469,616.47	241,583,269.79
266	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	277,951,141.63	0.00	12,793,063.34	11,498,545.92	0.00	472,950.00	0.00	302,715,700.89	117,162,450.15
267	517019007	FEDERAL COLLEGE OF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

		EDUCATION KANO												681,212,687.47
268	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	308,369,062.75
269	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,500.00
270	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,717,819.00
271	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	161,131,409.63	0.00	256,325.00	3,824,710.00	667,501.00	0.00	0.00	165,879,945.63	141,570,732.96
272	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	643,766,776.35
273	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	303,948,601.30	0.00	1,849,963.12	212,063.00	4,125,487.58	0.00	0.00	310,136,115.00	281,628,415.00
274	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,703,579.00
275	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175,930,440.98
276	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	185,000.00
277	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	365,770,638.12
278	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,658,597,471.76
279	517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
280	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,081,425,099.19
281	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,429,656,849.66
282	517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,254,526,975.72
283	517021006	UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,243,005,715.00
284	517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,711,670,659.18
285	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,103,820,275.09
286	517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	288,600.00	0.00	0.00	0.00	0.00	0.00	0.00	288,600.00	1,245,114,033.24
287	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	1,812,631,464.83	0.00	155,000.00	0.00	0.00	0.00	0.00	1,812,786,464.83	786,275,772.16
288	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	1,134,750,010.69	0.00	34,527,495.74	36,113,756.30	37,813,114.89	0.00	0.00	1,243,204,377.62	859,913,688.66
289	517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,397,249,676.56
290	517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	524,379,072.28
291	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,894,315,601.67
292	517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	2,442,575,267.82	0.00	114,420,478.85	92,121,756.14	199,885,951.05	0.00	0.00	2,849,003,453.86	3,364,990,898.35
293	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,678,000.00
294	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,852,500.00
295	517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	0.00	3,537,783,657.26	0.00	6,116,000.00	25,356,750.75	0.00	0.00	0.00	3,569,256,408.01	1,595,561,948.83
296	517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	589,768,756.00
297	517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135,407,497.20
298	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	0.00	0.00	0.00	1,294,627,894.93	0.00	0.00	0.00	0.00	0.00	0.00	1,294,627,894.93	201,500,897.65
299	517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	379,922.74
300	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	604,013,138.32
301	517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176,104,592.90
302	517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,395,657.92
303	517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135,057,340.20
304	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,047,070.00

305	517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	0.00	160,827,544.30	0.00	0.00	0.00	0.00	0.00	0.00	160,827,544.30	-
306	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	0.00	0.00	0.00	146,434,060.00	0.00	210,000.00	0.00	0.00	0.00	0.00	146,644,060.00	60,067,000.00
307	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00	21,580,800.00	0.00	57,828,500.00	0.00	0.00	0.00	0.00	79,409,300.00	12,994,900.00
308	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	276,600.00
309	517026003	FGC BUNI-YADI	0.00	0.00	0.00	47,784,437.50	0.00	0.00	0.00	0.00	0.00	0.00	47,784,437.50	18,335,000.00
310	517026004	FGC BIRIN YAURI	0.00	0.00	0.00	21,586,104.00	0.00	0.00	0.00	0.00	0.00	0.00	21,586,104.00	-
311	517026005	FGC DAURA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,006,648.08
312	517026007	FGC GARKI	0.00	0.00	0.00	177,096,000.00	0.00	0.00	0.00	0.00	0.00	0.00	177,096,000.00	79,370,197.95
313	517026008	FGC IJANIKIN	0.00	0.00	0.00	408,019,734.91	0.00	0.00	0.00	0.00	0.00	0.00	408,019,734.91	197,785,506.00
314	517026009	FGC IKET NISE	0.00	0.00	0.00	406,653,636.11	0.00	0.00	0.00	0.00	0.00	0.00	406,653,636.11	158,692,860.56
315	517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,041,651.17
316	517026011	FGC IKOM	0.00	0.00	0.00	169,410,710.01	0.00	0.00	0.00	0.00	0.00	0.00	169,410,710.01	54,855,885.97
317	517026012	FGC IKOT EKPENE	0.00	0.00	0.00	464,580,478.13	0.00	0.00	0.00	0.00	0.00	0.00	464,580,478.13	170,120,200.00
318	517026013	FGC IKURIN	0.00	0.00	0.00	252,375,226.35	0.00	0.00	0.00	0.00	0.00	0.00	252,375,226.35	-
319	517026014	FGC JOS	0.00	0.00	0.00	294,146,984.73	0.00	0.00	0.00	0.00	0.00	0.00	294,146,984.73	-
320	517026015	FGC KADUNA	0.00	0.00	0.00	303,669,925.32	0.00	0.00	0.00	0.00	0.00	0.00	303,669,925.32	99,087,711.39
321	517026016	FGC KANO	0.00	0.00	0.00	149,518,406.46	0.00	0.00	0.00	0.00	0.00	0.00	149,518,406.46	37,517,004.00
322	517026017	FGC KEFFI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,369,238.10
323	517026018	FGC KIYAWA	0.00	0.00	0.00	82,617,557.00	0.00	0.00	0.00	0.00	0.00	0.00	82,617,557.00	140,000.00
324	517026020	FGC MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,323,750.25
325	517026021	FGC MINJIBIR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,658,950.00
326	517026022	FGC MINNA	0.00	0.00	0.00	190,751,430.00	0.00	0.00	0.00	0.00	0.00	0.00	190,751,430.00	-
327	517026023	FGC ODIKOLOGUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,206,533.27
328	517026025	FGC OGBOMOSHMO	0.00	0.00	0.00	29,844,600.00	0.00	0.00	0.00	0.00	0.00	0.00	29,844,600.00	-
329	517026026	FGC OGOJA	0.00	0.00	0.00	199,236,601.06	0.00	0.00	0.00	0.00	0.00	0.00	199,236,601.06	72,307,336.75
330	517026027	FGC OHAFIA	0.00	0.00	0.00	232,061,565.19	0.00	0.00	0.00	0.00	0.00	0.00	232,061,565.19	76,933,000.00
331	517026028	FGC OKIGWE	0.00	0.00	0.00	130,418,927.22	0.00	0.00	0.00	0.00	0.00	0.00	130,418,927.22	-
332	517026029	FGC OKPOSI	0.00	0.00	0.00	235,612,046.31	0.00	0.00	0.00	0.00	0.00	0.00	235,612,046.31	121,117,809.79
333	517026030	FGC ONITSHA	0.00	0.00	0.00	408,381,200.00	0.00	0.00	0.00	0.00	0.00	0.00	408,381,200.00	-
334	517026031	FGC PORT HARCOURT	0.00	0.00	0.00	359,234,287.22	0.00	0.00	0.00	0.00	0.00	0.00	359,234,287.22	109,206,094.18
335	517026032	FGC POTISKUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,227,426.05
336	517026033	FGC RUBBOCHI	0.00	0.00	0.00	208,496,246.00	0.00	0.00	0.00	0.00	0.00	0.00	208,496,246.00	68,449,080.00
337	517026036	FGC WARRI	0.00	0.00	0.00	421,947,138.13	0.00	0.00	0.00	0.00	0.00	0.00	421,947,138.13	147,695,588.02
338	517026037	FGC ZARIA	0.00	0.00	0.00	163,836,927.87	0.00	0.00	0.00	0.00	0.00	0.00	163,836,927.87	-
339	517026038	FGC, BILLIRI	0.00	0.00	0.00	117,470,620.00	0.00	0.00	0.00	0.00	0.00	0.00	117,470,620.00	36,711,197.96
340	517026040	FGC, IKOLE	0.00	0.00	0.00	204,940,200.00	0.00	0.00	0.00	0.00	0.00	0.00	204,940,200.00	69,632,172.83
341	517026041	FGGC ABAJI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,586,727.94
342	517026042	FGGC ABULOMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,759,672.42
343	517026044	FGGC ANKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,386,952.75

344	517026045	FGGC BAJOGA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,799,627.00
345	517026046	FGGC BAKORI	0.00	0.00	0.00	97,431,900.00	0.00	0.00	0.00	0.00	0.00	0.00	97,431,900.00	37,913,595.82
346	517026047	FGGC BAUCHI	0.00	0.00	0.00	91,593,100.00	0.00	0.00	0.00	0.00	0.00	0.00	91,593,100.00	38,681,600.00
347	517026048	FGGC BENIN	0.00	0.00	0.00	373,374,576.21	0.00	0.00	0.00	0.00	0.00	0.00	373,374,576.21	34,190,921.00
348	517026049	FGGC BIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,846,933.22
349	517026050	FGGC BWARI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126,544,665.27
350	517026051	FGGC CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,214,107.94
351	517026053	FGGC EFON IMNRINGI	0.00	0.00	0.00	83,636,500.00	0.00	0.00	0.00	0.00	0.00	0.00	83,636,500.00	34,190,921.00
352	517026054	FGGC ENUGU	0.00	0.00	0.00	358,816,300.00	0.00	0.00	0.00	0.00	0.00	0.00	358,816,300.00	129,078,772.87
353	517026055	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	180,146,911.42	0.00	0.00	0.00	0.00	0.00	0.00	180,146,911.42	75,276,100.00
354	517026059	FGGC IBILLO	0.00	0.00	0.00	122,157,821.85	0.00	0.00	0.00	0.00	0.00	0.00	122,157,821.85	40,897,900.00
355	517026060	FGGC IBUSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,952,020.58
356	517026061	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,662,416.00
357	517026062	FGGC ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,126,304.63
358	517026063	FGGC IPETUMODU	0.00	0.00	0.00	236,182,476.25	0.00	0.00	0.00	0.00	0.00	0.00	236,182,476.25	86,406,026.39
359	517026065	FGGC KABBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,876,474.56
360	517026066	FGGC KAZAURE	0.00	0.00	0.00	106,067,500.00	0.00	0.00	0.00	0.00	0.00	0.00	106,067,500.00	40,297,968.75
361	517026069	FGGC LEJJA	0.00	0.00	0.00	283,632,461.78	0.00	0.00	0.00	0.00	0.00	0.00	283,632,461.78	82,647,377.00
362	517026071	FGGC NEW BUSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,166,500.00
363	517026072	FGGC OMU-ARAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,643,000.00
364	517026073	FGGC OWERRI	0.00	0.00	0.00	471,712,163.89	0.00	0.00	0.00	0.00	0.00	3,670,750.00	475,382,913.89	149,912,663.89
365	517026074	FGGC OYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,440,287.38
366	517026077	FGGC UMUAHIA	0.00	0.00	0.00	421,296,900.00	0.00	0.00	0.00	0.00	0.00	0.00	421,296,900.00	152,112,636.42
367	517026079	FGGC, YOLA	0.00	0.00	0.00	93,350,586.86	0.00	0.00	0.00	0.00	0.00	0.00	93,350,586.86	48,220,060.82
368	517026080	FSTC AHOADA	0.00	0.00	0.00	238,251,500.00	0.00	0.00	0.00	0.00	0.00	0.00	238,251,500.00	81,676,465.00
369	517026081	FSTC AWKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,909,937.83
370	517026082	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	372,539,588.51	0.00	0.00	0.00	0.00	0.00	0.00	372,539,588.51	145,571,494.18
371	517026083	FSTC MICHIKA	0.00	0.00	0.00	35,726,189.73	0.00	0.00	0.00	0.00	0.00	0.00	35,726,189.73	13,284,699.60
372	517026084	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	125,044,555.00	0.00	0.00	0.00	0.00	0.00	0.00	125,044,555.00	56,916,367.00
373	517026085	FSTC USI-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,995,070.56
374	517026086	FTC IKARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,762,070.00
375	517026087	FTC ILESA	0.00	0.00	0.00	193,702,421.06	0.00	0.00	0.00	0.00	0.00	0.00	193,702,421.06	63,271,651.50
376	517026089	FTC KAFANCHAN	0.00	0.00	0.00	99,689,677.50	0.00	0.00	0.00	0.00	0.00	0.00	99,689,677.50	32,116,892.50
377	517026091	FTC OHANSO	0.00	0.00	0.00	65,817,500.00	0.00	0.00	0.00	0.00	0.00	0.00	65,817,500.00	128,573,237.50
378	517026092	FTC OROZO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,524,982.36
379	517026093	FTC OTOBI	0.00	0.00	0.00	194,134,450.00	0.00	0.00	0.00	0.00	0.00	0.00	194,134,450.00	57,661,156.00
380	517026094	FTC OTUPKO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,578,079.00
381	517026095	FTC SHIRORO	0.00	0.00	0.00	129,760,850.00	0.00	0.00	0.00	0.00	0.00	0.00	129,760,850.00	73,386,767.00
382	517026096	FTC UROMI	0.00	0.00	0.00	153,637,388.00	0.00	404,004.76	0.00	0.00	0.00	0.00	154,041,392.76	63,396,519.68
383	517026097	FTC UYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,847,144.00

384	517026098	FTC YABA	0.00	0.00	0.00	690,570,399.75	0.00	0.00	0.00	0.00	0.00	0.00	690,570,399.75	251,349,466.78
385	517026100	KING'S COLLEGE	0.00	0.00	0.00	467,843,518.57	0.00	0.00	0.00	0.00	0.00	0.00	467,843,518.57	186,514,161.57
386	517026103	FSTC,DOMA	0.00	0.00	0.00	54,280,000.00	0.00	0.00	0.00	0.00	0.00	0.00	54,280,000.00	22,545,500.00
387	517026104	FSTC DAYI	0.00	0.00	0.00	121,884,878.04	0.00	0.00	0.00	0.00	0.00	0.00	121,884,878.04	-
388	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00
389	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	213,677,679.47
390	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,577,530,056.94
391	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	701,432.50
392	521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
393	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	0.00	0.00	1,382,300.74	0.00	0.00	0.00	0.00	0.00	0.00	1,382,300.74	32,000.00
394	521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,000.00
395	521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	0.00	360,575,976.49	0.00	26,138,000.00	13,284,363.11	0.00	0.00	0.00	399,998,339.60	366,720,442.96
396	521011001	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	129,000.00
397	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,000.00
398	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237,000.00
399	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220,000.00
400	521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	104,559,177.01	6,167,952.75	0.00	0.00	0.00	0.00	0.00	110,727,129.76	80,580,747.52
401	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,245,000.00
402	521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,596,690.00
403	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,517,500.00
404	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,406,072,635.47
405	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	0.00	612,037,549.59	0.00	258,515,852.57	22,708,822.75	0.00	0.00	0.00	893,262,224.91	971,060,629.04
406	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,787,604,119.65
407	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	558,109,981.28
408	521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,307,673,428.63
409	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	0.00	0.00	7,323,400.00	0.00	385,925,753.41	1,415,961,870.00	4,357,000.00	0.00	0.00	1,813,568,023.41	-
410	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	640,145,810.67
411	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,569,377,826.53
412	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	942,551,392.60
413	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	64,138,648.91	0.00	497,000.00	2,635,451.00	9,106,552.46	0.00	0.00	76,377,652.37	107,733,897.67
414	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	576,373,648.46
415	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	0.00	0.00	0.00	1,101,194,979.42	0.00	295,517,438.32	0.00	5,999,833.83	0.00	0.00	1,402,712,251.57	1,307,673,428.63
416	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00
417	521027003	FEDERAL MEDICAL CENTRE - ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,716,417,279.96

418	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,225,537.84
419	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	0.00	5,828,700.00	0.00	88,459,580.00	3,468,050.00	0.00	0.00	0.00	97,756,330.00	82,742,597.00
420	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,602,741.91
421	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	772,477,212.44
422	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	343,030,459.97	0.00	435,545,052.50	77,024,203.40	2,160,000.00	0.00	0.00	857,759,715.87	336,145,393.42
423	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	0.00	0.00	108,500,077.45	50,878.34	149,420,161.00	81,053,065.00	0.00	201,000.00	0.00	339,225,181.79	262,890,046.48
424	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,476,729,628.23
425	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	851,230,246.78
426	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	530,030,785.70
427	521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	0.00	1,041,716.25	0.00	230,111,230.04	452,068,635.31	0.00	0.00	0.00	683,221,581.60	-
428	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	193,405,942.07	0.00	246,136,075.27	118,706,493.46	0.00	0.00	0.00	558,248,510.80	80,000.00
429	521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	1,111,724,719.92	0.00	0.00	0.00	0.00	0.00	0.00	1,111,724,719.92	1,327,244,072.43
430	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	571,879,850.20	3,600,000.00	0.00	0.00	575,479,850.20	482,037,740.44
431	521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,127,394,853.47
432	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	0.00	92,140,332.56	0.00	58,346,503.00	507,190,738.32	500,000.00	0.00	0.00	658,177,573.88	592,530,552.92
433	521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	545,627,392.48
434	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	453,038,155.90
435	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,961.00
436	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0.00	0.00	0.00	0.00	0.00	0.00	100,892,012.25	0.00	0.00	296,274.00	101,188,286.25	134,724,042.24
437	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	60,357,224.40	0.00	51,250,641.09	339,433,551.45	0.00	0.00	0.00	451,041,416.94	406,936,698.69
438	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,061,750,892.47
439	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
440	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	50,563,742.62	0.00	0.00	0.00	50,563,742.62	-
441	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	242,198,704.60
442	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
443	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	28,093,500.00	8,006,318.75	0.00	0.00	0.00	0.00	0.00	36,099,818.75	-
444	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,308,000.00
445	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,449,883.09
446	521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,016,091,066.80
447	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	0.00	1,958,505,134.23	0.00	0.00	0.00	0.00	0.00	0.00	1,958,505,134.23	632,131,846.26
448	535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	0.00	2,490,000.00	0.00	0.00	1,085,385.00	587,424.66	0.00	0.00	4,162,809.66	1,795,800.00
449	535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,391,583.66
450	535005001	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	1,289,550.00
451	535006001	GASHAKA GUMTI NATIONAL PARK	0.00	0.00	0.00	0.00	4,814,500.00	0.00	4,274,757.48	0.00	0.00	0.00	9,089,257.48	6,207,115.24
452	535008001	KAMUKU NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,243,899.42
453	535009001	OKUMU NATIONAL PARK	0.00	0.00	0.00	0.00	655,000.00	1,000,000.00	237,534.77	0.00	0.00	0.00	1,892,534.77	3,440,270.00

454	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	2,346,490.00	0.00	2,278,850.00	2,665,038.00	0.00	0.00	0.00	7,290,378.00	13,438,120.00
455	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	4,730,000.00	0.00	156,180,948.53	1,000,000.00	12,262,650.00	0.00	0.00	0.00	0.00	174,173,598.53	110,877,769.75
456	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	632,779,632.64
457	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00
458	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,184,723.85
		GRAND-TOTAL	**3,877,967.35**	**4,730,000.00**	**304,711,087.05**	**167,955,269,009.11**	**478,564,370.70**	**2,712,495,458.35**	**11,531,337,912.31**	**518,513,971.20**	**56,867,710.84**	**3,967,024.00**	**183,570,334,510.91**	**171,399,503,561.76**

NOTE 7:
INVESTMENT INCOME

S/N	ADMIN. CODE	MDA	INVESTMENT INCOME	INVESTMENT INCOME
			120211 (2021)	2020
			N	N
		ADMINISTRATIVE SECTOR		
1.	119009026	FOREIGN MISSION: BUJUMBURA	118,300.00	
2	0124002001	NIGERIA CORRECTIONAL SERVICE	0.00	1,685,373.75
3.	161005001	NATIONAL IDENTIFITY MANAGEMENT COMMISSION	8,400,094.14	
		ECONOMIC SECTOR		
4.	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TTECHNOLOGY, VOM	849,000.00	
5.	022001200100	CONSOLIDATED REVENUE FUND	353,878,288,424.86	151,838,673,776.66
6.	0220011001	NIGERIA CUSTOMS SERVICES	150,000.00	449,900.00
		LAW JUSTICES SECTOR		
7	0326004001	COUNCIL OF LEGAL EDUCATION	11,281,494.59	1,096,767.96
		SOCIAL SECTOR		
8.	517021006	UNIVERSITY OF BENIN	0.00	2,760,055.00
9.	517021007	UNIVERSITY OFJOS	0.00	1,282,383.69
10.	517021009	UNIVERSITY OF ILORIN	0.00	1,583,453.56
11.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	25,000,000.00	6,000.00
12.	517021020	UNIVERSITY OF UYO	0.00	4,000,000.00
13.	517021023	BAYERO UNIVERSITY, KANO	0.00	28,000,000.00
14.	517021042	NIGERIA MARITIME UNIVERSITY, IKERENKOKO	2,949,089.32	-
15.	517022001	DIVISION OF AGRICULUTRAL COLLEE, ABU ZARIA	729,858.52	-
16.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	95,381,108.38	52,321,280.55
		GRAND TOTAL	**354,023,147,369.82**	**151,931,858,991.17**

NOTE 8:
INTEREST EARNED

S/N.	ADMIN. CODE	MDA	INTEREST EARNED 2021	INTEREST EARNED 2020
			120212	120212
			₦	N
		ADMINISTRATIVE SECTOR		
1.	119009004	FOREIGN MISSION: ALGIERS	63,868.20	53,223.50
2.	119009006	FOREIGN MISSION: ATHENS	-	196,775.51
3.	119009010	FOREIGN MISSION: BANGKOK	65,984.11	50,757.01
4.	119009014	FOREIGN MISSION: BEIJING	122,084.19	1,333,562.86
5.	119009016	FOREIGN MISSION: BERLIN	332.47	271.43
6.	119009018	FOREIGN MISSION: BISSAU	118,978.29	-
7.	119009023	FOREIGN MISSION: BUDAPEST	37,566.67	-
8.	119009024	FOREIGN MISSION: BUEA	33,391.67	26,713.33
9.	119009026	FOREIGN MISSION: BUJUMBURA	2,281,613.05	-
10.	119009027	FOREIGN MISSION: CAIRO	164,385.13	65,754.05
11.	119009034	FOREIGN MISSION: DAR-ES-SALAAM	52,044.40	-
12.	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	41,215.88	-
13.	119009039	FOREIGN MISSION: GABORONE	-	190,863.64
14.	119009045	FOREIGN MISSION: HONGKONG	148.39	-
15.	119009047	FOREIGN MISSION: JAKARTA	79,826.01	93,912.95
16.	119009049	FOREIGN MISSION: JOHANNESBURG	164,347.25	252,841.93
17.	119009050	FOREIGN MISSION: KAMPALA	22,601.92	6,457.69
18.	119009054	FOREIGN MISSION: KINGSTON	7,309.09	-
19.	119009056	FOREIGN MISSION: KUALA LUMPUR	9,083.29	-
20.	119009061	FOREIGN MISSION: LONDON	330,817.93	-
21.	119009065	FOREIGN MISSION: MALABO	30,504.81	-
22.	119009066	FOREIGN MISSION: MANILLA	193.94	193.94
23.	119009067	FOREIGN MISSION: MAPUTO	-	8,340,292.66
24.	119009081	FOREIGN MISSION: OUAGADOUGOU	18,902.65	75,830.15
25.	119009083	FOREIGN MISSION: PORT OF SPAIN	148,146.68	128,823.20
26.	119009086	FOREIGN MISSION: RABAT	250,898.45	334,531.27

27.	119009088	FOREIGN MISSION: ROME	48,735.75	50,735.75
28.	119009093	FOREIGN MISSION: SHANGHAI	121,316.74	428,422.32
29.	119009095	FOREIGN MISSION: STOCKHOLM	12,542.00	4,732.83
30.	119009100	FOREIGN MISSION: TOKYO	53,799.17	46,781.89
31.	119009105	FOREIGN MISSION: WASHINGTON	52,587.88	-
32.	119009111	FOREIGN MISSION LILONGWE, MALAWI	1,492,205.99	1,742,518.59
33.	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	125.92
34.	119009116	FOREIGN MISSION VATICAN	-	54,142.33
35.	119009123	FOREIGN MISSION AMMAN, JORDAN	80.43	-
36.	119009124	FOREIGN MISSION GUANGZHOU, CHINA	155,625.00	155,625.00
37.	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	-	60,000.00
38.	**0220011001**	**NIGERIA CUSTOMS SERVIVES**	-	**1,000.00**
39.	517018018	FEDERAL POLYTECHNIC ILARO	-	978,359.60
40.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	-	120,000.00
41.	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	-	242,691.75
42.	517021003	UNIVERSITY OF NIGERIA, NNSUKA	-	8,502,579.18
43.	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	-	17,164.80
		GRAND-TOTAL	**5,981,137.44**	**23,555,685.07**

NOTE 9:
AID & GRANTS

S/N.	ADMIN. CODE	MDA	DOMESTIC AID	FOREIGN AID	DOMESTIC GRANTS	FOREIGN GRANTS	TOTALS 2021	TOTAL
			13010101	13010201	130203	130204		2020
			₦	₦	₦	₦	₦	N
		ADMINISTRATIVE SECTOR						
1	119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	0.00	0.00	132,114.14
2	119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	2,224,054.51	0.00	2,224,054.51	2,224,054.51
3	155004001	POLICE FORMATIONS AND COMMANDS	0.00	0.00	0.00	0.00	0.00	614,600,000.00
4	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	0.00	0.00	40,228,019,283.68
5	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	161,849,838.75	0.00	0.00	0.00	161,849,838.75	12,000,000.00
6	161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	0.00	0.00	0.00	0.00	327,604,352.13
7	""	TERTIARY EDUCATION TRUST FUND	0.00	0.00	9,276,756,741.00	0.00	9,276,756,741.00	-
		ECONOMIC SECTOR						
8	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	0.00	0.00	0.00	0.00	0.00	381,520,022.34
9	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	0.00	72,498,087.54	377,427,948.03	0.00	449,926,035.57	-
10	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	0.00	0.00	0.00	0.00	2,000,000.00
11	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	0.00	0.00	0.00	0.00	0.00	544,096,242.47
12	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	0.00	126,266,800.00	0.00	126,266,800.00	-
13	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	0.00	189,095,018.03	0.00	189,095,018.03	-
14	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	0.00	0.00	12,504,935.00
15	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	0.00	0.00	0.00	0.00	0.00	1,451,889,815.58

16	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	0.00	0.00	111,107,665.00
17	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	0.00	0.00	1,043,861,972.16
18	222002001	STANDARD ORGANIZATION OFNIGERIA	0.00	0.00	0.00	0.00	0.00	3,782,768.75
19	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	3,827,090,098.42	0.00	0.00	0.00	3,827,090,098.42	3,544,183,211.79
20	222009001	CONSUMER PROTECTION COUNCIL	0.00	0.00	28,578,025.00	0.00	28,578,025.00	31,715,500.00
21	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	48,112,569.74	0.00	0.00	48,112,569.74	-
22	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	52,513,797.36	0.00	52,513,797.36	10,196,529.37
23	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	0.00	0.00	0.00	0.00	11,655,487.25
24	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	36,063,590.00	0.00	0.00	36,063,590.00	-
25	229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	0.00	0.00	5,603,272,765.14
26	232002001	DEPARTMENT OF PETROLEUMRESOURCES	0.00	0.00	0.00	0.00	0.00	6,370.00
27	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	0.00	0.00	0.00	0.00	0.00	517,054,459.72
		LAW & JUSTICES SECTOR						
28	0326003001	LEGAL AID COUNCIL	3,300,000.00	0.00	0.00	0.00	3,300,000.00	4,370,000.00
29	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	2,098,455,981.55	369,594,438.71	2,468,050,420.26	1,072,013,192.61
30	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	0.00	14,457,368.50
		SOCIAL SECTOR						
31	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	0.00	0.00	0.00	0.00	20,000.00
32	513021002	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	0.00	0.00	3,164,094,940.20
33	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	0.00	0.00	111,849,353.50
34	517011001	NOMADIC EDUCATION COMMISSION	0.00	0.00	0.00	0.00	0.00	500,000,000.00
35	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	0.00	0.00	3,680,000.00

36	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	0.00	0.00	50,999,839.75
37	517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	0.00	0.00	200,000,000.00
38	517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	145,312,596.00	0.00	145,312,596.00	84,273,333.33
39	517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	0.00	0.00	832,859,669.00
40	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	0.00	0.00	1,000,729,264.54
41	517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	0.00	0.00	895,918,184.80
42	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	1,241,587,394.45	0.00	16,814,735.53	0.00	1,258,402,129.98	457,178,456.00
43	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	0.00	0.00	740,021,956.47
44	517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	0.00	0.00	348,783,459.68
45	517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	0.00	0.00	991,012,913.90
46	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	0.00	0.00	71,470,595.00
47	517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	0.00	0.00	1,170,751,571.70
48	517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	0.00	0.00	127,006,296.82
49	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	0.00	0.00	746,254,109.82
50	517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	16,229,000.00
51	517018021	FEDERAL POLYTECHNIC EKOWE	581,463,411.70	0.00	0.00	0.00	581,463,411.70	-
52	517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	0.00	0.00	949,448,437.40
53	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	1,106,175,490.73	0.00	1,106,175,490.73	1,506,398,656.87
54	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	603,145,954.53	0.00	603,145,954.53	118,472,850.00
55	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	622,065,066.14	0.00	622,065,066.14	1,418,298,217.84
56	517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	0.00	0.00	1,254,944,085.00
57	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	0.00	0.00	1,143,474,647.25
58	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	0.00	0.00	1,515,113,675.00
59	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	843,417,546.00	0.00	843,417,546.00	370,797,004.10

60	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	718,600,880.74	0.00	718,600,880.74	718,600,880.74
61	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	0.00	0.00	803,555,798.00
62	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	0.00	0.00	0.00	0.00	0.00	180,960,000.00
63	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	0.00	0.00	8,573,264,690.96
64	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	0.00	0.00	1,518,067,621.01
65	517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	0.00	0.00	4,161,620,216.51
66	517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	0.00	0.00	2,731,616,143.09
67	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	0.00	1,917,822,285.97
68	517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	0.00	0.00	2,424,736,982.42
69	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	1,348,024,132.72	0.00	1,348,024,132.72	1,006,639,764.44
70	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	2,097,396,618.75	0.00	2,097,396,618.75	254,085,081.25
71	517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	0.00	0.00	944,250.00
72	517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	0.00	0.00	4,041,871,037.40
73	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	0.00	4,281,800,019.05
74	517021023	BAYERO UNIVERSITY, KANO	69,000,000.00	0.00	3,008,313,849.73	0.00	3,077,313,849.73	303,933,828.83
75	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	0.00	0.00	50,000,000.00
76	517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	531,310,078.96	0.00	531,310,078.96	2,878,681,401.43
77	517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	0.00	0.00	2,611,919,170.00
78	517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	0.00	0.00	1,991,489,733.20
79	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	0.00	0.00	983,318,876.60	0.00	983,318,876.60	3,203,101,760.06
80	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	0.00	0.00	598,044,370.20
81	517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	0.00	0.00	265,697,318.33
82	517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	0.00	0.00	3,031,046,620.57
83	517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	0.00	0.00	3,291,566,165.91
84	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	0.00	0.00	287,368,052.00	0.00	287,368,052.00	45,000,000.00

85	517021044	NIGERIAN ARMY UNIVERSITY BIU	0.00	0.00	0.00	0.00	0.00	486,363,134.60
86	517026050	FGGC BWARI	0.00	0.00	0.00	0.00	0.00	2,893,500.00
87	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	4,018,026,974.38	8,455,837,464.90	0.00	12,473,864,439.28	-
88	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	0.00	0.00	27,900,000.00
89	521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	189,553,020.82
90	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	80,781,111.36	0.00	0.00	80,781,111.36	-
91	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	0.00	0.00	0.00	0.00	0.00	189,553,020.82
92	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	48,419,140.13	0.00	48,419,140.13	-
93	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	0.00	0.00	3,586,322.50
94	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	16,253,354.28	0.00	0.00	0.00	16,253,354.28	-
95	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	316,754,348.67	0.00	50,000,000.00	0.00	366,754,348.67	-
96	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	0.00	0.00	0.00	3,000.00
97	521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	0.00	0.00	1,787,500.00
98	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	0.00	2,000,000,000.00	0.00	2,000,000,000.00	18,215,200.00
99	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	0.00	0.00	457,423,227.35
100	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	0.00	0.00	516,973,186.26
101	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	93,474,055.48	10,381,411,818.71	0.00	10,474,885,874.19	-
102	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	0.00	0.00	1,334,550.00
103	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	0.00	0.00	0.00	0.00	0.00	10,826,133,913.44
		GRAND-TOTAL	**6,217,298,446.27**	**4,348,956,388.50**	**45,398,250,667.65**	**369,594,438.71**	**56,334,099,941.13**	**138,942,133,343.27**

NOTE 10:
DEBT FORGIVENESS

S/N.	ADIN. CODE	MDA	FOREIGN DEBT FORGIVENESS	DOMESTIC DEBT FORGIVENESS	OTHER CAPITAL RECEIPTS TO CDF	TOTAL	
			140401	140402	140201		2020
			₦	₦	₦	₦	N
		ADMINISTRATIVE SECTOR					
1.	119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	0.00	25,019,448.48
		ECONOMIC SECTOR					
2.	**0220011001**	**NIGERIA CUSTOMS SERVIVES**	0.00	0.00	0.00	0.00	**10,528,585,796.62**
		GRAND-TOTAL	**0.00**	**0.00**	**0.00**	**0.00**	**10,553,605,245.10**

NOTE 11:
OTHER REVENUE

S/N.	ADMIN. CODE	MDA	OTHER REVENUE	OTHER REVENUE
			140701	2020
		ADMINISTRATIVE SECTOR	₦	N
1.	119009005	FOREIGN MISSION: ANKARA	289,300.56	289,300.56
2.	119009020	FOREIGN MISSION: BRAZAVILLE	254,376.95	-
3.	119009021	FOREIGN MISSION: BRUSSELS	0.00	913,851.79
4.	119009022	FOREIGN MISSION:BUCHAREST	2,456,000.00	-
5.	119009027	FOREIGN MISSION: CAIRO	0.00	18.08
6.	119009028	FOREIGN MISSION: CANBERRA	0.00	428,234.49
7.	119009030	FOREIGN MISSION: CONAKRY	4,188.46	141.74
8.	119009040	FOREIGN MISSION: GENEVA	0.00	6,648,563.64
9.	119009042	FOREIGN MISSION: HANOI	1,894,412.31	-

10.	119009065	FOREIGN MISSION: MALABO	0.00	11,336,253.74
11.	119009066	FOREIGN MISSION: MANILLA	0.00	5,086,201.39
12.	119009088	FOREIGN MISSION: ROME	1,647,733.34	1,547,733.34
13.	119009092	FOREIGN MISSION: SEOUL	185,198.26	-
14.	119009099	FOREIGN MISSION: THE HAGUE	0.00	4,100,003.45
15.	119009111	FOREIGN MISSION: LILONGWE, ALAWI	13,147,873.14	-
16.	119009123	FOREIGN MISSION AMMAN, JORDAN	368,906.46	-
17.	123005001	NEWS AGENCY OF NIGERIA	0.00	464,681.25
18.	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	16,358,271.25
19.	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	236,500,284.48
20.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	1,210,500.00
21.	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	0.00	480,824,000.00
22.	**215003001**	**AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN**	0.00	**15,251,589.55**
23.	**215020001**	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY, IBADAN	0.00	**49,865,655.79**
24.	215021001	FEDERAL COLLEGE OF AGRICULTURE, AKURE	0.00	1,376,960.00
25.	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION, IBADAN	0.00	95,000.00
26.	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	6,460,245.00
27.	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	7,644,346.69
28.	022001200100	CONSOLIDATED REVENUE FUND	1,768,548,629,075.36	5,046,345,726,603.28
29.	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	501,400.00
30.	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	0.00	1,453,190.00
31.	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	787,024,371.04
32.	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	351,013,600.00
33.	**0220011001**	**NIGERIA CUSTOMS SERVIVES**	0.00	**7,004,271.80**
34.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	33,016,000.00
35.	0318004001	FEDERAL HIGH COURT-ABUJA	175,851,968.05	184,131.00
36.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	6,046,310.00	6,046,310.00
37.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	19,460,847.40

38.	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	450,000.00
39.	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	6,012,907.48
40.	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	2,728,206.80
41.	517018011	FEDERAL POLYTECHNIC EDE	0.00	3,591,372.50
42.	517018012	FEDERAL POLYTECHNIC AUCHI	0.00	97,218,973.49
43.	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	20,007,960.12
44.	517018015	FEDERAL POLYTECHNIC DAMATURU	1,935,750.00	-
45.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	5,000.00
46.	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,174,677.00	5,706,084.03
47.	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	5,766,338.75
48.	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	202,818,609.03
49.	517021007	UNIVERSITY OF JOS	0.00	225,965,623.64
50.	517021009	UNIVERSITY OF ILORIN	0.00	42,125,518.93
51.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	226,302,939.59	-
52.	517021023	BAYERO UNIVERSITY, KANO	6,147,067.77	40,252,104.95
53.	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	169,890.00
54.	517021031	FEDERAL UNIVERSITY DUTSE	0.00	267,315,934.16
55.	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	60,242,398.76
56.	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	75,411,082.06	-
57.	517026083	FSTC MICHIKA	0.00	3,073,003.42
58.	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	17,999,795.34
59.	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	173,434,685.30
60.	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	3,290,998.47
61.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	29,536,670.13	7,669,330.34
62.	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	379,276,413.75	63,441,699.97
63.	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	8,759,844.33
64.	521027018	FEDERAL MEDICAL CENTRE, OWO	92,981,330.00	-
65.	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,811,161.27	-

66.	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	5,894,294.48
67.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	647,700.00	-
68.	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	5,676,033.11
69.	521049001	NATIONAL HOSPITAL	0.00	4,459,841.54
70.	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,914,047.22	-
71.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	16,452,695.93	-
		GRAND-TOTAL	**1,769,584,366,877.60**	**5,049,671,909,009.69**

NOTE 12:
TRANSFER FROM OTHER GOVERNT ENTITY TO FUND RECURRENT EXPENDITURE-RECEIPT

S/N.	ADMIN. CODE	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	NSFER TO NOTE 23	BALANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	111001001	STATE HOUSE - HQTRS	9,775,647,283.62	-9,775,647,283.62	0.00
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	2,761,041,096.12	-2,761,041,096.12	0.00
3	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	948,617,586.13	-948,617,586.13	0.00
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	20,391,699.63	-20,391,699.63	0.00
5	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	111,359,316.00	-111,359,316.00	0.00
6	111001006	STATE HOUSE MEDICAL CENTRE	331,730,027.63	-331,730,027.63	0.00
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	95,280,401.50	-95,280,401.50	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	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	30,230,639,435.38	-30,230,639,435.38	0.00
10	111006001	NIPSS, KURU	1,556,998,176.06	-1,556,998,176.06	0.00
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,647,735,960.03	-1,647,735,960.03	0.00
12	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	30,783,416,799.90	-30,783,416,799.90	0.00
13	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	3,795,181,237.07	-3,795,181,237.07	0.00
14	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,351,519,377.14	-1,351,519,377.14	
15	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	998,044,530.62	-998,044,530.62	0.00
16	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,556,144,520.01	-1,556,144,520.01	0.00
17	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	46,864,075.50	-46,864,075.50	0.00
18	0112001001	NASS MANAGEMENT	15,132,284,675.17	-15,132,284,675.17	0.00
19	0112002001	SENATE	28,835,039,731.97	-28,835,039,731.97	0.00
20	0112003001	HOUSE OF REPRESENTATIVES	48,339,251,763.79	-48,339,251,763.79	0.00
21	0112004001	NATIONAL ASSEMBLY COMMISSION	3,040,481,681.00	-3,040,481,681.00	0.00
22	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00
23	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	118,949,182.70	-118,949,182.70	0.00

24	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	142,645,347.47	-142,645,347.47	0.00
25	0112008001	GENERAL SERVICE	8,317,677,693.21	-8,317,677,693.21	0.00
26	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00
27	116001001	MINISTRY OF DEFENCE - MOD HQTRS	117,368,711,576.62	-117,368,711,576.62	0.00
28	116002001	DEFENCE HEADQURTERS	1,229,831,810.66	-1,229,831,810.66	0.00
29	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	1,229,831,810.66	-1,229,831,810.66	0.00
30	116003001	NIGERIAN ARMY	481,359,925,625.45	-481,359,925,625.45	0.00
31	116004001	NIGERIAN NAVY	113,684,303,812.73	-113,684,303,812.73	0.00
32	116005001	NIGERIAN AIRFORCE	117,575,684,570.27	-117,575,684,570.27	0.00
33	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	2,514,669,632.60	-2,514,669,632.60	0.00
34	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	14,680,680,875.39	-14,680,680,875.39	0.00
35	116007001	NIGERIAN DEFENCE COLLEGE	8,739,938,448.99	-8,739,938,448.99	0.00
36	116008001	COMMAND AND STAFF COLLEGE, JAJI	5,545,959,175.06	-5,545,959,175.06	0.00
37	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	3,987,146,551.37	-3,987,146,551.37	0.00
38	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	1,687,655,186.71	-1,687,655,186.71	0.00
39	116011001	DEFENCE INTELLIGENCE SCHOOL	318,360,966.37	-318,360,966.37	0.00
40	116012001	DEFENCE INTELLIGENCE AGENCY	21,505,885,564.84	-21,505,885,564.84	0.00
41	116015017	DEFENCE MISSIONS	18,259,102,322.00	-18,259,102,322.00	0.00
42	116021001	MILITARY PENSION BOARD	205,537,627,775.03	-205,537,627,775.03	0.00
43	0116022001	TRAINING AND DOCTRINE COMMAND NIGERIAN ARMY	5,000,000,000.00	-5,000,000,000.00	0.00
44	116018001	DEFENCE SPACE ADMINISTARTION	1,301,866,812.03	-1,301,866,812.03	0.00
45	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	7,445,420,942.15	-7,445,420,942.15	0.00
46	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	243,795,803.55	-243,795,803.55	0.00
47	119002001	TECHNICAL AIDS CORPS	3,788,922,026.49	-3,788,922,026.49	0.00
48	119003001	FOREIGN SERVICE ACADEMY (FSA)	52,940,499.63	-52,940,499.63	0.00
49	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	703,883,649.00	-703,883,649.00	0.00
50	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	539,365,911.37	-539,365,911.37	0.00
51	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	345,161,424.80	-345,161,424.80	0.00
52	119009001	FOREIGN MISSION: ABIDJAN	658,164,592.40	-658,164,592.40	0.00
53	119009002	FOREIGN MISSION: ACCRA	415,578,407.69	-415,578,407.69	0.00
54	119009003	FOREIGN MISSION: ADDIS ABABA	351,775,101.33	-351,775,101.33	0.00
55	119009004	FOREIGN MISSION: ALGIERS	331,249,619.03	-331,249,619.03	0.00
56	119009005	FOREIGN MISSION: ANKARA	454,008,679.08	-454,008,679.08	0.00
57	119009006	FOREIGN MISSION: ATHENS	879,314,609.09	-879,314,609.09	0.00
58	119009007	FOREIGN MISSION: ATLANTA	534,478,903.23	-534,478,903.23	0.00
59	119009009	FOREIGN MISSION: BAMAKO	397,435,841.50	-397,435,841.50	0.00
60	119009010	FOREIGN MISSION: BANGKOK	279,483,777.67	-279,483,777.67	0.00
61	119009011	FOREIGN MISSION: BANGUI	109,273,113.29	-109,273,113.29	0.00
62	119009012	FOREIGN MISSION: BANJUL	343,305,455.23	-343,305,455.23	0.00
63	119009013	FOREIGN MISSION: BATA	393,362,496.62	-393,362,496.62	0.00
64	119009014	FOREIGN MISSION: BEIJING	683,097,453.99	-683,097,453.99	0.00
65	119009015	FOREIGN MISSION: BEIRUT	440,456,231.75	-440,456,231.75	0.00
66	119009016	FOREIGN MISSION: BERLIN	1,221,039,488.98	-1,221,039,488.98	0.00
67	119009017	FOREIGN MISSION: BERNE	356,278,084.51	-356,278,084.51	0.00
68	119009018	FOREIGN MISSION: BISSAU	238,795,154.40	-238,795,154.40	0.00
69	119009019	FOREIGN MISSION: BRASILIA	455,889,353.25	-455,889,353.25	0.00
70	119009020	FOREIGN MISSION: BRAZAVILLE	286,337,894.31	-286,337,894.31	0.00
71	119009021	FOREIGN MISSION: BRUSSELS	673,519,712.39	-673,519,712.39	0.00
72	119009022	FOREIGN MISSION:BUCHAREST	722,910,830.46	-722,910,830.46	0.00

73	119009023	FOREIGN MISSION: BUDAPEST	516,934,963.60	-516,934,963.60	0.00
74	119009024	FOREIGN MISSION: BUEA	257,018,025.82	-257,018,025.82	0.00
75	119009025	FOREIGN MISSION: BUENOS AIRES	791,108,884.85	-791,108,884.85	0.00
76	119009026	FOREIGN MISSION: BUJUMBURA	492,657,300.92	-492,657,300.92	0.00
77	119009027	FOREIGN MISSION: CAIRO	361,244,761.36	-361,244,761.36	0.00
78	119009028	FOREIGN MISSION: CANBERRA	247,376,517.68	-247,376,517.68	0.00
79	119009029	FOREIGN MISSION: CARACAS	186,316,685.11	-186,316,685.11	0.00
80	119009030	FOREIGN MISSION: CONAKRY	494,898,226.15	-494,898,226.15	0.00
81	119009031	FOREIGN MISSION: COTONOU	333,916,045.61	-333,916,045.61	0.00
82	119009032	FOREIGN MISSION: DAKAR	267,015,489.42	-267,015,489.42	0.00
83	119009033	FOREIGN MISSION:DAMASCUS	264,276,485.09	-264,276,485.09	0.00
84	119009034	FOREIGN MISSION: DAR-ES-SALAAM	256,763,589.24	-256,763,589.24	0.00
85	119009035	FOREIGN MISSION: DOUALA	315,825,936.40	-315,825,936.40	0.00
86	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	177,918,369.28	-177,918,369.28	0.00
87	119009037	FOREIGN MISSION: DUBLIN	291,821,909.64	-291,821,909.64	0.00
88	119009038	FOREIGN MISSION: FREETOWN	257,737,539.82	-257,737,539.82	0.00
89	119009039	FOREIGN MISSION: GABORONE	251,427,141.41	-251,427,141.41	0.00
90	119009040	FOREIGN MISSION: GENEVA	699,834,236.39	-699,834,236.39	0.00
91	119009042	FOREIGN MISSION: HANOI	320,562,453.78	-320,562,453.78	0.00
92	119009043	FOREIGN MISSION: HARARE	310,048,796.16	-310,048,796.16	0.00
93	119009044	FOREIGN MISSION: HAVANA	334,603,315.39	-334,603,315.39	0.00
94	119009045	FOREIGN MISSION: HONGKONG	390,293,812.90	-390,293,812.90	0.00
95	119009046	FOREIGN MISSION:	345,424,742.69	-345,424,742.69	0.00
96	119009047	FOREIGN MISSION: JAKARTA	250,080,619.94	-250,080,619.94	0.00
97	119009048	FOREIGN MISSION: JEDDAH	658,164,592.40	-658,164,592.40	0.00
98	119009049	FOREIGN MISSION: JOHANNESBURG	325,625,196.67	-325,625,196.67	0.00
99	119009050	FOREIGN MISSION: KAMPALA	296,410,648.34	-296,410,648.34	0.00
100	119009051	FOREIGN MISSION:KHARTOUM	486,344,543.25	-486,344,543.25	0.00
101	119009052	FOREIGN MISSION: KIEV	569,172,692.00	-569,172,692.00	0.00
102	119009053	FOREIGN MISSION: KIGALI RWANDA	253,322,666.66	-253,322,666.66	0.00
103	119009054	FOREIGN MISSION: KINGSTON	354,824,403.03	-354,824,403.03	0.00
104	119009055	FOREIGN MISSION: KINSHASA	203,225,662.18	-203,225,662.18	0.00
105	119009056	FOREIGN MISSION: KUALA LUMPUR	572,580,257.69	-572,580,257.69	0.00
106	119009057	FOREIGN MISSION: KUWAIT	245,821,161.72	-245,821,161.72	0.00
107	119009058	FOREIGN MISSION: LIBREVILLE	316,607,100.25	-316,607,100.25	0.00
108	119009059	FOREIGN MISSION: LISBON	433,686,397.84	-433,686,397.84	0.00
109	119009060	FOREIGN MISSION: LOME	369,747,139.23	-369,747,139.23	0.00
110	119009061	FOREIGN MISSION: LONDON	1,811,127,327.00	-1,811,127,327.00	0.00
111	119009062	FOREIGN MISSION: LUANDA	263,775,218.27	-263,775,218.27	0.00
112	119009063	FOREIGN MISSION: LUSAKA	427,029,825.80	-427,029,825.80	0.00
113	119009064	FOREIGN MISSION: MADRID	787,173,032.14	-787,173,032.14	0.00
114	119009065	FOREIGN MISSION: MALABO	531,397,178.70	-531,397,178.70	0.00
115	119009066	FOREIGN MISSION: MANILLA	386,133,021.35	-386,133,021.35	0.00
116	119009067	FOREIGN MISSION: MAPUTO	199,498,513.47	-199,498,513.47	0.00
117	119009068	FOREIGN MISSION: MEXICO CITY	360,430,062.92	-360,430,062.92	0.00
118	119009069	FOREIGN MISSION:MONROVIA	467,662,832.50	-467,662,832.50	0.00
119	119009070	FOREIGN MISSION: MOSCOW	458,351,084.99	-458,351,084.99	0.00
120	119009071	FOREIGN MISSION: NAIROBI	419,395,537.96	-419,395,537.96	0.00
121	119009072	FOREIGN MISSION: N'DJAMENA	507,162,697.14	-507,162,697.14	0.00
122	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0.00	0.00	0.00
123	119009074	FOREIGN MISSION: NEW DELHI	421,745,960.69	-421,745,960.69	0.00
125	119009076	FOREIGN MISSION: NEW YORK (PM)	2,325,577,167.00	-2,325,577,167.00	0.00
126	119009077	FOREIGN MISSION: NIAMEY	277,159,282.17	-277,159,282.17	0.00
127	119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00
128	119009080	FOREIGN MISSION: OTTAWA	1,059,100,000.00	-1,059,100,000.00	0.00

129	119009081	FOREIGN MISSION: OUAGADOUGOU	386,011,470.15	-386,011,470.15	0.00
130	119009082	FOREIGN MISSION: PARIS	768,275,163.63	-768,275,163.63	0.00
131	119009083	FOREIGN MISSION: PORT OF SPAIN	309,322,506.48	-309,322,506.48	0.00
132	119009084	FOREIGN MISSION: PRETORIA	490,526,798.45	-490,526,798.45	0.00
133	119009085	FOREIGN MISSION: PYONG YANG	158,197,388.00	-158,197,388.00	0.00
134	119009086	FOREIGN MISSION: RABAT	372,146,928.26	-372,146,928.26	0.00
135	119009087	FOREIGN MISSION: RIYADH	588,231,335.44	-588,231,335.44	0.00
136	119009088	FOREIGN MISSION: ROME	1,272,790,693.38	-1,272,790,693.38	0.00
137	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0.00	0.00	0.00
138	119009091	FOREIGN MISSION: SAO TOME	478,746,159.38	-478,746,159.38	0.00
140	119009093	FOREIGN MISSION: SHANGHAI	410,547,231.29	-410,547,231.29	0.00
141	119009094	FOREIGN MISSION:SINGAPORE	385,728,146.37	-385,728,146.37	0.00
142	119009095	FOREIGN MISSION: STOCKHOLM	230,360,972.31	-230,360,972.31	0.00
143	119009096	FOREIGN MISSION: TEHRAN	517,703,293.82	-517,703,293.82	0.00
144	119009097	FOREIGN MISSION: TEL AVIV	523,370,254.55	-523,370,254.55	0.00
145	119009099	FOREIGN MISSION: THE HAGUE	578,464,159.87	-578,464,159.87	0.00
146	119009100	FOREIGN MISSION: TOKYO	706,178,859.03	-706,178,859.03	0.00
148	119009102	FOREIGN MISSION: TUNIS	359,825,815.27	-359,825,815.27	0.00
149	119009103	FOREIGN MISSION: VIENNA	382,965,848.62	-382,965,848.62	0.00
150	119009104	FOREIGN MISSION: WARSAW	222,964,286.05	-222,964,286.05	0.00
151	119009105	FOREIGN MISSION: WASHINGTON	1,271,103,503.03	-1,271,103,503.03	0.00
152	119009106	FOREIGN MISSION: WINDHOEK	505,956,619.69	-505,956,619.69	0.00
153	119009107	FOREIGN MISSION: YAOUNDE	292,730,162.23	-292,730,162.23	0.00
154	0119009108	PERMANENT MISSION, ASACOF , CARACAS	0.00	0.00	0.00
155	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	211,462,473.96	-211,462,473.96	0.00
156	119009110	FOREIGN MISSIONS, ABU DHAB	519,923,538.16	-519,923,538.16	0.00
158	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	0.00	0.00
159	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	559,164,602.50	-559,164,602.50	0.00
160	119009116	FOREIGN MISSION VATICAN	458,809,896.37	-458,809,896.37	0.00
161	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	0.00	0.00
162	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00
163	119009120	FOREIGN MISSION DOHA,QATAR	310,373,169.19	-310,373,169.19	0.00
164	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0.00	0.00	0.00
165	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	344,332,131.80	-344,332,131.80	0.00
166	119009123	FOREIGN MISSION AMMAN, JORDAN	621,852,786.38	-621,852,786.38	0.00
167	119009124	FOREIGN MISSION GUANGZHOU, CHINA	317,467,657.95	-317,467,657.95	0.00
169	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	5,131,510,476.85	-5,131,510,476.85	0.00
170	123003001	NIGERIAN TELEVISION AUTHORITY	7,677,224,499.57	-7,677,224,499.57	0.00
171	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	9,194,833,365.70	-9,194,833,365.70	0.00
173	123006001	VOICE OF NIGERIA	2,845,707,156.32	-2,845,707,156.32	0.00
174	123007001	NIGERIAN FILM CORPORATION	661,877,847.46	-661,877,847.46	0.00
175	123008001	NATIONAL BROADCASTING	762,230,618.01	-762,230,618.01	0.00
176	123009001	NIGERIA PRESS COUNCIL	318,395,961.72	-318,395,961.72	0.00
177	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	1,129,453,826.27	-1,129,453,826.27	0.00
178	123011001	ADVERTISING PRACTIONERS OF NIGERIA	375,328,786.63	-375,328,786.63	0.00
179	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	918,087,708.26	-918,087,708.26	0.00
180	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	4,366,168,395.94	-4,366,168,395.94	0.00
181	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	2,405,480,002.71	-2,405,480,002.71	0.00
182	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	545,706,991.23	-545,706,991.23	0.00

183	123031006	NATIONAL TROUPE OF NIGERIA	272,429,148.61	-272,429,148.61	0.00
184	123031007	NATIONAL THEATRE	541,157,281.63	-541,157,281.63	0.00
185	123031008	NATIONAL GALLERY OF ART	2,494,493,338.93	-2,494,493,338.93	0.00
186	123031009	NATIONAL WAR MUSEUM - UMUAHIA	95,322,483.01	-95,322,483.01	0.00
187	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,704,618,535.32	-1,704,618,535.32	0.00
188	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,931,736,057.25	-1,931,736,057.25	0.00
189	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	149,493,724.22	-149,493,724.22	0.00
190	123031017	NATIONAL ORIENTATION AGENCY	7,074,324,479.13	-7,074,324,479.13	0.00
191	0124001001	MINISTRY OF INTERIOR - HQTRS	1,500,176,925.03	-1,500,176,925.03	0.00
192	0124002001	NIGERIA CORRECTIONAL SERVICE	71,690,000,572.14	-71,690,000,572.14	0.00
193	0124003001	NIGERIA IMMIGRATION SERVICE	57,201,974,529.59	-57,201,974,529.59	0.00
194	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	87,461,467,916.55	-87,461,467,916.55	0.00
195	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	307,778,488.63	-307,778,488.63	0.00
196	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00
197	0124007001	FEDERAL FIRE SERVICE	10,063,541,301.47	-10,063,541,301.47	0.00
198	0124009001	POLICE PENSION BOARD(PTAD)	0.00	0.00	0.00
199	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	3,399,770,871.88	-3,399,770,871.88	0.00
200	155004001	POLICE FORMATIONS AND COMMANDS	463,644,383,756.50	-463,644,383,756.50	0.00
201	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	8,042,782,366.10	-8,042,782,366.10	0.00
203	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	917,982,670.86	-917,982,670.86	0.00
204	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	33,033,333.13	-33,033,333.13	0.00
205	125005002	FEDERAL TRAINING CENTRE,ENUGU	84,864,504.62	-84,864,504.62	0.00
206	125005003	FEDERAL TRAINING CENTRE,ILORIN	94,934,349.75	-94,934,349.75	0.00
207	125005004	FEDERAL TRAINING CENTRE,KADUNA	92,870,137.61	-92,870,137.61	0.00
208	125005005	FEDERAL TRAINING CENTRE,LAGOS	127,123,335.85	-127,123,335.85	0.00
209	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	84,231,551.53	-84,231,551.53	0.00
210	125005007	FEDERAL TRAINING CENTRE,CALABAR	70,943,144.91	-70,943,144.91	0.00
211	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	514,469,921.09	-514,469,921.09	0.00
212	125008001	BUREAU OF PUBLIC SERVICE REFORMS	328,416,470.26	-328,416,470.26	0.00
213	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	609,530,762.00	-609,530,762.00	0.00
214	140001001	AUDITOR GENERAL FOR THE FEDERATION	4,420,905,176.46	-4,420,905,176.46	0.00
215	145001001	PUBLIC COMPLAINTS COMMISSION	8,689,999,999.37	-8,689,999,999.37	0.00
216	147001001	FEDERAL CIVIL SERVICE COMMISSION	1,582,669,399.74	-1,582,669,399.74	0.00
217	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	39,999,999,999.63	-39,999,999,999.63	0.00
218	0149001001	FEDERAL CHARACTER COMMISSION	4,328,987,591.42	-4,328,987,591.42	0.00
219	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	5,483,123,386.72	-5,483,123,386.72	0.00
220	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,165,976,252.47	-1,165,976,252.47	0.00
221	156003001	NIGERIA COMMUNICATION SATELLITE	2,643,117,064.03	-2,643,117,064.03	0.00
222	156006001	NIPOST	12,170,068,562.71	-12,170,068,562.71	0.00
223	157001001	NATIONAL SECURITY ADVISER	19,898,571,059.99	-19,898,571,059.99	0.00
224	157002001	DIRECTORATE OF STATE SECURITY SERVICE	69,944,853,863.96	-69,944,853,863.96	0.00
225	157003001	NATIONAL INTELLIGENCE AGENCY	60,422,225,216.08	-60,422,225,216.08	0.00
226	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	4,046,494,273.62	-4,046,494,273.62	0.00
227	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	1,057,482,567.88	-1,057,482,567.88	0.00
228	0158001001	CODE OF CONDUCT TRIBUNAL	982,568,333.82	-982,568,333.82	0.00
229	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,214,472,857.80	-1,214,472,857.80	0.00
230	160001001	POLICE SERVICE COMMISSION HQTRS	1,306,603,739.42	-1,306,603,739.42	0.00
231	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	16,932,818,220.37	-16,932,818,220.37	0.00

232	0161001003	SPECIAL DUTIES SGF	0.00	0.00	0.00
233	161004001	LAGOS LIAISON OFFICE	104,380,236.88	-104,380,236.88	0.00
234	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	6,370,647,934.49	-6,370,647,934.49	0.00
235	164002001	NATIONAL MERIT AWARD	101,806,345.23	-101,806,345.23	0.00
236	161007001	FEDERAL ROAD SAFETY COMMISSION	46,765,511,595.05	-46,765,511,595.05	0.00
237	161008001	PRESIDENTIAL ADVISORY COMMITTEE	8,059,340.04	-8,059,340.04	0.00
238	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	988,925,061.73	-988,925,061.73	0.00
239	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	1,050,595,367.22	-1,050,595,367.22	0.00
240	161013001	NATIONAL PENSION COMMISSION	57,067,976,079.53	-57,067,976,079.53	0.00
241	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	1,526,843,995.72	-1,526,843,995.72	0.00
242	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	1,742,546,689.40	-1,742,546,689.40	0.00
243	164003001	NATIONAL LOTTERY TRUST FUND	696,697,197.25	-696,697,197.25	0.00
244	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	2,088,103,449.30	-2,088,103,449.30	0.00
245	161018001	SERVICOM	78,321,540.88	-78,321,540.88	0.00
246	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	69,621,213.96	-69,621,213.96	0.00
247	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	1,283,810,084.66	-1,283,810,084.66	0.00
248	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	839,275,532.24	-839,275,532.24	0.00
249	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	609,530,762.00	-609,530,762.00	0.00
250	""	TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00
		ECONOMIC SECTOR	0.00	0.00	0.00
251	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	7,472,282,492.18	-7,472,282,492.18	0.00
252	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	436,548,782.42	-436,548,782.42	
253	**215003001**	**AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN**	617,824,173.50	-617,824,173.50	
254	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	568,494,177.65	-568,494,177.65	0.00
255	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	1,527,441,966.68	-1,527,441,966.68	0.00
256	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	3,070,201,314.76	-3,070,201,314.76	0.00
257	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	2,499,978,043.91	-2,499,978,043.91	0.00
258	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	2,009,439,659.20	-2,009,439,659.20	0.00
259	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	1,344,176,017.11	-1,344,176,017.11	0.00
260	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,116,116,971.75	-1,116,116,971.75	0.00
261	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,530,751,537.14	-1,530,751,537.14	0.00
262	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	407,713,670.51	-407,713,670.51	0.00
263	215014001	COCOA RESEARCH INSTITUTE- IBADAN	1,399,945,485.59	-1,399,945,485.59	0.00
264	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,497,967,631.23	-1,497,967,631.23	0.00
265	215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,615,318,763.23	-1,615,318,763.23	0.00
266	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	808,393,917.33	-808,393,917.33	0.00
267	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,073,350,817.99	-1,073,350,817.99	0.00
268	215019001	VETERINARY COUNCIL OF NIGERIA	152,165,613.16	-152,165,613.16	0.00
269	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	1,300,052,836.06	-1,300,052,836.06	0.00
270	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	628,958,819.34	-628,958,819.34	0.00

271	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	738,556,778.57	-738,556,778.57	0.00
272	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,793,436,389.96	-1,793,436,389.96	0.00
273	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	400,179,808.61	-400,179,808.61	0.00
274	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	744,031,678.45	-744,031,678.45	0.00
275	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	579,643,980.16	-579,643,980.16	0.00
276	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	308,907,973.09	-308,907,973.09	0.00
277	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	810,527,386.24	-810,527,386.24	0.00
278	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	165,511,028.38	-165,511,028.38	0.00
279	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	184,796,531.14	-184,796,531.14	0.00
280	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	160,866,154.55	-160,866,154.55	0.00
281	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	483,970,405.36	-483,970,405.36	0.00
282	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	291,299,747.43	-291,299,747.43	0.00
283	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	893,342,935.81	-893,342,935.81	0.00
284	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00
285	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	421,733,088.98	-421,733,088.98	0.00
286	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	191,760,151.53	-191,760,151.53	0.00
287	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	984,687,099.77	-984,687,099.77	0.00
288	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	845,004,947.50	-845,004,947.50	0.00
289	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,456,404,697.69	-1,456,404,697.69	
290	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	605,345,673.37	-605,345,673.37	0.00
291	215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	68,209,411.00	-68,209,411.00	0.00
292	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	465,950,558.56	-465,950,558.56	0.00
293	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	1,168,826,835.62	-1,168,826,835.62	0.00
294	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	5,765,429,486.09	-5,765,429,486.09	0.00
295	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	6,972,582,688.18	-6,972,582,688.18	0.00
296	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	7,866,755,784.28	-7,866,755,784.28	0.00
297	0215012004	FEDERAL UNIVERSITY OF AGRICULTURE ZURU, KEBBI STATE	981,868,321.93	-981,868,321.93	
298	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	6,745,047,854.88	-6,745,047,854.88	0.00
299	220002001	DEBT MANAGEMENT OFFICE	808,022,870.97	-808,022,870.97	0.00
300	220006001	INVESTMENT AND SECURITIES TRIBUNAL	581,027,603.65	-581,027,603.65	0.00
301	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	441,680,622,331.95	-441,680,622,331.95	0.00
302	022001200100	CONSOLIDATED REVENUE FUND	0.00	0.00	0.00
303	220007002	FPO ABAKALIKI	2,160,000.00	-2,160,000.00	0.00
304	220007003	FPO ABEOKUTA	2,160,000.00	-2,160,000.00	0.00
305	220007004	FPO ADO-EKITI	2,160,000.00	-2,160,000.00	0.00
306	220007005	FPO AKURE	2,160,000.00	-2,160,000.00	0.00
307	220007006	FPO ASABA	2,160,000.00	-2,160,000.00	0.00
308	220007007	FPO AWKA	314,910,680.79	-314,910,680.79	0.00
309	220007008	FPO BAUCHI	2,160,000.00	-2,160,000.00	0.00
310	220007009	FPO BENIN	2,160,000.00	-2,160,000.00	0.00
311	220007010	FPO BIRNI-KEBI	2,160,000.00	-2,160,000.00	0.00
312	220007011	FPO CALABAR	2,160,000.00	-2,160,000.00	0.00
313	220007012	FPO DAMATURU	2,160,000.00	-2,160,000.00	0.00
314	220007013	FPO DUTSE	2,160,000.00	-2,160,000.00	0.00
315	220007014	FPO ENUGU	2,160,000.00	-2,160,000.00	0.00

316	220007015	FPO GOMBE	2,160,000.00	-2,160,000.00	0.00
317	220007016	FPO GUSUA	2,160,000.00	-2,160,000.00	0.00
318	220007017	FPO IBADAN	2,160,000.00	-2,160,000.00	0.00
319	220007018	FPO ILORIN	2,160,000.00	-2,160,000.00	0.00
320	220007019	FPO JALINGO	273,942,811.10	-273,942,811.10	0.00
321	220007020	FPO JOS	2,160,000.00	-2,160,000.00	0.00
322	220007021	FPO KADUNA	2,160,000.00	-2,160,000.00	0.00
323	220007022	FPO KANO	2,160,000.00	-2,160,000.00	0.00
324	220007023	FPO KATSINA	2,160,000.00	-2,160,000.00	0.00
325	220007024	FPO LAFIA	2,160,000.00	-2,160,000.00	0.00
326	220007025	FPO LAGOS I	19,079,276.91	-19,079,276.91	0.00
327	220007026	FPO LAGOS II	2,160,000.00	-2,160,000.00	0.00
328	220007027	FPO LOKOJA	2,160,000.00	-2,160,000.00	0.00
329	220007028	FPO MAIDUGURI	2,160,000.00	-2,160,000.00	0.00
330	220007029	FPO MAKURDI	2,160,000.00	-2,160,000.00	0.00
331	220007030	FPO MINNA	2,160,000.00	-2,160,000.00	0.00
332	220007031	FPO OSOGBO	2,160,000.00	-2,160,000.00	0.00
333	220007032	FPO OWERRI	308,650,319.42	-308,650,319.42	0.00
334	220007033	FPO PORT-HARCOURT	2,160,000.00	-2,160,000.00	0.00
335	220007034	FPO SOKOTO	2,160,000.00	-2,160,000.00	0.00
336	220007035	FPO UMUAHIA	2,160,000.00	-2,160,000.00	0.00
337	220007036	FPO UYO	2,160,000.00	-2,160,000.00	0.00
338	220007037	FPO YENOGOA	2,160,000.00	-2,160,000.00	0.00
339	220007038	FPO YOLA	2,160,000.00	-2,160,000.00	0.00
340	220007039	SUB-TREASURER OF THE FEDERATION	2,160,000.00	-2,160,000.00	0.00
341	220007040	FEDERAL TREASURY ACADEMY OROZO	3,240,000.00	-3,240,000.00	0.00
342	220007041	ZONAL OFFICE ENUGU	2,160,000.00	-2,160,000.00	0.00
343	220007042	ZONAL OFFICE IBADAN	2,160,000.00	-2,160,000.00	0.00
344	220007043	ZONAL OFFICE JOS	2,160,000.00	-2,160,000.00	0.00
345	220007044	ZONAL OFFICE KADUNA	2,160,000.00	-2,160,000.00	0.00
346	220007045	ZONAL OFFICE MAIDUGURI	2,160,000.00	-2,160,000.00	0.00
347	220007046	ZONAL OFFICE PORTHARCOURT	2,160,000.00	-2,160,000.00	0.00
348	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	145,871,064,396.28	-145,871,064,396.28	0.00
349	220003001	BUDGET OFFICE OF THE FEDERATION	2,320,990,368.22	-2,320,990,368.22	0.00
350	220003002	SERVICE WIDE VOTE	0.00	0.00	0.00
351	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	1,283,586,005.86	-1,283,586,005.86	0.00
352	220021001	NATIONAL BUREAU OF STATISTICS	5,279,573,995.14	-5,279,573,995.14	0.00
353	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	822,583,844.80	-822,583,844.80	0.00
354	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00
355	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	3,784,654,631.23	-3,784,654,631.23	0.00
356	222001002	NIGERIA SPECIAL ECONOMIC ZONE COMPANY	0.00	0.00	0.00
357	222002001	STANDARD ORGANIZATION OF NIGERIA	3,683,193,022.61	-3,683,193,022.61	0.00
358	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	508,500,868.95	-508,500,868.95	0.00
359	222005001	INDUSTRIAL TRAINING FUND	1,529,604,166.50	-1,529,604,166.50	
360	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	4,584,891,397.04	-4,584,891,397.04	0.00
361	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00
362	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	935,764,356.74	-935,764,356.74	0.00
363	222009001	CONSUMER PROTECTION COUNCIL	910,197,095.92	-910,197,095.92	0.00
364	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	180,297,321.45	-180,297,321.45	0.00
365	222011001	FEDERAL PRODUCE INSPECTION	110,425,001.50	-110,425,001.50	0.00
366	222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	429,001,048.00	-429,001,048.00	0.00
367	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	0.00	0.00	0.00
368	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	164,375,561.21	-164,375,561.21	0.00
369	222015001	NIGERIA COMMODITY EXCHANGE	267,755,212.14	-267,755,212.14	0.00

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370	222016001	NIGERIA TRADE OFFICE, TAIWAN	160,632,432.75	-160,632,432.75	0.00
371	222017001	NIGERIA TRADE OFFICE, CHINA	137,768,379.00	-137,768,379.00	0.00
372	222027001	SMEDAN - H/QTRS	831,028,507.86	-831,028,507.86	0.00
373	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	904,430,619.03	-904,430,619.03	0.00
374	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	437,608,700.79	-437,608,700.79	0.00
375	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	5,544,889,890.91	-5,544,889,890.91	0.00
376	227002001	INDUSTRIAL ARBITRATION PANEL	604,553,714.70	-604,553,714.70	0.00
377	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	626,979,046.82	-626,979,046.82	0.00
378	227004001	NATIONAL PRODUCTIVITY CENTRE	1,218,788,149.46	-1,218,788,149.46	0.00
379	227005001	NATIONAL DIRECTORATE OFEMPLOYMENT	5,087,845,045.82	-5,087,845,045.82	0.00
380	227006001	GENEVA LABOUR DESK OFFICE	238,200,004.62	-238,200,004.62	0.00
381	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,094,660,169.83	-1,094,660,169.83	0.00
382	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	1,081,558,026.32	-1,081,558,026.32	0.00
383	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	850,237,799.60	-850,237,799.60	
384	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	472,120,603.44	-472,120,603.44	0.00
385	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	3,984,412,070.75	-3,984,412,070.75	0.00
386	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	979,678,995.06	-979,678,995.06	0.00
387	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	823,266,508.59	-823,266,508.59	
388	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	1,261,334,373.88	-1,261,334,373.88	
389	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	927,026,067.55	-927,026,067.55	
390	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	1,954,962,342.66	-1,954,962,342.66	0.00
391	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	1,299,916,775.72	-1,299,916,775.72	0.00
392	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	2,503,458,493.66	-2,503,458,493.66	0.00
393	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	383,572,110.20	-383,572,110.20	0.00
394	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	347,568,916.65	-347,568,916.65	0.00
395	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	417,219,193.88	-417,219,193.88	0.00
396	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	441,935,980.87	-441,935,980.87	0.00
397	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	463,271,696.56	-463,271,696.56	0.00
398	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	499,999.37	-499,999.37	0.00
399	0228005015	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, IKWO - EBONYI STATE	0.00	0.00	
400	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	221,925,418.87	-221,925,418.87	0.00
401	228006001	COOPERATIVE INFORMATION NETWORK	1,118,133,737.64	-1,118,133,737.64	0.00
402	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	2,507,765,943.32	-2,507,765,943.32	0.00
403	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	410,614,827.76	-410,614,827.76	0.00
404	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	346,831,702.86	-346,831,702.86	0.00
405	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	380,953,453.54	-380,953,453.54	0.00
406	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	320,898,926.48	-320,898,926.48	0.00
407	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	394,680,313.55	-394,680,313.55	0.00

408	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	316,867,614.30	-316,867,614.30	0.00
409	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	346,218,801.97	-346,218,801.97	0.00
410	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	258,689,378.58	-258,689,378.58	0.00
411	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	267,921,168.53	-267,921,168.53	0.00
412	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	98,120,778.09	-98,120,778.09	0.00
413	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	71,132,378.30	-71,132,378.30	0.00
414	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	87,387,395.73	-87,387,395.73	0.00
415	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	90,285,597.34	-90,285,597.34	0.00
416	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	52,821,462.71	-52,821,462.71	0.00
417	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	80,990,117.10	-80,990,117.10	0.00
418	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	93,084,665.87	-93,084,665.87	0.00
419	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	83,527,272.77	-83,527,272.77	0.00
420	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	67,717,427.41	-67,717,427.41	0.00
421	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	71,973,871.84	-71,973,871.84	0.00
422	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	98,443,284.53	-98,443,284.53	0.00
423	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	84,660,507.90	-84,660,507.90	
424	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	133,869,001.75	-133,869,001.75	
425	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	71,779,446.66	-71,779,446.66	
426	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	46,494,093.39	-46,494,093.39	
427	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	75,408,211.70	-75,408,211.70	
428	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	61,095,919.69	-61,095,919.69	
429	228008029	BIORESOURCE DEVELOPMENT CENTRE, OKWUDOR - IMO STATE	0.00	0.00	
430	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	0.00	0.00	
431	0228008031	AQUATIC BIORESOURCES DEVELOPMENT CENTRE, AJAGBA - ONDO STATE	0.00	0.00	
432	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	0.00	
433	0228008033	BIORESOURCES DEVELOPMENT CENTRE, IGEDE-EKITI EKITI STATE	0.00	0.00	
434	0228008034	BIORESOURCES DEVELOPMENT CENTRE MGBOWO, ENUGU STATE	0.00	0.00	
435	0228008035	BIORESOURCES DEVELOPMENT CENTRE ILESHA, OSUN STATE	0.00	0.00	
436	0228008039	AQUATIC BIORESOURCES TRAINING CENTRE JENGRE PLATEAU STATE	0.00	0.00	
437	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	427,142,416.78	-427,142,416.78	
438	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	0.00	
439	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	0.00	0.00	0.00
440	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	0.00	0.00
441	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	0.00
442	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	0.00
443	228009031	NORTH WEST ZONAL OFFICE, KANO	9,999,996.63	-9,999,996.63	0.00
444	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	7,408,500.00	-7,408,500.00	0.00
445	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	8,050,000.00	-8,050,000.00	0.00

446	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	9,999,999.63	-9,999,999.63	0.00
447	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	9,999,999.63	-9,999,999.63	0.00
448	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	7,799,570.00	-7,799,570.00	0.00
449	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	161,754,176.13	-161,754,176.13	0.00
450	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	72,838,373.67	-72,838,373.67	0.00
451	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	124,814,554.86	-124,814,554.86	0.00
452	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	83,368,487.61	-83,368,487.61	0.00
453	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	68,557,411.44	-68,557,411.44	0.00
454	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	93,737,611.63	-93,737,611.63	0.00
455	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	64,691,955.24	-64,691,955.24	0.00
456	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	73,325,037.58	-73,325,037.58	0.00
457	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	100,594,563.86	-100,594,563.86	0.00
458	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	76,795,289.48	-76,795,289.48	0.00
459	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	67,284,627.88	-67,284,627.88	0.00
460	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	49,942,077.67	-49,942,077.67	0.00
461	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	61,367,111.42	-61,367,111.42	0.00
462	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	85,201,674.00	-85,201,674.00	0.00
463	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	101,714,511.32	-101,714,511.32	0.00
464	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	82,760,471.18	-82,760,471.18	0.00
465	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	63,241,694.60	-63,241,694.60	0.00
466	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	148,820,023.67	-148,820,023.67	0.00
467	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	50,098,198.50	-50,098,198.50	0.00
468	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	97,025,482.38	-97,025,482.38	0.00
469	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	50,401,608.93	-50,401,608.93	0.00
470	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	439,256,324.76	-439,256,324.76	0.00
471	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	365,935,811.40	-365,935,811.40	0.00
472	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	665,810,072.82	-665,810,072.82	0.00
473	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	89,822,476.89	-89,822,476.89	0.00
474	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	458,592,908.43	-458,592,908.43	0.00
475	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	0.00	0.00
476	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	1,864,174,353.74	-1,864,174,353.74	
477	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	1,132,274,962.43	-1,132,274,962.43	0.00
478	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	955,904,981.69	-955,904,981.69	0.00
479	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	398,138,718.17	-398,138,718.17	0.00
480	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	1,090,727,510.58	-1,090,727,510.58	0.00
481	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,856,054,998.37	-1,856,054,998.37	0.00
482	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH	2,177,940,045.77	-2,177,940,045.77	0.00

		-OSHODI			
484	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00
485	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	0.00	0.00
486	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	0.00	0.00	0.00
487	228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	0.00	0.00	0.00
488	228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH SOUTH ZONAL OFFICE,	0.00	0.00	0.00
489	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL OFFICE,	0.00	0.00	0.00
490	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH CENTRAL ZONAL OFFICE,	0.00	0.00	0.00
491	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	1,188,735,993.08	-1,188,735,993.08	0.00
492	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	3,612,488,452.03	-3,612,488,452.03	
493	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	478,240,563.45	-478,240,563.45	
494	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	1,276,227,652.04	-1,276,227,652.04	
495	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	34,022,057.18	-34,022,057.18	0.00
496	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	39,640,486.22	-39,640,486.22	0.00
497	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	66,808,762.93	-66,808,762.93	0.00
498	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	69,516,821.64	-69,516,821.64	0.00
499	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	0.00	0.00
500	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	0.00	0.00	0.00
501	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	0.00	0.00	0.00
502	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	375,764,378.45	-375,764,378.45	0.00
503	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	329,848,202.25	-329,848,202.25	0.00
504	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	587,335,521.16	-587,335,521.16	0.00
505	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	91,977,546.03	-91,977,546.03	0.00
506	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	45,171,710.39	-45,171,710.39	0.00
507	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	136,326,750.73	-136,326,750.73	0.00
508	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	416,274,855.42	-416,274,855.42	0.00
509	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	207,500,862.34	-207,500,862.34	0.00
510	228066001	SOKOTO ENERGY RESEARCH	16,414,411.63	-16,414,411.63	0.00
511	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	16,685,748.13	-16,685,748.13	0.00
512	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	12,000,000.00	-12,000,000.00	0.00
513	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	22,176,989.37	-22,176,989.37	0.00
514	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	19,556,435.75	-19,556,435.75	0.00

515	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	93,043,022.85	-93,043,022.85	0.00
516	228073001	ENERGY COMMISSION OF NIGERIA	2,335,366,446.44	-2,335,366,446.44	0.00
517	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	25,575,098.12	-25,575,098.12	0.00
518	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	69,038,609.12	-69,038,609.12	0.00
519	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	57,752,412.88	-57,752,412.88	0.00
520	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY	63,000,450.05	-63,000,450.05	
521	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	2,520,968,961.04	-2,520,968,961.04	0.00
522	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	1,110,118,440.28	-1,110,118,440.28	0.00
523	229003001	NIGERIAN RAILWAY	8,790,126,015.27	-8,790,126,015.27	0.00
524	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	737,139,170.63	-737,139,170.63	0.00
525	229005001	MARITIME ACADEMY, ORON	1,042,518,116.95	-1,042,518,116.95	0.00
526	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	511,763,564.19	-511,763,564.19	0.00
527	230001001	FEDERAL MINISTRY OF AVIATION	647,197,102.87	-647,197,102.87	0.00
528	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	0.00	0.00	0.00
529	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	1,586,825,326.62	-1,586,825,326.62	
530	230002001	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00
531	230006001	ACCIDENT AND INVESTIGATION BUREAU	159,400,002.38	-159,400,002.38	0.00
532	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	0.00	0.00
533	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00
534	231001001	FEDERAL MINISTRY OF POWER - HQTRS	1,153,175,516.86	-1,153,175,516.86	0.00
535	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	1,134,584,493.83	-1,134,584,493.83	0.00
536	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	0.00
537	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	2,128,633,489.92	-2,128,633,489.92	0.00
538	231010001	NATIONAL POWER TRAINING INSTITUTE	896,859,261.53	-896,859,261.53	0.00
539	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	468,756,720.88	-468,756,720.88	0.00
540	231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	0.00	0.00
541	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	0.00	0.00
542	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	10,465,116,000.26	-10,465,116,000.26	0.00
543	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	1,094,699,415.14	-1,094,699,415.14	0.00
544	234003001	FEDERAL SCHOOL OF SURVEY, OYO	597,996,746.74	-597,996,746.74	0.00
545	234004001	FEDERAL ROAD MAINTENANCE AGENCY	17,340,465,849.92	-17,340,465,849.92	0.00
546	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	262,203,380.24	-262,203,380.24	0.00
547	234006001	SURVEY COUNCIL OF NIGERIA	157,561,287.22	-157,561,287.22	0.00
548	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	0.00	0.00
549	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	1,466,478,660.46	-1,466,478,660.46	0.00
550	232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00
551	232003001	PETROLEUM TRAINING INSTITUTE	13,659,493,258.72	-13,659,493,258.72	0.00
552	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	0.00	0.00

553	232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00
554	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	12,193,123,192.25	-12,193,123,192.25	0.00
555	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	1,911,497,027.78	-1,911,497,027.78	0.00
556	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	64,364,396.78	-64,364,396.78	0.00
557	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,459,767,408.34	-1,459,767,408.34	0.00
558	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	688,393,943.64	-688,393,943.64	0.00
559	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	722,690,439.87	-722,690,439.87	0.00
560	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	449,777,385.33	-449,777,385.33	0.00
561	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,569,821,946.87	-1,569,821,946.87	0.00
562	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	444,791,374.99	-444,791,374.99	0.00
564	233011001	AJAOKUTA STEEL COMPANY LIMITED	3,831,082,315.94	-3,831,082,315.94	0.00
565	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	96,613,434.02	-96,613,434.02	0.00
566	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	1,025,876,601.87	-1,025,876,601.87	0.00
567	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	2,249,546,993.00	-2,249,546,993.00	0.00
568	250001001	FISCAL RESPONSILIBITY COMMISSION	346,751,872.88	-346,751,872.88	0.00
569	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	2,229,669,025.29	-2,229,669,025.29	0.00
570	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	401,079,900.27	-401,079,900.27	0.00
571	252037001	ANAMBRA/ IMO RBDA	619,363,443.27	-619,363,443.27	0.00
572	252038001	BENIN/ OWENA RBDA	506,210,451.12	-506,210,451.12	0.00
573	252039001	CHAD BASIN RBDA	461,497,693.53	-461,497,693.53	0.00
574	252040001	CROSS RIVER RBDA	503,880,907.63	-503,880,907.63	0.00
575	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	539,831,806.98	-539,831,806.98	0.00
576	252042001	LOWER BENUE RBDA	548,470,788.96	-548,470,788.96	0.00
577	252043001	LOWER NIGER RBDA	646,995,017.79	-646,995,017.79	0.00
578	252044001	NIGER DELTA RBDA	753,167,639.78	-753,167,639.78	0.00
579	252045001	OGUN/ OSUN RBDA	456,043,949.72	-456,043,949.72	0.00
580	252046001	SOKOTO RIMA RBDA	545,173,252.08	-545,173,252.08	0.00
581	252047001	UPPER BENUE RBDA	470,403,661.52	-470,403,661.52	0.00
582	252048001	UPPER NIGER RBDA	471,397,210.03	-471,397,210.03	0.00
583	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	512,374,342.73	-512,374,342.73	
584	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	221,835,626.83	-221,835,626.83	0.00
585	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	
586	**0220011001**	**NIGERIA CUSTOMS SERVIVES**	102,028,895,889.00	-102,028,895,889.00	
			0.00	0.00	0.00
			0.00	0.00	0.00
		LAW & JUSTICES SECTOR	0.00	0.00	0.00
587	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	13,964,433,389.49	-13,964,433,389.49	0.00
588	0318002001	SUPREME COURT OF NIGERIA	5,236,677,310.52	-5,236,677,310.52	0.00
589	0318003001	COURT OF APPEAL	10,245,992,904.20	-10,245,992,904.20	0.00
590	0318004001	FEDERAL HIGH COURT-ABUJA	8,477,921,819.41	-8,477,921,819.41	0.00
591	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	7,302,440,895.12	-7,302,440,895.12	0.00
592	0318006001	SHARIA COURT OF APPEAL-ABUJA	3,086,886,526.93	-3,086,886,526.93	0.00
593	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	3,887,128,936.00	-3,887,128,936.00	0.00
594	0318008001	NATIONAL INDUSTRIAL COURT	6,279,886,108.71	-6,279,886,108.71	0.00
595	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	2,352,055,629.85	-2,352,055,629.85	0.00
596	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	2,193,782,807.91	-2,193,782,807.91	0.00
597	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	2,378,507,495.03	-2,378,507,495.03	0.00
598	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	7,066,793,811.36	-7,066,793,811.36	0.00
599	0326002001	NIGERIAN LAW REFORM COMMISSION	451,969,087.49	-451,969,087.49	0.00

600	0326003001	LEGAL AID COUNCIL	1,203,472,630.99	-1,203,472,630.99	0.00
601	0326004001	COUNCIL OF LEGAL EDUCATION	1,381,632,208.15	-1,381,632,208.15	0.00
602	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	905,844,949.80	-905,844,949.80	0.00
603	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	2,201,335,969.68	-2,201,335,969.68	0.00
604	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	89,822,476.89	-89,822,476.89	0.00
605	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	9,585,835,143.96	-9,585,835,143.96	0.00
606	0326010001	NIGERIAN COPYRIGHT COMMISSION	707,162,124.88	-707,162,124.88	0.00
607	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	
608	**0341001001**	**INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION**	10,804,711,988.76	-10,804,711,988.76	
609	0344001001	CODE OF CONDUCT BUREAU	2,143,474,590.15	-2,143,474,590.15	0.00
610		BODY OF BENCHERS	0.00	0.00	0.00
			0.00	0.00	
		REGIONAL SECTOR	0.00	0.00	0.00
611	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	0.00	
612	**451001001**	**FEDERAL MINISTRY OF NIGER DELTA HQTRS**	2,337,503,247.00	-2,337,503,247.00	
613	451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00
		SOCIAL SECTOR	0.00	0.00	0.00
614	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	5,588,951,554.29	-5,588,951,554.29	0.00
615	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,359,097,031.60	-1,359,097,031.60	0.00
616	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	167,098,718,610.75	-167,098,718,610.75	0.00
617	513021002	NIGERIA FOOTBALL FEDERATION	1,798,174,408.13	-1,798,174,408.13	0.00
618	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	559,356,468.02	-559,356,468.02	0.00
619	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,284,151,838.08	-1,284,151,838.08	0.00
620	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	302,900,701.48	-302,900,701.48	0.00
621	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	6,508,008,654.99	-6,508,008,654.99	0.00
622	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	70,051,853,172.00	-70,051,853,172.00	0.00
623	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	614,180,166.23	-614,180,166.23	0.00
624	517005001	JOINT ADMISSIONS MATRICULATION BOARD	3,512,257,356.77	-3,512,257,356.77	0.00
625	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,248,693,907.71	-3,248,693,907.71	0.00
626	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	740,059,545.32	-740,059,545.32	0.00
627	517008001	NATIONAL LIBRARY OF NIGERIA	1,523,767,267.50	-1,523,767,267.50	0.00
628	517009001	NATIONAL EXAMINATIONS COUNCIL	8,342,379,716.49	-8,342,379,716.49	0.00
629	517010001	MASS LITERACY COUNCIL	1,291,079,548.09	-1,291,079,548.09	0.00
630	517011001	NOMADIC EDUCATION COMMISSION	598,329,466.23	-598,329,466.23	0.00
631	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	1,106,887,282.93	-1,106,887,282.93	0.00
632	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,569,487,569.26	-1,569,487,569.26	0.00
633	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,298,543,681.51	-1,298,543,681.51	0.00
634	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	211,367,453.71	-211,367,453.71	0.00
635	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	1,003,544,589.20	-1,003,544,589.20	0.00
636	517017001	NATIONAL TEACHERS INSTITUTE	1,589,328,377.21	-1,589,328,377.21	0.00
637	517018001	FEDERAL POLYTECHNIC ADO-EKITI	3,644,968,683.11	-3,644,968,683.11	0.00
638	517018002	FEDERAL POLYTECHNIC BAUCHI	3,768,818,676.59	-3,768,818,676.59	0.00
639	517018003	FEDERAL POLYTECHNIC BIDA	5,317,562,590.69	-5,317,562,590.69	0.00
640	517018004	FEDERAL POLYTECHNIC IDAH	3,001,440,655.49	-3,001,440,655.49	0.00

641	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	3,135,368,088.49	-3,135,368,088.49	0.00
642	517018006	FEDERAL POLYTECHNIC MUBI	4,575,125,734.31	-4,575,125,734.31	0.00
643	517018007	FEDERAL POLYTECHNIC NASARAWA	3,321,780,246.30	-3,321,780,246.30	0.00
644	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	4,860,816,736.43	-4,860,816,736.43	0.00
645	517018009	FEDERAL POLYTECHNIC KADUNA	8,778,431,861.08	-8,778,431,861.08	0.00
646	517018010	FEDERAL POLYTECHNIC OFFA	3,839,487,529.82	-3,839,487,529.82	0.00
647	517018011	FEDERAL POLYTECHNIC EDE	2,471,631,605.98	-2,471,631,605.98	0.00
648	517018012	FEDERAL POLYTECHNIC AUCHI	5,690,874,315.59	-5,690,874,315.59	0.00
649	517018013	FEDERAL POLYTECHNIC NEKEDE	5,333,781,053.52	-5,333,781,053.52	0.00
650	517018014	FEDERAL POLYTECHNIC OKO	6,499,682,296.29	-6,499,682,296.29	0.00
651	517018015	FEDERAL POLYTECHNIC DAMATURU	1,695,139,029.95	-1,695,139,029.95	0.00
652	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	1,229,706,899.06	-1,229,706,899.06	0.00
653	517018017	FEDERAL POLYTECHNIC GWANDU	3,436,436,247.10	-3,436,436,247.10	0.00
654	517018018	FEDERAL POLYTECHNIC ILARO	2,881,139,667.38	-2,881,139,667.38	0.00
655	517018019	YABA COLLEGE OF TECHNOLOGY	5,139,613,160.77	-5,139,613,160.77	0.00
656	517018020	FEDERAL POLYTECHNIC BALI	1,734,932,894.62	-1,734,932,894.62	0.00
657	517018021	FEDERAL POLYTECHNIC EKOWE	1,503,822,699.60	-1,503,822,699.60	0.00
658	517018022	FEDERAL POLYTECHNIC BONNY	852,708,050.69	-852,708,050.69	0.00
659	517018023	FEDERAL POLYTECHNIC UKANA	300,991,524.14	-300,991,524.14	0.00
660	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	262,139,569.82	-262,139,569.82	0.00
661	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	619,728,625.28	-619,728,625.28	0.00
662	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	757,876,086.47	-757,876,086.47	
663	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	898,792,520.19	-898,792,520.19	
664	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	2,557,073,688.11	-2,557,073,688.11	0.00
665	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,987,272,412.62	-1,987,272,412.62	0.00
666	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	2,565,144,313.73	-2,565,144,313.73	0.00
667	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	2,749,465,667.33	-2,749,465,667.33	0.00
668	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	2,727,017,413.83	-2,727,017,413.83	0.00
669	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,502,504,345.80	-1,502,504,345.80	0.00
670	517019007	FEDERAL COLLEGE OF EDUCATION KANO	2,985,745,374.97	-2,985,745,374.97	0.00
671	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,866,649,077.99	-1,866,649,077.99	0.00
672	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,840,025,908.96	-1,840,025,908.96	0.00
673	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,947,977,385.65	-2,947,977,385.65	0.00
674	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	3,020,607,655.78	-3,020,607,655.78	0.00
675	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	3,202,767,783.59	-3,202,767,783.59	0.00
676	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	3,227,961,942.80	-3,227,961,942.80	0.00
677	517019014	FEDERAL COLLEGE OF EDUCATION OYO	3,366,973,508.38	-3,366,973,508.38	0.00
678	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	2,273,703,140.99	-2,273,703,140.99	0.00
679	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,777,950,206.21	-1,777,950,206.21	0.00
680	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	3,156,661,494.98	-3,156,661,494.98	0.00
681	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	2,051,769,127.32	-2,051,769,127.32	0.00
682	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	5,724,143,739.40	-5,724,143,739.40	0.00
683	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	2,143,289,795.71	-2,143,289,795.71	0.00
684	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	6,124,912,156.72	-6,124,912,156.72	0.00
685	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,502,027,642.15	-2,502,027,642.15	0.00
686	517021001	UNIVERSITY OF IBADAN	14,347,146,046.07	-14,347,146,046.07	0.00
687	517021002	UNIVERSITY OF LAGOS	13,049,803,854.20	-13,049,803,854.20	0.00
688	517021003	UNIVERSITY OF NIGERIA, NNSUKA	22,165,565,100.90	-22,165,565,100.90	0.00
689	517021004	AHMADU BELLO UNIVERSITY, ZARIA	18,541,654,354.51	-18,541,654,354.51	0.00
690	517021005	OBAFEMI AWOLOWO UNIVERSITY	11,219,788,071.12	-11,219,788,071.12	0.00
691	517021006	UNIVERSITY OF BENIN	16,680,762,026.69	-16,680,762,026.69	0.00
692	517021007	UNIVERSITY OF JOS	10,275,760,529.60	-10,275,760,529.60	0.00
693	517021008	UNIVERSITY OF CALABAR	18,157,550,409.66	-18,157,550,409.66	0.00
694	517021009	UNIVERSITY OF ILORIN	9,868,409,657.05	-9,868,409,657.05	0.00
695	517021010	UNIVERSITY OF ABUJA	6,205,352,336.22	-6,205,352,336.22	0.00
696	517021014	UNIVERSITY OF PORT HARCOURT	11,420,301,396.71	-11,420,301,396.71	0.00
697	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	5,492,997,552.57	-5,492,997,552.57	0.00
698	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	13,007,062,586.79	-13,007,062,586.79	0.00

699	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	6,091,059,028.62	-6,091,059,028.62	0.00
700	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	5,801,164,440.94	-5,801,164,440.94	0.00
701	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	5,575,236,340.27	-5,575,236,340.27	0.00
702	517021020	UNIVERSITY OF UYO	10,153,657,647.99	-10,153,657,647.99	0.00
703	517021021	UNIVERSITY OF MAIDUGURI	13,998,281,385.70	-13,998,281,385.70	0.00
704	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	14,511,628,726.50	-14,511,628,726.50	0.00
705	517021023	BAYERO UNIVERSITY, KANO	10,246,677,968.43	-10,246,677,968.43	0.00
706	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	7,872,839,345.74	-7,872,839,345.74	0.00
707	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	688,586,562.87	-688,586,562.87	0.00
708	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	667,438,231.15	-667,438,231.15	0.00
709	517021027	ARABIC LANGUAGE VILLAGE BORNO	729,793,353.42	-729,793,353.42	0.00
710	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	783,916,889.08	-783,916,889.08	0.00
711	517021029	FEDERAL UNIVERSITY OYE-EKITI	4,030,343,288.65	-4,030,343,288.65	0.00
712	517021030	FEDERAL UNIVERSITY OTUOKE	4,219,923,055.80	-4,219,923,055.80	0.00
713	517021031	FEDERAL UNIVERSITY DUTSE	4,101,618,115.42	-4,101,618,115.42	0.00
714	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	4,837,896,483.58	-4,837,896,483.58	0.00
715	517021033	FEDERAL UNIVERSITY LAFIA	3,477,151,374.89	-3,477,151,374.89	0.00
716	517021034	FEDERAL UNIVERSITY DUTSIN-MA	3,032,740,857.93	-3,032,740,857.93	0.00
717	517021035	FEDERAL UNIVERSITY KASHERE	3,974,362,649.91	-3,974,362,649.91	0.00
718	517021036	FEDERAL UNIVERSITY LOKOJA	2,609,476,038.60	-2,609,476,038.60	0.00
719	517021037	FEDERAL UNIVERSITY WUKARI	5,255,263,814.40	-5,255,263,814.40	0.00
720	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	2,031,908,028.00	-2,031,908,028.00	0.00
721	517021039	FEDERAL UNIVERSITYOF GASHUA	1,935,922,160.07	-1,935,922,160.07	0.00
722	517021040	FEDERAL UNIVERSITYOF GUSAU	3,003,023,591.33	-3,003,023,591.33	0.00
723	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	3,043,241,712.78	-3,043,241,712.78	0.00
724	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	99,999,666.63	-99,999,666.63	0.00
725	517021044	NIGERIAN ARMY UNIVERSITY BIU	1,191,382,209.77	-1,191,382,209.77	0.00
726	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	530,643,605.90	-530,643,605.90	
727	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	2,231,775,345.31	-2,231,775,345.31	0.00
728	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,902,331,659.07	-1,902,331,659.07	0.00
729	517024001	NATIONAL OPEN UNIVERSITY	6,772,713,118.47	-6,772,713,118.47	0.00
730	517026001	F.S.C. SOKOTO	249,261,470.62	-249,261,470.62	0.00
731	517026002	FGC AZARE	373,380,476.32	-373,380,476.32	0.00
732	517026003	FGC BUNI-YADI	146,007,592.41	-146,007,592.41	0.00
733	517026004	FGC BIRIN YAURI	205,491,947.13	-205,491,947.13	0.00
734	517026005	FGC DAURA	336,454,528.28	-336,454,528.28	0.00
735	517026006	FGC GANYE	273,983,982.22	-273,983,982.22	0.00
736	517026007	FGC GARKI	704,948,911.06	-704,948,911.06	0.00
737	517026008	FGC IJANIKIN	823,483,745.19	-823,483,745.19	0.00
738	517026009	FGC IKET NISE	464,985,964.61	-464,985,964.61	0.00
739	517026010	FGC IKET VANDAKYA	293,985,143.10	-293,985,143.10	0.00
740	517026011	FGC IKOM	361,799,706.37	-361,799,706.37	0.00
741	517026012	FGC IKOT EKPENE	449,495,880.05	-449,495,880.05	0.00
742	517026013	FGC IKURIN	514,389,575.65	-514,389,575.65	0.00
743	517026014	FGC JOS	534,513,180.44	-534,513,180.44	0.00
744	517026015	FGC KADUNA	683,694,197.76	-683,694,197.76	0.00
745	517026016	FGC KANO	523,879,332.03	-523,879,332.03	0.00
746	517026017	FGC KEFFI	531,095,714.57	-531,095,714.57	0.00
747	517026018	FGC KIYAWA	250,288,707.16	-250,288,707.16	0.00
748	517026019	FGC KWALI	799,131,776.45	-799,131,776.45	0.00
749	517026020	FGC MAIDUGURI	448,813,640.78	-448,813,640.78	0.00
750	517026021	FGC MINJIBIR	279,125,494.47	-279,125,494.47	0.00
751	517026022	FGC MINNA	678,000,653.41	-678,000,653.41	0.00
752	517026023	FGC ODIKOLOGUNA	263,141,974.32	-263,141,974.32	0.00
753	517026024	FGC ODOGBOLU	569,433,682.55	-569,433,682.55	0.00
754	517026025	FGC OGBOMOSHMO	495,468,881.92	-495,468,881.92	0.00
755	517026026	FGC OGOJA	321,667,388.10	-321,667,388.10	0.00
756	517026027	FGC OHAFIA	301,988,977.01	-301,988,977.01	0.00

757	517026028	FGC OKIGWE	497,616,054.91	-497,616,054.91	0.00
758	517026029	FGC OKPOSI	367,299,873.91	-367,299,873.91	0.00
759	517026030	FGC ONITSHA	534,748,719.46	-534,748,719.46	0.00
760	517026031	FGC PORT HARCOURT	620,035,751.13	-620,035,751.13	0.00
761	517026032	FGC POTISKUM	278,268,567.30	-278,268,567.30	0.00
762	517026033	FGC RUBBOCHI	306,432,902.03	-306,432,902.03	0.00
763	517026034	FGC SOKOTO	434,278,861.01	-434,278,861.01	0.00
764	517026035	FGC UGWOLAWO	296,676,579.25	-296,676,579.25	0.00
765	517026036	FGC WARRI	594,605,480.24	-594,605,480.24	0.00
766	517026037	FGC ZARIA	403,196,469.17	-403,196,469.17	0.00
767	517026038	FGC, BILLIRI	291,320,803.06	-291,320,803.06	0.00
768	517026039	FGC, IDO-ANI	377,132,156.32	-377,132,156.32	0.00
769	517026040	FGC, IKOLE	309,107,241.08	-309,107,241.08	0.00
770	517026041	FGGC ABAJI	354,160,993.38	-354,160,993.38	0.00
771	517026042	FGGC ABULOMA	492,693,884.57	-492,693,884.57	0.00
772	517026043	FGGC AKURE	570,625,486.92	-570,625,486.92	0.00
773	517026044	FGGC ANKA	279,764,249.69	-279,764,249.69	0.00
774	517026045	FGGC BAJOGA	201,395,040.36	-201,395,040.36	0.00
775	517026046	FGGC BAKORI	379,605,831.03	-379,605,831.03	0.00
776	517026047	FGGC BAUCHI	435,094,421.83	-435,094,421.83	0.00
777	517026048	FGGC BENIN	545,614,183.24	-545,614,183.24	0.00
778	517026049	FGGC BIDA	276,533,105.37	-276,533,105.37	0.00
779	517026050	FGGC BWARI	728,575,645.10	-728,575,645.10	0.00
780	517026051	FGGC CALABAR	492,586,982.85	-492,586,982.85	0.00
781	517026052	FGGC EFON ALAYE	280,278,220.17	-280,278,220.17	0.00
782	517026053	FGGC EFON IMNRINGI	244,344,434.76	-244,344,434.76	0.00
783	517026054	FGGC ENUGU	838,984,074.08	-838,984,074.08	0.00
784	517026055	FGGC EZZAMGBO ABAKALIKI	342,533,189.75	-342,533,189.75	0.00
785	517026056	FGGC GBOKO	399,798,004.37	-399,798,004.37	0.00
786	517026057	FGGC GUSAU	374,957,840.28	-374,957,840.28	0.00
787	517026058	FGGC GWANDU	254,406,393.90	-254,406,393.90	0.00
788	517026059	FGGC IBILLO	281,170,825.72	-281,170,825.72	0.00
789	517026060	FGGC IBUSA	434,591,310.96	-434,591,310.96	0.00
790	517026061	FGGC IKOT-OBIO-ITONG	350,831,380.89	-350,831,380.89	0.00
791	517026062	FGGC ILORIN	521,125,556.33	-521,125,556.33	0.00
792	517026063	FGGC IPETUMODU	425,366,030.47	-425,366,030.47	0.00
793	517026064	FGGC JALINGO	335,638,695.91	-335,638,695.91	0.00
794	517026065	FGGC KABBA	334,361,392.91	-334,361,392.91	0.00
795	517026066	FGGC KAZAURE	251,383,629.51	-251,383,629.51	0.00
796	517026067	FGGC KEANA	210,272,591.80	-210,272,591.80	0.00
797	517026068	FGGC LANGTANG	377,394,726.89	-377,394,726.89	0.00
798	517026069	FGGC LEJJA	443,781,183.14	-443,781,183.14	0.00
799	517026070	FGGC MONGUNO	213,657,697.75	-213,657,697.75	0.00
800	517026071	FGGC NEW BUSA	238,730,406.97	-238,730,406.97	0.00
801	517026072	FGGC OMU-ARAN	287,840,210.63	-287,840,210.63	0.00
802	517026073	FGGC OWERRI	654,429,597.87	-654,429,597.87	0.00
803	517026074	FGGC OYO	575,890,993.93	-575,890,993.93	0.00
804	517026075	FGGC SHAGAMU	614,261,712.23	-614,261,712.23	0.00
805	517026076	FGGC GUMI TAMBAWAL	236,242,310.81	-236,242,310.81	0.00
806	517026077	FGGC UMUAHIA	519,501,429.97	-519,501,429.97	0.00
807	517026078	FGGC WUKARI	440,683,153.41	-440,683,153.41	0.00
808	517026079	FGGC, YOLA	324,380,812.70	-324,380,812.70	0.00
809	517026080	FSTC AHOADA	317,971,787.47	-317,971,787.47	0.00
810	517026081	FSTC AWKA	504,227,466.42	-504,227,466.42	0.00
811	517026082	FSTC JUBU-IMUSHIN	489,771,610.68	-489,771,610.68	0.00
812	517026083	FSTC MICHIKA	158,827,236.83	-158,827,236.83	0.00
813	517026084	FSTC TUNGBO - YENAGOA	221,551,437.03	-221,551,437.03	0.00
814	517026085	FSTC USI-EKITI	316,766,291.48	-316,766,291.48	0.00
815	517026086	FTC IKARE	346,723,260.36	-346,723,260.36	0.00
816	517026087	FTC ILESA	453,954,362.12	-453,954,362.12	0.00
817	517026088	FTC JALINGO	381,181,629.01	-381,181,629.01	0.00
818	517026089	FTC KAFANCHAN	329,537,175.74	-329,537,175.74	0.00
819	517026090	FTC LASSA	140,776,500.24	-140,776,500.24	0.00
820	517026091	FTC OHANSO	335,522,531.37	-335,522,531.37	0.00
821	517026092	FTC OROZO	733,815,809.24	-733,815,809.24	0.00
822	517026093	FTC OTOBI	342,677,613.12	-342,677,613.12	0.00
823	517026094	FTC OTUPKO	356,719,275.50	-356,719,275.50	0.00
824	517026095	FTC SHIRORO	329,257,179.28	-329,257,179.28	0.00

825	517026096	FTC UROMI	324,623,975.96	-324,623,975.96	0.00
826	517026097	FTC UYO	379,244,466.84	-379,244,466.84	0.00
827	517026098	FTC YABA	1,160,607,757.79	-1,160,607,757.79	0.00
828	517026099	FTC ZURU	254,112,483.08	-254,112,483.08	0.00
829	517026100	KING'S COLLEGE	792,613,854.58	-792,613,854.58	0.00
830	517026101	QUEEN'S COLLEGE LAGOS	893,183,739.28	-893,183,739.28	0.00
831	517026102	SULEJA ACADEMY	465,788,027.91	-465,788,027.91	0.00
832	517026103	FSTC,DOMA	240,697,914.09	-240,697,914.09	0.00
833	517026104	FSTC DAYI	168,374,452.66	-168,374,452.66	
834	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	224,277,771.11	-224,277,771.11	0.00
835	517028001	UNESCO PARIS	192,626,303.00	-192,626,303.00	0.00
836	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	1,093,428,344.64	-1,093,428,344.64	0.00
837	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	7,982,441,862.76	-7,982,441,862.76	0.00
838	0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	249,999,666.63	-249,999,666.63	
839	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	6,756,759,924.51	-6,756,759,924.51	0.00
840	521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00
841	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	41,942,841,247.22	-41,942,841,247.22	0.00
842	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	127,925,180.29	-127,925,180.29	0.00
843	521006001	RADIOGRAPHERS REGISTRATION BOARD	304,383,979.60	-304,383,979.60	0.00
844	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	176,553,681.02	-176,553,681.02	0.00
845	521008001	HEALTH RECORDS REGISTRATION BOARD	378,655,092.51	-378,655,092.51	0.00
846	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	283,035,937.24	-283,035,937.24	0.00
847	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	112,992,419.31	-112,992,419.31	0.00
848	521011001	NURSING AND MIDWIFERY COUNCIL	383,228,139.87	-383,228,139.87	0.00
849	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	916,618,919.82	-916,618,919.82	0.00
850	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	6,079,162,701.34	-6,079,162,701.34	0.00
851	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	6,084,498,526.67	-6,084,498,526.67	0.00
852	521015001	MEDICAL REHABILITATION THERAPY BOARD	374,837,393.06	-374,837,393.06	0.00
853	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	1,154,932,205.07	-1,154,932,205.07	0.00
854	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	37,968,584.72	-37,968,584.72	0.00
855	521018001	NURSE TUTOR TRAINING - ENUGU	24,326,307.76	-24,326,307.76	0.00
859	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	325,831,894.48	-325,831,894.48	0.00
860	0521023001	NHETC, LAGOS	0.00	0.00	0.00
861	0521023002	NHETC, MAIDUGURI	0.00	0.00	0.00
862	0521023003	NHETC, ZARIA	0.00	0.00	0.00
863	0521023004	NHETC, ENUGU	0.00	0.00	0.00
864	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	27,663,626.47	-27,663,626.47	0.00
865	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	2,577,361.87	-2,577,361.87	0.00
866	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	23,528,692.96	-23,528,692.96	0.00
867	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	17,139,719,735.71	-17,139,719,735.71	0.00
868	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	9,119,948,098.51	-9,119,948,098.51	0.00
869	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	8,294,908,918.36	-8,294,908,918.36	0.00
870	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	13,125,481,277.59	-13,125,481,277.59	0.00
871	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	10,146,855,416.18	-10,146,855,416.18	0.00
872	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	9,747,324,565.69	-9,747,324,565.69	0.00
873	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	10,474,737,267.37	-10,474,737,267.37	0.00
874	521026008	JOS UNIVERSITY TEACHING HOSPITAL	9,185,563,473.14	-9,185,563,473.14	0.00
875	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	9,693,004,967.80	-9,693,004,967.80	0.00
876	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	12,011,590,107.68	-12,011,590,107.68	0.00

877	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	8,411,823,012.94	-8,411,823,012.94	0.00
878	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	8,125,734,381.60	-8,125,734,381.60	0.00
879	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	9,010,999,397.67	-9,010,999,397.67	0.00
880	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	9,472,481,452.14	-9,472,481,452.14	0.00
881	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	7,860,566,708.32	-7,860,566,708.32	0.00
882	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	5,701,403,776.60	-5,701,403,776.60	0.00
883	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	15,906,607,920.45	-15,906,607,920.45	0.00
884	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	4,747,667,779.31	-4,747,667,779.31	0.00
885	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	7,488,168,296.64	-7,488,168,296.64	0.00
886	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	7,801,148,127.17	-7,801,148,127.17	0.00
887	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	7,491,832,663.72	-7,491,832,663.72	0.00
888	521027003	FEDERAL MEDICAL CENTRE - ABUJA	3,487,948,636.52	-3,487,948,636.52	0.00
889	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	2,228,937,191.33	-2,228,937,191.33	0.00
890	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	1,376,826,389.78	-1,376,826,389.78	0.00
891	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,725,201,812.07	-2,725,201,812.07	0.00
892	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,971,791,125.13	-1,971,791,125.13	0.00
893	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	1,669,088,799.04	-1,669,088,799.04	0.00
894	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,753,079,967.85	-3,753,079,967.85	0.00
895	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	3,714,797,156.21	-3,714,797,156.21	0.00
896	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	291,568,111.76	-291,568,111.76	0.00
897	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	2,008,485,264.10	-2,008,485,264.10	0.00
898	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	3,683,227,945.46	-3,683,227,945.46	0.00
899	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	3,103,758,699.27	-3,103,758,699.27	0.00
900	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	3,404,406,717.00	-3,404,406,717.00	0.00
901	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	1,439,141,032.39	-1,439,141,032.39	0.00
902	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	6,032,629,340.89	-6,032,629,340.89	0.00
903	521027018	FEDERAL MEDICAL CENTRE, OWO	5,415,647,449.38	-5,415,647,449.38	0.00
904	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	7,891,655,411.44	-7,891,655,411.44	0.00
905	521027020	FEDERAL MEDICAL CENTRE, OWERRI	6,428,411,613.86	-6,428,411,613.86	0.00
906	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	6,497,653,760.03	-6,497,653,760.03	0.00
907	521027022	FEDERAL MEDICAL CENTRE, KATSINA	4,709,145,245.60	-4,709,145,245.60	0.00
908	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	3,491,822,657.09	-3,491,822,657.09	0.00
909	521027025	FEDERAL MEDICAL CENTRE, ASABA	6,165,208,521.53	-6,165,208,521.53	0.00
910	521027026	FEDERAL MEDICAL CENTRE, BIDA	4,993,385,642.62	-4,993,385,642.62	0.00
911	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	4,165,673,313.86	-4,165,673,313.86	0.00
912	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	4,171,128,548.47	-4,171,128,548.47	0.00
913	521027031	FEDERAL MEDICAL CENTRE, KOGI	4,013,806,284.82	-4,013,806,284.82	0.00
914	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	3,624,271,468.33	-3,624,271,468.33	0.00
915	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	3,259,538,426.68	-3,259,538,426.68	0.00
916	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	3,792,604,739.32	-3,792,604,739.32	0.00
917	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	2,511,155,221.70	-2,511,155,221.70	0.00
918	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	10,161,092,137.89	-10,161,092,137.89	0.00
919	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	7,187,354,651.49	-7,187,354,651.49	0.00
920	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	3,214,913,051.42	-3,214,913,051.42	0.00
921	521027039	NATIONAL EYE CENTRE KADUNA	1,821,185,263.89	-1,821,185,263.89	0.00
925	0521027043	ONCHO BAUCHI	0.00	0.00	0.00
926	0521027044	ONCHO ENUGU	0.00	0.00	
927	0521027045	ONCHO IBADAN	0.00	0.00	0.00
928	0521027046	ONCHO KADUNA	0.00	0.00	0.00
929	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	1,186,491,137.63	-1,186,491,137.63	
930	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	2,064,000.00	-2,064,000.00	0.00
931	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	2,362,500.00	-2,362,500.00	0.00
932	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	2,362,500.00	-2,362,500.00	0.00
933	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	2,362,500.00	-2,362,500.00	0.00

934	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	89,464,550.63	-89,464,550.63	0.00
935	521029001	PHS, ABUJA	1,674,445.87	-1,674,445.87	0.00
936	521029002	PHS, YOLA	1,674,445.87	-1,674,445.87	0.00
937	521029003	PHS, JALINGO	1,674,445.87	-1,674,445.87	0.00
938	521029004	PHS, MAIDUGURI	1,674,445.87	-1,674,445.87	0.00
939	521029005	PHS, DAMATURU	1,674,445.87	-1,674,445.87	0.00
940	521029006	PHS, KANO	1,674,445.87	-1,674,445.87	0.00
941	521029007	PHS, KASTINA	1,674,445.87	-1,674,445.87	0.00
942	521029008	PHS, DUTSE	1,674,445.87	-1,674,445.87	0.00
943	521029009	PHS, ILORIN	1,674,445.87	-1,674,445.87	0.00
944	521029010	PHS, SOKOTO	1,674,445.87	-1,674,445.87	0.00
945	521029011	PHS, IBADAN	1,860,495.63	-1,860,495.63	0.00
948	521029014	PHS, CALABAR	1,674,445.87	-1,674,445.87	0.00
950	521029016	PHS, WARRI	1,674,445.87	-1,674,445.87	0.00
951	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	0.00	0.00	0.00
952	521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	1,299,999.63	-1,299,999.63	0.00
953	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	0.00
954	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	0.00	0.00	0.00
955	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	1,356,809.50	-1,356,809.50	0.00
956	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	1,008,334,380.00	-1,008,334,380.00	0.00
957	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	935,959,822.74	-935,959,822.74	0.00
958	0517026018	FGGC KEBBI	0.00	0.00	0.00
959	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	187,058,467.46	-187,058,467.46	0.00
960	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	562,864,846.88	-562,864,846.88	0.00
961	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	179,446,919.98	-179,446,919.98	0.00
962	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	15,912,999.63	-15,912,999.63	0.00
963	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	140,762,906.00	-140,762,906.00	0.00
964	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	13,824,084.00	-13,824,084.00	0.00
965	521039001	DENTAL THERAPISTS REGISTRATION BOARD	196,254,502.69	-196,254,502.69	0.00
966	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00
967	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	638,189,897.44	-638,189,897.44	0.00
968	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	910,025,657.41	-910,025,657.41	0.00
969	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	892,208,452.51	-892,208,452.51	0.00
970	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	1,031,275,452.72	-1,031,275,452.72	0.00
971	521049001	NATIONAL HOSPITAL	8,675,725,095.59	-8,675,725,095.59	0.00
972	521050001	BASIC HEALTH CARE FUND	35,025,926,585.50	-35,025,926,585.50	0.00
973	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,788,680,793.40	-2,788,680,793.40	0.00
974	535002001	NATIONAL PARK HEADQUARTERS	319,583,500.58	-319,583,500.58	0.00
975	535003001	KAINJI NATIONAL PARK	591,877,955.90	-591,877,955.90	0.00
976	535004001	OYO NATIONAL PARK	441,576,671.22	-441,576,671.22	0.00
977	535005001	CHAD BASIN NATIONAL PARK	331,442,075.70	-331,442,075.70	0.00
978	535006001	GASHAKA GUMTI NATIONAL PARK	419,241,347.95	-419,241,347.95	0.00
979	535007001	CROSS RIVER NATIONAL PARK	598,027,155.84	-598,027,155.84	0.00
980	535008001	KAMUKU NATIONAL PARK	271,375,274.56	-271,375,274.56	0.00
981	535009001	OKUMU NATIONAL PARK	268,208,269.99	-268,208,269.99	0.00
982	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	616,993,540.62	-616,993,540.62	0.00
983	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	997,980,215.01	-997,980,215.01	0.00
984	535012001	FEDERAL COLLEGE OF FORESTRY JOS	739,957,788.82	-739,957,788.82	0.00
985	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH -SOUTH)	213,007,246.15	-213,007,246.15	0.00
986	535012302	RESOURCES MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)	177,476,893.19	-177,476,893.19	0.00
987	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	152,288,919.78	-152,288,919.78	0.00
988	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	3,137,441,806.35	-3,137,441,806.35	0.00
989	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	668,182,610.23	-668,182,610.23	0.00

990	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	2,516,296,294.49	-2,516,296,294.49	0.00
991	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	4,032,774,839.89	-4,032,774,839.89	0.00
992	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	399,472,367.74	-399,472,367.74	0.00
993	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	393,751,242.59	-393,751,242.59	0.00
994	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	681,714,271.53	-681,714,271.53	0.00
995	0543001001	NATIONAL POPULATION COMMISSION	8,373,921,189.28	-8,373,921,189.28	0.00
996	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	1,108,875,680.00	-1,108,875,680.00	0.00
997	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	1,145,035,588.12	-1,145,035,588.12	0.00
998	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	145,833,333,333.34	-145,833,333,333.34	0.00
999	544004001	NORTH EAST DEVELOPMENT COMMISSION	31,334,539,569.13	-31,334,539,569.13	0.00
1000	544005001	NATIONAL COMMISSION FOR REFUGEES	774,024.00	-774,024.00	0.00
1001	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	2,471,145,738.93	-2,471,145,738.93	
1002	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	299,999,997.00	-299,999,997.00	
1003	0544009001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT MDG (OSSAP-MDGS)	48,111,703,949.38	-48,111,703,949.38	
		GRAND-TOTAL	**5,154,433,145,591.62**	**5,154,433,145,591.62**	**0.00**

NOTE 12A:
OTHER FUND

S/N.	ADMIN. CODE	MDA	OTHER FUND 2021	OTHER FUND 2020
			₦	₦
		ADMINISTRATIVE SECTOR		
1	022001200100	CONSOLIDATED REVENUE FUND	975,122,335,669.65	829,442,251,620.88
		GRAND TOTAL	975,122,335,669.65	829,442,251,620.88

NOTE 13:
SALARIES & WAGES

S/N	ADMIN. CODE	MDA	SALARIES AND WAGES	ALLOWANCES	SOCIAL CONTRIBUTIONS	TOTALS 2021	BUDGET	VARIANCE	TOTALS
			210101	210201	210202				2020
			₦	₦	₦	₦	₦	₦	N
		ADMINISTRATIVE SECTOR							
1	111001001	STATE HOUSE - HQTRS	1,102,294,459.84	420,000,000.00	97,504,622.30	1,619,799,082.14	3,300,849,900.00	1,681,050,817.86	1,493,861,782.45
2	111006001	NIPSS, KURU	657,529,466.79	0.00	51,217,395.83	708,746,862.62	763,907,245.00	55,160,382.38	677,717,225.15
3	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	783,539,657.94	427,983,725.00	98,729,438.97	1,310,252,821.91	1,327,622,400.00	17,369,578.09	1,310,414,870.34
4	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	12,608,047,419.00	13,345,475,522.00	1,229,120,505.75	27,182,643,446.75	27,182,643,448.00	1.25	23,287,767,109.92
5	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	2,580,115,061.00	0.00	186,317,169.69	2,766,432,230.69	2,895,181,238.00	128,749,007.31	3,750,956,934.32
6	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	416,088,500.18	0.00	31,680,293.42	447,768,793.60	479,898,949.00	32,130,155.40	447,093,375.40
7	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	621,320,906.14	0.00	49,409,197.73	670,730,103.87	816,328,152.00	145,598,048.13	668,891,518.69
8	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,097,580,268.52	0.00	93,588,337.11	1,191,168,605.63	1,287,880,498.00	96,711,892.37	996,277,537.14
9	0112001001	NASS MANAGEMENT	10,951,228,634.00	4,867,000.00	0.00	10,956,095,634.00	10,961,691,160.00	5,595,526.00	9,323,419,461.18
10	0112002001	SENATE	1,856,510,517.00	0.00	0.00	1,856,510,517.00	1,856,510,517.00	0.00	1,856,510,517.00
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	4,923,237,118.21
12	0112004001	NATIONAL ASSEMBLY COMMISSION	1,211,675,772.00	361,543,904.00	0.00	1,573,219,676.00	1,577,769,623.00	4,549,947.00	1,301,978,159.65
13	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	9,602,095,928.00	9,602,095,928.00	9,602,095,928.00
14	0112008001	GENERAL SERVICE	0.00	10,000,000.00	542,763,090.00	552,763,090.00	560,000,000.00	7,236,910.00	552,763,090.00
15	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	0.00	703,843,840.00	703,843,840.00	-
16	116001001	MINISTRY OF DEFENCE - MOD HQTRS	12,128,021,544.53	1,877,364,768.98	1,516,024,382.69	15,521,410,696.20	15,522,409,751.00	999,054.80	15,196,768,492.42
17	116002001	DEFENCE HEADQURTERS	0.00	879,832,156.95	0.00	879,832,156.95	33,133,742,394.00	32,253,910,237.05	41,827,618,611.54
18	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	0.00	879,832,156.95	0.00	879,832,156.95	879,832,157.00	0.05	489,670,749.05
19	116003001	NIGERIAN ARMY	130,833,969,782.33	321,017,186,967.64	6,656,119,409.19	458,507,276,159.16	460,958,591,739.00	2,451,315,579.84	377,243,991,681.76
20	116004001	NIGERIAN NAVY	30,491,012,017.09	67,487,966,296.00	1,523,996,914.59	99,502,975,227.68	99,502,975,228.00	0.32	84,694,071,845.25
21	116005001	NIGERIAN AIRFORCE	30,277,049,099.53	70,019,765,985.85	1,455,708,962.52	101,752,524,047.90	102,219,654,202.00	467,130,154.10	92,458,471,283.45
22	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	1,797,402,585.84	340,981,440.96	222,828,622.37	2,361,212,649.17	2,361,675,135.00	462,485.83	1,680,438,621.95
23	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	4,522,585,894.63	6,901,982,646.42	459,735,508.36	11,884,304,049.41	11,888,183,198.00	3,879,148.59	7,962,256,151.27

24	116007001	NIGERIAN DEFENCE COLLEGE	857,708,002.69	3,781,251,902.05	104,451,557.20	4,743,411,461.94	4,831,807,863.00	88,396,401.06	2,793,565,089.78
25	116008001	COMMAND AND STAFF COLLEGE, JAJI	931,707,059.83	2,117,796,780.47	113,497,839.52	3,163,001,679.82	3,166,058,840.00	3,057,160.18	3,489,313,592.11
26	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	0.00	3,431,288,164.62	0.00	3,431,288,164.62	3,431,288,165.00	0.38	3,809,194,303.92
27	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	908,944,619.52	518,232,592.90	110,806,910.52	1,537,984,122.94	1,546,521,600.00	8,537,477.06	1,250,870,272.37
28	116012001	DEFENCE INTELLIGENCE AGENCY	11,453,354,358.19	4,026,722,804.10	210,545,976.00	15,690,623,138.29	15,690,623,143.00	4.71	11,140,910,144.14
29	116015017	DEFENCE MISSIONS	0.00	13,198,698,749.50	0.00	13,198,698,749.50	13,198,698,750.00	0.50	7,696,702,580.25
30	116021001	MILITARY PENSION BOARD	17,264,032,111.00	0.00	2,687,715,620.89	19,951,747,731.89	20,000,000,000.00	48,252,268.11	1,259,074,575.92
31	0116022001	TRAINING AND DOCTRINE COMMAND NIGERIAN ARMY	0.00	4,500,000,000.00	0.00	4,500,000,000.00	4,500,000,000.00	0.00	
32	116018001	DEFENCE SPACE ADMINISTARTION	311,118,599.96	766,589,723.76	35,513,677.32	1,113,222,001.04	1,121,506,812.00	8,284,810.96	813,531,994.98
33	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	3,100,208,159.46	0.00	343,522,109.11	3,443,730,268.57	3,484,901,977.00	41,171,708.43	3,291,192,368.83
34	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	112,673,022.95	18,685,975.25	12,436,805.72	143,795,803.92	143,795,803.00	-0.92	126,892,872.33
35	119002001	TECHNICAL AIDS CORPS	20,531,864.65	3,449,212,202.83	2,567,387.35	3,472,311,454.83	3,472,633,925.00	322,470.17	1,847,819,769.52
36	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	487,842,115.21	0.00	59,789,360.29	547,631,475.50	547,631,476.00	0.50	491,279,043.92
37	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	328,634,049.34	0.00	42,998,506.60	371,632,555.94	386,999,940.00	15,367,384.06	327,370,119.19
38	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	175,567,617.34	14,487,358.66	0.00	190,054,976.00	214,261,013.00	24,206,037.00	202,086,156.90
39	119009001	FOREIGN MISSION: ABIDJAN	90,638,541.41	120,636,717.15	40,956,617.06	252,231,875.62	270,193,079.00	17,961,203.38	126,878,848.34
40	119009002	FOREIGN MISSION: ACCRA	84,808,386.14	28,434,511.27	0.00	113,242,897.41	308,896,684.00	195,653,786.59	113,242,897.41
41	119009003	FOREIGN MISSION: ADDIS ABABA	45,014,912.00	157,785,108.48	0.00	202,800,020.48	412,649,341.00	209,849,320.52	238,588,259.39
42	119009004	FOREIGN MISSION: ALGIERS	43,785,021.09	60,206,389.96	0.00	103,991,411.06	320,005,163.00	216,013,751.94	112,650,126.20
43	119009005	FOREIGN MISSION: ANKARA	144,326,106.10	73,975,252.61	63,837,652.38	282,139,011.08	444,659,654.00	162,520,642.92	282,139,011.08
44	119009006	FOREIGN MISSION: ATHENS	152,625,066.85	120,740,671.41	5,185,695.24	278,551,433.50	347,776,944.00	69,225,510.50	219,424,782.20
45	119009007	FOREIGN MISSION: ATLANTA	162,459,924.31	201,224,866.31	0.00	363,684,790.62	379,075,103.00	15,390,312.38	313,038,657.84
46	119009009	FOREIGN MISSION: BAMAKO	28,289,851.74	107,090,907.68	4,665,742.02	140,046,501.44	263,019,970.00	122,973,468.56	98,740,284.86
47	119009010	FOREIGN MISSION: BANGKOK	48,849,917.28	52,723,942.23	0.00	101,573,859.50	404,985,984.00	303,412,124.50	156,333,733.55
48	119009011	FOREIGN MISSION: BANGUI	18,646,976.92	40,432,276.90	0.00	59,079,253.83	199,877,957.00	140,798,703.17	-
49	119009012	FOREIGN MISSION: BANJUL	41,773,678.01	150,326,257.43	0.00	192,099,935.44	258,840,957.00	66,741,021.56	96,976,402.66
50	119009013	FOREIGN MISSION: BATA	65,179,763.40	90,260,925.38	0.00	155,440,688.78	242,883,068.00	87,442,379.22	105,239,208.97
51	119009014	FOREIGN MISSION: BEIJING	126,813,489.47	130,912,138.77	0.00	257,725,628.24	671,819,316.00	414,093,687.76	-
52	119009015	FOREIGN MISSION: BEIRUT	82,769,650.77	129,604,228.62	0.00	212,373,879.38	264,121,880.00	51,748,000.62	181,422,992.85
53	119009016	FOREIGN MISSION: BERLIN	434,720,241.67	267,443,137.61	0.00	702,163,379.28	868,905,975.00	166,742,595.72	566,367,340.49
54	119009017	FOREIGN MISSION: BERNE	44,583,792.53	69,412,433.82	0.00	113,996,226.35	483,506,091.00	369,509,864.65	131,030,145.23
55	119009018	FOREIGN MISSION: BISSAU	24,812,341.57	91,365,711.62	0.00	116,178,053.19	216,237,970.00	100,059,916.81	136,680,062.58
56	119009019	FOREIGN MISSION: BRASILIA	48,893,469.41	73,957,387.76	10,233,454.26	133,084,311.43	603,021,265.00	469,936,953.57	133,084,311.43

57	119009020	FOREIGN MISSION: BRAZAVILLE	63,990,645.98	109,305,691.50	0.00	173,296,337.48	259,616,038.00	86,319,700.52	116,023,924.67
58	119009021	FOREIGN MISSION: BRUSSELS	118,339,050.63	133,726,473.40	0.00	252,065,524.03	576,533,165.00	324,467,640.97	395,166,088.71
59	119009022	FOREIGN MISSION:BUCHAREST	85,317,804.06	105,293,319.05	0.00	190,611,123.12	415,458,334.00	224,847,210.88	181,534,402.97
60	119009023	FOREIGN MISSION: BUDAPEST	124,190,000.00	117,808,748.48	0.00	241,998,748.48	424,777,186.00	182,778,437.52	-
61	119009024	FOREIGN MISSION: BUEA	21,626,286.28	49,465,774.15	0.00	71,092,060.43	301,716,674.00	230,624,613.57	81,715,011.99
62	119009025	FOREIGN MISSION: BUENOS AIRES	203,519,782.01	79,417,948.50	0.00	282,937,730.51	446,452,468.00	163,514,737.49	282,937,730.51
63	119009026	FOREIGN MISSION: BUJUMBURA	75,130,508.73	121,679,170.63	0.00	196,809,679.36	337,641,045.00	140,831,365.64	188,663,449.00
64	119009027	FOREIGN MISSION: CAIRO	52,148,902.73	86,639,349.39	0.00	138,788,252.12	293,982,505.00	155,194,252.88	146,092,896.97
65	119009028	FOREIGN MISSION: CANBERRA	56,857,154.99	64,656,262.27	2,859,264.87	124,372,682.13	512,299,990.00	387,927,307.87	146,320,802.50
66	119009029	FOREIGN MISSION: CARACAS	19,266,725.31	37,890,886.61	0.00	57,157,611.92	349,936,857.00	292,779,245.08	-
67	119009030	FOREIGN MISSION: CONAKRY	51,815,702.14	101,671,726.86	0.00	153,487,429.00	270,488,883.00	117,001,454.00	124,609,547.51
68	119009031	FOREIGN MISSION: COTONOU	109,071,058.81	31,613,711.85	3,600,570.77	144,285,341.43	331,504,228.00	187,218,886.57	138,930,108.93
69	119009032	FOREIGN MISSION: DAKAR	57,032,770.08	62,714,524.81	0.00	119,747,294.89	281,371,907.00	161,624,612.11	84,736,935.05
70	119009033	FOREIGN MISSION:DAMASCUS	49,417,819.26	111,503,896.84	0.00	160,921,716.10	272,436,539.00	111,514,822.90	163,928,125.27
71	119009034	FOREIGN MISSION: DAR-ES-SALAAM	20,837,664.76	58,113,576.21	1,575,732.12	80,526,973.09	349,266,763.00	268,739,789.91	15,641,633.71
72	119009035	FOREIGN MISSION: DOUALA	73,959,896.21	68,005,900.01	16,666,307.11	158,632,103.33	227,688,798.00	69,056,694.67	50,512,949.51
73	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	29,397,353.42	64,745,009.79	2,701,462.14	96,843,825.36	292,795,862.00	195,952,036.64	-
74	119009037	FOREIGN MISSION: DUBLIN	92,822,525.95	84,700,306.69	6,916,352.95	184,439,185.59	485,004,760.00	300,565,574.41	216,987,277.17
75	119009038	FOREIGN MISSION: FREETOWN	19,046,536.61	84,183,953.40	0.00	103,230,490.02	300,558,773.00	197,328,282.98	-
76	119009039	FOREIGN MISSION: GABORONE	31,019,929.58	56,396,619.21	0.00	87,416,548.79	312,619,411.00	225,202,862.21	-
77	119009040	FOREIGN MISSION: GENEVA	152,863,593.41	173,905,072.83	0.00	326,768,666.24	886,632,724.00	559,864,057.76	408,495,661.21
78	119009042	FOREIGN MISSION: HANOI	31,621,802.87	80,130,174.04	0.00	111,751,976.91	289,629,144.00	177,877,167.09	119,453,885.91
79	119009043	FOREIGN MISSION: HARARE	51,883,215.39	119,377,678.92	0.00	171,260,894.31	309,188,184.00	137,927,289.69	96,836,808.62
80	119009044	FOREIGN MISSION: HAVANA	58,326,333.33	87,867,663.64	0.00	146,193,996.97	305,538,763.00	159,344,766.03	116,624,196.75
81	119009045	FOREIGN MISSION: HONGKONG	90,253,870.42	89,439,004.30	10,396,779.58	190,089,654.30	309,405,318.00	119,315,663.70	106,460,213.34
82	119009046	FOREIGN MISSION:	39,051,516.11	84,584,196.31	0.00	123,635,712.42	234,040,770.00	110,405,057.58	113,392,358.36
83	119009047	FOREIGN MISSION: JAKARTA	28,681,338.76	66,229,620.00	0.00	94,910,958.76	307,374,299.00	212,463,340.24	111,659,951.48
84	119009048	FOREIGN MISSION: JEDDAH	256,311,216.16	119,781,786.40	48,124,240.55	424,217,243.11	526,088,077.00	101,870,833.89	354,611,793.07
85	119009049	FOREIGN MISSION: JOHANNESBURG	60,611,057.90	73,991,212.11	0.00	134,602,270.01	295,891,366.00	161,289,095.99	158,355,611.78
86	119009050	FOREIGN MISSION: KAMPALA	24,279,165.81	74,155,393.46	0.00	98,434,559.28	265,283,891.00	166,849,331.72	119,986,176.05
87	119009051	FOREIGN MISSION:KHARTOUM	51,539,173.73	91,929,914.69	0.00	143,469,088.42	285,182,176.00	141,713,087.58	144,428,618.21
88	119009052	FOREIGN MISSION: KIEV	88,911,903.07	168,814,609.13	0.00	257,726,512.20	370,762,270.00	113,035,757.80	157,863,402.33
89	119009053	FOREIGN MISSION: KIGALI RWANDA	15,913,664.96	112,495,127.28	0.00	128,408,792.24	295,069,055.00	166,660,262.76	130,886,005.75

90	119009054	FOREIGN MISSION: KINGSTON	83,414,948.78	109,436,360.05	0.00	192,851,308.83	259,256,523.00	66,405,214.17	-
91	119009055	FOREIGN MISSION: KINSHASA	32,984,893.94	71,203,791.67	0.00	104,188,685.61	249,752,892.00	145,564,206.39	-
92	119009056	FOREIGN MISSION: KUALA LUMPUR	60,808,776.59	111,421,226.52	3,165,846.91	175,395,850.02	354,300,568.00	178,904,717.98	-
93	119009057	FOREIGN MISSION: KUWAIT	70,770,645.83	71,159,415.20	0.00	141,930,061.04	219,863,355.00	77,933,293.96	166,976,542.40
94	119009058	FOREIGN MISSION: LIBREVILLE	82,822,035.22	73,507,230.30	5,631,488.81	161,960,754.34	238,940,026.00	76,979,271.66	96,224,506.17
95	119009059	FOREIGN MISSION: LISBON	153,205,698.66	118,180,356.02	0.00	271,386,054.67	271,862,970.00	476,915.33	202,865,714.44
96	119009060	FOREIGN MISSION: LOME	112,397,230.03	119,857,084.61	0.00	232,254,314.64	244,711,829.00	12,457,514.36	218,393,730.28
97	119009061	FOREIGN MISSION: LONDON	303,617,346.48	317,033,851.50	23,745,376.01	644,396,573.99	1,317,443,286.00	673,046,712.01	-
98	119009062	FOREIGN MISSION: LUANDA	40,990,606.06	53,427,253.94	0.00	94,417,860.00	276,874,487.00	182,456,627.00	-
99	119009063	FOREIGN MISSION: LUSAKA	51,019,929.58	100,320,131.40	0.00	151,340,060.98	217,586,891.00	66,246,830.02	196,947,098.76
100	119009064	FOREIGN MISSION: MADRID	194,651,132.14	153,698,128.57	10,897,132.14	359,246,392.86	858,379,937.00	499,133,544.14	-
101	119009065	FOREIGN MISSION: MALABO	86,964,641.69	135,273,320.06	0.00	222,237,961.76	267,005,960.00	44,767,998.24	146,659,040.34
102	119009066	FOREIGN MISSION: MANILLA	63,861,011.76	82,127,863.64	0.00	145,988,875.40	240,938,949.00	94,950,073.60	233,177,814.79
103	119009067	FOREIGN MISSION: MAPUTO	22,430,008.21	41,671,003.28	0.00	64,101,011.49	275,165,298.00	211,064,286.51	64,946,090.88
104	119009068	FOREIGN MISSION: MEXICO CITY	33,215,300.61	60,284,387.83	0.00	93,499,688.44	270,788,927.00	177,289,238.56	107,470,906.25
105	119009069	FOREIGN MISSION:MONROVIA	61,846,462.50	32,396,250.00	0.00	94,242,712.50	281,458,525.00	187,215,812.50	79,242,712.50
106	119009070	FOREIGN MISSION: MOSCOW	571,489,638.97	18,065,207.28	0.00	589,554,846.25	591,405,464.00	1,850,617.75	589,554,846.25
107	119009071	FOREIGN MISSION: NAIROBI	39,421,069.92	111,275,427.37	218,435.39	150,914,932.68	378,861,461.00	227,946,528.32	124,446,858.33
108	119009072	FOREIGN MISSION: N'DJAMENA	76,954,776.63	209,119,156.19	0.00	286,073,932.81	387,268,739.00	101,194,806.19	151,370,168.32
109	119009074	FOREIGN MISSION: NEW DELHI	53,047,681.24	119,588,555.87	0.00	172,636,237.11	346,912,247.00	174,276,009.89	172,636,237.11
110	119009075	FOREIGN MISSION: NEW YORK (CG)	145,894,935.67	91,541,197.60	0.00	237,436,133.27	978,006,433.00	740,570,299.73	-
111	119009076	FOREIGN MISSION: NEW YORK (PM)	247,345,644.47	392,941,350.18	0.00	640,286,994.65	1,626,558,216.00	986,271,221.35	457,933,783.29
112	119009077	FOREIGN MISSION: NIAMEY	26,337,248.06	66,304,720.64	13,216,451.50	105,858,420.20	270,819,131.00	164,960,710.80	-
113	119009078	FOREIGN MISSION: NNJC - NIAMEY	28,995,310.64	129,368,461.41	0.00	158,363,772.04	200,866,894.00	42,503,121.96	77,845,644.23
114	119009080	FOREIGN MISSION: OTTAWA	105,758,171.43	125,094,961.90	8,563,276.97	239,416,410.30	674,537,291.00	435,120,880.70	410,615,728.34
115	119009081	FOREIGN MISSION: OUAGADOUGOU	67,591,309.68	113,607,251.19	0.00	181,198,560.87	269,409,199.00	88,210,638.13	77,595,859.63
116	119009082	FOREIGN MISSION: PARIS	258,310,789.82	234,498,481.87	0.00	492,809,271.69	653,231,454.00	160,422,182.31	483,146,344.79
117	119009083	FOREIGN MISSION: PORT OF SPAIN	38,801,653.40	42,020,496.13	0.00	80,822,149.52	295,214,573.00	214,392,423.48	84,615,195.81
118	119009084	FOREIGN MISSION: PRETORIA	45,936,321.67	112,561,781.20	2,137,766.25	160,635,869.12	381,674,865.00	221,038,995.88	160,635,869.12
119	119009085	FOREIGN MISSION: PYONG YANG	11,813,606.30	29,567,212.60	0.00	41,380,818.90	272,684,023.00	231,303,204.10	-
120	119009086	FOREIGN MISSION: RABAT	45,890,639.43	65,531,300.93	2,282,186.70	113,704,127.06	328,896,987.00	215,192,859.94	130,694,398.92
121	119009087	FOREIGN MISSION: RIYADH	174,551,997.11	120,742,392.00	0.00	295,294,389.11	364,245,851.00	68,951,461.89	259,131,095.40
122	119009088	FOREIGN MISSION: ROME	212,317,721.50	215,312,344.82	0.00	427,630,066.32	648,509,321.00	220,879,254.68	419,630,066.32

123	119009091	FOREIGN MISSION: SAO TOME	76,806,929.78	75,561,079.38	0.00	152,368,009.17	281,268,745.00	128,900,735.83	148,440,831.34
124	119009092	FOREIGN MISSION: SEOUL	144,208,234.79	114,647,252.61	0.00	258,855,487.40	432,064,423.00	173,208,935.60	278,435,396.88
125	119009093	FOREIGN MISSION: SHANGHAI	39,517,200.50	58,758,496.53	0.00	98,275,697.03	408,051,500.00	309,775,802.98	131,034,262.70
126	119009094	FOREIGN MISSION:SINGAPORE	60,063,103.17	61,731,684.61	13,840,428.57	135,635,216.36	515,761,079.00	380,125,862.64	135,635,216.36
127	119009095	FOREIGN MISSION: STOCKHOLM	36,414,856.40	42,421,003.59	0.00	78,835,859.99	394,560,808.00	315,724,948.01	-
128	119009096	FOREIGN MISSION: TEHRAN	135,770,810.18	97,181,363.63	0.00	232,952,173.81	304,949,037.00	71,996,863.19	147,439,445.80
129	119009097	FOREIGN MISSION: TEL AVIV	126,988,442.04	84,322,104.98	0.00	211,310,547.02	369,847,338.00	158,536,790.98	211,310,547.02
130	119009099	FOREIGN MISSION: THE HAGUE	92,064,258.39	112,457,807.58	6,354,310.34	210,876,376.31	515,409,634.00	304,533,257.69	333,374,558.83
131	119009100	FOREIGN MISSION: TOKYO	127,640,132.46	153,946,648.39	0.00	281,586,780.85	723,702,941.00	442,116,160.15	465,026,037.47
132	119009101	FOREIGN MISSION: TRIPOLI	39,476,342.41	82,020,751.51	0.00	121,497,093.92	254,656,997.00	133,159,903.08	-
133	119009102	FOREIGN MISSION: TUNIS	24,019,247.77	86,828,316.09	1,891,408.97	112,738,972.82	341,908,880.00	229,169,907.18	112,738,972.82
134	119009103	FOREIGN MISSION: VIENNA	70,953,317.74	76,199,849.91	6,038,361.06	153,191,528.71	593,028,065.00	439,836,536.29	-
135	119009104	FOREIGN MISSION: WARSAW	23,258,470.70	41,133,202.23	5,908,985.41	70,300,658.34	340,823,812.00	270,523,153.66	-
136	119009105	FOREIGN MISSION: WASHINGTON	341,180,709.10	202,118,833.33	144,718,451.52	688,017,993.95	1,115,040,470.00	427,022,476.05	-
137	119009106	FOREIGN MISSION: WINDHOEK	39,667,189.54	196,491,258.36	1,704,473.63	237,862,921.53	341,954,224.00	104,091,302.47	56,049,790.95
138	119009107	FOREIGN MISSION: YAOUNDE	84,808,386.14	28,434,511.27	0.00	113,242,897.41	291,337,978.00	178,095,080.59	-
139	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	31,532,039.48	62,696,068.48	0.00	94,228,107.96	291,830,860.00	197,602,752.04	106,150,715.25
140	119009110	FOREIGN MISSIONS, ABU DHAB	61,313,796.05	89,873,475.72	0.00	151,187,271.77	381,592,241.00	230,404,969.23	151,187,271.77
141	119009111	FOREIGN MISSION LILONGWE, MALAWI	88,573,093.67	0.00	0.00	88,573,093.67	281,236,901.00	192,663,807.33	84,262,636.29
142	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	77,862,324.82	225,596,617.42	0.00	303,458,942.24	307,262,551.00	3,803,608.76	289,008,516.42
143	119009116	FOREIGN MISSION VATICAN	42,522,667.51	65,121,789.09	0.00	107,644,456.60	313,863,330.00	206,218,873.40	-
144	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	378,795,001.00	378,795,001.00	186,859,074.39
145	119009120	FOREIGN MISSION DOHA, QATAR	109,152,508.90	120,629,475.46	0.00	229,781,984.36	356,080,215.00	126,298,230.64	106,225,740.38
146	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	36,265,807.00	89,473,944.50	0.00	125,739,751.50	231,865,428.00	106,125,676.50	121,059,338.58
147	119009123	FOREIGN MISSION AMMAN, JORDAN	150,733,598.97	111,951,484.85	0.00	262,685,083.82	439,403,283.00	176,718,199.18	-
148	119009124	FOREIGN MISSION GUANGZHOU, CHINA	27,885,349.17	94,521,989.39	0.00	122,407,338.56	336,578,749.00	214,171,410.44	122,407,338.56
149	123001001	FEDERAL MINISTRY OF INFORMATION &CULTURE - HQTRS	3,144,937,787.03	157,457,456.00	361,601,738.93	3,663,996,981.96	4,250,942,483.00	586,945,501.04	2,927,523,695.94
150	123003001	NIGERIAN TELEVISION AUTHORITY	5,368,277,991.16	1,002,500,000.00	614,556,837.91	6,985,334,829.07	7,216,309,023.00	230,974,193.93	6,105,266,581.96
151	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	5,636,198,948.43	2,761,267,401.16	603,414,354.49	9,000,880,704.08	9,557,094,673.00	556,213,968.92	7,416,911,779.00
152	123005001	NEWS AGENCY OF NIGERIA	1,262,333,980.12	237,000,000.00	152,251,538.84	1,651,585,518.96	1,657,559,658.00	5,974,139.04	1,424,305,256.60
153	123006001	VOICE OF NIGERIA	1,646,225,971.02	429,185,997.26	205,819,121.50	2,281,231,089.78	2,281,558,091.00	327,001.22	1,922,714,422.93
154	123007001	NIGERIAN FILM CORPORATION	413,337,453.37	119,058,196.00	37,460,333.09	569,855,982.46	638,874,378.00	69,018,395.54	512,391,790.80
155	123008001	NATIONAL BROADCASTING	611,513,541.52	74,277,878.00	76,439,193.45	762,230,612.97	762,230,619.00	6.03	815,260,024.39

156	123009001	NIGERIA PRESS COUNCIL	178,142,763.57	40,295,901.62	16,047,306.66	234,485,971.85	262,865,659.00	28,379,687.15	194,443,139.06
157	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	767,303,616.61	144,876,902.00	65,125,279.34	977,305,797.95	1,015,563,485.00	38,257,687.05	822,165,517.18
158	123011001	ADVERTISING PRACTIONERS OF NIGERIA	264,239,191.62	48,890,763.00	33,888,673.61	347,018,628.23	370,359,856.00	23,341,227.77	324,499,995.12
159	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	560,965,451.43	67,000,000.00	70,120,684.79	698,086,136.22	698,137,708.00	51,571.78	587,535,201.91
160	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	3,321,148,832.21	433,106,079.00	288,230,568.86	4,042,485,480.07	4,507,845,664.00	465,360,183.93	3,643,042,818.24
161	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,428,883,612.29	384,153,008.00	314,383,997.38	2,127,420,617.67	2,230,928,536.00	103,507,918.33	1,674,380,682.63
162	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	341,298,610.27	44,888,837.00	28,598,608.33	414,786,055.60	516,137,995.00	101,351,939.40	376,614,514.55
163	123031006	NATIONAL TROUPE OF NIGERIA	170,762,436.74	28,432,999.00	12,557,802.14	211,753,237.88	220,540,741.00	8,787,503.12	179,346,244.04
164	123031007	NATIONAL THEATRE	319,489,777.29	39,497,856.00	23,890,685.65	382,878,318.94	398,923,855.00	16,045,536.06	353,637,615.28
165	123031008	NATIONAL GALLERY OF ART	1,709,619,693.77	347,978,190.58	213,702,461.85	2,271,300,346.20	2,271,300,348.00	1.80	1,723,629,202.39
166	123031009	NATIONAL WAR MUSEUM - UMUAHIA	68,713,513.56	9,267,641.00	6,001,216.82	83,982,371.38	92,157,676.00	8,175,304.62	87,515,320.09
167	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,353,499,540.51	0.00	108,812,936.21	1,462,312,476.72	1,522,686,984.00	60,374,507.28	1,304,652,675.59
168	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,582,262,508.19	0.00	125,219,649.59	1,707,482,157.78	1,793,754,699.00	86,272,541.22	1,566,801,910.58
169	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	125,968,067.57	0.00	15,746,406.65	141,714,474.22	141,717,665.00	3,190.78	144,796,325.77
170	123031017	NATIONAL ORIENTATION AGENCY	6,075,468,352.45	0.00	488,332,122.66	6,563,800,475.11	7,007,822,172.00	444,021,696.89	6,119,559,545.74
171	0124001001	MINISTRY OF INTERIOR - HQTRS	664,790,751.06	0.00	70,069,041.16	734,859,792.22	1,012,943,995.00	278,084,202.78	913,391,454.97
172	0124002001	NIGERIA CORRECTIONAL SERVICE	38,752,800,798.61	8,257,899,308.00	4,844,100,100.00	51,854,800,206.61	51,881,451,525.84	26,651,319.23	44,196,143,911.24
173	0124003001	NIGERIA IMMIGRATION SERVICE	33,080,159,460.46	16,469,917,039.00	4,135,019,933.00	53,685,096,432.46	53,685,096,441.00	8.54	59,113,301,458.97
174	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	62,041,871,273.02	15,500,311,862.00	7,419,252,138.15	84,961,435,273.17	84,981,467,917.00	20,032,643.83	77,497,845,037.50
175	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	119,378,881.00	0.00	14,922,360.00	134,301,241.00	134,301,241.00	0.00	134,082,088.45
176	0124007001	FEDERAL FIRE SERVICE	7,134,327,409.49	1,463,466,918.00	891,790,938.00	9,489,585,265.49	9,489,585,365.00	99.51	6,421,758,465.96
177	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	900,886,338.95	0.00	111,226,578.00	1,012,112,916.95	1,062,112,923.00	50,000,006.05	-
178	155004001	POLICE FORMATIONS AND COMMANDS	307,760,544,729.19	55,361,785,517.00	38,398,008,806.50	401,520,339,052.69	402,207,832,618.00	687,493,565.31	377,437,201,787.96
179	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,570,201,435.84	0.00	197,871,508.09	2,768,072,943.93	2,963,504,740.00	195,431,796.07	2,252,145,570.21
180	125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	167,077,984.84	0.00	20,659,748.00	187,737,732.84	187,815,895.00	78,162.16	156,642,273.00
181	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	755,291,247.11	0.00	63,391,793.00	818,683,040.11	884,165,268.00	65,482,227.89	810,116,176.55
182	125005002	FEDERAL TRAINING CENTRE,ENUGU	56,423,165.02	0.00	4,627,573.95	61,050,738.97	63,986,889.00	2,936,150.03	55,500,941.63
183	125005003	FEDERAL TRAINING CENTRE,ILORIN	66,686,024.81	0.00	5,707,628.32	72,393,653.13	77,320,821.00	4,927,167.87	64,309,695.59
184	125005004	FEDERAL TRAINING CENTRE,KADUNA	62,515,059.00	0.00	7,740,237.40	70,255,296.40	70,329,441.00	74,144.60	60,238,714.16
185	125005005	FEDERAL TRAINING CENTRE,LAGOS	92,962,347.00	0.00	11,066,896.34	104,029,243.34	104,582,640.00	553,396.66	98,889,823.23
186	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	56,827,460.60	0.00	4,863,394.31	61,690,854.91	64,795,477.00	3,104,622.09	51,888,962.48
187	125005007	FEDERAL TRAINING CENTRE,CALABAR	44,587,074.18	0.00	3,815,374.11	48,402,448.29	52,820,599.00	4,418,150.71	48,344,660.55

188	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	220,240,334.45	0.00	17,977,837.76	238,218,172.21	256,487,256.00	18,269,083.79	225,979,053.27
189	125008001	BUREAU OF PUBLIC SERVICE REFORMS	73,522,589.69	0.00	5,373,553.27	78,896,142.96	85,854,043.00	6,957,900.04	107,560,286.08
190	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	654,310.56	0.00	43,891.33	698,201.89	378,782,739.00	378,084,537.11	-
191	140001001	AUDITOR GENERAL FOR THE FEDERATION	2,165,932,778.41	0.00	270,741,598.00	2,436,674,376.41	2,436,674,382.00	5.59	1,946,737,407.93
192	145001001	PUBLIC COMPLAINTS COMMISSION	7,508,766,858.36	0.00	0.00	7,508,766,858.36	-	-7,508,766,858.36	6,497,399,893.77
193	147001001	FEDERAL CIVIL SERVICE COMMISSION	641,646,342.99	0.00	40,928,107.81	682,574,450.80	752,377,030.00	69,802,579.20	675,575,176.59
194	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	39,999,999,999.63	0.00	0.00	39,999,999,999.63	41,218,481,333.08	1,218,481,333.45	28,233,420,729.54
195	0149001001	FEDERAL CHARACTER COMMISSION	2,108,917,258.97	360,172,684.00	209,895,650.00	2,678,985,592.97	2,688,616,559.00	9,630,966.03	2,234,930,737.08
196	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	1,909,094,190.49	0.00	264,911,141.00	2,174,005,331.49	2,384,477,809.00	210,472,477.51	2,007,779,851.97
197	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	848,362,881.72	67,095,966.87	0.00	915,458,848.59	981,643,837.00	66,184,988.41	829,012,891.94
198	156003001	NIGERIA COMMUNICATION SATELLITE	2,300,636,263.07	176,082,450.25	0.00	2,476,718,713.32	2,588,215,796.00	111,497,082.68	2,391,177,387.66
199	156006001	NIPOST	10,848,420,739.01	0.00	0.00	10,848,420,739.01	12,516,703,259.00	1,668,282,519.99	9,094,334,149.33
200	157001001	NATIONAL SECURITY ADVISER	1,400,383,375.16	6,301,725,188.22	12,911,756.00	7,715,020,319.38	75,043,709,005.00	67,328,688,685.62	5,325,188,749.96
201	157002001	DIRECTORATE OF STATE SECURITY SERVICE	35,092,339,511.05	13,102,774,792.94	1,516,040,678.51	49,711,154,982.50	54,230,351,979.00	4,519,196,996.50	49,859,427,934.96
202	157003001	NATIONAL INTELLIGENCE AGENCY	39,758,655,219.78	3,962,680,124.00	1,105,430,180.42	44,826,765,524.20	48,901,926,029.00	4,075,160,504.80	29,553,675,535.95
203	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	233,610.23	137,100,000.00	2,336,102.30	139,669,712.53	440,006,762.00	300,337,049.47	460,103,322.76
204	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	401,972,038.94	6,183,237.55	42,638,845.09	450,794,121.58	457,483,165.00	6,689,043.42	418,487,217.96
205	0158001001	CODE OF CONDUCT TRIBUNAL	400,658,740.00	95,537,513.00	43,994,294.15	540,190,547.15	548,758,100.00	8,567,552.85	504,595,592.47
206	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	900,663,500.00	0.00	69,849,874.92	970,513,374.92	1,064,564,438.00	94,051,063.08	906,991,191.00
207	160001001	POLICE SERVICE COMMISSION HQTRS	573,456,891.38	0.00	72,814,512.00	646,271,403.38	655,330,612.00	9,059,208.62	574,092,073.29
208	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,208,470,692.25	142,459,112.02	423,664,267.27	4,774,594,071.54	5,786,317,188.00	1,011,723,116.46	4,392,200,662.39
209	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	4,367,811,202.68	560,056,713.95	0.00	4,927,867,916.63	5,040,510,426.00	112,642,509.37	4,269,703,466.31
210	164002001	NATIONAL MERIT AWARD	35,197,520.96	0.00	3,975,308.34	39,172,829.30	39,597,211.00	424,381.70	-
211	161007001	FEDERAL ROAD SAFETY COMMISSION	20,896,974,533.65	12,700,000,000.00	3,532,074,847.43	37,129,049,381.08	41,795,533,485.00	4,666,484,103.92	37,282,342,394.09
212	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	129,579,730.55	0.00	11,584,737.34	141,164,467.89	145,777,198.00	4,612,730.11	186,332,297.60
213	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	625,575,850.82	156,149,000.00	48,914,883.90	830,639,734.72	858,764,310.00	28,124,575.28	800,603,173.18
214	161013001	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	0.00	-	0.00	65,909,343,248.25
215	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	449,779,104.03	51,564,336.13	0.00	501,343,440.16	509,499,080.00	8,155,639.84	454,469,298.56
216	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	240,537,292.59	0.00	19,722,497.19	260,259,789.78	281,895,656.00	21,635,866.22	184,106,097.58
217	164003001	NATIONAL LOTTERY TRUST FUND	556,468,918.38	0.00	51,532,709.11	608,001,627.49	627,208,013.00	19,206,385.51	-
218	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	1,763,340,992.72	0.00	225,617,877.72	1,988,958,870.44	2,030,560,900.00	41,602,029.56	-
219	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	415,762,743.82	0.00	32,615,224.56	448,377,968.38	470,965,494.00	22,587,525.62	303,185,851.02
220	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA)	233,686,489.70	0.00	19,115,512.67	252,802,002.37	297,654,546.00	44,852,543.63	230,611,784.83

		HQTRS							
221	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	654,310.56	0.00	43,891.33	698,201.89	378,782,739.00	378,084,537.11	-
222	""	TERTIARY EDUCATION TRUST FUND	3,676,938,156.97	381,904,153.17	329,570,527.35	4,388,412,837.49	4,544,257,412.48	155,844,574.99	4,084,733,435.81
		ECONOMIC SECTOR							
223	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	6,400,866,719.54	0.00	529,190,105.38	6,930,056,824.92	7,305,454,205.00	375,397,380.08	6,576,271,120.31
224	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	354,438,150.56	566,400.00	28,437,203.61	383,441,754.17	409,512,770.00	26,071,015.83	325,172,638.55
225	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	481,027,860.28	0.00	38,383,730.83	519,411,591.11	553,575,684.00	34,164,092.89	386,913,868.68
226	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	460,757,064.33	0.00	38,148,264.42	498,905,328.75	539,270,365.00	40,365,036.25	473,598,655.00
227	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,326,092,109.86	401,103.11	152,674,406.54	1,479,167,619.51	1,480,630,783.00	1,463,163.49	1,134,180,185.46
228	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	2,737,067,636.99	0.00	182,690,643.02	2,919,758,280.01	3,548,710,292.00	628,952,011.99	2,299,110,631.28
229	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	2,163,447,788.73	3,200,000.00	269,088,330.11	2,435,736,118.84	2,435,810,317.00	74,198.16	1,978,620,628.91
230	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,714,075,275.70	0.00	166,128,158.48	1,880,203,434.18	1,956,031,074.00	75,827,639.82	1,692,090,229.00
231	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	1,151,932,970.23	0.00	154,422,604.24	1,306,355,574.47	1,394,232,927.00	87,877,352.53	958,768,282.87
232	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	780,508,756.01	190,000,000.00	94,561,911.49	1,065,070,667.50	1,124,719,604.00	59,648,936.50	827,506,729.60
233	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,345,104,403.55	1,232,386.25	115,557,553.91	1,461,894,343.71	1,559,479,018.00	97,584,674.29	1,314,196,280.50
234	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	7,639,264.48	0.00	74,406.40	7,713,670.88	693,146,482.00	685,432,811.12	-
235	215014001	COCOA RESEARCH INSTITUTE- IBADAN	1,216,773,288.19	0.00	148,653,129.34	1,365,426,417.53	1,369,500,000.00	4,073,582.47	1,053,922,883.03
236	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,214,310,991.61	0.00	196,708,852.97	1,411,019,844.58	1,427,034,277.00	16,014,432.42	731,055,371.88
237	215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,398,440,999.47	0.00	117,025,307.55	1,515,466,307.02	1,637,720,949.00	122,254,641.98	1,360,505,680.44
238	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	666,743,396.08	0.00	82,048,812.63	748,792,208.71	748,792,241.00	32.29	564,399,294.92
239	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	905,695,980.51	0.00	125,252,746.49	1,030,948,727.00	1,034,213,410.00	3,264,683.00	633,648,111.52
240	215019001	VETERINARY COUNCIL OF NIGERIA	95,030,472.06	9,214,445.88	9,525,314.47	113,770,232.41	114,722,694.00	952,461.59	100,879,191.68
241	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	1,005,554,693.01	132,418,008.81	80,081,094.84	1,218,053,796.66	1,262,344,602.00	44,290,805.34	1,132,347,939.67
242	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	524,015,276.77	395,439.66	62,895,494.08	587,306,210.51	587,307,218.00	1,007.49	474,832,335.00
243	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	644,890,623.46	420,000.00	52,162,523.11	697,473,146.57	757,652,610.00	60,179,463.43	574,594,379.53
244	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,546,490,364.68	0.00	191,957,565.28	1,738,447,929.96	1,752,049,365.00	13,601,435.04	1,552,282,303.22

245	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	330,653,172.25	0.00	38,767,365.89	369,420,538.14	370,816,484.00	1,395,945.86	318,323,046.90
246	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	537,625,502.22	75,269,300.50	74,534,536.74	687,429,339.46	757,153,856.00	69,724,516.54	594,325,091.97
247	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	476,416,281.45	7,050,800.00	58,167,810.69	541,634,892.14	541,634,931.00	38.86	489,458,170.86
248	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	214,348,351.10	0.00	16,339,974.99	230,688,326.09	241,070,091.00	10,381,764.91	169,844,415.21
249	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	690,559,778.97	300,000.00	84,935,757.65	775,795,536.62	775,795,543.00	6.38	664,852,369.46
250	215029001	FEDERAL CO-OPERATIVE COLLEGE-IBADAN	115,214,782.37	22,152,300.00	13,017,633.33	150,384,715.70	151,232,423.00	847,707.30	118,383,407.07
251	215030001	FEDERAL CO-OPERATIVE COLLEGE-KADUNA	130,999,883.79	0.00	9,151,923.57	140,151,807.36	162,701,000.00	22,549,192.64	134,741,650.42
252	215031001	FEDERAL CO-OPERATIVE COLLEGE-OJI RIVER	112,525,283.42	0.00	12,935,918.24	125,461,201.66	125,477,202.00	16,000.34	101,482,618.87
253	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	403,560,401.65	0.00	49,078,201.34	452,638,602.99	452,638,609.00	6.01	355,034,290.00
254	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	220,916,444.95	0.00	18,088,142.90	239,004,587.85	255,069,733.00	16,065,145.15	238,184,100.90
255	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	752,420,337.31	0.00	64,035,659.46	816,455,996.77	1,043,202,958.00	226,746,961.23	633,137,513.89
256	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	276,740,332.02	3,420,000.00	33,208,327.00	313,368,659.02	313,368,667.00	7.98	242,985,055.42
257	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	109,128,877.67	0.00	6,750,581.57	115,879,459.24	127,195,525.00	11,316,065.76	102,820,198.20
258	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	807,262,734.42	0.00	67,630,922.31	874,893,656.73	949,487,545.00	74,593,888.27	805,747,644.97
259	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	699,696,961.30	0.00	86,077,904.35	785,774,865.65	785,774,866.00	0.35	659,289,579.25
260	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,216,456,698.00	0.00	117,449,259.08	1,333,905,957.08	1,370,013,785.00	36,107,827.92	1,209,934,964.26
261	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	489,564,384.17	0.00	35,964,446.09	525,528,830.26	555,270,100.00	29,741,269.74	446,828,171.00
262	215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	20,000,000.00	0.00	0.00	20,000,000.00	40,000,000.00	20,000,000.00	9,637,984.25
263	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	394,629,776.12	0.00	33,301,098.44	427,930,874.56	457,850,398.00	29,919,523.44	375,800,226.03
264	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	1,032,965,531.45	0.00	87,506,698.30	1,120,472,229.75	1,174,896,084.00	54,423,854.25	987,818,813.00
265	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	4,771,088,467.88	314,685,326.35	570,655,986.21	5,656,429,780.44	6,456,604,036.00	800,174,255.56	1,842,456,257.81
266	215012002	FEDERAL UNIVERSITY OF AGRICULTURE,MAKURDI	6,084,420,130.97	300,000.00	723,683,208.48	6,808,403,339.45	6,843,888,464.00	35,485,124.55	1,715,639,109.30
267	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	6,906,281,645.33	25,184,064.40	861,900,991.25	7,793,366,700.98	7,793,366,710.00	9.02	2,430,753,796.23
268	0215012004	FEDERAL UNIVERSITY OF AGRICULTURE ZURU, KEBBI STATE	642,586,845.05	0.00	3,113,017.16	645,699,862.21	1,329,884,481.47	684,184,619.26	
269	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	1,920,242,729.57	0.00	155,945,190.24	2,076,187,919.81	2,884,830,752.00	808,642,832.19	1,753,518,719.61
270	220002001	DEBT MANAGEMENT OFFICE	391,095,670.58	212,578,506.00	47,392,492.00	651,066,668.58	651,176,920.00	110,251.42	649,601,064.10
271	220006001	INVESTMENT AND SECURITIES TRIBUNAL	279,019,076.52	106,451,590.19	62,450,820.80	447,921,487.51	447,921,492.00	4.49	867,723,900.97
272	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	203,905,757,492.54	0.00	37,961,920,679.00	241,867,678,171.54	242,005,081,265.93	137,403,094.39	127,996,496,580.44
273	220015001	PENSION TRANSITIONAL ARRANGEMENT	1,455,514,898.04	0.00	181,940,497.46	1,637,455,395.50	1,637,464,477.00	9,081.50	1,613,866,774.04

		DEPARTMENT (PTAD) HQTRS							
274	220003001	BUDGET OFFICE OF THE FEDERATION	565,968,604.12	0.00	44,968,361.54	610,936,965.66	705,699,609.00	94,762,643.34	560,916,393.39
275	220003002	SERVICE WIDE VOTE	0.00	0.00	0.00	0.00	599,394,638,586.00	599,394,638,586.00	-
276	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	871,876,339.07	5,972,764.36	69,818,996.66	947,668,100.09	1,006,421,062.00	58,752,961.91	946,072,204.82
277	220021001	NATIONAL BUREAU OF STATISTICS	4,113,579,240.24	0.00	374,282,024.13	4,487,861,264.37	4,656,768,614.00	168,907,349.63	3,855,760,777.32
278	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	571,534,479.68	0.00	73,425,462.22	644,959,941.90	682,810,533.00	37,850,591.10	569,879,232.25
279	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,649,267,861.35	0.00	293,505,471.80	2,942,773,333.15	3,020,275,404.00	77,502,070.85	2,324,767,419.42
280	222002001	STANDARD ORGANIZATION OF NIGERIA	3,115,655,764.20	0.00	388,072,755.05	3,503,728,519.25	3,503,728,519.00	-0.25	2,861,376,505.69
281	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	453,231,186.89	0.00	54,582,429.36	507,813,616.25	508,500,870.00	687,253.75	439,755,891.39
282	222005001	INDUSTRIAL TRAINING FUND	0.00	870,945,000.00	0.00	870,945,000.00	1,500,000,000.00	629,055,000.00	980,935,000.00
283	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	858,623,282.92	0.00	71,613,367.10	930,236,650.02	996,677,242.00	66,440,591.98	933,614,595.03
284	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	862,807,335.57	0.00	72,957,021.17	935,764,356.74	983,999,341.00	48,234,984.26	968,404,021.54
285	222009001	CONSUMER PROTECTION COUNCIL	578,044,378.42	0.00	42,742,899.09	620,787,277.51	648,915,710.00	28,128,432.49	559,523,142.48
286	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	84,411,508.24	0.00	6,791,735.71	91,203,243.95	99,976,167.00	8,772,923.05	82,060,762.95
287	222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	179,365,704.00	0.00	0.00	179,365,704.00	358,731,408.00	179,365,704.00	87,322,777.00
288	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	0.00	0.00	0.00	0.00	-	0.00	762,051,750.18
289	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	59,500,771.53	0.00	4,220,923.81	63,721,695.34	67,864,919.00	4,143,223.66	69,020,098.94
290	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	138,492,149.14	0.00	10,982,026.12	149,474,175.26	158,591,323.00	9,117,147.74	148,839,678.74
291	222016001	NIGERIA TRADE OFFICE, TAIWAN	66,174,098.50	0.00	0.00	66,174,098.50	132,348,197.00	66,174,098.50	32,216,337.50
292	222017001	NIGERIA TRADE OFFICE, CHINA	58,553,937.00	0.00	0.00	58,553,937.00	117,107,874.00	58,553,937.00	28,506,522.00
293	222027001	SMEDAN - H/QTRS	569,906,965.32	0.00	45,601,995.90	615,508,961.22	696,913,278.00	81,404,316.78	423,314,925.42
294	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	602,642,710.64	0.00	36,249,052.14	638,891,762.78	679,868,621.00	40,976,858.22	613,099,924.86
295	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	255,638,476.26	0.00	30,869,838.56	286,508,314.82	287,608,705.00	1,100,390.18	169,513,016.21
296	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	4,185,624,754.97	0.00	331,644,362.35	4,517,269,117.32	4,816,652,827.00	299,383,709.68	3,538,532,460.63
297	227002001	INDUSTRIAL ARBITRATION PANEL	445,807,738.72	0.00	27,875,052.00	473,682,790.72	473,702,579.00	19,788.28	501,963,593.21
298	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	475,754,667.24	0.00	51,089,755.18	526,844,422.42	537,315,086.00	10,470,663.58	441,182,425.57
299	227004001	NATIONAL PRODUCTIVITY CENTRE	923,936,549.29	0.00	75,568,441.19	999,504,990.48	1,041,418,951.00	41,913,960.52	918,875,913.36
300	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	3,099,187,224.95	1,306,782,813.80	264,542,886.62	4,670,512,925.37	4,971,023,056.00	300,510,130.63	4,675,169,615.35
301	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	786,884,852.72	0.00	68,428,886.45	855,313,739.17	882,505,075.00	27,191,335.83	1,405,351,709.23
302	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	0.00	863,455,639.87	107,931,956.37	971,387,596.24	971,387,608.00	11.76	864,905,862.41
303	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	409,723,513.71	264,301,168.00	44,206,091.89	718,230,773.60	830,216,647.00	111,985,873.40	627,209,993.69
304	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT	354,927,984.06	0.00	26,896,029.75	381,824,013.81	428,531,785.00	46,707,771.19	360,832,454.06

		AGENCY							
305	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	3,002,655,123.31	308,266,683.96	382,917,853.24	3,693,839,660.51	3,798,991,600.00	105,151,939.49	3,404,481,072.44
306	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	737,127,084.42	128,000,000.00	89,083,132.04	954,210,216.46	963,713,165.00	9,502,948.54	803,002,907.32
307	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	589,582,762.86	105,500,000.00	71,584,747.41	766,667,510.27	806,960,935.00	40,293,424.73	670,853,920.06
308	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	896,978,991.06	164,516,821.88	113,980,341.81	1,175,476,154.75	1,235,134,259.00	59,658,104.25	956,233,478.96
309	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	693,909,821.22	124,000,000.00	56,819,721.88	874,729,543.10	933,610,808.00	58,881,264.90	812,887,777.91
310	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	1,439,385,255.45	242,933,587.56	186,834,502.88	1,869,153,345.89	1,932,726,747.00	63,573,401.11	1,541,008,876.74
311	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	986,749,494.90	173,523,496.81	111,714,037.64	1,271,987,029.35	1,308,503,453.00	36,516,423.65	1,017,977,530.40
312	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	1,964,054,970.22	241,048,924.77	253,016,577.80	2,458,120,472.79	2,518,198,125.00	60,077,652.21	2,077,180,678.62
313	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	282,188,392.54	51,625,569.12	36,827,393.63	370,641,355.29	383,072,111.00	12,430,755.71	297,953,728.84
314	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	266,919,933.65	45,820,559.00	31,702,315.32	344,442,807.97	347,642,904.00	3,200,096.03	290,491,275.89
315	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	308,377,363.06	56,159,729.64	36,989,752.14	401,526,844.84	425,158,329.00	23,631,484.16	300,868,049.04
316	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	271,053,085.75	129,069,519.08	41,313,376.67	441,435,981.50	443,318,996.00	1,883,014.50	341,671,662.27
317	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	338,009,530.39	62,489,153.83	43,370,858.56	443,869,542.78	466,596,882.00	22,727,339.22	363,794,119.87
318	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	0.00	0.00	0.00	0.00	352,962,819.00	352,962,819.00	274,272,068.54
319	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	171,073,385.87	27,837,232.02	21,509,798.61	220,420,416.50	221,425,419.00	1,005,002.50	315,965,470.29
320	228006001	COOPERATIVE INFORMATION NETWORK	847,829,984.42	150,136,736.74	107,169,754.12	1,105,136,475.28	1,119,329,282.00	14,192,806.72	888,455,264.20
321	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	2,133,388,383.98	0.00	268,279,075.33	2,401,667,459.31	2,414,511,678.00	12,844,218.69	1,750,986,940.09
322	228008002	BIORESOURCE DEVELOPMENT CENTREABUJA, FCT	350,264,264.83	0.00	28,095,459.04	378,359,723.87	395,238,546.00	16,878,822.13	299,884,180.69
323	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	295,907,703.06	0.00	37,584,931.90	333,492,634.96	338,264,387.00	4,771,752.04	320,427,401.90
324	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	321,171,702.70	0.00	40,158,837.84	361,330,540.54	361,429,541.00	99,000.46	290,610,680.00
325	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	270,326,177.03	0.00	22,778,923.28	293,105,100.31	304,706,563.00	11,601,462.69	251,329,672.91
326	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	330,508,491.59	0.00	28,126,599.29	358,635,090.88	371,826,639.00	13,191,548.12	186,159,375.49
327	228008008	BIORESOURCE DEVELOPMENT CENTREOGBOMOSO, OYO STATE	265,544,086.44	0.00	33,626,860.36	299,170,946.80	302,641,735.00	3,470,788.20	237,459,452.56
328	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	291,238,209.54	0.00	38,058,769.55	329,296,979.09	342,528,926.00	13,231,946.91	259,026,901.87
329	228008010	BIORESOURCE DEVELOPMENT CENTREAROCHUKWU, ABIA STATE	208,396,262.60	0.00	27,365,486.80	235,761,749.40	246,289,381.00	10,527,631.60	211,922,567.70
330	228008011	BIORESOURCE DEVELOPMENT	225,004,416.29	0.00	28,391,241.13	253,395,657.42		2,125,513.58	

		CENTREKANO, KANO STATE					255,521,171.00		198,543,517.83
331	228008012	BIORESOURCE DEVELOPMENT CENTRE -EFFRAYA, CROSS RIVER STATE	77,290,357.68	0.00	10,132,877.83	87,423,235.51	91,195,898.00	3,772,662.49	74,485,131.63
332	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	59,212,780.42	0.00	4,673,002.57	63,885,782.99	67,885,748.00	3,999,965.01	57,084,170.00
333	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	73,026,022.33	0.00	6,004,462.90	79,030,485.23	83,466,737.00	4,436,251.77	70,132,372.29
334	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	74,761,604.27	0.00	5,973,710.32	80,735,314.59	84,568,104.00	3,832,789.41	68,781,780.59
335	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	41,314,727.05	0.00	5,261,461.85	46,576,188.90	47,353,157.00	776,968.10	40,476,164.08
336	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	65,510,163.05	0.00	8,188,771.55	73,698,934.60	73,698,944.00	9.40	60,717,242.67
337	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	78,074,103.77	0.00	6,214,709.65	84,288,813.42	88,607,644.00	4,318,830.58	56,989,775.63
338	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	70,811,269.87	0.00	5,643,418.02	76,454,687.89	79,871,333.00	3,416,645.11	70,230,017.26
339	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	53,383,412.53	0.00	6,672,928.32	60,056,340.85	60,056,355.00	14.15	46,359,364.96
340	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	59,602,314.14	0.00	4,781,088.04	64,383,402.18	68,004,312.00	3,620,909.82	57,069,360.00
341	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	78,459,345.21	0.00	10,148,233.40	88,607,578.61	91,334,100.00	2,726,521.39	74,754,141.51
342	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	64,838,169.60	0.00	8,416,559.65	73,254,729.25	75,749,037.00	2,494,307.75	65,187,551.42
343	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	64,285,574.10	13,866,000.00	8,943,951.52	87,095,525.62	130,495,564.00	43,400,038.38	63,064,351.00
344	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	56,404,550.14	0.00	7,245,012.45	63,649,562.59	65,205,112.00	1,555,549.41	54,269,019.87
345	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	41,220,146.40	0.00	3,385,527.34	44,605,673.74	47,148,426.00	2,542,752.26	42,327,988.94
346	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	64,557,263.91	0.00	8,245,356.90	72,802,620.81	74,208,212.00	1,405,591.19	66,312,901.89
347	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	50,720,908.21	0.00	4,449,901.47	55,170,809.68	61,441,327.00	6,270,517.32	49,688,260.22
348	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	310,578,945.96	0.00	37,748,122.07	348,327,068.03	348,327,068.00	-0.03	291,091,425.67
349	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	122,931,103.34	0.00	16,610,186.00	139,541,289.34	149,491,673.00	9,950,383.66	118,974,252.11
350	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	55,318,501.88	0.00	4,386,116.27	59,704,618.15	64,393,453.00	4,688,834.85	54,804,345.81
351	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	98,822,042.20	0.00	12,169,723.84	110,991,766.04	115,061,908.00	4,070,141.96	83,070,888.93
352	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	62,552,169.91	0.00	8,197,362.00	70,749,531.91	73,776,255.00	3,026,723.09	64,945,176.02
353	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	54,302,341.27	0.00	6,787,796.16	61,090,137.43	61,090,165.00	27.57	54,426,063.83
354	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	74,191,471.11	0.00	9,591,192.00	83,782,663.11	86,320,724.00	2,538,060.89	77,582,060.50

355	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	47,555,382.87	0.00	6,363,560.62	53,918,943.49	55,927,959.00	2,009,015.51	46,961,860.50
356	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	54,593,622.96	0.00	7,295,725.00	61,889,347.96	65,661,527.00	3,772,179.04	57,353,226.87
357	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	76,579,593.63	0.00	10,479,071.48	87,058,665.11	94,311,644.00	7,252,978.89	76,965,991.71
358	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	59,469,140.73	0.00	7,667,281.00	67,136,421.73	69,005,530.00	1,869,108.27	50,753,922.65
359	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	49,550,902.51	0.00	6,614,060.00	56,164,962.51	59,526,544.00	3,361,581.49	44,462,598.94
360	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	37,266,619.59	0.00	4,658,420.00	41,925,039.59	41,925,782.00	742.41	41,455,961.73
361	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	47,147,037.98	0.00	6,186,533.00	53,333,570.98	55,678,795.00	2,345,224.02	45,379,566.26
362	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	69,068,145.00	0.00	8,633,529.00	77,701,674.00	77,701,674.00	0.00	74,187,940.89
363	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	83,595,119.93	0.00	10,449,391.00	94,044,510.93	94,044,518.00	7.07	80,117,267.98
364	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	63,530,649.06	0.00	8,249,578.00	71,780,227.06	74,246,204.00	2,465,976.94	63,815,113.64
365	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	48,192,125.58	0.00	8,350,460.91	56,542,586.49	56,692,723.00	150,136.51	48,717,420.97
366	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	114,825,354.42	0.00	9,785,091.12	124,610,445.54	136,039,326.00	11,428,880.46	113,919,494.46
367	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	36,372,069.06	0.00	4,676,648.00	41,048,717.06	42,089,835.00	1,041,117.94	37,638,315.32
368	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	78,751,185.00	0.00	9,843,898.00	88,595,083.00	88,595,083.00	0.00	66,464,700.81
369	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	33,733,940.53	0.00	6,153,331.36	39,887,271.89	39,887,274.00	2.11	38,300,611.88
370	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	365,535,675.24	0.00	46,697,670.03	412,233,345.27	420,279,030.00	8,045,684.73	347,697,906.56
371	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	297,495,492.12	0.00	37,186,937.15	334,682,429.27	334,682,434.00	4.73	278,661,588.09
372	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	533,180,253.56	0.00	63,407,559.91	596,587,813.47	623,148,421.00	26,560,607.53	544,096,084.67
373	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	48,127,874.42	0.00	3,622,535.70	51,750,410.12	52,000,000.00	249,589.88	-
374	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	380,064,314.92	0.00	46,497,086.08	426,561,401.00	427,572,364.00	1,010,963.00	323,009,372.07
375	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	1,398,161,932.41	240,918,069.84	174,770,241.68	1,813,850,243.93	1,813,850,245.00	1.07	1,454,994,777.74
376	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	913,779,574.69	0.00	77,770,049.29	991,549,623.98	1,049,573,802.00	58,024,178.02	964,437,276.98
377	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	801,671,744.63	0.00	62,380,775.06	864,052,519.69	1,031,968,516.00	167,915,996.31	801,963,726.26
378	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	305,876,882.06	0.00	31,255,019.02	337,131,901.08	349,817,774.00	12,685,872.92	354,944,688.11
379	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	899,257,843.23	0.00	90,146,759.85	989,404,603.08	1,026,238,922.00	36,834,318.92	935,348,255.81
380	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,580,543,221.84	0.00	197,567,903.86	1,778,111,125.70	1,778,111,135.00	9.30	1,498,389,667.92
381	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,778,787,312.05	0.00	143,788,561.63	1,922,575,873.68	2,064,066,888.00	141,491,014.32	1,750,721,677.59
382	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	911,562,919.32	0.00	113,945,365.05	1,025,508,284.37	1,025,508,285.00	0.63	867,397,113.90
383	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	296,034,356.13	0.00	37,069,703.51	333,104,059.64	333,627,331.00	523,271.36	278,357,334.00
384	228049001	ENGINEERING MATERIALS DEVELOPMENT	381,953,857.67	0.00	47,749,714.13	429,703,571.80	452,826,841.00	23,123,269.20	370,027,253.94

		INSTITUTE - AKURE							
385	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	1,042,689,689.00	0.00	130,336,212.52	1,173,025,901.52	1,173,025,913.00	11.48	1,156,152,943.44
386	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	28,464,051.39	0.00	3,558,006.42	32,022,057.81	32,022,058.00	0.19	28,659,305.59
387	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	32,852,765.26	0.00	4,182,276.35	37,035,041.61	37,640,488.00	605,446.39	26,169,465.38
388	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	57,607,781.33	0.00	7,200,973.80	64,808,755.13	64,808,764.00	8.87	56,041,117.29
389	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	60,014,953.12	0.00	7,501,869.15	67,516,822.27	67,516,822.00	-0.27	63,301,900.22
390	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	0.00	0.00	0.00	67,516,822.00	67,516,822.00	-
391	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	298,094,199.16	0.00	33,108,755.29	331,202,954.45	346,547,447.00	15,344,492.55	237,947,220.16
392	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	267,647,828.88	1,231,073.40	32,225,667.18	301,104,569.46	301,110,665.00	6,095.54	247,313,448.63
393	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	420,608,687.07	0.00	55,058,573.97	475,667,261.04	495,527,166.00	19,859,904.96	448,370,169.31
394	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	72,446,765.10	0.00	9,190,314.00	81,637,079.10	82,712,825.00	1,075,745.90	66,176,220.03
395	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	31,483,787.00	0.00	3,540,718.21	35,024,505.21	35,419,260.00	394,754.79	39,903,800.67
396	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	108,797,402.52	13,901,913.00	0.00	122,699,315.52	126,917,219.00	4,217,903.48	94,502,652.33
397	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	308,280,564.11	0.00	76,970,449.31	385,251,013.42	404,622,798.00	19,371,784.58	339,549,379.89
398	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	174,216,059.67	0.00	21,777,008.99	195,993,068.66	195,993,081.00	12.34	162,344,004.31
399	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	70,420,709.81	0.00	12,173,933.85	82,594,643.66	82,745,811.00	151,167.34	64,078,166.19
400	228073001	ENERGY COMMISSION OF NIGERIA	1,857,088,032.12	0.00	232,136,004.15	2,089,224,036.27	2,089,224,037.00	0.73	1,439,663,220.54
401	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	51,989,361.34	0.00	4,592,344.82	56,581,706.16	58,493,086.00	1,911,379.84	59,283,267.49
402	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	42,846,785.94	0.00	5,614,599.00	48,461,384.94	48,461,390.00	5.06	40,883,174.77
403	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY	16,444,049.33	0.00	306,401.35	16,750,450.68	83,466,737.00	66,716,286.32	
404	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	938,238,693.94	0.00	80,096,061.97	1,018,334,755.91	1,089,848,974.00	71,514,218.09	844,362,226.88
405	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	827,199,311.43	0.00	100,545,481.38	927,744,792.81	930,718,440.00	2,973,647.19	957,386,228.25
406	229003001	NIGERIAN RAILWAY	8,008,003,591.25	0.00	676,709,154.80	8,684,712,746.05	9,137,604,579.00	452,891,832.95	7,154,429,277.95
407	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	654,916,282.99	168,636.33	81,885,614.92	736,970,534.24	737,139,170.00	168,635.76	749,960,802.48
408	229005001	MARITIME ACADEMY, ORON	885,590,953.85	0.00	75,527,163.47	961,118,117.32	1,084,539,238.00	123,421,120.68	1,362,155,426.27
409	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	431,051,247.67	0.00	33,691,607.66	464,742,855.33	489,205,149.00	24,462,293.67	411,968,016.97
410	230001001	FEDERAL MINISTRY OF AVIATION	353,064,092.55	0.00	29,423,064.89	382,487,157.44	397,197,105.00	14,709,947.56	497,364,132.12
411	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	1,248,625,828.93	0.00	94,799,498.06	1,343,425,326.99	1,898,457,735.00	555,032,408.01	2,068,191,744.07
412	230002001	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	0.00	3,898,665,292.00	3,898,665,292.00	3,411,484,326.33
413	231001001	FEDERAL MINISTRY OF POWER -	806,412,117.56	0.00	69,122,169.62	875,534,287.18		35,894,269.82	

		HQTRS					911,428,557.00		850,441,643.36
414	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	926,717,627.58	0.00	115,839,703.59	1,042,557,331.17	1,042,557,332.00	0.83	918,098,034.81
415	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	1,486,985,094.29	0.00	61,888,184.47	1,548,873,278.76	1,929,084,782.00	380,211,503.24	1,394,818,081.62
416	231010001	NATIONAL POWER TRAINING INSTITUTE	678,184,563.49	0.00	85,574,698.00	763,759,261.49	770,172,283.00	6,413,021.51	705,534,653.30
417	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	195,836,752.32	0.00	15,919,968.52	211,756,720.84	251,486,562.00	39,729,841.16	168,927,810.34
418	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	9,036,192,114.91	0.00	772,689,559.17	9,808,881,674.08	10,416,125,952.00	607,244,277.92	8,832,719,954.45
419	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	801,701,421.03	0.00	67,997,994.11	869,699,415.14	943,959,366.00	74,259,950.86	
420	234003001	FEDERAL SCHOOL OF SURVEY, OYO	533,464,833.90	0.00	38,692,495.84	572,157,329.74	678,945,713.00	106,788,383.26	-
421	234004001	FEDERAL ROAD MAINTENANCE AGENCY	2,099,121,022.88	0.00	297,582,941.40	2,396,703,964.28	2,355,997,775.00	-40,706,189.28	-
422	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	224,981,874.55	0.00	27,275,053.65	252,256,928.20	253,104,610.00	847,681.80	-
423	234006001	SURVEY COUNCIL OF NIGERIA	127,867,782.00	14,803,272.74	0.00	142,671,054.74	143,851,255.00	1,180,200.26	196,223,456.81
424	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	0.00	0.00	0.00	-	0.00	113,552,781.84
425	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	672,437,536.21	0.00	57,504,888.69	729,942,424.90	785,728,660.00	55,786,235.10	-
426	232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	0.00		0.00	686,185,136.87
427	232003001	PETROLEUM TRAINING INSTITUTE	4,475,276,965.18	8,374,674,709.00	559,408,804.32	13,409,360,478.50	13,409,362,421.00	1,942.50	35,094,719,883.05
428	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	0.00	0.00	0.00		0.00	14,485,129,425.88
429	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	3,788,622,682.06	7,699,560,867.27	390,440,165.12	11,878,623,714.45	11,916,643,116.00	38,019,401.55	10,881,565,081.57
430	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	1,024,372,511.50	0.00	80,697,863.74	1,105,070,375.24	1,164,361,392.00	59,291,016.76	17,335,946,328.35
431	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	38,697,269.88	0.00	2,442,487.94	41,139,757.82	54,002,010.00	12,862,252.18	1,057,508,219.21
432	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,128,012,026.27	0.00	95,639,666.03	1,223,651,692.30	1,323,067,879.00	99,416,186.70	34,572,508.51
433	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	547,254,882.15	0.00	67,067,818.67	614,322,700.82	614,684,091.00	361,390.18	1,147,061,128.78
434	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	597,681,778.05	0.00	57,148,206.25	654,829,984.30	671,007,785.00	16,177,800.70	532,309,989.96
435	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	323,474,677.21	0.00	25,979,059.30	349,453,736.51	373,359,316.00	23,905,579.49	624,469,997.14
436	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,196,480,245.10	171,595,000.00	149,560,030.37	1,517,635,275.47	1,517,635,703.00	427.53	355,198,014.93
437	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	329,863,487.13	2,559,258.00	39,848,721.48	372,271,466.61	372,271,476.00	9.39	2,091,148,281.34
438	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	103,205,166.72	0.00	19,969,654.79	123,174,821.51	128,830,033.00	5,655,211.49	312,084,755.23
439	233011001	AJAOKUTA STEEL COMPANY LIMITED	2,922,271,436.05	465,974,886.00	378,999,094.69	3,767,245,416.74	3,890,673,412.00	123,427,995.26	114,915,484.99
440	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	20,749,742.10	0.00	2,593,729.00	23,343,471.10	23,343,553.00	81.90	4,333,241,604.60
441	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	408,729,609.88	184,186,353.00	34,190,038.39	627,106,001.27	645,693,877.00	18,587,875.73	241,534,030.66
442	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,502,841,287.00	0.00	87,267,695.57	1,590,108,982.57	1,654,784,707.00	64,675,724.43	618,844,120.65
443	250001001	FISCAL RESPONSILIBITY COMMISSION	148,265,663.68	0.00	12,661,664.22	160,927,327.90	166,128,689.00	5,201,361.10	1,754,182,843.59
444	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,738,489,612.84	0.00	141,122,994.39	1,879,612,607.23	1,956,539,571.00	76,926,963.77	149,304,477.72
445	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	288,351,196.46	0.00	23,793,603.19	312,144,799.65	341,366,248.00	29,221,448.35	1,583,045,904.00

446	252037001	ANAMBRA/ IMO RBDA	471,517,917.00	0.00	55,908,949.16	527,426,866.16	527,428,344.00	1,477.84	309,121,962.61
447	252038001	BENIN/ OWENA RBDA	385,613,341.97	0.00	44,982,855.00	430,596,196.97	430,605,197.00	9,000.03	515,415,560.90
448	252039001	CHAD BASIN RBDA	339,229,842.97	0.00	39,184,581.00	378,414,423.97	378,420,731.00	6,307.03	382,009,953.28
449	252040001	CROSS RIVER RBDA	394,209,033.33	0.00	46,282,834.93	440,491,868.26	440,492,245.00	376.74	375,910,369.72
450	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	417,781,696.11	0.00	28,358,217.08	446,139,913.19	560,316,390.00	114,176,476.81	428,480,317.53
451	252042001	LOWER BENUE RBDA	435,710,029.00	0.00	47,965,193.89	483,675,222.89	503,969,170.00	20,293,947.11	460,371,159.35
452	252043001	LOWER NIGER RBDA	518,081,491.79	0.00	55,760,975.55	573,842,467.34	594,278,900.00	20,436,432.66	427,239,804.12
453	252044001	NIGER DELTA RBDA	615,835,757.00	0.00	73,888,760.00	689,724,517.00	689,725,978.00	1,461.00	534,082,337.70
454	252045001	OGUN/ OSUN RBDA	346,473,998.34	0.00	40,090,318.00	386,564,316.34	386,572,368.00	8,051.66	627,788,812.43
455	252046001	SOKOTO RIMA RBDA	393,965,073.77	0.00	49,068,693.15	443,033,766.92	468,544,666.00	25,510,899.08	327,067,617.90
456	252047001	UPPER BENUE RBDA	370,989,374.68	41,773,769.24	0.00	412,763,143.92	396,607,072.00	-16,156,071.92	372,195,838.18
457	252048001	UPPER NIGER RBDA	385,392,660.70	0.00	30,102,207.83	415,494,868.53	438,039,523.00	22,544,654.47	383,349,505.53
458	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	397,029,467.20	0.00	33,831,835.95	430,861,303.15	446,576,553.00	15,715,249.85	371,819,380.30
459	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	147,861,270.49	0.00	11,780,605.96	159,641,876.45	175,598,441.00	15,956,564.55	390,739,021.88
460	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	0.00	-	0.00	169,532,212.21
461	0220011001	NIGERIA CUSTOMS SERVIVES	85,216,904,629.00	0.00	0.00	85,216,904,629.00	99,719,722,681.71	14,502,818,052.71	-
		LAW & JUSTICES SECTOR							
462	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	981,050,564.97	0.00	55,690,712.20	1,036,741,277.17	2,012,345,321.82	975,604,044.65	1,014,125,856.48
463	0318002001	SUPREME COURT OF NIGERIA	2,073,536,948.18	0.00	0.00	2,073,536,948.18	2,255,461,575.57	181,924,627.39	2,086,743,047.68
464	0318003001	COURT OF APPEAL	4,120,969,900.16	837,274.53	0.00	4,121,807,174.69	5,154,588,414.57	1,032,781,239.88	5,084,376,658.75
465	0318004001	FEDERAL HIGH COURT-ABUJA	4,617,628,362.21	246,354,015.70	196,330,826.80	5,060,313,204.71	6,027,910,538.89	967,597,334.18	5,010,499,537.14
466	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	4,923,294,967.66	1,835,105,740.64	3,088,189,227.02
467	0318006001	SHARIA COURT OF APPEAL-ABUJA	1,736,266,120.78	235,259,998.53	0.00	1,971,526,119.31	1,971,735,249.38	209,130.07	1,316,474,456.59
468	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	2,182,368,556.82	60,800,000.00	573,267,435.92	2,816,435,992.74	2,779,823,078.72	-36,612,914.02	2,700,946,120.61
469	0318008001	NATIONAL INDUSTRIAL COURT	3,644,405,210.85	796,441,964.93	64,380,327.99	4,505,227,503.77	4,947,475,564.41	442,248,060.64	3,795,356,487.29
470	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	1,170,862,564.95	0.00	0.00	1,170,862,564.95	1,346,271,832.42	175,409,267.47	985,486,590.23
471	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	837,547,603.10	6,948,614.62	41,697,260.19	886,193,477.91	1,042,922,464.13	156,728,986.22	787,789,917.06
472	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	607,423,590.63	2,052,312.29	21,889,837.83	631,365,740.75	771,805,874.56	140,440,133.81	506,773,066.87
473	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	2,845,885,919.66	101,344,274.00	195,707,606.00	3,142,937,799.66	4,242,681,672.00	1,099,743,872.34	3,857,316,249.74
474	0326002001	NIGERIAN LAW REFORM COMMISSION	326,400,179.08	0.00	0.00	326,400,179.08	360,976,885.00	34,576,705.92	382,284,594.17
475	0326003001	LEGAL AID COUNCIL	872,114,203.09	0.00	80,251,886.21	952,366,089.30	988,320,690.00	35,954,600.70	852,197,412.00
476	0326004001	COUNCIL OF LEGAL EDUCATION	1,136,692,662.22	0.00	89,171,951.88	1,225,864,614.10	1,323,612,756.00	97,748,141.90	1,268,715,089.93

477	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	728,111,605.39	0.00	85,962,584.62	814,074,190.01	819,165,004.00	5,090,813.99	641,512,307.43
478	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	1,490,744,216.24	133,432,343.80	75,995,390.32	1,700,171,950.36	3,000,000,000.00	1,299,828,049.64	1,610,145,688.70
479	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	48,127,874.42	0.00	3,622,535.70	51,750,410.12	55,890,550.00	4,140,139.88	43,494,189.60
480	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	6,975,782,348.00	1,268,956,875.00	880,711,032.33	9,125,450,255.33	9,256,768,526.00	131,318,270.67	8,961,418,641.20
481	0326010001	NIGERIAN COPYRIGHT COMMISSION	410,695,996.21	62,698,759.00	51,336,999.55	524,731,754.76	524,731,755.00	0.24	442,138,697.90
482	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	-	0.00	1,791,190,234.81
483	**0341001001**	**INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION**	4,248,865,650.31	3,503,574,041.75	365,979,130.26	8,118,418,822.32	9,076,474,438.00	958,055,615.68	**5,234,724,238.55**
484	0344001001	CODE OF CONDUCT BUREAU	1,005,402,505.91	576,780,147.20	125,675,227.81	1,707,857,880.92	1,707,857,991.00	110.08	1,823,574,541.86
485		BODY OF BENCHERS	0.00	0.00	0.00	0.00	208,500,000.00	208,500,000.00	
		REGIONAL SECTOR							
486	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	1,233,340,415.67	0.00	160,345,705.00	1,393,686,120.67	1,443,111,339.00	49,425,218.33	1,137,591,213.55
487	451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	63,506,151,945.00	63,506,151,945.00	45,947,397,565.98
		SOCIAL SECTOR							
488	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,808,288,244.55	195,000.00	152,049,354.75	1,960,532,599.30	2,125,167,824.00	164,635,224.70	1,755,849,105.12
489	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,068,412,172.73	0.00	90,684,858.83	1,159,097,031.56	1,269,592,034.00	110,495,002.44	1,089,767,296.77
490	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	11,550,791,976.04	106,517,814,376.00	744,938,844.07	118,813,545,196.11	147,274,527,570.00	28,460,982,373.89	144,735,574,976.94
491	513021002	NIGERIA FOOTBALL FEDERATION	106,006,846.95	0.00	13,258,915.12	119,265,762.07	119,330,237.00	64,474.93	280,225,540.12
492	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	360,349,463.86	8,906,170.35	43,971,329.28	413,226,963.49	413,226,969.00	5.51	357,941,616.71
493	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	765,050,497.74	0.00	62,102,067.10	827,152,564.84	983,372,756.00	156,220,191.16	800,444,187.05
494	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	203,470,948.11	0.00	15,908,506.32	219,379,454.43	231,883,479.00	12,504,024.57	183,097,701.04
495	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,891,778,939.42	573,400.00	332,939,112.21	4,225,291,451.63	5,882,180,854.00	1,656,889,402.37	4,103,489,350.55
496	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	70,051,853,172.00	0.00	0.00	70,051,853,172.00	70,051,853,172.00	0.00	-
497	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	144,535,760.20	363,999,471.52	67,066,603.68	575,601,835.40	579,512,062.00	3,910,226.60	534,378,953.50
498	517005001	JOINT ADMISSIONS MATRICULATION BOARD	3,137,435,782.18	0.00	260,999,419.74	3,398,435,201.92	3,628,800,880.00	230,365,678.08	3,150,686,801.04
499	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,847,390,297.73	0.00	352,708,821.87	3,200,099,119.60	3,218,558,457.00	18,459,337.40	2,850,953,932.52
500	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	602,790,835.38	0.00	50,158,173.27	652,949,008.65	701,756,153.00	48,807,144.35	510,573,601.89
501	517008001	NATIONAL LIBRARY OF NIGERIA	1,161,706,601.00	0.00	91,233,620.99	1,252,940,221.99	1,992,005,711.00	739,065,489.01	1,010,669,025.63
502	517009001	NATIONAL EXAMINATIONS COUNCIL	7,415,778,495.76	0.00	614,606,905.40	8,030,385,401.16	8,486,229,958.00	455,844,556.84	7,134,073,096.18
503	517010001	MASS LITERACY COUNCIL	1,129,951,386.00	0.00	85,072,206.25	1,215,023,592.25	1,269,811,094.00	54,787,501.75	990,861,151.31
504	517011001	NOMADIC EDUCATION COMMISSION	463,921,191.92	0.00	38,880,944.35	502,802,136.27	537,559,595.00	34,757,458.73	657,494,563.10
505	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	761,002,072.32	0.00	64,110,109.06	825,112,181.38	866,223,957.00	41,111,775.62	750,162,124.13

506	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,337,462,621.64	0.00	107,174,725.57	1,444,637,347.21	1,507,033,329.00	62,395,981.79	1,340,205,822.96
507	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,078,044,319.74	0.00	92,050,732.34	1,170,095,052.08	1,252,091,517.00	81,996,464.92	1,095,029,298.86
508	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	172,537,290.38	0.00	13,614,898.24	186,152,188.62	198,099,954.00	11,947,765.38	170,702,221.32
509	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	665,333,926.82	0.00	55,977,096.42	721,311,023.24	760,663,202.00	39,352,178.76	662,648,651.48
510	517017001	NATIONAL TEACHERS INSTITUTE	1,326,831,651.49	0.00	108,563,744.74	1,435,395,396.23	1,547,892,436.00	112,497,039.77	1,312,724,426.30
511	517018001	FEDERAL POLYTECHNIC ADO-EKITI	3,143,329,807.45	840,000.00	391,532,010.00	3,535,701,817.45	3,535,701,819.00	1.55	1,256,704,559.72
512	517018002	FEDERAL POLYTECHNIC BAUCHI	3,254,345,730.67	99,885,301.19	405,276,425.72	3,759,507,457.58	3,759,791,797.00	284,339.42	1,273,255,476.20
513	517018003	FEDERAL POLYTECHNIC BIDA	4,588,591,119.36	0.00	572,189,674.58	5,160,780,793.94	5,180,066,105.00	19,285,311.06	350,277,895.55
514	517018004	FEDERAL POLYTECHNIC IDAH	2,556,522,354.17	0.00	281,021,254.67	2,837,543,608.84	2,876,537,125.00	38,993,516.16	1,033,440,843.40
515	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,684,239,946.50	12,213,416.00	334,145,777.98	3,030,599,140.48	3,030,599,142.00	1.52	1,247,758,602.06
516	517018006	FEDERAL POLYTECHNIC MUBI	3,970,196,962.84	0.00	446,872,629.85	4,417,069,592.69	4,471,927,368.00	54,857,775.31	1,579,525,510.14
517	517018007	FEDERAL POLYTECHNIC NASARAWA	2,861,172,932.18	0.00	356,262,401.32	3,217,435,333.50	3,218,215,336.00	780,002.50	1,256,704,559.72
518	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	3,822,282,246.24	37,777,369.82	487,522,813.58	4,347,582,429.64	4,720,656,807.00	373,074,377.36	4,638,213,548.02
519	517018009	FEDERAL POLYTECHNIC KADUNA	7,651,514,266.76	0.00	894,516,006.32	8,546,030,273.08	9,281,272,979.00	735,242,705.92	3,228,911,774.02
520	517018010	FEDERAL POLYTECHNIC OFFA	3,332,356,661.06	120,000.00	415,148,045.75	3,747,624,706.81	3,755,179,447.00	7,554,740.19	1,247,921,854.80
521	517018011	FEDERAL POLYTECHNIC EDE	2,055,386,050.99	31,265,654.60	260,592,381.87	2,347,244,087.46	2,388,156,816.00	40,912,728.54	985,773,694.15
522	517018012	FEDERAL POLYTECHNIC AUCHI	4,943,467,406.23	3,120,000.00	617,502,941.45	5,564,090,347.68	5,571,720,197.00	7,629,849.32	4,802,237,279.33
523	517018013	FEDERAL POLYTECHNIC NEKEDE	4,647,781,028.25	22,242,725.92	579,575,493.85	5,249,599,248.02	5,249,599,257.00	8.98	1,860,399,493.54
524	517018014	FEDERAL POLYTECHNIC OKO	5,654,865,789.86	18,925,222.00	705,474,008.39	6,379,265,020.25	6,379,265,021.00	0.75	2,315,233,073.28
525	517018015	FEDERAL POLYTECHNIC DAMATURU	1,440,923,330.05	1,310,000.00	178,731,201.91	1,620,964,531.96	1,620,994,541.00	30,009.04	126,947,895.62
526	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	1,011,236,548.55	180,000.00	125,020,353.16	1,136,436,901.71	1,136,436,902.00	0.29	273,754,514.43
527	517018017	FEDERAL POLYTECHNIC GWANDU	2,999,272,911.26	0.00	352,988,754.12	3,352,261,665.38	3,408,766,332.00	56,504,666.62	926,393,136.22
528	517018018	FEDERAL POLYTECHNIC ILARO	2,408,128,025.01	10,649,340.00	299,631,788.42	2,718,409,153.43	2,718,409,159.00	5.57	957,516,363.82
529	517018019	YABA COLLEGE OF TECHNOLOGY	4,385,842,357.42	36,369,271.20	542,433,698.21	4,964,645,326.83	4,964,645,730.00	403.17	1,918,436,079.35
530	517018020	FEDERAL POLYTECHNIC BALI	1,403,459,333.29	0.00	163,963,587.72	1,567,422,921.01	1,584,110,367.00	16,687,445.99	474,120,078.86
531	517018021	FEDERAL POLYTECHNIC EKOWE	1,203,323,388.47	0.00	143,731,988.67	1,347,055,377.14	1,352,954,596.00	5,899,218.86	515,018,067.17
532	517018022	FEDERAL POLYTECHNIC BONNY	628,265,771.82	0.00	73,089,147.99	701,354,919.81	753,953,411.00	52,598,491.19	174,265,845.78
533	517018023	FEDERAL POLYTECHNIC UKANA	214,057,192.46	0.00	25,228,793.70	239,285,986.16	243,509,611.00	4,223,624.84	108,203,846.55
534	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	198,177,157.57	73,125.92	24,953,818.10	223,204,101.59	224,657,489.00	1,453,387.41	193,687,139.35
535	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	467,178,456.89	20,283,363.84	53,631,604.85	541,093,425.58	662,839,737.00	121,746,311.42	235,234,606.61
536	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	420,142,486.04	0.00	51,133,595.37	471,276,081.41	471,276,091.00	9.59	
537	0517018027	FEDERAL POLYTECHNIC KALTUNGO,	439,952,166.39	0.00	48,840,687.17	488,792,853.56		91,817,270.44	

		KALTUNGO, GOMBE STATE					580,610,124.00		
538	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	2,210,227,789.67	9,300,290.00	275,008,009.17	2,494,536,088.84	2,495,446,097.00	910,008.16	783,085,389.09
539	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,697,130,709.62	4,404,236.00	210,757,124.05	1,912,292,069.67	1,912,292,076.00	6.33	723,257,424.63
540	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	2,154,855,508.05	4,042,184.00	272,454,761.78	2,431,352,453.83	2,467,208,764.00	35,856,310.17	884,068,137.02
541	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	2,227,533,930.01	10,782,379.00	277,057,525.88	2,515,373,834.89	2,515,373,836.00	1.11	935,089,210.51
542	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	2,247,423,137.18	89,471,955.86	279,543,677.83	2,616,438,770.87	2,618,575,097.00	2,136,326.13	926,739,387.72
543	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,279,447,486.89	1,465,022.00	158,546,725.00	1,439,459,233.89	1,439,459,271.00	37.11	459,278,021.14
544	517019007	FEDERAL COLLEGE OF EDUCATION KANO	2,560,092,270.09	4,066,810.21	318,466,527.61	2,882,625,607.91	2,882,625,616.00	8.09	841,383,248.89
545	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,563,430,457.66	1,553,759.00	194,044,592.07	1,759,028,808.73	1,759,028,811.00	2.27	590,619,593.89
546	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,495,117,187.75	8,025,795.88	262,070,463.94	1,765,213,447.57	1,765,213,456.00	8.43	592,351,358.98
547	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,515,795,198.99	1,500,000.00	324,617,255.62	2,841,912,454.61	2,841,921,186.00	8,731.39	942,395,075.27
548	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	2,579,925,560.42	0.00	302,210,903.17	2,882,136,463.59	2,922,412,200.00	40,275,736.41	846,973,207.43
549	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	2,762,098,059.90	5,760,132.00	343,878,042.15	3,111,736,234.05	3,111,736,235.00	0.95	1,045,947,935.76
550	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,771,721,888.13	13,210,437.00	345,081,020.67	3,130,013,345.80	3,130,013,346.00	0.20	1,119,604,101.85
551	517019014	FEDERAL COLLEGE OF EDUCATION OYO	2,869,436,438.16	877,587.00	357,414,168.89	3,227,728,194.05	3,232,501,501.00	4,773,306.95	1,215,568,947.79
552	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,929,033,517.09	23,393,966.66	251,479,405.90	2,203,906,889.65	2,277,618,318.00	73,711,428.35	882,645,333.59
553	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,501,608,308.50	3,140,514.84	186,215,197.21	1,690,964,020.55	1,690,970,011.00	5,990.45	488,816,886.15
554	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	2,741,151,501.27	0.00	323,927,170.08	3,065,078,671.35	3,090,283,754.00	25,205,082.65	953,270,555.66
555	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,762,563,819.44	0.00	208,606,834.37	1,971,170,653.81	2,118,185,961.00	147,015,307.19	655,885,688.99
556	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	5,007,309,345.56	6,928,693.00	624,529,453.23	5,638,767,491.79	5,638,767,496.00	4.21	1,767,236,955.88
557	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,811,856,462.84	4,387,246.50	225,097,842.77	2,041,341,552.11	2,041,341,556.00	3.89	702,885,927.88
558	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	5,005,131,008.91	0.00	621,143,657.22	5,626,274,666.13	6,077,659,660.00	451,384,993.87	1,931,552,728.10
559	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,532,354,863.87	0.00	170,352,624.25	1,702,707,488.12	1,764,487,530.00	61,780,041.88	1,588,147,335.36
560	517021001	UNIVERSITY OF IBADAN	12,534,015,533.28	0.00	1,565,367,726.72	14,099,383,260.00	14,174,782,576.00	75,399,316.00	3,518,670,396.70
561	517021002	UNIVERSITY OF LAGOS	11,455,256,075.89	0.00	1,283,866,549.52	12,739,122,625.41	13,205,307,289.00	466,184,663.59	3,765,828,822.11
562	517021003	UNIVERSITY OF NIGERIA, NNSUKA	19,116,933,194.29	76,324,257.00	2,433,210,154.20	21,626,467,605.49	21,975,215,646.00	348,748,040.51	5,968,617,840.79
563	517021004	AHMADU BELLO UNIVERSITY, ZARIA	16,101,140,212.80	268,673,842.00	2,011,258,312.20	18,381,072,367.00	18,381,072,375.00	8.00	5,742,694,902.82
564	517021005	OBAFEMI AWOLOWO UNIVERSITY	9,424,306,636.08	0.00	1,088,512,029.39	10,512,818,665.47	11,757,561,135.00	1,244,742,469.53	4,124,884,624.61
565	517021006	UNIVERSITY OF BENIN	14,031,353,573.44	118,913,448.00	1,825,436,103.29	15,975,703,124.73	16,558,912,101.00	583,208,976.27	4,795,586,144.81
566	517021007	UNIVERSITY OF JOS	9,003,153,040.93	18,713,100.00	1,124,009,915.40	10,145,876,056.33	10,145,876,062.00	5.67	2,160,321,452.20
567	517021008	UNIVERSITY OF CALABAR	15,492,459,149.72	84,830,148.00	1,990,316,540.80	17,567,605,838.52	18,008,752,741.00	441,146,902.48	5,656,724,896.65
568	517021009	UNIVERSITY OF ILORIN	8,695,216,273.73	0.00	939,155,149.45	9,634,371,423.18	9,920,009,052.00	285,637,628.82	2,193,233,728.71
569	517021010	UNIVERSITY OF ABUJA	5,373,128,321.78	30,138,296.99	673,846,180.48	6,077,112,799.25		30,628,603.75	

							6,107,741,403.00		1,303,885,932.59
570	517021014	UNIVERSITY OF PORT HARCOURT	9,464,156,602.23	38,445,578.16	1,251,238,017.75	10,753,840,198.14	11,313,434,634.00	559,594,435.86	3,116,824,108.29
571	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,793,744,616.27	0.00	508,063,158.24	5,301,807,774.51	5,648,668,198.00	346,860,423.49	1,391,750,084.60
572	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	9,211,608,505.92	2,390,215,792.96	1,337,485,923.29	12,939,310,222.17	12,987,547,865.00	48,237,642.83	2,480,784,908.15
573	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,841,644,401.70	21,000,000.00	710,961,546.96	5,573,605,948.66	5,968,810,291.00	395,204,342.34	1,148,357,064.37
574	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	5,036,882,929.82	32,443,378.00	628,226,151.50	5,697,552,459.32	5,697,552,466.00	6.68	1,911,282,250.78
575	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,954,094,471.57	918,921,076.52	422,132,357.29	5,295,147,905.38	5,296,711,167.00	1,563,261.62	1,301,328,996.60
576	517021020	UNIVERSITY OF UYO	7,997,041,556.75	21,000,000.00	1,113,247,725.85	9,131,289,282.60	10,051,303,257.00	920,013,974.40	2,845,813,648.60
577	517021021	UNIVERSITY OF MAIDUGURI	11,972,311,055.28	74,383,306.00	1,496,539,005.96	13,543,233,367.24	13,543,234,368.00	1,000.76	3,963,917,130.74
578	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	12,491,281,948.53	0.00	1,293,479,883.00	13,784,761,831.53	14,405,188,667.00	620,426,835.47	2,653,718,243.58
579	517021023	BAYERO UNIVERSITY, KANO	8,939,516,720.51	195,281,396.81	1,116,055,375.35	10,250,853,492.67	10,255,475,806.00	4,622,313.33	2,331,470,395.72
580	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	6,472,333,478.15	36,303,175.00	807,657,471.27	7,316,294,124.42	7,316,294,146.00	21.58	1,798,149,185.15
581	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	519,437,581.00	0.00	64,376,012.00	583,813,593.00	583,813,593.00	0.00	602,642,107.28
582	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	531,025,126.28	0.00	62,404,061.17	593,429,187.45	609,545,770.00	16,116,582.55	220,826,308.03
583	517021027	ARABIC LANGUAGE VILLAGE BORNO	557,160,050.01	0.00	57,725,255.24	614,885,305.25	672,143,637.00	57,258,331.75	556,528,464.24
584	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	647,681,571.83	340,000.00	79,919,177.20	727,940,749.03	728,942,613.00	1,001,863.97	261,501,203.67
585	517021029	FEDERAL UNIVERSITY OYE-EKITI	3,471,703,009.00	197,489,145.85	432,578,661.66	4,101,770,816.51	4,107,198,182.00	5,427,365.49	1,160,213,981.60
586	517021030	FEDERAL UNIVERSITY OTUOKE	3,612,039,287.25	0.00	383,893,539.05	3,995,932,826.30	4,684,740,461.00	688,807,634.70	1,047,913,425.85
587	517021031	FEDERAL UNIVERSITY DUTSE	3,519,683,270.28	0.00	377,581,436.00	3,897,264,706.28	3,899,222,623.00	1,957,916.72	1,058,913,821.25
588	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	3,520,263,270.28	291,985,059.99	377,581,436.00	4,189,829,766.27	4,707,695,998.00	517,866,231.73	2,346,064,404.71
589	517021033	FEDERAL UNIVERSITY LAFIA	2,870,753,271.55	10,027,246.00	364,575,610.58	3,245,356,128.13	3,326,473,288.00	81,117,159.87	864,153,623.21
590	517021034	FEDERAL UNIVERSITY DUTSIN-MA	2,597,743,236.36	0.00	297,708,137.03	2,895,451,373.39	2,929,987,075.00	34,535,701.61	1,104,902,599.47
591	517021035	FEDERAL UNIVERSITY KASHERE	3,431,059,743.18	11,285,748.00	428,882,468.15	3,871,227,959.33	3,871,227,961.00	1.67	1,273,366,180.41
592	517021036	FEDERAL UNIVERSITY LOKOJA	2,216,519,796.56	14,675,996.00	275,680,759.99	2,506,876,552.55	2,506,876,560.00	7.45	813,931,592.32
593	517021037	FEDERAL UNIVERSITY WUKARI	4,528,279,257.63	14,457,792.00	566,034,929.79	5,108,771,979.42	5,108,772,160.00	180.58	1,493,199,517.77
594	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,645,181,309.39	0.00	225,440,346.86	1,870,621,656.25	2,048,816,262.00	178,194,605.75	340,185,496.72
595	517021039	FEDERAL UNIVERSITYOF GASHUA	1,548,125,755.59	0.00	171,994,696.86	1,720,120,452.45	2,626,635,721.00	906,515,268.55	1,024,192,800.44
596	517021040	FEDERAL UNIVERSITYOF GUSAU	2,331,510,048.68	257,624,993.45	407,966,758.73	2,997,101,800.86	3,683,287,484.00	686,185,683.14	633,201,961.28
597	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	1,486,599,054.74	10,632,034.00	182,726,217.23	1,679,957,305.97	1,681,241,713.00	1,284,407.03	799,927,180.79
598	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	0.00	0.00	0.00	0.00	547,340,298.00	547,340,298.00	-
599	517021044	NIGERIAN ARMY UNIVERSITY BIU	860,234,315.25	0.00	172,404,676.28	1,032,638,991.53	1,553,407,066.00	520,768,074.47	313,062,261.71
600	0517021046	FEDERAL UNIVERSITY OF HEALTH	171,832,119.41	0.00	14,064,178.05	185,896,297.46		1,238,318,726.54	

		SCIENCES, OTUKPO, BENUE STATE					1,424,215,024.00		
601	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,576,534,659.37	239,748,295.94	165,366,956.98	1,981,649,912.29	1,980,984,323.00	-665,589.29	485,525,156.21
602	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,513,212,360.92	0.00	162,760,638.75	1,675,972,999.67	1,990,765,648.00	314,792,648.33	482,467,115.61
603	517024001	NATIONAL OPEN UNIVERSITY	5,615,171,235.74	0.00	679,095,645.43	6,294,266,881.17	6,386,185,779.00	91,918,897.83	1,685,275,107.08
604	517026001	F.S.C. SOKOTO	131,321,735.77	0.00	11,151,430.21	142,473,165.98	166,172,634.00	23,699,468.02	132,608,717.00
605	517026002	FGC AZARE	156,250,921.35	36,000.00	13,191,595.70	169,478,517.05	222,439,350.00	52,960,832.95	138,606,741.44
606	517026003	FGC BUNI-YADI	54,264,619.83	0.00	4,603,320.93	58,867,940.76	80,883,664.00	22,015,723.24	62,155,715.71
607	517026004	FGC BIRIN YAURI	82,442,934.44	0.00	6,952,501.19	89,395,435.63	98,591,195.00	9,195,759.37	85,256,590.64
608	517026005	FGC DAURA	167,251,764.32	0.00	14,185,797.06	181,437,561.38	202,047,152.00	20,609,590.62	173,986,569.64
609	517026006	FGC GANYE	146,930,921.32	0.00	12,430,755.74	159,361,677.06	195,107,438.00	35,745,760.94	133,836,852.83
610	517026007	FGC GARKI	449,821,605.27	6,949,000.00	38,325,238.92	495,095,844.19	538,441,976.00	43,346,131.81	405,525,811.82
611	517026008	FGC IJANIKIN	497,704,130.05	0.00	36,968,261.40	534,672,391.45	534,192,701.00	-479,690.45	431,567,518.74
612	517026009	FGC IKET NISE	160,575,198.26	3,087,075.95	13,056,501.11	176,718,775.32	181,300,941.00	4,582,165.68	177,482,888.48
613	517026010	FGC IKET VANDAKYA	134,150,005.98	0.00	11,440,081.72	145,590,087.70	183,030,774.00	37,440,686.30	132,676,862.82
614	517026011	FGC IKOM	180,204,641.95	4,071,605.00	15,245,928.42	199,522,175.37	210,352,652.00	10,830,476.63	156,353,066.10
615	517026012	FGC IKOT EKPENE	209,522,416.94	330,000.00	17,850,495.15	227,702,912.09	252,470,825.00	24,767,912.91	227,527,320.13
616	517026013	FGC IKURIN	287,741,013.80	1,440,000.00	22,264,978.19	311,445,991.99	329,065,326.00	17,619,334.01	229,326,599.73
617	517026014	FGC JOS	322,456,892.33	7,203,749.95	27,458,659.11	357,119,301.39	464,830,811.00	107,711,509.61	345,517,128.41
618	517026015	FGC KADUNA	384,579,810.26	0.00	32,657,063.64	417,236,873.90	464,595,827.00	47,358,953.10	393,802,299.63
619	517026016	FGC KANO	306,524,733.21	33,028,400.00	26,136,995.02	365,690,128.23	384,188,325.00	18,498,196.77	279,378,246.17
620	517026017	FGC KEFFI	347,075,769.05	0.00	29,559,638.64	376,635,407.69	426,313,152.00	49,677,744.31	338,054,500.93
621	517026018	FGC KIYAWA	82,227,490.75	55,000.00	6,987,862.58	89,270,353.33	105,198,073.00	15,927,719.67	90,230,861.63
622	517026019	FGC KWALI	400,006,185.58	0.00	33,048,206.15	433,054,391.73	459,739,634.00	26,685,242.27	417,638,104.94
623	517026020	FGC MAIDUGURI	197,335,220.46	0.00	16,799,587.82	214,134,808.28	230,641,742.00	16,506,933.72	170,403,337.91
624	517026021	FGC MINJIBIR	136,203,832.86	0.00	11,573,949.63	147,777,782.49	163,755,251.00	15,977,468.51	130,585,294.43
625	517026022	FGC MINNA	335,663,873.96	5,348,000.00	27,687,862.27	368,699,736.23	382,085,114.00	13,385,377.77	306,327,995.01
626	517026023	FGC ODIKOLOGUNA	89,014,033.81	200,000.00	7,544,240.59	96,758,274.40	107,615,009.00	10,856,734.60	93,270,696.57
627	517026024	FGC ODOGBOLU	259,619,107.63	100,000.00	22,206,918.88	281,926,026.51	316,105,331.00	34,179,304.49	262,088,484.00
628	517026025	FGC OGBOMOSHMO	251,527,527.59	0.00	21,429,224.33	272,956,751.92	328,539,940.00	55,583,188.08	246,149,738.52
629	517026026	FGC OGOJA	101,439,040.85	10,250,000.00	8,651,216.79	120,340,257.64	137,597,452.00	17,257,194.36	131,140,269.93
630	517026027	FGC OHAFIA	116,889,623.09	9,915,000.00	9,893,990.30	136,698,613.39	143,775,734.00	7,077,120.61	109,861,223.12
631	517026028	FGC OKIGWE	184,282,646.12	0.00	15,680,123.08	199,962,769.20	240,437,550.00	40,474,780.80	194,902,466.82
632	517026029	FGC OKPOSI	129,873,421.49	10,560,550.00	11,027,326.83	151,461,298.32	158,268,134.00	6,806,835.68	840,586,473.92
633	517026030	FGC ONITSHA	219,814,324.03	0.00	18,770,536.47	238,584,860.50		17,195,363.50	

							255,780,224.00		216,681,256.00
634	517026031	FGC PORT HARCOURT	362,614,146.23	0.00	30,892,023.98	393,506,170.21	469,119,224.00	75,613,053.79	338,316,487.93
635	517026032	FGC POTISKUM	125,442,496.24	360,000.00	9,597,421.39	135,399,917.63	147,072,248.00	11,672,330.37	122,690,680.99
636	517026033	FGC RUBBOCHI	108,579,104.60	0.00	9,231,659.73	117,810,764.33	143,920,783.00	26,110,018.67	129,538,068.97
637	517026034	FGC SOKOTO	199,050,788.35	0.00	16,942,280.67	215,993,069.02	253,171,776.00	37,178,706.98	184,528,845.93
638	517026035	FGC UGWOLAWO	122,605,031.54	540,000.00	10,378,645.88	133,523,677.42	181,731,755.00	48,208,077.58	126,135,608.00
639	517026036	FGC WARRI	266,825,301.53	270,000.00	22,750,056.52	289,845,358.05	340,476,891.00	50,631,532.95	290,333,811.70
640	517026037	FGC ZARIA	200,363,688.67	0.00	17,065,248.59	217,428,937.26	253,444,510.00	36,015,572.74	198,480,293.00
641	517026038	FGC, BILLIRI	146,933,921.14	660,000.00	18,455,199.38	166,049,120.52	166,756,795.00	707,674.48	156,304,514.00
642	517026039	FGC, IDO-ANI	183,514,469.83	0.00	15,567,695.36	199,082,165.19	225,155,767.00	26,073,601.81	163,148,285.92
643	517026040	FGC, IKOLE	144,120,772.68	3,187,200.00	12,292,817.77	159,600,790.45	175,447,281.00	15,846,490.55	138,398,539.39
644	517026041	FGGC ABAJI	178,756,261.57	15,202,872.91	0.00	193,959,134.48	252,333,823.00	58,374,688.52	186,617,625.00
645	517026042	FGGC ABULOMA	272,948,879.13	23,237,453.00	0.00	296,186,332.13	326,445,546.00	30,259,213.87	257,226,122.00
646	517026043	FGGC AKURE	306,563,698.96	0.00	28,420,530.64	334,984,229.60	348,507,849.00	13,523,619.40	315,369,613.00
647	517026044	FGGC ANKA	73,550,911.18	0.00	6,281,992.76	79,832,903.94	92,166,532.00	12,333,628.06	63,789,960.14
648	517026045	FGGC BAJOGA	92,382,453.22	0.00	7,865,031.56	100,247,484.78	121,548,757.00	21,301,272.22	89,651,443.12
649	517026046	FGGC BAKORI	175,058,958.90	0.00	14,903,405.13	189,962,364.03	229,765,251.00	39,802,886.97	166,865,871.48
650	517026047	FGGC BAUCHI	182,372,298.87	250,000.00	15,501,811.16	198,124,110.03	252,793,788.00	54,669,677.97	195,631,809.00
651	517026048	FGGC BENIN	255,523,666.65	11,404,133.00	35,691,882.68	302,619,682.33	321,826,944.00	19,207,261.67	131,151,151.05
652	517026049	FGGC BIDA	119,560,030.96	0.00	10,160,215.37	129,720,246.33	160,570,066.00	30,849,819.67	133,365,905.00
653	517026050	FGGC BWARI	386,906,675.75	1,000,000.00	31,369,073.04	419,275,748.79	495,674,453.00	76,398,704.21	410,624,023.00
654	517026051	FGGC CALABAR	241,195,273.13	0.00	20,558,941.84	261,754,214.97	295,679,987.00	33,925,772.03	251,303,831.00
655	517026052	FGGC EFON ALAYE	126,294,461.57	98,500.00	10,751,314.48	137,144,276.05	146,895,273.00	9,750,996.95	133,176,980.42
656	517026053	FGGC EFON IMNRINGI	125,637,901.97	425,000.00	10,699,610.83	136,762,512.80	162,699,016.00	25,936,503.20	131,151,151.05
657	517026054	FGGC ENUGU	423,244,590.03	34,631,000.00	36,030,895.04	493,906,485.07	510,097,779.00	16,191,293.93	431,692,874.54
658	517026055	FGGC EZZAMGBO ABAKALIKI	156,004,294.85	4,536,000.00	13,264,614.90	173,804,909.75	181,064,495.00	7,259,585.25	140,259,627.00
659	517026056	FGGC GBOKO	198,233,446.96	0.00	16,730,000.41	214,963,447.37	238,563,453.00	23,600,005.63	197,903,451.00
660	517026057	FGGC GUSAU	162,165,330.75	0.00	13,771,462.53	175,936,793.28	187,435,322.00	11,498,528.72	150,109,175.80
661	517026058	FGGC GWANDU	107,456,964.63	0.00	9,064,920.61	116,521,885.24	129,707,721.00	13,185,835.76	104,269,650.00
662	517026059	FGGC IBILLO	144,641,394.16	0.00	12,278,517.60	156,919,911.76	174,681,017.00	17,761,105.24	152,269,396.00
663	517026060	FGGC IBUSA	230,215,814.49	480,000.00	19,592,432.06	250,288,246.55	263,080,127.00	12,791,880.45	230,335,215.66
664	517026061	FGGC IKOT-OBIO-ITONG	144,213,647.36	410,000.00	12,243,915.61	156,867,562.97	190,915,250.00	34,047,687.03	162,005,666.56
665	517026062	FGGC ILORIN	281,777,175.46	0.00	23,969,475.91	305,746,651.37	346,986,461.00	41,239,809.63	282,832,215.58
666	517026063	FGGC IPETUMODU	192,793,636.54	0.00	16,452,866.26	209,246,502.80		25,542,545.20	

							234,789,048.00		194,097,072.00
667	517026064	FGGC JALINGO	176,198,936.27	0.00	14,951,228.52	191,150,164.79	216,408,595.00	25,258,430.21	152,700,532.45
668	517026065	FGGC KABBA	148,078,910.74	0.00	12,574,765.42	160,653,676.16	174,266,868.00	13,613,191.84	140,444,008.94
669	517026066	FGGC KAZAURE	125,174,586.59	0.00	10,679,704.84	135,854,291.43	142,333,756.00	6,479,464.57	118,015,890.83
670	517026067	FGGC KEANA	115,698,871.23	150,000.00	9,788,283.63	125,637,154.86	151,140,995.00	25,503,840.14	118,142,992.00
671	517026068	FGGC LANGTANG	183,895,954.47	15,614,012.42	0.00	199,509,966.89	216,894,064.00	17,384,097.11	157,024,670.23
672	517026069	FGGC LEJJA	171,617,952.20	22,572,000.00	14,617,291.41	208,807,243.61	211,393,428.00	2,586,184.39	178,073,051.68
673	517026070	FGGC MONGUNO	81,605,840.17	0.00	6,949,371.42	88,555,211.59	100,815,651.00	12,260,439.41	82,198,320.00
674	517026071	FGGC NEW BUSA	119,487,611.87	0.00	11,083,257.26	130,570,869.13	139,191,883.00	8,621,013.87	107,203,122.36
675	517026072	FGGC OMU-ARAN	153,069,996.13	0.00	13,035,825.88	166,105,822.01	174,213,785.00	8,107,962.99	154,671,401.38
676	517026073	FGGC OWERRI	340,176,299.32	4,757,617.68	28,964,922.18	373,898,839.18	410,984,488.00	37,085,648.82	348,672,755.02
677	517026074	FGGC OYO	305,080,513.41	0.00	25,902,453.94	330,982,967.35	376,804,355.00	45,821,387.65	306,924,819.11
678	517026075	FGGC SHAGAMU	304,459,620.78	0.00	25,978,336.49	330,437,957.27	366,399,576.00	35,961,618.73	454,441,003.46
679	517026076	FGGC GUMI TAMBAWAL	86,390,938.05	0.00	7,339,268.72	93,730,206.77	121,803,693.00	28,073,486.23	101,235,719.07
680	517026077	FGGC UMUAHIA	229,800,888.54	2,295,500.00	19,559,685.59	251,656,074.13	290,663,983.00	39,007,908.87	256,317,946.68
681	517026078	FGGC WUKARI	165,197,012.95	0.00	14,022,502.96	179,219,515.91	196,475,409.00	17,255,893.09	143,645,445.29
682	517026079	FGGC, YOLA	177,370,196.64	12,682,000.00	15,020,940.02	205,073,136.66	219,170,809.00	14,097,672.34	189,070,102.64
683	517026080	FSTC AHOADA	133,005,165.19	0.00	11,322,246.29	144,327,411.48	161,509,418.00	17,182,006.52	118,618,169.43
684	517026081	FSTC AWKA	191,897,440.55	0.00	16,392,652.87	208,290,093.42	227,112,216.00	18,822,122.58	212,971,673.00
685	517026082	FSTC JUBU-IMUSHIN	208,133,417.67	0.00	17,783,869.05	225,917,286.72	239,726,434.00	13,809,147.28	205,347,551.28
686	517026083	FSTC MICHIKA	78,930,425.16	554,000.00	6,716,229.71	86,200,654.87	100,965,932.00	14,765,277.13	65,694,217.00
687	517026084	FSTC TUNGBO - YENAGOA	94,278,143.55	0.00	7,269,621.05	101,547,764.60	124,727,610.00	23,179,845.40	89,534,336.94
688	517026085	FSTC USI-EKITI	131,880,195.58	0.00	11,250,607.69	143,130,803.27	168,223,298.00	25,092,494.73	118,252,930.43
689	517026086	FTC IKARE	160,059,191.93	0.00	13,697,478.18	173,756,670.11	234,858,496.00	61,101,825.89	156,791,562.14
690	517026087	FTC ILESA	240,457,423.81	10,803,317.84	20,493,681.31	271,754,422.96	310,464,574.00	38,710,151.04	251,671,977.85
691	517026088	FTC JALINGO	171,043,678.01	0.00	14,493,508.93	185,537,186.94	220,372,101.00	34,834,914.06	176,694,721.24
692	517026089	FTC KAFANCHAN	164,274,878.98	5,586,275.00	13,963,171.72	183,824,325.70	203,437,208.00	19,612,882.30	175,618,213.84
693	517026090	FTC LASSA	75,358,666.84	0.00	6,399,443.34	81,758,110.18	93,303,005.00	11,544,894.82	81,185,653.92
694	517026091	FTC OHANSO	137,474,602.43	4,884,389.09	10,645,257.36	153,004,248.88	164,129,744.00	11,125,495.12	125,518,672.97
695	517026092	FTC OROZO	402,525,598.55	0.00	34,267,199.98	436,792,798.53	523,059,910.00	86,267,111.47	411,476,792.00
696	517026093	FTC OTOBI	137,795,265.91	6,301,400.00	11,682,100.32	155,778,766.23	161,897,611.00	6,118,844.77	139,561,266.51
697	517026094	FTC OTUPKO	159,203,141.73	0.00	13,401,017.34	172,604,159.07	180,830,968.00	8,226,808.93	178,831,492.11
698	517026095	FTC SHIRORO	142,457,491.05	0.00	12,142,092.38	154,599,583.43	165,767,532.00	11,167,948.57	144,077,034.21
699	517026096	FTC UROMI	141,130,095.19	1,278,000.00	17,641,892.25	160,049,987.44		147,042.56	

							160,197,030.00		155,026,688.87
700	517026097	FTC UYO	219,128,906.31	0.00	18,617,606.76	237,746,513.07	263,936,943.00	26,190,429.93	213,565,224.91
701	517026098	FTC YABA	498,011,821.69	37,561,000.00	42,510,774.58	578,083,596.27	624,142,809.00	46,059,212.73	562,860,551.04
702	517026099	FTC ZURU	125,034,716.51	0.00	10,606,727.35	135,641,443.86	154,676,244.00	19,034,800.14	128,472,197.71
703	517026100	KING'S COLLEGE	362,017,180.50	934,500.00	30,839,261.66	393,790,942.16	434,106,765.00	40,315,822.84	361,617,039.00
704	517026101	QUEEN'S COLLEGE LAGOS	441,652,941.22	0.00	37,678,769.61	479,331,710.83	515,405,440.00	36,073,729.17	434,696,925.70
705	517026102	SULEJA ACADEMY	241,659,940.75	895,000.00	20,617,318.37	263,172,259.12	333,830,310.00	70,658,050.88	245,495,305.00
706	517026103	FSTC,DOMA	110,865,100.16	0.00	9,412,301.01	120,277,401.17	126,601,251.00	6,323,849.83	109,495,953.31
707	517026104	FSTC DAYI	42,839,908.33	0.00	3,649,876.54	46,489,784.87	67,857,276.00	21,367,491.13	45,489,723.72
708	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	181,218,347.29	0.00	13,885,534.02	195,103,881.31	215,372,264.00	20,268,382.69	177,128,984.09
709	517028001	UNESCO PARIS	0.00	0.00	0.00	0.00	-	0.00	117,831,759.25
710	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	744,703,515.27	0.00	75,006,723.47	819,710,238.74	857,645,856.00	37,935,617.26	807,169,761.99
711	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	7,056,123,975.53	0.00	551,717,535.77	7,607,841,511.30	7,952,841,891.00	345,000,379.70	5,486,364,808.00
712	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	5,317,789,985.29	500,000,000.00	470,465,658.91	6,288,255,644.20	6,579,063,229.00	290,807,584.80	6,290,709,785.84
713	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	2,367,279,479.67	0.00	177,835,545.65	2,545,115,025.32	2,983,722,980.00	438,607,954.68	2,100,865,706.98
714	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	100,868,973.42	4,800,000.00	12,608,627.48	118,277,600.90	118,277,647.00	46.10	114,135,984.03
715	521006001	RADIOGRAPHERS REGISTRATION BOARD	260,172,303.24	9,120,000.00	30,428,945.49	299,721,248.73	300,433,626.00	712,377.27	280,286,577.27
716	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	152,255,541.67	5,220,000.00	17,647,727.35	175,123,269.02	175,123,270.00	0.98	170,832,189.23
717	521008001	HEALTH RECORDS REGISTRATION BOARD	316,048,455.39	23,311,383.30	37,753,673.82	377,113,512.51	387,017,313.00	9,903,800.49	318,364,105.18
718	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	233,842,096.00	20,901,694.40	24,209,259.03	278,953,049.43	284,752,609.00	5,799,559.57	430,595,507.47
719	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	86,478,979.72	12,891,788.00	10,746,642.08	110,117,409.80	121,111,184.00	10,993,774.20	78,679,638.96
720	521011001	NURSING AND MIDWIFERY COUNCIL	352,872,778.54	0.00	27,223,299.46	380,096,078.00	405,785,481.00	25,689,403.00	298,070,726.95
721	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	620,621,033.51	218,083,174.00	69,362,974.68	908,067,182.19	942,321,518.00	34,254,335.81	759,899,092.74
722	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	290,520,085.43	5,758,134,236.55	20,626,919.01	6,069,281,240.99	6,172,962,161.00	103,680,920.01	276,710,194.76
723	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	4,748,828,874.54	520,467,807.00	618,652,519.56	5,887,949,201.10	6,263,463,011.00	375,513,809.90	5,758,842,358.17
724	521015001	MEDICAL REHABILITATION THERAPY BOARD	306,372,458.70	0.00	35,059,186.61	341,431,645.31	343,962,723.00	2,531,077.69	323,584,323.31
725	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	888,740,649.98	38,697,627.00	97,068,259.00	1,024,506,535.98	1,094,676,932.00	70,170,396.02	641,993,868.19
726	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS- IBADAN	23,875,912.26	660,000.00	3,157,619.29	27,693,531.55	29,080,326.00	1,386,794.45	39,658,158.10
727	521018001	NURSE TUTOR TRAINING - ENUGU	19,026,674.29	1,200,000.00	2,448,050.83	22,674,725.12	23,232,457.00	557,731.88	14,762,500.38
728	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	23,650,447.95	1,320,000.00	3,038,806.00	28,009,253.95	28,009,254.00	0.05	23,914,298.33
729	521020001	NURSE TUTOR TRAINNING KADUNA	83,335,647.88	0.00	6,516,179.36	89,851,827.24		8,099,212.76	

							97,951,040.00		81,728,456.45
730	521021001	NURSE TUTOR TRAINNING IBADAN	17,685,904.81	0.00	1,348,443.91	19,034,348.72	26,510,848.00	7,476,499.28	18,934,410.74
731	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	255,366,840.61	19,682,404.91	30,702,396.45	305,751,641.97	309,738,177.00	3,986,535.03	262,940,886.99
732	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	24,267,728.60	0.00	1,860,844.99	26,128,573.59	27,973,296.00	1,844,722.41	29,273,664.21
733	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	20,302,219.20	0.00	1,531,267.01	21,833,486.21	28,188,342.00	6,354,855.79	25,495,813.47
734	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	14,892,016,397.02	242,868,719.21	1,720,992,210.94	16,855,877,327.17	16,855,877,334.00	6.83	13,924,784,389.37
735	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	7,170,661,500.50	612,234,713.00	750,811,864.88	8,533,708,078.38	9,451,833,485.00	918,125,406.62	8,346,899,588.00
736	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	6,831,681,298.66	466,382,963.20	716,652,842.99	8,014,717,104.85	8,015,555,855.00	838,750.15	7,483,138,660.15
737	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	9,411,873,767.73	2,361,827,626.64	1,030,700,960.04	12,804,402,354.41	12,830,533,200.00	26,130,845.59	11,672,852,258.82
738	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	7,699,793,094.51	1,414,346,427.51	753,569,889.85	9,867,709,411.87	9,867,709,417.00	5.13	9,136,018,858.33
739	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	8,269,339,893.94	703,737,730.31	477,552,820.42	9,450,630,444.67	11,002,147,783.00	1,551,517,338.33	8,231,472,037.71
740	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	9,231,243,823.38	152,656,805.67	846,801,071.93	10,230,701,700.98	10,260,710,198.00	30,008,497.02	8,365,761,264.15
741	521026008	JOS UNIVERSITY TEACHING HOSPITAL	7,240,812,469.10	756,221,043.41	899,635,158.88	8,896,668,671.39	8,906,408,431.00	9,739,759.61	8,153,213,093.41
742	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	8,474,628,919.71	185,249,496.00	760,302,666.79	9,420,181,082.50	9,469,175,434.00	48,994,351.50	8,902,234,266.00
743	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	10,611,048,413.55	91,019,087.82	985,346,197.45	11,687,413,698.82	11,695,321,203.00	7,907,504.18	10,578,705,317.42
744	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	6,081,876,607.74	1,326,800,935.33	359,229,481.36	7,767,907,024.43	9,467,997,121.00	1,700,090,096.57	7,419,773,047.10
745	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	4,500,118,084.65	2,160,235,054.84	536,130,545.25	7,196,483,684.74	6,964,194,410.00	-232,289,274.74	6,393,602,370.82
746	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	5,280,168,583.77	2,491,812,548.68	640,846,382.72	8,412,827,515.17	8,670,971,346.00	258,143,830.83	7,093,109,552.58
747	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	6,161,780,816.45	2,208,566,543.32	634,732,462.90	9,005,079,822.67	9,259,036,815.00	253,956,992.33	7,870,038,309.80
748	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	2,850,220,910.49	3,869,739,680.00	328,007,127.91	7,047,967,718.40	8,679,653,728.00	1,631,686,009.60	6,176,848,859.55
749	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	3,583,056,865.54	1,163,804,613.89	259,196,986.51	5,006,058,465.94	5,368,582,651.00	362,524,185.06	4,118,734,736.19
750	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	9,856,758,757.68	4,293,216,770.50	1,046,904,426.10	15,196,879,954.28	16,031,203,719.00	834,323,764.72	14,205,034,868.20
751	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	2,854,680,745.85	1,335,439,415.75	355,964,810.82	4,546,084,972.42	4,523,913,846.00	-22,171,126.42	8,153,213,093.41
752	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	5,126,219,038.05	1,564,373,973.29	596,893,287.85	7,287,486,299.19	7,287,487,304.00	1,004.81	6,881,043,249.60
753	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	5,066,160,614.80	2,127,732,856.37	404,110,830.93	7,598,004,302.10	8,117,011,133.00	519,006,830.90	6,864,352,215.96
754	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	4,838,539,654.22	1,968,142,015.80	494,844,461.28	7,301,526,131.30	7,463,984,325.00	162,458,193.70	7,128,222,498.64
755	521027003	FEDERAL MEDICAL CENTRE - ABUJA	1,755,118,276.13	1,290,757,633.45	144,121,767.41	3,189,997,676.99	3,546,390,278.00	356,392,601.01	2,571,348,528.28
756	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,342,773,832.39	459,010,708.00	133,480,162.56	1,935,264,702.95	1,987,403,279.00	52,138,576.05	1,765,648,471.50
757	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	771,800,103.37	295,499,785.00	83,834,401.11	1,151,134,289.48	1,162,390,685.00	11,256,395.52	995,911,510.19
758	521027006	FEDERAL PSYCHIATRIC HOSPITAL	1,412,376,305.17	890,602,734.37	154,305,415.33	2,457,284,454.87		23,168,687.13	

		CALABAR					2,480,453,142.00		2,349,399,913.00
759	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,040,979,257.16	436,982,009.00	128,738,218.24	1,606,699,484.40	1,606,699,704.00	219.60	1,395,095,152.75
760	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	949,602,383.96	297,300,000.00	124,075,286.01	1,370,977,669.97	1,427,348,612.00	56,370,942.03	1,530,847,688.65
761	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,428,983,490.73	724,149,775.00	206,863,649.82	3,359,996,915.55	3,563,258,020.00	203,261,104.45	3,149,358,649.03
762	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,882,650,170.25	555,796,201.08	230,291,778.05	2,668,738,149.38	2,654,948,629.00	-13,789,520.38	2,390,070,480.61
763	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	247,294,650.38	13,360,505.00	30,911,956.40	291,567,111.78	291,568,113.00	1,001.22	284,061,182.18
764	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,303,456,593.07	320,258,391.00	157,065,943.93	1,780,780,928.00	1,813,517,236.00	32,736,308.00	1,739,339,411.95
765	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,494,461,428.87	698,318,961.18	310,423,463.65	3,503,203,853.70	3,538,730,296.00	35,526,442.30	3,348,718,844.31
766	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	2,053,387,803.55	536,644,408.64	243,941,858.58	2,833,974,070.77	2,839,042,950.64	5,068,879.87	2,666,473,290.25
767	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,094,635,794.59	836,833,799.34	159,211,082.79	3,090,680,676.72	3,190,173,419.00	99,492,742.28	2,798,038,835.43
768	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	929,366,892.88	281,234,181.00	114,786,646.26	1,325,387,720.14	1,325,387,722.00	1.86	1,042,367,881.96
769	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	3,910,217,138.70	1,067,397,562.23	590,962,012.33	5,568,576,713.26	5,773,974,553.00	205,397,839.74	5,750,818,194.24
770	521027018	FEDERAL MEDICAL CENTRE, OWO	3,664,705,544.97	1,025,000,000.00	438,258,221.31	5,127,963,766.28	5,471,981,372.00	344,017,605.72	4,954,936,499.13
771	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	4,974,127,822.89	2,094,839,405.38	620,381,762.40	7,689,348,990.67	7,678,001,250.00	-11,347,740.67	7,310,492,321.59
772	521027020	FEDERAL MEDICAL CENTRE, OWERRI	1,894,934,892.94	3,003,168,695.00	1,170,179,389.10	6,068,282,977.04	6,218,039,224.00	149,756,246.96	6,124,903,481.64
773	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	4,347,669,765.65	1,395,404,770.10	542,074,505.35	6,285,149,041.10	6,283,431,526.00	-1,717,515.10	5,183,275,228.82
774	521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,602,014,385.97	1,162,445,393.55	367,321,222.00	4,131,781,001.52	4,479,410,116.00	347,629,114.48	3,414,181,759.03
775	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,746,749,865.98	1,222,152,270.50	357,286,030.05	3,326,188,166.53	3,318,423,290.00	-7,764,876.53	2,845,223,571.63
776	521027025	FEDERAL MEDICAL CENTRE, ASABA	3,602,542,473.59	1,660,465,999.31	474,701,518.70	5,737,709,991.60	5,943,853,393.00	206,143,401.40	4,958,422,826.62
777	521027026	FEDERAL MEDICAL CENTRE, BIDA	3,370,852,086.24	806,990,973.49	248,700,105.17	4,426,543,164.90	4,931,278,460.00	504,735,295.10	4,229,197,516.11
778	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	2,109,851,183.64	1,277,004,019.90	262,267,091.68	3,649,122,295.22	3,649,271,743.00	149,447.78	2,763,733,325.65
779	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	2,132,010,846.95	1,387,205,624.34	270,357,342.37	3,789,573,813.66	3,831,495,430.00	41,921,616.34	3,494,473,190.06
780	521027031	FEDERAL MEDICAL CENTRE, KOGI	2,379,808,332.42	1,073,967,318.50	296,091,826.15	3,749,867,477.07	3,749,867,478.00	0.93	5,384,585,787.00
781	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,341,106,194.65	574,245,329.32	183,428,760.81	3,098,780,284.78	3,257,878,836.00	159,098,551.22	2,491,049,918.19
782	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,847,813,098.67	924,726,422.00	273,302,818.38	3,045,842,339.05	3,045,842,339.00	-0.05	3,405,528,028.40
783	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	2,367,738,748.07	772,799,294.36	294,761,326.21	3,435,299,368.64	3,436,738,712.00	1,439,343.36	3,210,745,261.97
784	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,483,396,992.61	690,566,394.24	124,378,497.01	2,298,341,883.86	2,569,653,461.00	271,311,577.14	1,829,284,436.65
785	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	6,444,968,964.61	2,461,240,863.55	804,458,950.15	9,710,668,778.31	9,712,445,139.00	1,776,360.69	10,097,020,731.89
786	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	4,556,057,348.27	1,718,175,319.69	568,122,953.32	6,842,355,621.28	6,948,502,494.00	106,146,872.72	6,250,981,506.35
787	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,987,610,602.24	599,196,855.60	247,067,110.56	2,833,874,568.40	2,834,222,208.00	347,639.60	2,598,555,247.43
788	521027039	NATIONAL EYE CENTRE KADUNA	1,351,318,936.99	189,354,037.24	168,665,216.13	1,709,338,190.36	1,719,701,411.00	10,363,220.64	1,492,204,249.45

789	521027040	NATIONAL EAR CARE CENTRE KADUNA	954,252,679.59	273,336,227.24	113,741,013.75	1,341,329,920.58	1,383,060,786.00	41,730,865.42	1,423,564,295.85
790	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	168,063,967.67	75,304,771.00	12,808,009.92	256,176,748.59	262,997,021.00	6,820,272.41	408,451,524.03
791	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	1,241,876,453.97	562,287,548.08	154,308,055.55	1,958,472,057.60	1,959,919,653.00	1,447,595.40	1,492,757,056.23
792	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	397,883,064.75	627,154,321.00	67,679,487.00	1,092,716,872.75	1,546,565,588.00	453,848,715.25	795,269,898.56
793	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	473,499,222.99	217,142,716.06	54,453,448.74	745,095,387.79	748,298,626.00	3,203,238.21	751,097,418.90
794	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	686,549,597.49	111,554,757.40	80,255,779.83	878,360,134.72	883,923,102.00	5,562,967.28	886,933,429.73
795	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	133,326,209.75	22,195,615.00	16,702,597.87	172,224,422.62	183,592,720.00	11,368,297.38	129,483,352.01
796	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	497,492,299.41	0.00	0.00	497,492,299.41	555,569,589.00	58,077,289.59	529,397,889.70
797	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	149,754,455.48	1,699,584.00	18,205,365.63	169,659,405.11	171,607,874.00	1,948,468.89	208,577,520.04
798	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	2,500,000.00	0.00	0.00	2,500,000.00	3,000,000.00	500,000.00	-
799	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	119,302,574.87	0.00	12,449,320.65	131,751,895.52	151,736,918.00	19,985,022.48	133,602,124.19
800	521039001	DENTAL THERAPISTS REGISTRATION BOARD	132,722,922.29	0.00	37,537,802.59	170,260,724.88	172,578,351.00	2,317,626.12	151,856,444.44
801	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	436,293,234.84	0.00	51,896,655.35	488,189,890.19	488,189,898.00	7.81	419,174,435.19
802	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	577,459,972.95	214,000,000.00	45,004,097.57	836,464,070.52	904,871,374.00	68,407,303.48	517,852,995.05
803	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	646,611,022.57	122,632,102.48	56,572,629.07	825,815,754.12	853,773,748.00	27,957,993.88	808,255,050.18
804	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	686,597,737.11	90,243,077.76	55,458,483.98	832,299,298.85	865,275,477.00	32,976,178.15	798,001,924.55
805	521049001	NATIONAL HOSPITAL	7,289,925,167.68	374,743,991.00	625,090,034.24	8,289,759,192.92	8,338,404,555.00	48,645,362.08	8,070,569,895.29
806	521050001	BASIC HEALTH CARE FUND	32,107,099,370.67	0.00	0.00	32,107,099,370.67	35,025,926,586.00	2,918,827,215.33	89,298,083,859.25
807	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,964,122,997.79	0.00	235,532,360.47	2,199,655,358.26	2,210,118,373.00	10,463,014.74	1,835,045,023.55
808	535002001	NATIONAL PARK HEADQUARTERS	165,230,021.30	42,760,756.37	22,920,464.43	230,911,242.10	249,849,699.00	18,938,456.90	236,497,260.77
809	535003001	KAINJI NATIONAL PARK	394,038,915.13	97,148,722.67	34,125,753.74	525,313,391.54	573,622,648.00	48,309,256.46	484,383,961.62
810	535004001	OYO NATIONAL PARK	233,707,348.28	130,164,879.80	27,114,322.52	390,986,550.60	428,663,854.00	37,677,303.40	339,692,443.26
811	535005001	CHAD BASIN NATIONAL PARK	211,705,880.20	53,357,089.84	19,124,179.17	284,187,149.21	315,145,358.00	30,958,208.79	238,518,799.07
812	535006001	GASHAKA GUMTI NATIONAL PARK	343,597,598.16	0.00	25,538,213.17	369,135,811.33	471,465,390.00	102,329,578.67	332,337,979.74
813	535007001	CROSS RIVER NATIONAL PARK	409,662,642.69	100,000,000.00	37,800,543.28	547,463,185.97	601,170,162.00	53,706,976.03	457,468,203.62
814	535008001	KAMUKU NATIONAL PARK	181,393,053.45	35,000,000.00	16,185,932.23	232,578,985.68	254,536,312.00	21,957,326.32	190,719,511.37
815	535009001	OKUMU NATIONAL PARK	173,739,795.21	38,903,283.00	21,717,473.34	234,360,551.55	234,360,554.00	2.45	191,083,767.69
816	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	513,302,659.45	0.00	43,690,883.21	556,993,542.66	607,987,668.00	50,994,125.34	529,973,574.02
817	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	855,043,503.16	0.00	72,936,712.22	927,980,215.38	1,029,700,393.00	101,720,177.62	916,444,081.11
818	535012001	FEDERAL COLLEGE OF FORESTRY JOS	609,758,303.22	0.00	51,949,085.56	661,707,388.78	709,766,129.00	48,058,740.22	639,328,760.00
819	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH -SOUTH)	137,236,855.06	0.00	10,420,337.46	147,657,192.52	153,007,247.00	5,350,054.48	144,098,244.88
820	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	104,489,466.81	0.00	8,109,369.55	112,598,836.36	117,476,895.00	4,878,058.64	93,675,677.86

821	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	83,264,997.23	0.00	9,023,910.82	92,288,908.05	92,288,920.00	11.95	95,647,867.35
822	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	2,686,054,168.58	0.00	228,980,568.31	2,915,034,736.89	3,257,500,080.00	342,465,343.11	2,017,343,878.27
823	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	548,259,594.66	0.00	45,825,602.71	594,085,197.37	653,390,557.00	59,305,359.63	600,134,891.53
824	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	2,035,133,871.15	253,007,518.84	0.00	2,288,141,389.99	2,288,141,393.00	3.01	2,191,083,954.66
825	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,927,401,781.99	579,371,879.00	365,925,222.86	3,872,698,883.85	4,007,698,885.00	135,000,001.15	3,267,693,930.32
826	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	292,935,438.85	9,000,000.00	34,055,970.59	335,991,409.44	339,452,370.00	3,460,960.56	285,197,245.01
827	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	296,897,858.85	23,750,670.03	0.00	320,648,528.88	332,625,876.00	11,977,347.12	166,767,211.31
828	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	566,545,645.18	0.00	48,170,349.14	614,715,994.32	636,092,797.00	21,376,802.68	519,142,824.00
829	0543001001	NATIONAL POPULATION COMMISSION	7,027,293,952.50	0.00	529,633,326.98	7,556,927,279.48	7,853,524,593.00	296,597,313.52	5,501,899,805.96
830	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	262,543,945.59	0.00	32,950,580.78	295,494,526.37	296,555,226.00	1,060,699.63	-
831	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	881,298,465.61	0.00	111,506,733.83	992,805,199.44	1,003,560,605.00	10,755,405.56	992,353,968.95
832	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	70,259,778,812.00	0.00	0.00	70,259,778,812.00	170,100,000,000.00	99,840,221,188.00	65,605,492,000.00
833	544004001	NORTH EAST DEVELOPMENT COMMISSION	31,334,539,569.13	0.00	0.00	31,334,539,569.13	29,704,539,570.00	-1,629,999,999.13	21,761,560,224.98
834	544005001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	0.00	550,315,126.00	550,315,126.00	376,908,240.90
835	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,419,264,641.01	323,289,000.00	165,427,085.61	1,907,980,726.62	1,961,717,809.00	53,737,082.38	
836	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	0.00	0.00	0.00	0.00	749,884,498.00	749,884,498.00	
		GRAND-TOTAL	**2,421,797,927,834.24**	**892,161,673,634.87**	**229,966,530,255.38**	**3,543,926,131,724.48**	**4,569,383,546,908.28**	**1,025,457,415,183.80**	**2,944,931,071,232.87**

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.	116012001	DEFENCE INTELLIGENCE AGENCY	461,114,245.17		-461,114,245.17
2.	116021001	MILITARY PENSION BOARD	185,489,419,539.95	200,000,000,000.00	14,510,580,460.05
3.	119009023	FOREIGN MISSION: BUDAPEST	6,969,696.97		-6,969,696.97
4.	119009045	FOREIGN MISSION: HONGKONG	3,701,166.67		-3,701,166.67
5.	119009064	FOREIGN MISSION: MADRID	18,214,285.71		-18,214,285.71
6.	119009066	FOREIGN MISSION: MANILLA	3,401,683.10		-3,401,683.10
7.	119009067	FOREIGN MISSION: MAPUTO	0.00		0.00
8.	119009077	FOREIGN MISSION: NIAMEY	1,196,690.61		-1,196,690.61
9.	119009088	FOREIGN MISSION: ROME	3,599,316.66		-3,599,316.66
10.	119009106	FOREIGN MISSION: WINDHOEK	1,386,878.93		-1,386,878.93
11.	119009116	FOREIGN MISSION VATICAN	1,999,448.18		-1,999,448.18
12.	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,500,000,000.00		-2,500,000,000.00
13.	157002001	DIRECTORATE OF STATE SECURITY SERVICE	12,146,093,379.17		-12,146,093,379.17
14.	157003001	NATIONAL INTELLIGENCE AGENCY	9,326,641,124.50		-9,326,641,124.50
15.	161013001	NATIONAL PENSION COMMISSION	56,972,052,733.66		-56,972,052,733.66
16.	""	TERTIARY EDUCATION TRUST FUND	54,152,662.00		-54,152,662.00

17.	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	400,000.00		-400,000.00
18.	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	7,500,000,000.00		-7,500,000,000.00
19.	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	141,278,288,384.39	150,000,000,000.00	8,721,711,615.61
20.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	12,033,988.00		-12,033,988.00
21.	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	281,000.00		-281,000.00
22.	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	5,000,106.00		-5,000,106.00
23.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	3,522,598,013.56		-3,522,598,013.56
24.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	3,600,000.00		-3,600,000.00
25.	517018015	FEDERAL POLYTECHNIC DAMATURU	700,000.00		-700,000.00
26.	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,370,000.00		-1,370,000.00
27.	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	630,000.00		-630,000.00
28.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	3,270,493.40		-3,270,493.40
29.	517021023	BAYERO UNIVERSITY, KANO	2,998,896.00		-2,998,896.00
30.	517021029	FEDERAL UNIVERSITY OYE-EKITI	37,543,145.60		-37,543,145.60
31.	517026009	FGC IKET NISE	480,000.00		-480,000.00
32.	517026028	FGC OKIGWE	230,000.00		-230,000.00
33.	517026031	FGC PORT HARCOURT	1,088,500.00		-1,088,500.00
34.	517026048	FGGC BENIN	1,070,000.00		-1,070,000.00
35.	517026051	FGGC CALABAR	800,000.00		-800,000.00
36.	517026059	FGGC IBILLO	240,000.00		-240,000.00
37.	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	41,897.68		-41,897.68
38.	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	1,116,400.00		-1,116,400.00
39.	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	3,200,000.00		-3,200,000.00
40.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,200,000.00		-1,200,000.00
41.	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	4,000,000.00		-4,000,000.00
42.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	4,927,464.20		-4,927,464.20

43.	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	395,000.00		-395,000.00
44.	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	8,056,300.00		-8,056,300.00
45. -	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	56,225,861.20		-56,225,861.20
46.	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	3,000,000.00		-3,000,000.00
		GRAND-TOTAL	**419,446,632,537.67**	**350,000,000,000.00**	**-69,446,632,537.66**

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	TOTAL OVERHEAD COST
			220201	220202	220203	220204	220205	220206	220207	220208	220210	230501	220201 - 220208, 220210 & 230501			2020
			₦	₦	₦	₦	₦	₦	₦	₦	₦	0	₦	₦	₦	₦
		ADMINISTRATIVE														
1	111001001	STATE HOUSE - HQTRS	181,694,556.53	476,820,688.64	480,228,865.58	415,962,179.21	56,931,037.00	71,669,900.00	48,876,775.00	131,956,940.53	6,117,923,101.85	0.00	7,982,064,044.34	7,998,330,399.00	16,266,354.66	4,201,950,448.46
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	2,426,898,384.13	0.00	98,306,491.00	0.00	0.00	0.00	0.00	0.00	235,761,146.65	0.00	2,760,966,021.78	2,761,041,923.00	75,901.22	1,880,613,610.97
3	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	801,018,869.78	0.00	0.00	62,242,218.50	0.00	0.00	0.00	2,350,627.00	82,267,681.99	0.00	947,879,397.27	948,618,094.00	738,696.73	620,443,935.38
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	511,675.63	1,810,100.00	0.00	0.00	0.00	0.00	18,040,860.32	0.00	20,362,635.95	20,391,700.00	29,064.05	13,265,893.56
5	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	131,973.00	14,353,246.00	26,662,490.00	4,349,000.00	0.00	0.00	61,709,207.00	4,150,970.00	0.00	111,356,886.00	111,359,316.00	2,430.00	72,830,533.91
6	111001006	STATE HOUSE MEDICAL CENTRE	11,515,010.70	0.00	222,600,742.59	87,673,616.31	6,424,850.00	0.00	0.00	0.00	0.00	0.00	328,214,219.60	331,730,212.00	3,515,992.40	224,129,272.52
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	2,299,000.00	42,609,550.25	5,371,000.00	35,553,516.75	0.00	2,704,000.00	0.00	4,082,000.00	2,501,000.00	0.00	95,120,067.00	95,280,402.00	160,335.00	62,320,292.22
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	64,998,489,287.71	0.00	64,998,489,287.71	64,998,489,287.71	0.00	51,317,073,700.52
9	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	67,030,496.10
10	111006001	NIPSS, KURU	469,438,177.32	80,102,698.27	89,768,859.00	22,116,019.48	30,295,999.81	9,658,962.50	62,124,856.73	9,984,971.77	37,967,450.40	0.00	811,457,995.28	813,250,740.00	1,792,744.72	591,676,780.47
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	37,527,612.66	44,500,676.47	25,209,419.59	47,195,690.12	35,574,290.00	20,089,916.61	30,576,802.57	8,722,631.50	32,292,570.01	0.00	281,689,609.53	337,483,139.00	55,793,529.47	182,027,356.13
12	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	884,626,499.69	302,132,142.87	218,410,810.36	592,597,660.72	154,862,743.50	167,290,884.33	310,650,118.80	356,865,308.97	335,584,784.91	0.00	3,323,020,954.15	3,600,773,352.00	277,752,397.85	2,644,908,604.56
13	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	143,340,301.42	89,805,547.95	28,886,996.60	84,032,555.79	176,367,515.66	109,963,242.70	13,065,400.57	24,682,867.00	78,919,085.09	0.00	749,063,512.78	900,000,000.00	150,936,487.22	504,665,535.43
14	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	124,269,071.36	18,593,991.08	65,760,995.13	45,549,406.82	96,417,400.00	28,999,625.00	115,971,814.07	18,348,800.00	143,029,957.00	0.00	656,941,060.46	750,059,898.00	93,118,837.54	569,727,905.90
15	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	43,524,877.95	16,757,481.61	18,643,185.77	17,187,284.54	25,635,505.47	25,716,116.30	17,997,469.00	4,820,000.00	129,813,905.23	0.00	300,095,825.87	327,314,427.00	27,218,601.13	168,908,494.26
16	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	94,996,205.12	7,395,383.85	7,402,060.13	58,475,633.44	19,999,827.12	65,758,993.18	1,999,999.99	12,499,365.00	21,369,129.68	0.00	289,896,597.51	289,975,915.00	79,317.49	189,037,675.19
17	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	1,806,000.00	1,230,553.20	3,692,558.49	7,884,933.52	1,932,000.00	1,473,200.21	0.00	3,114,168.72	3,487,123.59	0.00	24,620,537.73	46,864,446.00	22,243,908.27	27,825,413.11
18	0112001001	NASS MANAGEMENT	809,761,490.00	332,853,474.00	994,534,620.07	398,753,241.54	413,964,076.15	125,861,937.04	274,360,507.36	182,850,006.45	453,633,105.95	0.00	3,986,572,458.56	4,966,193,748.00	979,621,289.44	3,744,966,455.00
19	0112002001	SENATE	4,081,558,580.00	480,464,336.00	1,716,495,879.00	3,745,223,329.00	2,179,208,809.00	1,211,821,843.00	2,644,321,665.00	666,137,021.00	8,863,485,300.00	0.00	25,588,716,762.00	26,979,568,068.00	1,390,851,306.00	22,612,410,156.00
20	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	8,449,730,883.76	0.00	41,550,934,797.53	43,415,756,179.00	1,864,821,381.47	40,238,053,409.78
21	0112004001	NATIONAL ASSEMBLY COMMISSION	343,362,138.00	198,673,643.60	47,864,500.00	48,029,237.50	168,490,000.00	150,750,780.00	34,102,500.00	59,771,400.00	399,834,064.82	0.00	1,450,878,263.92	1,451,397,039.00	518,775.08	1,254,691,321.86
22	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	25,339,572.00	0.00	32,025,019.00	7,943,016.00	0.00	0.00	15,079,983.84	0.00	38,561,591.86	0.00	118,949,182.70	118,970,215.00	21,032.30	118,970,107.86
23	0112007001	HOUSE COMMITTEE ON	31,524,537.57	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	142,645,347.47		118,910.53	

		PUBLIC ACCOUNTS												142,764,258.00			90,027,660.00
24	0112008001	GENERAL SERVICE	160,000,000.00	960,000,000.00	226,000,000.00	1,070,000,000.00	40,000,000.00	935,000,000.00	640,000,000.00	1,000,000,000.00	1,356,002,269.65	298,987,125.56	6,685,989,395.21	7,790,546,659.00	1,104,557,263.79	6,605,989,395.21
25	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,298,986,788.00	4,298,986,788.00	-
26	116001001	MINISTRY OF DEFENCE - MOD HQTRS	89,975,998.52	47,755,020.18	91,408,108.77	33,658,983.61	30,473,163.23	1,185,128,697.35	10,667,026.00	52,892,129.58	100,162,065,153.56	0.00	101,704,024,280.80	102,075,516,876.00	371,492,595.20	76,242,817,549.19
27	116002001	DEFENCE HEADQURTERS	46,405,070.00	10,291,946.00	10,427,228.00	17,122,522.00	0.00	219,010,650.00	4,337,106.15	14,240,982.00	31,220,753.99	0.00	353,056,258.14	4,740,558,942.00	4,387,502,683.86	748,301,649.26
28	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	46,405,070.00	7,011,946.00	10,427,228.00	17,122,522.00	0.00	219,010,650.00	4,337,106.15	14,240,982.00	31,220,753.99	0.00	349,776,258.14	350,000,000.00	223,741.86	289,946,572.81
29	116003001	NIGERIAN ARMY	574,263,435.63	1,463,507,028.08	554,753,125.19	3,485,394,536.93	4,512,979,583.03	5,394,016,144.59	30,485,239.33	3,172,445,689.84	2,701,907,140.91	0.00	21,889,751,923.53	22,224,993,456.00	335,241,532.47	17,216,773,492.80
30	116004001	NIGERIAN NAVY	537,189,851.70	484,800,000.00	14,400,000.00	5,564,336,910.00	355,488,699.00	520,000,000.00	0.00	6,458,394,253.00	256,600,000.00	0.00	14,191,209,713.70	17,141,942,214.00	2,950,732,500.30	9,513,276,400.54
31	116005001	NIGERIAN AIRFORCE	240,100,463.96	1,999,355,012.48	364,624,757.61	4,943,494,925.29	622,047,362.85	1,358,584,883.82	92,821,958.79	5,882,944,591.78	314,923,919.86	0.00	15,818,897,876.44	16,111,816,225.00	292,918,348.56	7,615,629,494.84
32	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	21,365,519.72	3,767,314.15	19,188,329.48	10,806,566.58	19,996,541.88	34,030,493.84	8,081,520.59	19,739,264.40	14,666,211.20	0.00	151,641,761.84	152,994,498.00	1,352,736.16	126,455,812.93
33	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	284,446,554.72	394,676,140.07	565,438,324.27	647,166,952.30	176,028,064.35	46,670,836.34	0.00	277,610,042.64	255,406,904.82	0.00	2,647,443,819.51	2,805,943,827.00	158,500,007.49	3,259,562,621.52
34	116007001	NIGERIAN DEFENCE COLLEGE	3,005,858,426.30	214,539,753.40	142,652,959.24	212,990,320.30	74,274,804.56	19,301,130.22	7,778,236.13	164,727,831.59	90,942,863.52	0.00	3,933,066,325.26	4,508,130,586.00	575,064,260.74	4,262,166,536.41
35	116008001	COMMAND AND STAFF COLLEGE, JAJI	2,235,004,003.16	11,160,654.19	64,668,114.75	16,710,319.36	15,784,810.31	1,841,417.84	3,237,222.78	14,374,579.45	13,810,713.37	0.00	2,376,591,835.21	2,377,446,651.00	854,815.79	2,323,194,934.36
36	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	34,852,564.13	116,186,894.86	35,485,739.63	220,148,752.13	6,315,000.00	10,000,125.00	26,255,461.00	35,615,909.25	24,676,408.50	0.00	509,536,854.50	555,858,387.00	46,321,532.50	463,215,322.50
37	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	8,880,000.00	20,861,000.00	4,900,000.00	8,660,000.00	15,000,000.00	14,401,939.44	8,490,000.00	25,239,999.56	35,540,000.00	0.00	141,972,939.00	141,972,939.00	0.00	165,671,782.55
38	116011001	DEFENCE INTELLIGENCE SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	318,360,968.00	318,360,968.00	265,300,805.80
39	116012001	DEFENCE INTELLIGENCE AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,111,416.00	0.00	46,111,416.00	5,308,036,763.00	5,261,925,347.00	8,478,558,007.56
40	116015017	DEFENCE MISSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,060,403,574.00	5,060,403,574.00	6,379,630,082.61
41	116021001	MILITARY PENSION BOARD	9,650,000.00	9,127,734.00	5,068,603.87	8,267,152.00	21,359,920.00	17,371,400.00	25,614,672.00	0.00	0.00	0.00	96,459,481.87	96,459,482.00	0.13	80,382,901.66
42	0116022001	TRAINING AND DOCTRINE COMMAND NIGERIAN ARMY	0.00	0.00	0.00	0.00	0.00	500,000,000.00	0.00	0.00	0.00	0.00	500,000,000.00	500,000,000.00	0.00	
43	116018001	DEFENCE SPACE ADMINISTARTION	3,320,843.38	1,518,840.84	632,722.01	929,765.40	135,379,610.03	36,216,110.91	404,367.35	746,250.77	808,900.65	0.00	179,957,411.34	180,360,000.00	402,588.66	150,298,710.30
44	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	1,136,695,326.91	75,907,431.30	947,084,396.67	104,531,513.40	152,439,510.00	117,423,460.53	24,545,769.01	50,918,455.71	300,923,477.30	0.00	2,910,469,340.83	3,468,867,729.00	558,398,388.17	2,281,373,517.85
45	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	19,999,111.75	4,500,000.00	5,632,178.37	45,656,391.34	19,999,999.75	2,500,000.00	4,174,493.21	5,000,000.00	29,999,998.58	0.00	137,462,173.00	140,000,000.00	2,537,827.00	71,908,195.94
46	119002001	TECHNICAL AIDS CORPS	165,325,642.80	44,959,506.84	23,684,747.80	55,713,658.00	0.00	7,845,323.00	0.00	5,653,854.80	13,104,580.42	0.00	316,287,313.66	316,288,103.00	789.34	192,350,643.50
47	119003001	FOREIGN SERVICE ACADEMY (FSA)	4,971,400.00	3,838,562.51	4,274,570.00	6,076,563.10	17,118,601.14	6,470,083.85	0.00	8,864,350.00	1,260,000.00	0.00	52,874,130.60	52,940,500.00	66,369.40	31,357,073.40
48	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	27,999,999.80	6,810,465.76	9,622,060.00	16,915,672.99	25,489,500.00	8,404,619.00	1,959,800.00	7,496,890.63	47,460,371.84	0.00	152,159,380.02	156,252,174.00	4,092,793.98	93,756,219.34
49	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	22,301,698.45	13,845,318.66	8,115,016.26	9,823,253.87	10,672,940.86	6,224,401.12	2,499,999.99	5,650,000.00	20,190,859.91	0.00	99,323,489.12	155,991,856.00	56,668,366.88	95,297,576.62
50	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	20,268,157.21	11,205,020.21	8,700,503.50	12,555,621.78	2,999,943.00	23,908,131.98	5,600,000.00	6,872,984.04	55,379,582.79	0.00	147,489,944.51	155,106,457.00	7,616,512.49	91,426,775.88
51	119009001	FOREIGN MISSION: ABIDJAN	85,004,108.08	32,927,820.58	13,605,363.00	54,912,656.83	0.00	39,537,462.87	0.00	3,382,040.57	69,352,289.29	0.00	298,721,741.22	345,815,014.62	47,093,273.40	148,171,316.16
52	119009002	FOREIGN MISSION: ACCRA	43,339,880.60	427,696.32	412,027.90	14,489,301.34	0.00	5,250,500.82	0.00	1,473,874.38	14,364,318.44	0.00	79,757,599.80	189,330,537.00	109,572,937.20	79,758,238.86
53	119009003	FOREIGN MISSION: ADDIS ABABA	38,330,290.98	12,071,999.14	859,736.84	39,800,545.15	0.00	1,158,949.47	0.00	2,633,073.68	12,537,945.37	0.00	107,392,540.64	163,648,776.00	56,256,235.36	138,855,217.89
54	119009004	FOREIGN MISSION: ALGIERS	42,888,955.00	13,492,028.40	3,698,692.35	6,856,080.61	0.00	88,621,286.28	0.00	2,545,960.15	60,003,098.60	0.00	218,106,101.38	288,828,749.52	70,722,648.14	219,512,264.64
55	119009005	FOREIGN MISSION: ANKARA	34,881,309.67	18,006,708.34	2,058,836.52	44,274,810.40	0.00	34,076,101.63	363,786.52	7,867,314.61	64,252,421.50	0.00	205,781,289.18	243,937,694.00	38,156,404.82	205,781,289.19
56	119009006	FOREIGN MISSION: ATHENS	4,249,335.50	17,049,746.15	5,350,130.19	26,658,869.26	0.00	178,592,201.29	0.00	4,118,882.25	37,583,712.86	0.00	273,602,877.50	309,287,743.13	35,684,865.63	124,700,471.43
57	119009007	FOREIGN MISSION: ATLANTA	48,108,965.54	45,242,917.04	4,763,896.00	82,947,027.23	0.00	63,573,990.62	0.00	8,095,884.93	107,614,711.05	0.00	360,347,392.41	380,936,587.31	20,589,194.90	202,927,326.90
58	119009009	FOREIGN MISSION: BAMAKO	36,569,396.90	32,258,161.39	9,511,547.82	17,142,701.47	0.00	44,237,656.29	0.00	6,125,017.54	28,936,370.97	0.00	174,780,852.38	261,793,133.49	87,012,281.11	108,540,603.06
59	119009010	FOREIGN MISSION: BANGKOK	23,900,367.68	16,181,851.42	7,585,029.57	5,040,262.50	0.00	28,852,531.80	0.00	5,708,933.11	62,275,774.82	0.00	149,544,750.89	154,760,743.00	5,215,992.11	145,884,245.49
60	119009011	FOREIGN MISSION: BANGUI	15,594,206.92	6,066,281.54	1,562,277.40	22,480,491.20	0.00	17,918,783.48	0.00	3,590,425.70	28,750,066.92	0.00	95,962,533.16	142,662,753.00	46,700,219.84	101,519,270.63
61	119009012	FOREIGN MISSION: BANJUL	8,852,236.47	11,246,289.14	19,641,613.28	25,487,716.96	0.00	40,875,022.77	0.00	14,366,450.53	75,710,332.84	0.00	196,179,661.99	244,053,876.73	47,874,214.74	129,325,722.54
62	119009013	FOREIGN MISSION: BATA	124,895,765.71	52,617,538.45	8,437,436.50	36,454,790.88	0.00	24,755,501.05	0.00	1,324,522.86	59,658,405.49	0.00	308,143,960.94	318,446,331.43	10,302,370.49	108,097,338.43
63	119009014	FOREIGN MISSION: BEIJING	184,972,610.91	66,117,599.39	1,326,533.13	46,013,891.27	0.00	120,827,838.50	0.00	2,688,451.05	37,084,271.29	0.00	459,031,195.55	461,835,695.42	2,804,499.87	239,760,585.47
64	119009015	FOREIGN MISSION: BEIRUT	22,773,211.69	20,730,913.51	4,688,076.92	80,742,431.08	316,000.00	21,287,384.62	0.00	43,299,442.94	61,297,749.85	0.00	255,135,210.61	292,654,986.31	37,519,775.70	292,602,636.54
65	119009016	FOREIGN MISSION: BERLIN	60,094,448.96	67,012,267.80	10,822,519.97	99,330,838.49	4,476,223.78	107,054,220.78	0.00	29,183,495.36	102,018,730.13	0.00	479,992,745.27	600,268,020.96	120,275,275.69	498,043,038.94
66	119009017	FOREIGN MISSION: BERNE	52,387,941.52	19,387,693.04	3,620,361.95	36,909,714.34	0.00	23,277,976.27	0.00	3,430,369.73	61,883,514.10	0.00	200,897,570.95	261,877,978.14	60,980,407.19	261,316,112.45
67	119009018	FOREIGN MISSION: BISSAU	26,602,813.77	10,493,868.72	784,943.65	7,708,660.59	0.00	35,847,128.82	0.00	6,619,310.93	39,502,398.38	0.00	127,559,124.86	161,202,160.00	33,643,035.14	168,394,952.21
68	119009019	FOREIGN MISSION: BRASILIA	44,765,546.09	18,588,399.22	2,333,619.59	17,307,274.42	5,426,356.59	36,225,256.59	3,705,958.70	1,776,976.74	14,198,132.56	0.00	144,327,520.50	186,160,459.00	41,832,938.50	138,901,163.92
69	119009020	FOREIGN MISSION: BRAZAVILLE	14,607,646.24	11,365,180.34	4,881,699.83	18,244,036.83	1,163,354.28	25,902,623.72	0.00	3,931,516.32	71,904,725.20	0.00	152,000,782.76	159,973,322.00	7,972,539.24	71,759,387.22
70	119009021	FOREIGN MISSION: BRUSSELS	148,020,013.08	40,742,028.32	5,023,996.32	17,395,574.00	0.00	92,461,938.82	0.00	6,144,183.33	68,276,862.29	0.00	378,064,596.16	410,032,797.03	31,968,200.87	180,792,419.59
71	119009022	FOREIGN	51,526,769.68	17,125,404.96	9,829,939.82	18,715,802.58	0.00	89,486,202.46	204,595.59	11,642,738.10	44,863,183.19	0.00	243,394,636.38		46,739,413.19	

		MISSION:BUCHAREST													290,134,049.57		231,804,415.60
72	119009023	FOREIGN MISSION: BUDAPEST	34,296,830.30	17,564,469.69	5,637,442.43	21,191,381.80	832,848.48	92,836,130.30	0.00	11,094,445.45	57,248,827.28	0.00	240,702,375.73	279,460,579.74	38,758,204.01	-
73	119009024	FOREIGN MISSION: BUEA	42,297,714.76	17,093,637.46	2,486,853.95	25,417,432.23	0.00	16,901,347.49	0.00	6,434,014.70	24,472,221.09	0.00	135,103,221.69	161,223,340.00	26,120,118.31	162,064,736.93
74	119009025	FOREIGN MISSION: BUENOS AIRES	110,972,173.35	61,743,254.76	12,499,421.09	76,526,524.29	0.00	58,678,062.52	9,393,939.40	5,066,440.53	122,199,951.10	0.00	457,079,767.04	726,596,806.32	269,517,039.28	457,079,767.04
75	119009026	FOREIGN MISSION: BUJUMBURA	111,908,050.71	49,977,104.21	20,329,813.68	49,297,804.94	252,987.19	51,072,307.58	3,046,772.29	9,869,362.97	33,564,998.93	0.00	329,319,202.50	331,892,950.48	2,573,747.98	460,869,193.24
76	119009027	FOREIGN MISSION: CAIRO	81,395,141.43	22,654,560.80	8,258,312.19	28,136,999.50	0.00	20,144,740.79	0.00	2,776,226.40	68,803,300.71	0.00	232,169,281.82	282,104,941.02	49,935,659.20	229,156,756.46
77	119009028	FOREIGN MISSION: CANBERRA	47,895,129.76	9,887,465.61	3,530,653.63	25,288,208.61	0.00	21,953,003.73	1,061,684.33	1,738,034.35	38,559,837.41	0.00	149,914,017.43	166,071,691.00	16,157,673.57	232,412,809.45
78	119009029	FOREIGN MISSION: CARACAS	4,332,983.77	7,239,481.33	9,051,351.77	26,683,437.49	0.00	1,962,947.37	0.00	779,384.77	14,421,525.69	0.00	64,471,112.19	141,767,304.00	77,296,191.81	64,471,112.19
79	119009030	FOREIGN MISSION: CONAKRY	50,597,006.62	11,432,827.90	20,069,738.82	224,786,783.15	0.00	41,885,015.78	0.00	6,231,354.48	34,973,900.29	0.00	389,976,627.04	390,624,401.72	647,774.68	199,735,189.98
80	119009031	FOREIGN MISSION: COTONOU	44,309,027.02	22,448,392.37	29,677,795.91	54,353,609.85	0.00	40,963,960.53	4,154,736.92	8,961,071.37	53,907,128.17	0.00	258,775,722.14	289,989,018.63	31,213,296.49	4,353,438.38
81	119009032	FOREIGN MISSION: DAKAR	75,576,533.69	35,686,050.09	5,391,870.01	15,451,333.39	0.00	26,249,967.41	2,383,769.65	3,395,389.73	42,375,947.12	0.00	206,510,861.08	255,106,397.72	48,595,536.64	152,314,206.98
82	119009033	FOREIGN MISSION:DAMASCUS	45,680,638.93	15,721,453.06	2,382,566.16	1,700,910.38	0.00	92,121,923.07	0.00	503,780.93	25,494,186.27	0.00	183,605,458.80	251,101,927.00	67,496,468.20	197,478,682.52
83	119009034	FOREIGN MISSION: DAR-ES-SALAAM	51,975,503.63	30,685,657.47	5,711,712.63	24,512,526.14	0.00	18,855,167.60	923,884.23	5,433,503.77	50,689,763.38	0.00	188,787,718.85	240,968,085.23	52,180,366.38	243,772,527.52
84	119009035	FOREIGN MISSION: DOUALA	39,034,271.22	22,449,160.52	6,620,868.95	36,757,567.34	0.00	30,781,835.75	2,787,470.19	4,233,279.08	44,462,720.13	0.00	187,127,173.18	287,093,304.43	99,966,131.25	117,085,328.16
85	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	60,825,712.46	29,931,574.67	6,106,842.26	19,341,710.10	0.00	12,471,571.45	0.00	8,457,664.83	39,113,827.32	0.00	176,248,903.09	176,524,775.00	275,871.91	-
86	119009037	FOREIGN MISSION: DUBLIN	26,163,447.82	14,929,258.97	1,868,896.55	13,452,261.96	0.00	38,353,103.01	0.00	9,529,574.40	20,007,631.24	0.00	124,304,173.94	159,495,344.00	35,191,170.06	89,986,404.04
87	119009038	FOREIGN MISSION: FREETOWN	48,447,738.90	6,637,565.41	865,617.54	34,434,210.89	0.00	6,292,427.98	0.00	1,469,746.47	60,218,466.75	0.00	158,365,773.94	160,600,999.00	2,235,225.06	164,958,177.89
88	119009039	FOREIGN MISSION: GABORONE	36,672,420.28	8,828,965.33	9,881,738.45	16,840,201.28	0.00	9,560,455.21	0.00	4,047,227.47	34,988,637.54	0.00	120,819,645.56	140,169,027.00	19,349,381.44	221,338,499.29
89	119009040	FOREIGN MISSION: GENEVA	52,213,178.47	23,566,915.00	12,718,240.91	21,994,252.27	1,895,062.12	103,411,893.79	0.00	1,791,645.45	104,290,241.55	0.00	321,881,429.56	426,699,366.61	104,817,937.05	333,952,686.36
90	119009042	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	277,379,160.94	58,146,963.72	103,015,076.77
91	119009043	FOREIGN MISSION: HARARE	29,740,184.62	36,325,884.62	2,465,338.46	46,077,253.84	0.00	11,874,753.85	0.00	15,621,153.85	52,207,165.39	0.00	194,311,734.63	257,856,847.80	63,545,113.17	234,005,892.04
92	119009044	FOREIGN MISSION: HAVANA	26,455,283.00	16,116,731.73	16,069,964.03	20,441,315.25	727,272.73	40,263,437.96	0.00	3,638,126.42	57,240,564.12	0.00	180,952,695.23	1,073,214,094.60	892,261,399.37	422,865,409.04
93	119009045	FOREIGN MISSION: HONGKONG	28,934,953.23	23,374,813.75	7,360,297.31	14,758,377.08	0.00	129,072,948.75	0.00	1,413,916.67	25,665,431.45	0.00	230,580,738.24	235,319,997.00	4,739,258.76	190,510,251.34
94	119009046	FOREIGN MISSION:	33,186,577.26	17,683,407.90	5,397,148.67	10,753,757.33	0.00	42,576,738.11	0.00	4,889,581.16	20,024,254.90	0.00	134,511,465.33	137,047,745.00	2,536,279.67	110,660,554.69
95	119009047	FOREIGN MISSION: JAKARTA	35,988,243.59	18,161,827.89	2,439,743.52	7,117,538.05	0.00	77,937,483.29	0.00	1,549,655.21	26,002,391.41	0.00	169,196,882.95	228,476,137.98	59,279,255.03	189,320,238.77
96	119009048	FOREIGN MISSION: JEDDAH	124,263,367.34	25,024,492.57	19,020,745.38	54,305,999.18	0.00	33,596,642.14	0.00	2,168,156.57	40,642,691.63	0.00	299,022,094.81	328,269,313.92	29,247,219.11	152,976,488.31
97	119009049	FOREIGN MISSION: JOHANNESBURG	90,271,286.67	23,516,887.75	4,423,276.00	9,339,118.71	0.00	21,523,067.70	0.00	5,319,110.69	61,301,395.90	0.00	215,694,143.42	267,735,202.81	52,041,059.39	260,714,074.10
98	119009050	FOREIGN MISSION: KAMPALA	59,425,441.89	19,720,658.82	2,610,423.92	4,436,831.58	0.00	7,311,088.07	0.00	3,059,298.06	92,242,395.51	0.00	188,806,137.84	289,536,602.95	100,730,465.11	199,675,831.19
99	119009051	FOREIGN MISSION:KHARTOUM	53,043,085.93	61,174,202.03	11,611,281.40	77,882,253.95	0.00	20,906,595.58	1,283,267.46	20,645,027.27	71,379,502.24	0.00	317,925,215.86	336,452,055.43	18,526,839.57	174,381,353.00
100	119009052	FOREIGN MISSION: KIEV	78,553,991.20	6,137,426.72	11,880,882.81	26,641,533.51	0.00	22,495,874.29	0.00	4,441,251.17	28,102,271.59	0.00	178,253,231.29	205,077,276.00	26,824,044.71	240,579,438.39
101	119009053	FOREIGN MISSION: KIGALI RWANDA	25,074,569.12	18,879,874.20	2,408,153.58	17,812,168.81	0.00	50,809,249.75	0.00	9,148,537.88	29,589,684.48	0.00	153,722,237.82	166,311,243.00	12,589,005.18	225,979,003.14
102	119009054	FOREIGN MISSION: KINGSTON	64,745,438.95	22,499,111.97	4,621,355.40	22,477,387.47	0.00	71,565,939.17	781,104.79	4,065,446.35	35,384,510.10	0.00	226,140,294.20	305,223,779.17	79,083,484.97	-
103	119009055	FOREIGN MISSION: KINSHASA	18,314,215.91	5,713,818.03	295,697.88	6,112,776.00	0.00	4,510,412.18	0.00	870,624.24	6,836,090.91	0.00	42,653,635.15	129,097,662.00	86,444,026.85	38,652,633.33
104	119009056	FOREIGN MISSION: KUALA LUMPUR	45,865,686.66	23,060,828.77	4,170,679.47	8,156,726.95	0.00	95,672,816.65	0.00	2,798,358.16	47,074,182.60	0.00	226,799,279.26	277,149,673.18	50,350,393.92	-
105	119009057	FOREIGN MISSION: KUWAIT	20,931,519.36	6,580,062.50	559,583.33	5,313,798.61	0.00	86,466,604.17	0.00	489,694.44	34,240,561.72	0.00	154,581,824.14	154,762,891.00	181,066.86	174,218,629.85
106	119009058	FOREIGN MISSION: LIBREVILLE	41,832,845.51	24,856,961.48	8,482,401.12	11,327,335.11	0.00	55,510,660.41	1,044,609.67	3,591,078.07	50,752,332.38	0.00	197,398,223.74	243,265,484.31	45,867,260.57	108,450,820.28
107	119009059	FOREIGN MISSION: LISBON	44,212,464.27	30,596,511.02	7,537,334.21	17,238,769.25	0.00	17,231,972.73	0.00	5,669,518.18	67,736,575.97	0.00	190,223,145.63	257,314,710.77	67,091,565.14	106,173,735.79
108	119009060	FOREIGN MISSION: LOME	17,071,482.77	7,083,345.10	4,441,764.70	68,045,030.00	0.00	40,166,974.46	87,080.77	1,395,523.85	128,406,829.34	0.00	266,698,030.99	291,333,639.16	24,635,608.17	149,395,287.49
109	119009061	FOREIGN MISSION: LONDON	244,437,694.20	62,091,539.29	18,968,365.07	45,540,588.81	0.00	24,556,199.85	0.00	14,728,138.95	86,539,903.58	0.00	496,862,429.75	497,684,941.00	822,511.25	-
110	119009062	FOREIGN MISSION: LUANDA	59,863,840.98	18,045,037.33	4,883,621.33	20,213,667.12	0.00	2,549,115.15	0.00	4,240,681.82	47,342,424.24	0.00	157,138,387.98	158,676,026.00	1,537,638.02	160,593,960.60
111	119009063	FOREIGN MISSION: LUSAKA	76,672,420.28	8,828,965.33	9,881,738.45	44,840,201.28	0.00	9,560,455.21	0.00	4,047,227.47	104,988,637.54	0.00	258,819,645.56	285,406,266.13	26,586,620.57	225,450,176.74
112	119009064	FOREIGN MISSION: MADRID	102,196,717.86	19,375,232.14	14,285,714.29	39,060,900.00	0.00	25,923,571.43	0.00	0.00	87,752,335.71	0.00	288,594,471.42	310,494,363.05	21,899,891.63	202,735,098.57
113	119009065	FOREIGN MISSION: MALABO	101,912,581.69	58,388,251.25	5,379,283.74	43,565,677.82	0.00	19,531,134.82	0.00	215,606.35	101,158,905.59	0.00	330,151,441.27	333,809,441.65	3,658,000.38	245,182,111.54
114	119009066	FOREIGN MISSION: MANILLA	7,291,035.72	28,620,876.25	4,588,958.62	18,847,039.83	0.00	19,962,191.49	0.00	2,088,293.20	81,247,587.68	0.00	162,645,982.80	220,245,863.28	57,599,880.48	142,645,982.80
115	119009067	FOREIGN MISSION: MAPUTO	24,191,245.46	22,190,548.28	11,987,858.76	42,462,329.34	408,382.19	5,805,914.07	11,171.23	5,451,911.75	36,658,122.10	0.00	149,167,483.18	154,270,164.00	5,102,680.82	158,225,635.58
116	119009068	FOREIGN MISSION: MEXICO CITY	54,446,075.13	30,225,591.92	3,443,596.79	20,663,435.13	0.00	83,101,015.11	0.00	3,129,314.02	57,585,105.25	0.00	252,594,133.35	295,810,118.94	43,215,985.59	359,260,348.20
117	119009069	FOREIGN MISSION:MONROVIA	60,273,662.50	17,952,884.17	13,007,250.00	83,313,692.50	0.00	11,930,000.00	0.00	4,877,300.00	87,307,567.50	0.00	278,662,356.67	303,340,850.17	24,678,493.50	424,658,806.67
118	119009070	FOREIGN MISSION: MOSCOW	12,639,652.59	17,491,259.77	2,806,970.38	9,654,007.39	0.00	33,932,780.87	0.00	2,953,715.93	46,085,956.19	0.00	125,564,343.13	161,185,137.00	35,620,793.87	501,780,794.74
119	119009071	FOREIGN MISSION: NAIROBI	95,760,025.53	40,226,057.35	16,958,830.50	69,928,216.33	0.00	29,956,244.81	0.00	5,875,151.91	102,419,465.23	0.00	361,123,991.66	362,490,951.29	1,366,959.63	366,395,485.36
120	119009072	FOREIGN MISSION:	62,280,073.09	9,674,350.22	9,262,477.41	25,753,859.46	0.00	13,821,801.25	0.00	14,195,475.55	58,032,650.66	0.00	193,020,687.63		49,103,211.68	

		N'DJAMENA												242,123,899.31		204,372,926.97
121	119009074	FOREIGN MISSION: NEW DELHI	24,272,267.83	50,855,320.46	2,534,237.53	16,606,464.37	0.00	19,723,714.36	0.00	6,246,374.38	35,566,937.73	0.00	155,805,316.67	156,792,820.00	987,503.33	155,805,316.67
122	119009075	FOREIGN MISSION: NEW YORK (CG)	221,841,362.20	17,554,210.67	53,528,608.25	62,252,679.07	0.00	133,593,875.21	0.00	2,439,409.09	55,790,755.67	0.00	547,000,900.15	261,691,812.00	-285,309,088.15	451,423,154.09
123	119009076	FOREIGN MISSION: NEW YORK (PM)	132,532,264.15	194,476,616.43	20,392,391.33	278,595,536.36	0.00	193,995,319.69	0.00	33,621,828.11	342,807,976.01	0.00	1,196,421,932.09	1,900,017,855.30	703,595,923.21	599,619,975.62
124	119009077	FOREIGN MISSION: NIAMEY	30,304,381.54	37,039,459.19	8,636,208.04	27,743,520.58	0.00	13,474,978.42	0.00	5,882,536.80	71,511,045.16	0.00	194,592,129.73	242,695,186.92	48,103,057.19	134,292,114.09
125	119009078	FOREIGN MISSION: NNJC - NIAMEY	31,256,425.04	1,153,846.15	3,592,828.12	21,269,578.55	5,000,000.00	0.00	0.00	0.00	32,854,418.71	0.00	95,127,096.57	174,531,460.00	79,404,363.43	45,927,338.36
126	119009080	FOREIGN MISSION: OTTAWA	121,673,179.37	55,729,633.33	23,761,157.14	64,546,303.17	0.00	93,519,888.89	0.00	18,049,520.63	162,654,215.88	0.00	539,933,898.42	669,457,647.94	129,523,749.52	566,701,287.54
127	119009081	FOREIGN MISSION: OUAGADOUGOU	51,843,387.68	39,389,041.43	8,250,415.39	29,706,552.76	0.00	36,352,947.24	452,980.98	3,500,517.71	24,004,375.91	0.00	193,500,219.09	240,610,565.19	47,110,346.10	103,631,012.53
128	119009082	FOREIGN MISSION: PARIS	78,109,764.54	18,435,699.66	12,340,641.85	15,210,708.57	3,163,244.69	66,818,523.98	2,860,456.35	6,941,745.25	147,171,102.62	0.00	351,051,887.50	424,130,985.43	73,079,097.93	222,777,726.74
129	119009083	FOREIGN MISSION: PORT OF SPAIN	41,781,171.19	7,882,553.16	5,357,651.16	21,939,782.22	0.00	29,985,169.95	2,417,859.46	1,828,967.86	79,201,660.83	0.00	190,394,815.84	251,324,314.61	60,929,498.77	192,329,906.28
130	119009084	FOREIGN MISSION: PRETORIA	138,749,003.07	60,240,841.40	6,523,952.38	40,022,990.40	530,303.03	69,228,241.96	0.00	2,900,320.74	45,005,195.36	0.00	363,200,848.34	390,283,401.19	27,082,552.85	413,200,848.34
131	119009085	FOREIGN MISSION: PYONG YANG	49,668,922.31	10,520,218.91	2,553,007.42	12,447,476.43	0.00	26,949,500.85	0.00	1,715,316.41	23,668,993.01	0.00	127,523,435.34	159,845,136.00	32,321,700.66	127,523,435.34
132	119009086	FOREIGN MISSION: RABAT	45,583,160.75	13,354,684.40	1,932,424.13	20,189,443.95	0.00	32,352,203.98	0.00	8,786,833.15	30,450,550.60	0.00	152,649,300.96	174,319,848.00	21,670,547.04	161,671,802.93
133	119009087	FOREIGN MISSION: RIYADH	36,470,984.11	10,773,717.05	5,830,913.63	21,580,450.96	275,510.20	6,590,482.77	275,510.20	2,869,976.51	32,953,084.33	0.00	117,620,629.76	157,208,035.00	39,587,405.24	96,674,989.94
134	119009088	FOREIGN MISSION: ROME	18,183,126.82	174,326,542.84	20,613,644.55	162,056,410.42	0.00	51,273,149.76	8,919,095.52	67,623,724.03	155,166,760.22	0.00	658,162,454.16	576,018,330.69	-82,144,123.47	701,391,659.70
135	119009091	FOREIGN MISSION: SAO TOME	86,795,824.56	9,701,769.79	5,755,828.74	17,687,089.69	58,055,897.00	14,837,100.82	0.00	6,277,174.75	79,431,816.55	0.00	278,542,501.90	344,747,245.87	66,204,743.97	98,389,238.73
136	119009092	FOREIGN MISSION: SEOUL	0.00	23,578,208.38	24,292,006.92	40,760,332.90	0.00	105,172,797.85	3,390,559.65	2,586,996.20	74,134,428.44	0.00	273,915,330.34	184,035,944.00	-89,879,386.34	322,033,934.93
137	119009093	FOREIGN MISSION: SHANGHAI	48,969,818.28	23,735,962.86	4,451,980.05	59,005,142.61	0.00	126,101,092.23	0.00	6,930,583.76	51,277,596.48	0.00	320,472,176.27	338,191,869.30	17,719,693.03	428,619,186.00
138	119009094	FOREIGN MISSION:SINGAPORE	21,821,301.90	13,567,380.03	1,770,356.19	16,801,145.97	0.00	49,300,357.14	0.00	923,140.08	72,688,576.90	0.00	176,872,258.22	206,726,532.00	29,854,273.78	176,872,258.22
139	119009095	FOREIGN MISSION: STOCKHOLM	24,203,646.06	26,533,736.71	4,021,833.82	10,786,393.70	0.00	18,343,319.26	0.00	6,269,521.93	43,305,492.68	0.00	133,463,944.16	155,043,618.00	21,579,673.84	141,441,887.91
140	119009096	FOREIGN MISSION: TEHRAN	65,832,802.48	25,130,671.96	4,107,124.59	55,273,741.50	0.00	83,809,736.92	0.00	19,724,899.22	62,282,784.47	0.00	316,161,761.14	357,547,700.76	41,385,939.62	297,072,417.53
141	119009097	FOREIGN MISSION: TEL AVIV	82,917,593.71	78,805,677.83	2,935,954.55	106,065,655.27	0.00	30,099,586.78	0.00	5,449,618.08	90,466,800.30	0.00	396,740,886.52	416,690,117.97	19,949,231.45	396,740,886.52
142	119009099	FOREIGN MISSION: THE HAGUE	34,304,845.62	46,211,334.57	15,641,808.45	47,844,627.07	0.00	33,280,504.31	0.00	7,428,120.69	162,445,068.10	0.00	347,156,308.81	433,833,429.30	86,677,120.49	485,541,053.70
143	119009100	FOREIGN MISSION: TOKYO	85,558,333.93	26,834,184.16	4,931,669.78	59,471,794.70	827,129.33	145,011,769.83	0.00	7,305,248.93	136,699,460.88	0.00	466,639,591.54	515,689,417.00	49,049,825.46	407,223,117.15
144	119009101	FOREIGN MISSION: TRIPOLI	114,744,397.33	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	281,934,952.53	515,689,417.00	233,754,464.47	178,713,546.03
145	119009102	FOREIGN MISSION: TUNIS	69,770,435.82	10,439,550.88	2,757,336.47	24,334,241.98	0.00	21,108,306.24	0.00	889,456.18	42,786,187.14	0.00	172,085,514.71	178,534,805.00	6,449,290.29	183,085,514.71
146	119009103	FOREIGN MISSION: VIENNA	53,490,557.56	23,308,234.01	1,416,201.12	9,431,981.43	0.00	25,286,996.89	0.00	1,230,259.50	10,903,328.03	0.00	125,067,558.54	189,370,660.00	64,303,101.46	91,542,073.53
147	119009104	FOREIGN MISSION: WARSAW	27,058,182.22	6,973,456.94	2,784,946.52	10,230,598.77	0.00	27,384,763.67	0.00	3,504,474.99	34,212,601.33	0.00	112,149,024.44	160,278,415.00	48,129,390.56	118,051,604.67
148	119009105	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	139,246,997.00	-277,214,390.86	-
149	119009106	FOREIGN MISSION: WINDHOEK	46,125,485.61	36,936,816.29	3,977,201.12	74,794,039.76	0.00	31,870,622.34	0.00	7,809,219.40	107,555,294.70	0.00	309,068,679.21	497,272,601.47	188,203,922.26	106,743,808.84
150	119009107	FOREIGN MISSION: YAOUNDE	41,492,196.93	2,275,379.99	412,027.90	14,489,301.34	0.00	5,250,500.82	0.00	1,474,513.43	14,364,318.44	0.00	79,758,238.86	299,855,919.87	220,097,681.01	79,758,238.86
151	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	33,567,026.38	18,376,857.63	2,319,709.15	9,807,366.29	0.00	13,077,421.33	0.00	1,483,996.00	26,796,865.28	0.00	105,429,242.07	150,528,259.00	45,099,016.93	185,185,842.17
152	119009110	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	733,612,801.24	421,501,422.08	312,111,379.16
153	119009111	FOREIGN MISSION LILONGWE, MALAWI	36,418,392.84	24,021,669.33	11,404,551.15	24,441,399.20	1,078,613.35	61,038,191.31	249,488.55	7,288,675.54	42,098,508.28	0.00	208,039,489.55	733,612,801.24	525,573,311.69	194,649,955.46
154	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	44,597,707.76	15,343,642.10	24,147,796.35	119,388,280.79	0.00	84,153,998.67	4,536,440.59	9,658,118.02	234,758,663.71	0.00	536,584,648.00	537,077,552.56	492,904.56	318,467,099.95
155	119009116	FOREIGN MISSION VATICAN	23,481,616.18	7,444,254.82	10,321,031.31	21,921,943.37	0.00	47,815,873.50	5,225,000.00	2,183,749.08	65,603,230.88	0.00	183,996,699.14	234,644,343.22	50,647,644.08	77,190,583.41
156	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	1,593,166.77	5,360,396.65	0.00	0.00	0.00	1,892,645.30	32,097,450.94	0.00	40,943,659.66	244,322,829.00	203,379,169.34	308,836,734.19
157	119009120	FOREIGN MISSION DOHA, QATAR	44,154,104.01	11,287,443.60	3,073,992.46	26,152,675.89	0.00	81,148,152.13	0.00	3,517,481.11	77,583,010.51	0.00	246,916,859.71	276,817,566.41	29,900,706.70	115,293,126.89
158	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	80,491,411.00	7,910,944.50	2,371,900.00	22,823,732.00	2,936,250.00	13,640,000.00	0.00	2,223,790.00	39,892,073.00	0.00	172,290,100.50	172,321,470.00	31,369.50	171,223,741.00
159	119009123	FOREIGN MISSION AMMAN, JORDAN	72,303,827.97	20,950,298.21	10,349,925.57	23,033,126.95	0.00	74,346,371.27	0.00	15,990,000.00	71,113,892.21	0.00	288,087,442.18	317,406,239.86	29,318,797.68	-
160	119009124	FOREIGN MISSION GUANGZHOU, CHINA	23,281,156.28	11,350,209.61	713,347.96	6,403,913.59	0.00	93,705,157.04	0.00	2,591,304.67	35,244,350.23	0.00	173,289,439.38	181,348,532.00	8,059,092.62	173,289,439.38
161	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	249,114,345.00	49,454,029.86	66,558,081.00	93,955,242.00	41,516,564.00	59,781,012.00	22,400,485.00	27,848,796.00	728,826,467.00	0.00	1,339,455,021.86	1,350,507,003.00	11,051,981.14	548,638,090.84
162	123003001	NIGERIAN TELEVISION AUTHORITY	415,619,304.31	1,046,138,197.90	222,254,413.92	1,514,830,386.33	129,469,053.57	355,651,060.55	56,046,930.00	761,413,669.27	1,065,459,579.83	0.00	5,566,882,595.68	5,610,904,163.16	44,021,567.48	143,265,100.00
163	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	11,225,881.07	45,580,838.20	5,038,076.67	19,798,485.46	2,499,960.00	5,046,258.00	27,049,953.87	58,777,239.54	12,243,485.37	0.00	187,260,178.18	193,953,449.00	6,693,270.82	985,979,909.06
164	123005001	NEWS AGENCY OF NIGERIA	34,376,530.90	39,448,236.99	10,836,531.29	37,490,222.85	25,049,915.21	7,647,811.34	17,500,470.65	22,158,313.41	13,721,769.12	0.00	208,229,801.76	215,401,467.00	7,171,665.24	241,161,921.35
165	123006001	VOICE OF NIGERIA	120,773,409.98	83,077,600.68	60,011,979.55	40,640,277.97	10,094,000.56	46,335,647.46	17,903,965.29	134,164,925.86	40,028,188.43	0.00	553,029,995.78	564,149,066.00	11,119,070.22	377,270,925.97
166	123007001	NIGERIAN FILM CORPORATION	30,550,702.75	3,416,403.93	5,564,568.64	4,776,129.53	0.00	29,829,055.06	4,237,347.91	6,604,047.50	15,781,747.10	0.00	100,760,002.42	129,989,123.75	29,229,121.33	78,269,795.60

167	123008001	NATIONAL BROADCASTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	1,864,707,568.76
168	123009001	NIGERIA PRESS COUNCIL	6,486,910.00	5,042,200.00	6,363,657.50	9,744,284.51	5,538,240.00	30,145,229.10	5,402,600.00	7,473,760.00	3,508,103.90	0.00	79,704,985.01	83,909,990.00	4,205,004.99	51,705,119.71
169	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	26,594,723.47	4,197,031.20	8,474,708.63	8,383,841.89	1,766,200.00	40,325,357.50	8,700,000.00	1,410,070.00	17,192,033.74	0.00	117,043,966.43	152,148,037.00	35,104,070.57	192,661,516.49
170	123011001	ADVERTISING PRACTIONERS OF NIGERIA	3,565,800.00	0.00	0.00	0.00	2,000,000.00	3,420,000.00	0.00	0.00	4,000,000.00	0.00	12,985,800.00	13,612,038.00	626,238.00	8,160,296.88
171	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	46,623,439.68	13,106,762.91	18,818,975.26	14,106,546.48	13,049,200.00	27,516,849.37	15,249,675.75	8,021,597.55	51,846,959.84	0.00	208,340,006.84	219,950,000.00	11,609,993.16	135,957,749.15
172	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	29,992,620.00	14,090,265.00	22,118,311.00	25,401,481.82	20,999,900.00	21,511,332.00	10,134,772.22	13,936,900.00	86,346,360.85	0.00	244,531,942.89	245,276,334.00	744,391.11	121,519,021.94
173	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	33,566,269.39	8,822,800.00	17,169,650.00	21,854,750.00	6,542,000.00	16,082,602.00	7,346,648.36	7,310,634.00	155,017,499.61	0.00	273,712,853.36	274,551,468.00	838,614.64	76,132,851.08
174	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	15,976,265.49	4,459,187.63	5,012,175.00	6,418,850.00	2,499,009.57	11,133,345.30	2,999,357.60	4,599,500.00	77,812,665.70	0.00	130,910,356.29	130,920,936.00	10,579.71	40,064,323.03
175	123031006	NATIONAL TROUPE OF NIGERIA	12,384,125.00	6,800,000.00	5,568,044.00	10,957,288.00	2,284,003.00	7,907,129.25	1,070,000.00	1,275,210.00	10,611,815.60	0.00	58,857,614.85	58,879,138.00	21,523.15	36,336,373.45
176	123031007	NATIONAL THEATRE	18,523,383.30	30,291,408.39	7,977,730.00	14,215,277.23	3,349,750.00	22,825,159.18	6,766,162.49	21,630,372.13	16,562,957.94	0.00	142,142,200.66	144,042,770.00	1,900,569.34	87,555,183.62
177	123031008	NATIONAL GALLERY OF ART	44,692,970.82	6,449,400.00	30,484,825.59	23,547,832.00	20,998,293.04	23,498,981.75	10,000,000.00	4,999,996.52	51,984,719.12	0.00	216,657,018.84	218,192,992.00	1,535,973.16	132,487,921.55
178	123031009	NATIONAL WAR MUSEUM - UMUAHIA	1,300,000.00	1,080,000.00	1,518,000.00	1,128,000.00	1,363,000.00	1,636,000.00	800,000.00	832,000.00	1,435,000.00	0.00	11,092,000.00	11,340,112.00	248,112.00	6,890,500.00
179	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	23,999,343.99	4,141,150.00	52,289,154.00	40,494,330.67	1,991,600.00	23,994,407.00	8,998,444.23	6,190,990.00	17,905,864.00	0.00	180,005,283.89	182,072,424.00	2,067,140.11	85,256,128.91
180	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	35,564,868.15	4,779,000.00	6,029,549.00	51,147,569.85	5,957,400.00	25,737,247.44	6,196,400.00	9,711,460.00	23,713,054.27	0.00	168,836,548.71	174,101,600.00	5,265,051.29	105,578,555.15
181	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	1,082,600.00	929,220.00	495,950.00	1,659,950.00	370,000.00	1,190,200.00	300,000.00	274,500.00	1,469,650.00	0.00	7,772,070.00	7,776,060.00	3,990.00	5,827,900.00
182	123031017	NATIONAL ORIENTATION AGENCY	63,980,424.25	14,587,357.07	27,416,387.40	18,274,639.33	7,088,000.00	27,383,587.36	14,433,400.00	15,989,892.78	48,479,543.70	0.00	237,633,231.89	324,430,068.00	86,796,836.11	160,472,715.65
183	012400100 1	MINISTRY OF INTERIOR - HQTRS	83,997,039.55	7,781,199.35	31,482,066.00	40,925,690.37	54,308,764.18	283,308,030.48	13,069,303.50	38,705,176.40	53,384,725.92	0.00	606,961,995.75	607,858,622.00	896,626.25	1,984,542,736.29
184	012400200 1	NIGERIA CORRECTIONAL SERVICE	372,185,126.00	168,119,350.00	16,951,295,362.69	993,047,769.64	145,150,320.00	257,996,748.00	29,532,312.00	722,168,940.00	103,287,252.00	0.00	19,742,783,180.33	19,835,198,510.00	92,415,329.67	12,254,840,735.71
185	012400300 1	NIGERIA IMMIGRATION SERVICE	349,710,133.05	71,677,522.83	603,433,490.97	365,908,543.35	242,823,791.62	199,606,503.14	17,101,492.05	320,791,533.96	200,275,532.49	0.00	2,371,328,543.46	2,516,878,090.00	145,549,546.54	12,717,738,366.15
186	012400400 1	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	494,631,291.08	64,455,981.06	388,597,292.95	176,240,506.98	215,562,760.50	433,312,484.87	51,419,981.46	92,041,543.60	313,841,403.48	0.00	2,230,103,245.98	2,487,275,012.00	257,171,766.02	2,237,265,973.76
187	012400500 1	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	39,208,948.00	4,988,040.00	16,837,709.43	42,058,162.05	12,013,000.00	5,001,750.00	4,367,800.00	30,678,869.10	17,613,343.00	0.00	172,767,621.58	173,477,248.00	709,626.42	1,091,606,411.84
188	012400700 1	FEDERAL FIRE SERVICE	65,954,340.07	25,804,623.87	39,883,450.88	155,555,672.97	25,745,322.23	18,491,319.56	25,266,211.17	78,221,086.58	534,230,184.36	0.00	969,152,211.69	573,951,445.00	-395,200,766.69	281,078,767.14
189	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	37,974,187.00	69,036,786.37	123,084,053.16	37,751,028.26	9,934,183.80	10,128,691.57	25,550,667.45	27,237,734.09	151,446,181.35	0.00	492,143,513.05	2,337,657,949.00	1,845,514,435.95	-
190	155004001	POLICE FORMATIONS AND COMMANDS	3,233,584,891.42	501,253,266.30	7,681,171,776.17	5,725,334,638.97	993,391,677.63	27,727,989,913.71	62,853,297.60	4,416,491,247.98	2,035,270,312.51	0.00	52,377,341,022.29	61,112,787,412.00	8,735,446,389.71	32,556,226,257.99
191	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	359,595,890.50	27,209,852.00	142,533,564.02	685,834,733.55	161,805,407.00	232,900,286.24	30,003,399.00	55,454,613.50	451,752,560.43	0.00	2,147,090,306.24	2,209,476,210.00	62,385,903.76	1,800,919,634.35
192	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	21,270,400.94	1,356,833.63	24,694,286.78	5,068,038.91	0.00	0.00	0.00	4,819,755.46	4,621,805.33	0.00	61,831,121.05	61,836,167.00	5,045.95	37,581,563.56
193	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	18,088,400.75	10,186,791.66	9,659,640.00	11,537,520.48	999,800.00	15,621,038.63	997,000.00	24,277,700.63	6,992,676.00	0.00	98,360,568.15	99,299,631.00	939,062.85	67,940,257.52
194	125004001	WEST AFRICAN MGT. DEVT. INSTITUTESNETWORK	3,565,900.00	2,218,000.00	2,849,550.00	2,099,730.00	15,143,200.00	350,000.00	266,000.00	1,133,465.00	3,671,520.00	0.00	31,297,365.00	33,033,334.00	1,735,969.00	20,397,845.00
195	125005002	FEDERAL TRAINING CENTRE,ENUGU	8,433,970.00	4,259,190.00	1,865,900.00	6,091,490.00	0.00	1,874,390.00	0.00	0.00	0.00	0.00	22,524,940.00	22,540,697.00	15,757.00	13,680,000.00
196	125005003	FEDERAL TRAINING CENTRE,ILORIN	7,532,200.00	3,907,200.00	945,000.00	4,926,100.00	0.00	3,209,500.00	0.00	0.00	2,015,000.00	0.00	22,535,000.00	22,540,697.00	5,697.00	15,372,870.00
197	125005004	FEDERAL TRAINING CENTRE,KADUNA	8,734,400.00	4,258,416.69	1,565,000.00	6,098,257.41	0.00	1,477,200.00	0.00	0.00	397,400.00	0.00	22,530,674.10	22,540,697.00	10,022.90	13,347,078.64
198	125005005	FEDERAL TRAINING CENTRE,LAGOS	8,165,560.00	3,504,354.16	2,021,691.00	5,864,487.00	0.00	1,475,751.16	0.00	0.00	1,484,689.00	0.00	22,516,532.32	22,540,697.00	24,164.68	-
199	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	8,734,000.00	3,257,220.00	1,565,000.00	6,081,000.00	0.00	2,476,500.00	0.00	0.00	397,000.00	0.00	22,510,720.00	22,540,697.00	29,977.00	13,852,356.00
200	125005007	FEDERAL TRAINING CENTRE,CALABAR	8,659,576.00	3,382,450.00	1,443,200.00	4,745,000.00	0.00	3,073,000.00	0.00	0.00	398,000.00	0.00	21,701,226.00	22,540,697.00	839,471.00	13,496,170.00
201	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	24,279,879.00	28,991,445.70	35,118,863.82	42,837,749.61	0.00	10,490,949.73	30,059,294.00	12,948,078.52	76,503,702.60	0.00	261,229,962.98	276,251,749.00	15,021,786.02	68,636,940.60
202	125008001	BUREAU OF PUBLIC SERVICE REFORMS	54,607,029.06	6,799,375.00	41,247,586.04	17,925,702.04	33,932,750.00	11,402,651.00	7,971,800.00	7,910,175.00	53,990,778.50	0.00	235,787,846.64	249,520,000.00	13,732,153.36	119,298,147.72
203	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	62,399,735.25	32,357,875.00	62,222,998.50	26,674,499.75	125,849,286.00	17,329,258.00	33,158,900.00	6,749,500.00	232,941,895.82	0.00	599,683,948.32	608,407,074.00	8,723,125.68	-
204	140001001	AUDITOR GENERAL FOR THE FEDERATION	845,481,934.13	41,380,008.19	44,462,161.05	198,394,310.55	134,051,216.18	40,697,491.00	301,001,092.00	44,864,756.76	190,699,785.99	0.00	1,841,032,755.85	1,984,230,795.00	143,198,039.15	1,403,471,966.07
205	145001001	PUBLIC COMPLAINTS 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	210,649,971.18
206	147001001	FEDERAL CIVIL SERVICE COMMISSION	46,052,647.14	23,757,994.34	13,908,450.00	19,398,229.00	22,851,137.06	28,064,242.20	4,990,100.00	15,795,692.00	371,116,809.53	0.00	545,935,301.27	547,853,041.00	1,917,739.73	472,643,892.40
207	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,374,834,001.14	6,374,834,001.14	32,662,742,219.39
208	0149001001	FEDERAL CHARACTER COMMISSION	142,368,770.00	58,659,916.96	41,093,663.95	26,910,315.25	17,600,216.05	67,026,859.99	21,536,930.84	20,833,540.68	214,358,563.24	0.00	610,388,776.96	722,635,537.00	112,246,760.04	229,707,038.15
209	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	67,803,017.80	13,073,391.06	50,500,891.00	65,924,448.00	29,348,794.00	12,132,516.00	42,627,072.00	1,045,749,052.62	132,349,010.69	71,950,054.00	1,531,458,247.17	4,999,999,999.00	3,468,541,751.83	365,581,282.65

210	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	40,064,432.35	2,142,000.00	35,879,230.00	25,023,460.00	16,979,560.00	30,608,185.07	6,665,402.10	13,941,000.00	43,774,161.87	0.00	215,077,431.39	223,791,496.00	8,714,064.61	622,190,426.86
211	156003001	NIGERIA COMMUNICATION SATELLITE	800,000.00	23,304,240.00	266,715.00	378,000.00	0.00	14,716,781.00	2,287,600.00	8,115,262.00	0.00	0.00	49,868,598.00	63,183,065.00	13,314,467.00	33,399,371.37
212	156006001	NIPOST	0.00	866,129,309.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	866,129,309.08	900,000,000.00	33,870,690.92	-
213	157001001	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	11,482,185,257.00	11,482,185,257.00	-
214	157002001	DIRECTORAE OF STATE SECURITYSERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,568,409,504.00	3,568,409,504.00	4,206,154,244.00
215	157003001	NATIONAL INTELLIGENCE AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600,000,000.00	600,000,000.00	-
216	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	461,250,000.00	168,700,000.00	180,500,000.00	1,611,400,000.00	325,500,000.00	265,000,000.00	0.00	465,200,000.00	80,300,000.00	3,000,000.00	3,560,850,000.00	3,934,390,091.00	373,540,091.00	2,283,740,000.00
217	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	179,830,724.00	74,393,103.00	20,527,380.00	59,459,883.00	151,133,768.00	0.00	0.00	61,340,000.00	40,419,700.00	0.00	587,104,558.00	2,193,658,065.00	1,606,553,507.00	50,000,000.00
218	0158001001	CODE OF CONDUCT TRIBUNAL	32,100,000.00	19,310,000.00	45,771,476.42	24,320,234.00	17,000,000.00	52,996,816.00	8,000,000.00	12,811,384.00	20,000,000.00	0.00	232,309,910.42	232,310,234.00	323.58	144,273,350.34
219	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	37,441,433.30	24,560,062.60	8,918,953.98	16,183,382.75	4,982,589.75	10,228,981.00	19,115,574.64	16,398,849.99	74,413,382.54	0.00	212,243,210.55	216,088,460.00	3,845,249.45	101,187,679.56
220	160001001	POLICE SERVICE COMMISSION HQTRS	139,195,188.60	1,110,000.00	107,595,878.15	107,074,881.44	23,125,700.00	9,272,818.37	142,005,772.46	48,138,929.00	73,877,125.00	0.00	651,396,293.02	711,369,318.00	59,973,024.98	128,451,094.95
221	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	268,385,790.00	91,614,552.59	118,911,459.76	84,939,971.58	211,268,424.63	268,936,479.01	49,004,398.75	101,896,376.72	4,202,688,398.10	28,949,500.00	5,426,595,351.14	5,912,390,830.00	485,795,478.86	6,116,149,447.75
222	161004001	LAGOS LIAISON OFFICE	11,799,338.00	19,212,189.00	9,478,789.48	24,259,071.00	7,300,000.00	16,313,939.00	0.00	8,248,500.00	7,379,000.00	0.00	103,990,826.48	104,380,237.00	389,410.52	63,741,050.94
223	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	182,243,829.71	214,865,670.23	33,535,030.02	125,466,824.23	103,147,341.30	140,446,995.27	153,094,123.60	55,293,023.03	1,591,082,952.73	0.00	2,599,175,790.12	2,599,175,790.12	0.00	825,291,309.23
224	164002001	NATIONAL MERIT AWARD	10,499,904.10	3,777,520.44	1,181,998.08	4,153,359.80	0.00	8,585,998.88	1,199,999.82	1,694,380.04	28,027,416.64	0.00	59,120,577.80	62,209,135.00	3,088,557.20	-
225	161007001	FEDERAL ROAD SAFETY COMMISSION	1,134,706,056.63	268,480,742.24	586,040,372.04	1,047,268,317.66	558,482,939.77	377,249,921.43	139,672,127.54	742,981,803.88	2,837,971,502.84	0.00	7,692,853,784.03	7,965,731,338.00	272,877,553.97	9,970,505,802.83
226	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,059,340.00	8,059,340.00	2,185,600.00
227	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	40,146,832.41	14,199,882.87	16,785,973.00	28,110,808.00	58,308,541.00	5,475,000.00	7,310,000.00	13,436,438.00	613,005,037.11	0.00	796,778,512.39	883,147,865.00	86,369,352.61	157,537,367.60
228	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	9,854,012.60	10,168,319.33	9,314,690.00	12,800,242.86	4,366,180.00	48,357,297.00	3,486,541.26	10,053,602.80	38,060,518.90	0.00	146,461,404.75	191,831,058.00	45,369,653.25	164,039,154.78
229	161013001	NATIONAL PENSION COMMISSION	21,211,938.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,726,300.36	0.00	63,938,238.36	95,923,346.00	31,985,107.64	29,363,623.01
230	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	129,981,553.48	54,492,413.85	60,912,425.00	38,872,119.30	49,999,146.75	44,932,512.76	25,000,000.00	21,932,111.56	564,922,387.26	0.00	991,044,669.96	1,017,344,916.00	26,300,246.04	394,528,369.47
231	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	22,845,322.59	4,633,793.00	10,351,458.24	8,995,052.30	18,510,600.00	13,875,949.77	12,388,000.00	4,761,026.00	1,341,935,267.57	0.00	1,438,296,469.47	1,482,286,900.00	43,990,430.53	1,646,475,961.83
232	164003001	NATIONAL LOTTERY TRUST FUND	10,183,278.00	2,243,000.00	3,058,000.00	2,300,000.00	4,705,000.00	46,755,999.00	675,700.00	1,670,000.00	3,517,667.00	0.00	75,108,644.00	75,255,145.00	146,501.00	-
233	164004001	NATIONAL LOTTERY REGULATORYCOMMISSION	5,869,198.35	1,228,643.37	6,465,356.22	3,135,797.82	1,389,821.35	42,017,858.14	1,995,564.55	1,963,300.00	7,527,200.00	0.00	71,592,739.80	73,672,094.00	2,079,354.20	-
234	161018001	SERVICOM	8,910,098.00	4,427,692.00	18,892,370.00	6,552,900.00	113,372,179.02	5,337,421.00	0.00	6,178,700.00	22,430,885.40	0.00	186,102,245.42	78,321,541.00	-107,780,704.42	54,759,299.00
235	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	7,133,000.00	4,120,000.00	4,080,000.00	6,101,300.00	1,600,000.00	12,195,000.00	0.00	8,022,000.00	19,916,000.00	0.00	63,167,300.00	69,621,214.00	6,453,914.00	-
236	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	29,704,632.22	21,289,455.10	12,433,200.00	20,331,351.80	20,863,450.00	35,376,778.50	1,959,000.00	11,053,000.00	18,570,270.42	0.00	171,581,138.04	189,105,260.00	17,524,121.96	51,851,678.79
237	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	68,007,899.00	38,598,470.17	34,705,974.25	42,286,732.85	25,064,715.40	178,319,499.84	34,631,726.27	12,196,735.48	122,836,040.69	0.00	556,647,793.95	586,473,530.00	29,825,736.05	204,484,309.30
238	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	62,399,735.25	32,357,875.00	62,222,998.50	26,674,499.75	125,849,286.00	17,329,258.00	33,158,900.00	6,749,500.00	232,941,895.82	0.00	599,683,948.32	608,407,074.00	8,723,125.68	378,390,845.10
239	""	TERTIARY EDUCATION TRUST FUND	1,778,657,489.28	128,266,701.30	130,695,795.98	104,748,264.68	481,275,185.35	170,733,193.50	167,401,904.99	16,274,562.50	1,135,703,387.58	0.00	4,113,756,485.16	4,937,663,997.00	823,907,511.84	2,387,213,928.99
		ECONOMIC SECTOR														
240	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	19,841,800.00	30,291,644.43	20,066,066.82	152,275,404.56	12,511,600.00	66,432,907.77	8,326,851.45	33,353,267.35	51,348,269.42	0.00	394,447,811.80	483,209,619.00	88,761,807.20	198,106,662.11
241	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	9,576,946.20	6,536,954.00	68,389,457.57	41,590,565.90	231,430.00	3,886,650.00	3,431,000.00	1,755,665.00	7,094,134.00	0.00	142,492,802.67	143,674,028.95	1,181,226.28	19,974,300.63
242	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	13,951,411.03	13,036,190.51	8,074,267.87	5,714,857.69	4,849,582.25	14,981,999.41	1,798,350.00	6,074,198.75	4,245,597.00	0.00	72,726,454.51	73,917,096.00	1,190,641.49	49,576,788.57
243	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	10,719,526.20	5,828,444.00	1,949,893.50	0.00	0.00	18,668,613.00	4,954,855.00	0.00	0.00	0.00	42,121,331.70	42,904,383.00	783,051.30	26,951,932.70
244	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	57,401,232.13	4,732,645.31	329,579,341.45	64,394,107.31	71,184,979.30	4,151,160.67	24,561,491.70	6,558,119.48	10,277,971.59	0.00	572,841,048.94	576,737,219.57	3,896,170.63	28,038,092.09
245	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	9,574,308.00	23,663,522.01	14,184,842.00	18,513,261.18	1,009,208.00	24,771,700.04	3,361,519.00	14,911,065.70	34,160,987.15	0.00	144,150,413.08	150,443,235.00	6,292,821.92	388,113,450.13
246	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	3,925,300.00	14,609,650.36	2,534,380.00	12,605,943.26	0.00	15,820,415.15	2,022,745.00	5,108,398.02	5,591,790.00	0.00	62,218,621.79	64,167,728.00	1,949,106.21	37,623,116.06
247	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	10,789,700.00	19,978,486.04	3,625,900.00	6,949,987.70	999,600.00	5,478,350.00	1,166,000.00	5,718,060.00	200,000.00	0.00	54,906,083.74	55,758,653.00	852,569.26	232,277,214.86

248	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	9,237,632.82	5,270,031.64	3,705,376.25	9,209,979.40	2,740,106.36	0.00	1,677,018.50	111,100.00	5,498,266.75	0.00	37,449,511.72	38,017,801.00	568,289.28	24,072,617.12
249	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	4,996,000.00	12,487,343.01	4,988,070.00	17,044,919.23	0.00	0.00	0.00	997,900.00	10,488,983.00	0.00	51,003,215.24	51,046,305.00	43,089.76	53,502,999.56
250	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	4,313,127.50	7,357,310.23	3,541,962.00	3,503,451.50	2,808,918.13	11,996,900.00	158,985,729.85	1,694,685.00	15,894,545.16	0.00	210,096,629.37	246,373,156.88	36,276,527.51	37,680,715.69
251	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	26,277,500.00	10,899,970.00	121,099,500.00	26,498,737.60	7,999,930.25	79,997,067.75	26,000,000.00	33,499,975.96	62,699,856.72	0.00	394,972,538.28	400,000,000.00	5,027,461.72	60,756,249.43
252	215014001	COCOA RESEARCH INSTITUTE- IBADAN	8,118,019.13	3,876,562.13	3,414,735.00	3,018,095.00	994,600.00	600,000.00	1,984,850.00	2,962,835.30	4,447,134.54	0.00	29,416,831.10	108,999,805.75	79,582,974.65	18,791,884.86
253	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	2,556,985.52	23,683,766.14	2,197,026.54	6,254,207.47	1,931,413.00	0.00	1,862,840.00	3,937,047.69	12,954,821.36	0.00	55,378,107.72	128,694,325.00	73,316,217.28	13,843,093.24
254	215016001	RUBBER RESEARCH INSTITUTE- BENIN	8,521,462.89	7,683,598.83	1,560,777.00	2,060,150.00	0.00	5,573,500.00	0.00	2,728,802.00	14,982,128.12	0.00	43,110,418.84	73,389,076.00	30,278,657.16	19,947,528.68
255	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	14,497,192.00	11,980,407.82	1,382,072.00	10,531,158.68	720,200.00	5,661,383.71	270,000.00	12,180,624.30	0.00	0.00	57,223,038.51	300,000,000.00	242,776,961.49	22,552,192.87
256	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	10,929,956.24	2,252,710.00	6,761,765.29	8,450,654.71	5,917,823.90	1,631,069.00	358,500.00	5,575,139.65	8,261,743.75	0.00	50,139,362.54	30,445,486.00	-19,693,876.54	24,674,178.10
257	215019001	VETERINARY COUNCIL OF NIGERIA	9,138,481.80	6,976,648.08	1,861,605.97	7,088,180.20	1,504,645.00	3,537,629.47	1,224,014.00	2,926,533.80	3,895,508.30	0.00	38,153,246.62	70,933,355.60	32,780,108.98	13,792,928.85
258	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	9,003,326.37	2,644,287.00	8,212,683.43	8,918,997.23	0.00	5,167,644.86	0.00	2,320,928.15	86,781.62	0.00	36,354,648.66	37,800,000.00	1,445,351.34	75,928,675.19
259	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	9,318,596.89	6,534,400.06	0.00	0.00	0.00	15,913,185.57	3,522,853.82	4,998,699.99	0.00	0.00	40,287,736.33	59,601,677.00	19,313,940.67	65,627,803.10
260	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	10,800,616.19	4,988,606.77	10,621,802.00	2,980,773.03	1,705,204.00	792,874.42	0.00	2,841,587.01	6,218,458.02	0.00	40,949,921.44	59,137,408.00	18,187,486.56	32,459,823.03
261	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	17,061,010.00	4,500.00	2,317,840.00	638,000.00	0.00	0.00	0.00	21,363,274.50	0.00	0.00	41,384,624.50	38,160,140.00	-3,224,484.50	22,113,394.67
262	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	8,651,000.00	5,148,650.00	1,099,550.00	1,731,417.00	768,000.00	6,652,850.00	1,187,200.00	114,000.00	3,617,113.00	0.00	28,969,780.00	38,026,735.00	9,056,955.00	18,071,292.70
263	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	11,013,950.00	4,903,576.67	24,651,926.45	7,648,125.00	3,632,716.09	8,750,950.00	7,669,715.00	2,166,227.00	27,217,809.08	0.00	97,654,995.29	41,651,703.00	-56,003,292.29	157,209,375.62
264	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	12,134,267.46	2,097,193.66	1,789,704.00	2,997,746.26	6,550,245.75	4,323,761.42	965,000.00	2,526,768.58	4,413,498.00	0.00	37,798,185.13	41,503,632.00	3,705,446.87	30,483,090.58
265	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	110,482.50	28,580,505.63	18,787,902.00	6,538,400.00	0.00	4,410,471.00	300,000.00	5,136,580.00	7,360,729.22	0.00	71,225,070.35	41,387,025.00	-29,838,045.35	28,227,443.56
266	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	4,785,545.00	3,859,400.00	5,148,400.00	7,740,900.00	0.00	7,456,000.00	630,000.00	2,543,300.00	1,755,400.00	0.00	33,918,945.00	29,363,325.00	-4,555,620.00	21,047,300.00
267	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	16,706,500.00	6,066,471.72	9,834,766.53	14,148,565.00	2,492,200.00	11,228,689.66	3,604,482.50	2,123,570.00	21,371,948.00	0.00	87,577,193.41	40,279,000.00	-47,298,193.41	7,578,550.91
268	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	14,819,254.29	11,228,706.55	0.00	0.00	0.00	14,222,960.19	0.00	0.00	0.00	0.00	40,270,921.03	38,009,049.00	-2,261,872.03	13,916,188.99
269	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	8,830,000.00	2,356,000.00	10,173,000.00	5,153,000.00	0.00	3,155,000.00	0.00	5,318,000.00	0.00	0.00	34,985,000.00	71,239,292.00	36,254,292.00	6,316,000.00
270	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	3,567,550.00	356,000.00	951,750.00	4,145,700.00	0.00	11,351,051.00	0.00	4,640,546.00	6,310,175.00	0.00	31,322,772.00	34,731,845.00	3,409,073.00	17,066,191.00
271	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	5,799,350.00	2,285,700.00	7,626,900.00	5,931,200.00	841,900.00	10,133,300.00	1,047,000.00	4,984,000.00	1,944,000.00	0.00	40,593,350.00	37,278,605.00	-3,314,745.00	26,254,062.50
272	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	17,409,819.40	973,430.00	8,461,833.80	12,446,111.60	1,565,395.00	24,407,119.85	1,282,300.00	9,966,871.60	346,200.00	0.00	76,859,081.25	40,278,657.00	-36,580,424.25	16,313,200.00
273	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	18,029,447.57	10,955,551.84	6,641,510.00	11,056,943.00	12,609,400.70	7,654,695.00	10,368,670.35	9,474,213.25	14,667,356.14	0.00	101,457,787.85	35,388,953.00	-66,068,834.85	66,399,243.12
274	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	7,470,450.00	4,040,000.00	5,473,120.00	4,300,210.00	2,995,000.00	16,299,999.96	2,700,000.01	4,891,600.00	18,247,092.75	0.00	66,417,472.72	31,331,898.00	-35,085,574.72	42,501,495.03
275	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	17,981,958.19	3,261,672.85	5,631,108.14	14,538,131.93	2,188,987.00	15,147,081.54	17,658,560.00	10,370,670.31	6,084,237.75	0.00	92,862,407.71	36,230,014.00	-56,632,393.71	61,775,299.71
276	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	6,500,000.00	1,699,999.92	1,156,429.15	968,838.00	9,999,609.12	12,002,347.00	4,277,552.00	22,500,000.00	124,660.00	0.00	59,229,435.19	76,886,939.00	17,657,503.81	21,870,767.70
277	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,529,202.54	780,848.00	12,653,153.00	2,861,780.00	16,683,965.00	22,535,060.00	488,200.00	2,162,698.00	0.00	0.00	59,694,906.54	108,364,423.00	48,669,516.46	24,543,650.00
278	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	15,438,513.07	5,654,937.24	4,465,863.00	4,422,411.00	1,930.00	11,873,472.05	1,819,430.01	4,388,370.00	7,790,169.25	0.00	55,855,095.62	70,000,000.00	14,144,904.38	43,138,889.15
279	215055001	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	78,426,451.00	78,426,451.00	59,979,209.00
280	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	3,153,809.32	3,929,490.62	3,036,375.00	6,368,376.60	0.00	11,560,373.56	796,500.00	3,302,526.85	8,251,287.39	0.00	40,398,739.34	59,230,182.00	18,831,442.66	35,935,927.68
281	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	13,551,920.64	2,007,450.00	3,474,950.00	5,953,500.00	0.00	10,882,300.00	2,994,900.00	1,490,100.00	7,993,732.47	0.00	48,348,853.11	86,390,913.00	38,042,059.89	115,842,893.51
282	215012001	FEDERAL UNIVERSITY OF	0.00	9,997,105.13	0.00	11,437,187.05	4,299,093.50	7,109,243.98	0.00	35,897,952.75	27,950,000.00	0.00	96,690,582.41		-24,831,179.41	

		AGRICULTURE, ABEOKUTA												71,859,403.00		895,183,816.72
283	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	5,770,030.96	35,328,667.30	14,892,408.51	1,838,920.00	44,635,095.92	1,173,320.00	2,154,000.00	55,962,236.68	0.00	161,754,679.37	28,209,411.00	-133,545,268.37	66,603,396.86
284	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	7,771,690.00	2,932,150.00	18,133,520.00	8,578,598.80	6,161,020.00	10,154,147.00	702,550.00	0.00	17,547,670.00	0.00	71,981,345.80	38,019,684.00	-33,961,661.80	1,092,118,740.56
285	0215012004	FEDERAL UNIVERSITY OF AGRICULTURE ZURU, KEBBI STATE	69,997,925.00	24,999,542.50	57,997,384.27	35,497,664.92	8,999,800.00	26,999,562.74	1,999,199.09	19,999,800.00	76,664,373.19	0.00	323,155,251.71	48,434,606.00	-274,720,645.71	
286	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	601,068,619.56	154,464,355.22	208,966,565.35	346,894,882.37	284,655,589.73	118,650,953.91	96,884,480.29	133,528,663.71	780,786,158.57	0.00	2,725,900,268.71	3,099,639,664.00	373,739,395.29	1,837,401,142.66
287	220002001	DEBT MANAGEMENT OFFICE	16,894,802.40	5,529,429.29	6,395,042.83	7,117,309.21	10,194,400.00	61,696,977.00	5,627,224.50	9,642,301.58	29,074,308.00	0.00	152,171,794.81	3,324,536,845,951.00	3,324,384,674,156.19	92,981,658.39
288	220006001	INVESTMENT AND SECURITIES TRIBUNAL	26,626,913.65	6,115,936.90	15,771,979.13	4,635,934.53	9,294,429.90	21,870,623.97	4,614,131.45	7,365,580.54	18,883,441.13	0.00	115,178,971.20	133,106,114.00	17,927,142.80	448,103,376.41
289	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	143,726,005.11	65,485,512.61	101,187,939.28	38,437,999.46	36,483,168.87	67,657,103.24	18,999,243.25	25,977,898.81	42,380,866,037.77	0.00	42,878,820,908.40	46,240,777,249.51	3,361,956,341.11	78,401,236,478.90
290	220007002	FPO ABAKALIKI	256,371.00	175,859.00	497,735.00	502,591.00	0.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,160,000.00	2,160,000.00	0.00	1,312,779.56
291	220007003	FPO ABEOKUTA	256,350.00	170,800.00	497,720.00	502,500.00	436,877.00	0.00	0.00	224,000.00	66,500.00	0.00	2,154,747.00	2,160,000.00	5,253.00	1,312,000.00
292	220007004	FPO ADO-EKITI	256,370.00	175,850.00	497,000.00	502,000.00	0.00	436,800.00	0.00	224,000.00	66,500.00	0.00	2,158,520.00	2,160,000.00	1,480.00	1,316,500.00
293	220007005	FPO AKURE	256,000.00	175,800.00	497,700.00	494,500.00	436,800.00	224,000.00	0.00	0.00	34,000.00	0.00	2,118,800.00	2,160,000.00	41,200.00	1,398,450.00
294	220007006	FPO ASABA	256,371.00	175,859.00	497,720.00	502,591.00	0.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,159,985.00	2,160,000.00	15.00	1,310,000.00
295	220007007	FPO AWKA	256,371.00	175,859.00	497,735.00	502,591.00	436,877.00	0.00	0.00	224,000.00	66,567.00	0.00	2,160,000.00	2,160,000.00	0.00	1,309,000.00
296	220007008	FPO BAUCHI	256,371.00	175,859.00	497,735.00	502,591.00	0.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,160,000.00	2,160,000.00	0.00	1,312,500.00
297	220007009	FPO BENIN	256,300.00	175,800.00	497,700.00	502,000.00	0.00	436,800.00	0.00	224,000.00	66,500.00	0.00	2,159,100.00	2,160,000.00	900.00	1,312,500.00
298	220007010	FPO BIRNI-KEBI	256,000.00	175,000.00	496,800.00	501,000.00	0.00	436,000.00	0.00	224,000.00	66,000.00	0.00	2,154,800.00	2,160,000.00	5,200.00	1,309,000.00
299	220007011	FPO CALABAR	256,300.00	175,359.00	497,607.00	502,590.50	0.00	436,877.00	0.00	223,999.50	66,567.00	0.00	2,159,300.00	2,160,000.00	700.00	1,476,551.00
300	220007012	FPO DAMATURU	256,371.00	175,850.00	497,735.00	502,591.00	0.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,159,991.00	2,160,000.00	9.00	1,310,000.00
301	220007013	FPO DUTSE	248,000.00	119,000.00	466,550.00	468,500.00	0.00	425,700.00	0.00	193,500.00	58,000.00	0.00	1,979,250.00	2,160,000.00	180,750.00	1,573,200.00
302	220007014	FPO ENUGU	256,300.00	175,500.00	497,064.00	502,102.00	0.00	436,308.00	0.00	223,936.00	66,430.00	0.00	2,157,640.00	2,160,000.00	2,360.00	1,304,700.00
303	220007015	FPO GOMBE	256,300.00	175,000.00	496,900.00	502,500.00	0.00	436,800.00	0.00	224,000.00	66,500.00	0.00	2,158,000.00	2,160,000.00	2,000.00	1,312,000.00
304	220007016	FPO GUSUA	256,300.00	175,000.00	497,700.00	500,100.00	0.00	435,600.00	0.00	223,200.00	65,600.00	0.00	2,153,500.00	2,160,000.00	6,500.00	1,297,196.35
305	220007017	FPO IBADAN	256,300.00	175,300.00	496,900.00	501,500.00	0.00	435,800.00	0.00	223,500.00	66,500.00	0.00	2,155,800.00	2,160,000.00	4,200.00	1,312,750.00
306	220007018	FPO ILORIN	256,371.00	175,859.00	497,735.00	502,591.00	0.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,160,000.00	2,160,000.00	0.00	1,312,779.55
307	220007019	FPO JALINGO	256,000.00	175,000.00	497,000.00	496,000.00	0.00	436,000.00	0.00	224,000.00	66,000.00	0.00	2,150,000.00	2,160,000.00	10,000.00	1,311,000.00
308	220007020	FPO JOS	256,371.00	175,859.00	497,735.00	502,591.00	0.00	436,877.00	0.00	224,000.00	66,067.00	0.00	2,159,500.00	2,160,000.00	500.00	1,312,000.00
309	220007021	FPO KADUNA	256,300.00	175,800.00	497,250.00	502,500.00	0.00	436,000.00	0.00	224,000.00	66,000.00	0.00	2,157,850.00	2,160,000.00	2,150.00	1,311,500.00
310	220007022	FPO KANO	256,370.00	175,800.00	497,700.00	502,590.00	0.00	436,870.00	0.00	224,000.00	66,500.00	0.00	2,159,830.00	2,160,000.00	170.00	1,312,000.00
311	220007023	FPO KATSINA	256,000.00	175,750.00	497,000.00	502,500.00	0.00	436,800.00	0.00	223,950.00	66,500.00	0.00	2,158,500.00	2,160,000.00	1,500.00	1,312,500.00
312	220007024	FPO LAFIA	256,371.00	175,859.00	497,735.00	502,530.00	0.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,159,939.00	2,160,000.00	61.00	1,310,700.00
313	220007025	FPO LAGOS I	266,300.00	228,500.00	524,100.00	7,453,148.00	19,500.00	488,300.00	25,000.00	9,470,025.21	130,500.00	0.00	18,605,373.21	2,160,000.00	-16,445,373.21	5,722,128.00
314	220007026	FPO LAGOS II	256,371.00	175,859.00	497,735.00	502,591.00	0.00	436,870.00	0.00	224,000.00	66,567.00	0.00	2,159,993.00	2,160,000.00	7.00	1,311,900.00
315	220007027	FPO LOKOJA	256,371.00	175,850.00	492,735.00	502,591.00	0.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,154,991.00	2,160,000.00	5,009.00	1,491,878.06
316	220007028	FPO MAIDUGURI	256,200.00	175,850.00	497,720.00	502,530.00	0.00	436,870.00	0.00	224,000.00	66,560.00	0.00	2,159,730.00	2,160,000.00	270.00	1,312,650.00
317	220007029	FPO MAKURDI	256,366.75	175,835.00	497,716.30	502,582.39	0.00	436,870.00	0.00	224,000.00	66,530.00	0.00	2,159,900.44	2,160,000.00	99.56	1,305,399.57
318	220007030	FPO MINNA	0.00	175,859.00	497,735.00	502,591.00	256,371.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,160,000.00	2,160,000.00	0.00	259,933,457.00
319	220007031	FPO OSOGBO	256,370.00	174,000.00	497,735.00	502,061.00	0.00	436,870.00	0.00	224,000.00	66,000.00	0.00	2,157,036.00	2,160,000.00	2,964.00	1,311,639.00
320	220007032	FPO OWERRI	256,000.00	175,850.00	496,000.00	502,000.00	0.00	436,750.00	0.00	224,000.00	66,000.00	0.00	2,156,600.00	2,160,000.00	3,400.00	1,294,000.00
321	220007033	FPO PORT-HARCOURT	256,300.00	175,800.00	497,700.00	502,500.00	0.00	436,800.00	0.00	223,400.00	66,500.00	0.00	2,159,000.00	2,160,000.00	1,000.00	1,310,365.00
322	220007034	FPO SOKOTO	256,371.00	175,859.00	497,726.04	500,591.03	0.00	436,876.98	0.00	224,000.00	66,566.60	0.00	2,157,990.65	2,160,000.00	2,009.35	1,310,528.87
323	220007035	FPO UMUAHIA	256,371.00	169,572.66	497,735.00	491,291.35	0.00	436,692.07	0.00	223,999.96	63,950.07	0.00	2,139,612.11	2,160,000.00	20,387.89	1,306,346.64
324	220007036	FPO UYO	256,371.00	175,859.00	497,735.00	502,591.00	0.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,160,000.00	2,160,000.00	0.00	1,312,700.00
325	220007037	FPO YENOGOA	256,371.00	175,000.00	496,815.00	502,591.00	0.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,158,221.00	2,160,000.00	1,779.00	1,251,000.96
326	220007038	FPO YOLA	256,000.00	175,859.00	497,170.00	501,950.00	0.00	436,000.00	0.00	224,000.00	66,000.00	0.00	2,156,979.00	2,160,000.00	3,021.00	-
327	220007039	SUB-TREASURER OF THE FEDERATION	256,000.00	175,300.00	496,970.00	501,513.00	0.00	436,400.00	0.00	223,800.00	66,267.00	0.00	2,156,250.00	2,160,000.00	3,750.00	1,309,858.14

328	220007040	FEDERAL TREASURY ACADEMY OROZO	136,633.00	521,000.00	280,800.00	837,000.00	0.00	540,000.00	0.00	576,000.00	348,567.00	0.00	3,240,000.00	3,240,000.00	0.00	2,106,667.00
329	220007041	ZONAL OFFICE ENUGU	256,000.00	175,500.00	497,700.00	486,500.00	0.00	436,800.00	0.00	224,000.00	64,500.00	0.00	2,141,000.00	2,160,000.00	19,000.00	1,291,000.00
330	220007042	ZONAL OFFICE IBADAN	256,000.00	172,000.00	496,000.00	502,000.00	0.00	436,000.00	0.00	224,000.00	66,000.00	0.00	2,152,000.00	2,160,000.00	8,000.00	1,310,000.00
331	220007043	ZONAL OFFICE JOS	256,371.00	175,859.00	497,735.00	502,591.00	0.00	436,877.00	0.00	224,000.00	66,067.00	0.00	2,159,500.00	2,160,000.00	500.00	1,312,000.00
332	220007044	ZONAL OFFICE KADUNA	256,300.00	175,850.00	497,650.00	502,000.00	0.00	436,800.00	0.00	224,000.00	66,500.00	0.00	2,159,100.00	2,160,000.00	900.00	1,310,740.00
333	220007045	ZONAL OFFICE MAIDUGURI	256,370.00	175,850.00	497,720.00	502,561.00	0.00	436,877.00	0.00	224,000.00	66,567.00	0.00	2,159,945.00	2,160,000.00	55.00	1,312,000.00
334	220007046	ZONAL OFFICE PORTHARCOURT	256,000.00	175,000.00	497,720.00	502,500.00	0.00	436,800.00	0.00	224,000.00	66,500.00	0.00	2,158,520.00	2,160,000.00	1,480.00	1,308,294.50
335	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	150,355,879.84	20,076,116.00	60,841,388.72	56,239,355.83	103,876,269.01	141,456,179.78	14,490,896.58	15,986,527.82	177,484,352.70	4,994,800.00	745,801,766.28	783,493,567.00	37,691,800.72	439,046,248.71
336	220003001	BUDGET OFFICE OF THE FEDERATION	768,786,530.15	84,429,544.72	97,053,769.25	44,472,994.04	79,349,000.00	22,304,455.20	35,000.00	74,805,865.00	236,140,760.59	20,699,200.00	1,428,077,118.95	891,765,346.00	-536,311,772.95	1,040,986,750.60
337	220003002	SERVICE WIDE VOTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	288,988,347,405.00	288,988,347,405.00	-
338	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	86,197,614.54	44,126,107.42	50,019,957.83	39,569,886.00	303,167,571.85	42,272,239.65	19,170,278.43	13,044,438.00	93,529,243.53	0.00	691,097,337.25	672,012,795.00	-19,084,542.25	478,884,748.28
339	220021001	NATIONAL BUREAU OF STATISTICS	134,000,258.70	78,927,073.37	43,239,840.06	147,338,369.92	25,845,908.29	77,854,561.98	34,433,296.29	38,392,507.44	57,369,330.98	0.00	637,401,147.03	148,285,169.00	-489,115,978.03	264,047,221.75
340	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	21,899,028.14	19,878,481.32	3,161,200.00	6,339,265.86	9,194,455.94	28,504,628.46	5,038,536.45	1,273,920.00	24,455,611.36	0.00	119,745,127.53	-	-119,745,127.53	87,707,665.40
341	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	180,024,400.05	38,704,661.00	125,954,098.75	39,254,372.00	69,039,040.92	102,847,490.00	44,025,392.62	52,686,175.25	77,259,301.97	0.00	729,794,932.56	762,808,419.00	33,013,486.44	590,775,007.28
342	222002001	STANDARD ORGANIZATION OF NIGERIA	17,557,600.00	13,911,200.00	26,006,750.00	9,177,600.00	10,896,800.00	18,519,800.00	3,568,400.00	8,972,800.00	70,652,500.00	0.00	179,263,450.00	179,464,504.00	201,054.00	6,291,821,645.98
343	222005001	INDUSTRIAL TRAINING FUND	11,898,960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,898,960.00	-	-11,898,960.00	19,471,705.70
344	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	2,074,602,292.24	104,243,931.71	546,630,540.14	250,289,178.12	268,573,841.73	441,477,448.43	291,804,710.86	33,190,529.26	1,877,384,330.54	0.00	5,888,196,803.03	44,358,198.00	-5,843,838,605.03	2,986,718,769.57
345	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	2,070,287,965.73
346	222009001	CONSUMER PROTECTION COUNCIL	270,566,913.67	28,300,332.06	223,363,525.61	596,253,958.60	223,958,697.61	396,618,993.50	201,068,197.06	52,167,695.00	342,235,180.95	0.00	2,334,533,494.06	280,735,761.00	-2,053,797,733.06	820,489,075.88
347	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	31,539,868.40	2,864,995.97	1,819,960.00	10,975,485.48	2,063,000.00	12,717,759.52	4,394,623.25	3,874,800.00	11,958,969.00	0.00	82,209,461.62	89,094,078.00	6,884,616.38	53,972,138.23
348	222011001	FEDERAL PRODUCE INSPECTION	62,113,727.00	16,563,750.00	0.00	13,803,126.00	0.00	4,140,938.00	0.00	13,803,125.00	0.00	0.00	110,424,666.00	110,425,002.00	336.00	177,533,533.32
349	222012001	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	70,269,640.00	70,269,640.00	-
350	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	59,404,377.76
351	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	55,654,337.54	48,708,363.63	5,645,930.74	25,265,893.35	3,348,429.99	37,028,299.61	26,942,423.61	27,935,242.06	52,147,960.97	0.00	282,676,881.50	100,653,866.00	-182,023,015.50	209,222,320.40
352	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	29,097,864.78	9,097,869.99	7,028,019.10	7,798,314.09	1,998,820.00	30,872,686.74	9,749,426.52	2,998,854.90	17,296,425.72	0.00	115,938,281.84	118,281,037.00	2,342,755.16	62,381,259.50
353	222016001	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	28,284,236.00	28,284,236.00	-
354	222017001	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	20,660,506.00	20,660,506.00	-
355	222027001	SMEDAN - H/QTRS	44,426,324.72	9,290,454.94	5,831,790.00	6,927,023.27	5,968,600.00	41,076,216.93	8,157,016.98	11,338,500.00	47,536,468.83	0.00	180,552,395.67	193,104,009.00	12,551,613.33	113,530,300.43
356	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	77,704,315.98	0.00	15,149,158.84	13,907,067.76	35,708,800.00	2,484,890.72	12,445,353.92	0.00	5,315,428.05	0.00	162,715,015.27	265,636,257.00	102,921,241.73	40,303,498.90
357	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	32,920,052.00	11,273,323.06	24,134,634.47	11,573,692.16	14,000,000.00	6,375,916.75	3,882,640.00	5,121,000.00	36,649,785.00	0.00	145,931,043.44	149,999,997.00	4,068,953.56	95,859,411.07
358	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	159,129,505.38	16,571,435.35	56,666,116.51	48,322,988.88	64,237,246.50	64,549,261.55	20,964,000.00	30,533,750.00	378,356,941.12	0.00	839,331,245.29	693,587,740.00	-145,743,505.29	426,641,168.49
359	227002001	INDUSTRIAL ARBITRATION PANEL	15,813,508.00	5,648,198.40	8,926,650.00	8,265,793.00	7,140,233.00	64,848,537.00	6,039,260.00	4,744,289.00	9,393,523.32	0.00	130,819,991.72	130,851,136.00	31,144.28	227,526,199.35
360	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	19,499,592.55	3,639,425.00	8,999,296.59	11,649,932.35	6,669,986.00	10,099,847.59	4,999,073.71	6,998,824.16	20,231,176.00	0.00	92,787,153.95	92,792,900.00	5,746.05	56,393,839.56
361	227004001	NATIONAL PRODUCTIVITY CENTRE	22,605,850.00	4,340,913.83	16,697,746.06	1,495,500.00	1,654,000.00	106,812,579.77	2,200,000.00	975,175.00	22,924,301.62	0.00	179,706,066.28	182,025,080.00	2,319,013.72	109,640,358.41
362	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	49,268,243.98	8,294,930.21	21,023,327.35	31,902,569.66	3,523,774.00	128,682,996.24	18,855,101.04	16,649,254.96	48,595,211.94	0.00	326,795,409.38	338,413,078.00	11,617,668.62	3,695,257,107.96
363	227006001	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	238,200,005.00	238,200,005.00	-
364	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	40,943,020.00	15,318,004.00	21,767,251.88	31,182,297.93	26,812,772.00	0.00	13,751,241.00	8,368,276.00	54,006,963.00	0.00	212,149,825.81	212,155,096.00	5,270.19	868,396,478.67
365	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	7,399,300.00	13,527,680.00	9,401,217.00	10,009,427.00	7,743,973.00	25,154,873.17	5,999,624.00	15,597,716.50	15,303,060.52	0.00	110,136,871.19	110,170,429.00	33,557.81	70,049,434.90
366	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	26,989,949.61	6,043,771.78	5,701,500.00	17,575,495.00	0.00	19,284,349.37	3,014,859.98	17,513,175.00	33,585,620.70	0.00	129,708,721.44	132,007,032.00	2,298,310.56	80,802,584.45
367	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	28,887,333.60	8,279,185.01	5,258,880.00	10,141,170.00	2,208,000.00	8,101,960.00	830,000.00	8,354,168.00	14,558,254.30	0.00	86,618,950.91	90,296,596.00	3,677,645.09	36,645,972.23
368	228005001	NATIONAL SPACE RESEARCH AND	25,303,904.97	32,612,344.22	17,530,471.38	18,531,343.97	13,251,495.02	25,979,375.76	6,998,192.08	19,748,286.02	19,084,878.31	0.00	179,040,291.73	185,420,478.00	6,380,186.27	110,570,882.35

		DEVELOPMENT AGENCY – ABUJA														
369	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	7,563,003.00	0.00	999,500.00	3,498,659.00	2,400,000.00	5,597,244.60	1,199,350.00	1,599,604.00	1,895,000.00	0.00	24,752,360.60	24,764,670.00	12,309.40	14,947,517.12
370	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	9,492,767.00	911,502.00	2,433,631.00	3,041,560.00	746,753.00	713,021.00	1,083,447.00	1,987,548.00	4,192,753.00	0.00	24,602,982.00	24,764,645.00	161,663.00	15,048,620.68
371	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	7,407,150.00	4,457,603.49	3,025,657.19	7,966,880.29	2,099,600.00	5,208,810.31	3,898,540.24	1,863,800.00	5,021,812.35	0.00	40,949,853.87	42,840,310.00	1,890,456.13	26,744,470.58
372	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	6,683,280.00	40,000.00	533,750.00	3,409,770.00	2,054,200.00	816,200.00	0.00	2,399,434.50	2,223,437.70	0.00	18,160,072.20	18,164,034.00	3,961.80	(3,420,195.85)
373	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	17,417,333.00	1,364,800.00	3,764,550.00	5,832,250.00	4,360,900.00	6,542,700.00	1,649,500.00	6,190,500.00	2,194,150.00	0.00	49,316,683.00	50,026,613.00	709,930.00	30,404,434.70
374	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	15,168,650.00	2,288,760.00	1,082,100.00	3,347,000.00	50,000.00	2,349,700.00	400,000.00	2,348,600.00	777,228.50	0.00	27,812,038.50	27,929,756.00	117,717.50	16,974,818.75
375	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	19,013,196.51	2,931,100.00	4,997,050.00	2,306,688.44	2,102,905.05	6,337,000.00	963,255.81	1,984,503.49	2,701,100.00	0.00	43,336,799.30	45,338,030.00	2,001,230.70	27,658,588.74
376	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	27,000.00	59,900.00	150,000.00	0.00	180,000.00	0.00	48,000.00	35,000.00	0.00	499,900.00	500,000.00	100.00	303,000.00
377	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	50,000.00	100,000.00	60,000.00	70,000.00	50,000.00	110,000.00	0.00	0.00	59,333.34	0.00	499,333.34	500,000.00	666.66	300,000.00
378	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	100,000.00	50,000.00	80,000.00	80,000.00	30,000.00	80,000.00	0.00	40,000.00	40,000.00	0.00	500,000.00	500,000.00	0.00	303,670.00
379	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	128,000.00	18,000.00	87,316.00	38,000.00	37,000.00	69,000.00	0.00	60,000.00	39,000.00	0.00	476,316.00	500,000.00	23,684.00	300,524.00
380	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	88,500.00	34,000.00	168,690.00	118,510.00	0.00	46,800.00	6,840.00	6,500.00	27,440.00	0.00	497,280.00	499,998.00	2,718.00	303,800.00
381	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	54,000.00	100,000.00	60,000.00	69,700.00	64,633.00	50,000.00	0.00	0.00	60,000.00	0.00	458,333.00	500,000.00	41,667.00	342,000.00
382	0228005015	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, IKWO - EBONYI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00		
383	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	40,000.00	90,000.00	60,000.00	120,000.00	50,000.00	10,000.00	0.00	50,000.00	70,000.00	0.00	490,000.00	500,000.00	10,000.00	312,913.71
384	228006001	COOPERATIVE INFORMATION NETWORK	9,573,600.00	474,100.00	500,000.00	634,000.00	0.00	250,000.00	0.00	683,000.00	764,168.00	0.00	12,878,868.00	12,997,268.00	118,400.00	7,818,600.00
385	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	22,108,905.00	7,605,990.80	13,258,571.91	3,137,385.41	3,181,900.00	27,327,630.00	1,949,100.00	1,483,600.00	14,874,991.00	0.00	94,928,074.12	93,254,275.00	-1,673,799.12	56,742,393.82
386	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	3,847,200.00	1,600,000.00	4,838,100.00	1,739,860.00	1,160,000.00	1,262,000.00	0.00	1,735,965.00	3,545,000.00	0.00	19,728,125.00	19,936,824.00	208,699.00	12,106,455.00
387	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	1,294,000.00	1,046,600.00	1,881,800.00	993,899.70	659,000.00	1,108,800.00	0.00	861,200.00	1,074,100.00	0.00	8,919,399.70	8,912,820.00	-6,579.70	5,411,299.70
388	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	3,922,000.00	1,303,900.00	6,857,880.00	949,000.00	2,198,000.00	3,019,000.00	0.00	925,000.00	338,900.00	0.00	19,513,680.00	19,523,916.00	10,236.00	11,863,570.00
389	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	3,915,867.00	1,156,500.00	7,240,000.00	738,500.00	872,000.00	3,018,500.00	0.00	676,000.00	303,000.00	0.00	17,920,367.00	18,823,917.00	903,550.00	11,387,700.00
390	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	2,956,300.00	839,500.00	2,324,400.00	4,127,500.00	1,449,000.00	5,365,000.00	0.00	3,081,850.00	2,974,000.00	0.00	23,117,550.00	23,596,410.00	478,860.00	14,296,000.00
391	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	5,520,000.00	1,439,000.00	1,951,750.00	1,848,000.00	0.00	4,500,000.00	0.00	1,200,000.00	1,235,250.00	0.00	17,694,000.00	17,696,670.00	2,670.00	10,749,975.00
392	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	5,766,860.00	854,100.00	1,674,850.00	2,260,640.00	531,600.00	2,750,700.07	0.00	2,218,850.00	854,200.00	0.00	16,911,800.07	16,921,825.00	10,024.93	10,262,014.00
393	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	4,132,666.00	744,000.00	1,041,001.00	1,653,332.00	0.00	3,669,000.00	0.00	826,334.00	330,000.00	0.00	12,396,333.00	12,400,001.00	3,668.00	7,531,700.00
394	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	2,106,200.00	2,359,900.00	1,481,100.00	1,616,000.00	1,286,200.00	1,338,900.00	0.00	2,015,500.00	193,400.00	0.00	12,397,200.00	12,400,001.00	2,801.00	7,532,320.00
395	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	1,523,130.93	515,808.84	1,716,294.36	215,990.20	579,007.60	893,328.55	159,981.66	552,811.55	668,020.72	0.00	6,824,374.41	6,924,884.00	100,509.59	4,249,877.96
396	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	766,003.00	307,334.00	1,195,695.60	1,470,838.00	450,338.00	0.00	0.00	408,625.00	813,884.00	0.00	5,412,717.60	5,412,827.00	109.40	3,288,800.00
397	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	1,437,900.00	697,500.00	1,197,750.00	1,022,900.00	408,000.00	954,000.00	0.00	599,000.00	567,500.00	0.00	6,884,550.00	6,995,709.00	111,159.00	4,214,198.05
398	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU	1,494,050.00	428,000.00	1,079,100.00	621,250.00	820,500.00	1,032,100.00	0.00	379,600.00	1,300,800.00	0.00	7,155,400.00	7,246,967.00	91,567.00	4,404,460.00

		CROSS RIVER STATE														
399	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	839,400.00	559,000.00	1,417,100.00	1,585,800.00	418,200.00	595,500.00	0.00	140,000.00	0.00	0.00	5,555,000.00	5,566,021.00	11,021.00	3,375,030.00
400	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	1,003,860.00	212,500.00	380,250.00	1,797,450.00	2,499,950.00	801,700.00	0.00	499,100.00	0.00	0.00	7,194,810.00	7,291,182.00	96,372.00	4,271,500.00
401	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	701,750.00	679,500.00	1,309,600.00	910,200.00	496,000.00	830,550.00	0.00	1,065,750.00	767,300.00	0.00	6,760,650.00	6,775,979.00	15,329.00	4,111,000.00
402	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	911,650.00	338,500.00	1,302,050.00	193,000.00	333,000.00	864,700.00	0.00	567,810.00	554,000.00	0.00	5,064,710.00	5,082,699.00	17,989.00	3,899,300.00
403	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	552,200.00	2,261,600.00	1,831,600.00	1,184,500.00	0.00	969,500.00	0.00	472,100.00	373,800.00	0.00	7,645,300.00	7,661,076.00	15,776.00	4,655,200.00
404	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	913,900.00	400,000.00	1,260,370.00	476,040.00	299,120.00	560,000.00	0.00	528,660.00	636,350.00	0.00	5,074,440.00	5,514,900.00	440,460.00	3,182,770.27
405	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	1,558,000.00	688,100.00	1,239,900.00	1,100,100.00	642,600.00	1,101,000.00	220,300.00	275,400.00	1,009,000.00	0.00	7,834,400.00	7,843,135.00	8,735.00	5,396,000.00
406	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	3,128,247.46	1,280,158.83	1,483,779.56	219,150.00	327,612.34	1,028,994.00	0.00	318,790.19	1,122,861.75	0.00	8,909,594.13	8,911,474.00	1,879.87	5,416,111.35
407	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	1,368,000.00	438,500.00	1,709,000.00	226,200.00	383,850.00	1,300,000.00	0.00	635,500.00	1,188,500.00	0.00	7,249,550.00	7,259,348.00	9,798.00	4,410,950.00
408	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	2,395,200.00	960,000.00	770,400.00	235,200.00	499,200.00	1,500,000.00	0.00	844,800.00	0.00	0.00	7,204,800.00	7,212,635.00	7,835.00	4,377,000.00
409	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	193,675.00	153,890.16	255,972.24	179,230.74	26,388.76	93,687.56	0.00	190,994.16	105,460.00	0.00	1,199,298.62	1,200,002.00	703.38	729,245.09
410	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	480,000.00	60,000.00	50,000.00	0.00	50,000.00	205,000.00	0.00	0.00	149,000.00	0.00	994,000.00	1,200,000.00	206,000.00	774,300.00
411	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	44,922.07	151,064.07	305,186.19	169,967.80	58,837.03	182,004.11	108,837.02	52,217.87	126,963.84	0.00	1,200,000.00	1,200,000.00	0.00	729,322.60
412	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	30,989,063.25	687,747.83	5,960,289.64	10,995,909.70	0.00	7,791,668.32	997,932.98	1,495,730.00	19,210,626.01	0.00	78,128,967.73	78,815,355.00	686,387.27	47,735,958.76
413	228009031	NORTH WEST ZONAL OFFICE, KANO	3,665,063.00	834,937.00	350,000.00	686,000.00	530,000.00	1,728,000.00	49,991.19	550,000.00	1,506,000.00	0.00	9,899,991.19	10,000,000.00	100,008.81	6,176,571.92
414	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,408,500.00	0.00	7,408,500.00	10,000,000.00	2,591,500.00	-
415	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,050,000.00	0.00	8,050,000.00	10,000,000.00	1,950,000.00	-
416	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	1,550,000.00	1,010,195.00	1,831,380.00	1,188,348.00	549,387.00	434,240.00	808,220.00	314,740.00	2,085,601.25	0.00	9,772,111.25	-	-9,772,111.25	6,019,161.75
417	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	2,098,689.58	439,400.00	385,000.00	639,620.00	1,099,795.00	397,800.00	543,500.00	50,000.00	4,258,500.00	0.00	9,912,304.58	12,262,509.00	2,350,204.42	6,075,780.50
418	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,799,570.00	0.00	7,799,570.00	9,707,761.00	1,908,191.00	-
419	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	2,072,900.00	1,496,700.00	2,386,130.00	1,084,400.00	1,066,400.00	431,375.00	907,700.00	216,680.00	2,377,175.43	0.00	12,039,460.43	9,999,224.00	-2,040,236.43	7,701,096.75
420	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	1,998,600.00	797,500.00	399,300.00	1,170,500.00	843,600.00	2,192,800.00	295,000.00	470,000.00	1,225,068.29	0.00	9,392,368.29	9,592,236.00	199,867.71	5,927,832.62
421	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	1,757,481.25	1,190,000.00	407,680.00	1,136,360.00	140,000.00	3,080,000.00	224,600.00	769,500.00	1,090,672.24	0.00	9,796,293.49	7,467,247.00	-2,329,046.49	6,076,225.50
422	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	1,588,132.00	1,236,797.00	854,874.95	629,323.70	479,870.00	2,681,198.71	440,270.72	368,000.00	1,146,487.36	0.00	9,424,954.44	7,416,892.00	-2,008,062.44	7,034,473.04
423	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	1,022,077.00	913,559.00	1,695,421.00	540,785.00	649,326.00	264,430.00	552,970.00	252,516.00	1,441,725.04	0.00	7,332,809.04	8,764,000.00	1,431,190.96	4,575,568.75
424	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	1,158,180.00	780,000.00	260,000.00	2,337,495.00	358,080.00	1,798,000.00	0.00	270,000.00	448,960.00	0.00	7,410,715.00	7,663,517.00	252,802.00	4,507,283.75
425	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	1,684,689.00	724,340.00	1,097,989.00	800,814.00	845,570.00	1,345,877.00	364,573.09	351,613.00	1,392,778.00	0.00	8,608,243.09	6,282,927.00	-2,325,316.09	5,226,393.75
426	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	1,048,865.43	937,751.25	1,739,692.73	554,631.25	666,364.18	271,311.64	567,493.75	259,100.00	1,478,562.50	0.00	7,523,772.73	7,789,767.00	265,994.27	4,721,282.50
427	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	982,485.21	171,409.00	918,236.00	454,484.00	546,260.00	1,316,558.00	354,110.00	212,380.00	1,321,730.62	0.00	6,277,652.83	7,758,092.00	1,480,439.17	3,687,709.25
428	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	1,865,892.55	1,353,033.60	668,484.00	564,166.00	577,370.01	1,175,847.89	176,441.00	163,422.00	1,102,535.33	0.00	7,647,192.38	8,016,301.00	369,108.62	4,722,103.00
429	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	1,061,893.62	949,461.00	1,624,076.45	562,181.00	674,616.00	412,266.00	574,673.00	262,351.00	1,499,146.00	0.00	7,620,664.07	7,071,735.00	-548,929.07	4,791,999.00
430	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	1,095,960.00	965,270.00	1,785,168.25	554,750.00	696,900.00	274,200.00	568,235.63	271,000.00	1,510,648.33	0.00	7,722,132.21	7,500,000.00	-222,132.21	4,866,101.75
431	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	999,680.94	300,582.04	300,872.19	199,628.75	2,699,747.15	149,811.54	459,057.50	60,000.00	1,798,551.38	0.00	6,967,931.49	7,670,000.00	702,068.51	4,401,556.33
432	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	2,998,061.25	400,000.00	300,000.00	798,000.00	1,299,920.00	600,000.00	200,000.00	200,000.00	650,000.00	0.00	7,445,981.25	8,514,270.00	1,068,288.75	4,623,968.00
433	228024001	TECHNOLOGY BUSINESS	2,000,000.00	570,000.00	288,500.00	1,077,783.00	500,000.00	1,836,571.50	195,143.29	400,000.00	573,810.00	0.00	7,441,807.79		-892,827.79	-

		INCUBATORCENTRE - IBADAN												6,548,980.00		4,872,354.25
434	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	2,099,780.00	749,953.33	249,925.00	949,920.00	1,099,995.00	1,099,825.00	99,790.00	549,400.00	1,564,153.29	0.00	8,462,741.62	12,780,706.00	4,317,964.38	5,316,126.75
435	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	1,999,400.00	350,000.00	140,000.00	1,127,900.00	999,898.29	1,279,283.33	70,000.00	100,000.00	447,220.00	0.00	6,513,701.62	8,008,368.00	1,494,666.38	3,979,550.75
436	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	3,998,821.91	429,584.68	257,971.45	307,573.12	1,499,755.42	198,680.93	1,599,436.74	45,116.29	4,335,656.55	0.00	12,672,597.09	8,430,403.00	-4,242,194.09	7,761,000.00
437	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	1,888,679.10	1,067,513.67	1,122,979.85	1,888,679.10	327,682.23	1,083,889.22	217,534.77	0.00	409,717.92	0.00	8,006,675.86	10,514,340.00	2,507,664.14	5,334,314.00
438	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	2,249,660.00	1,088,640.00	350,000.00	627,000.00	799,050.00	1,771,557.19	249,980.00	0.00	1,237,974.54	0.00	8,373,861.73	20,516,002.00	12,142,140.27	5,122,330.63
439	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	2,999,999.25	350,000.00	649,882.00	1,285,800.00	997,737.00	395,000.00	1,300,000.00	400,000.00	2,077,873.00	0.00	10,456,291.25	31,253,386.00	20,797,094.75	7,023,162.50
440	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	6,580,404.65	3,100,524.25	15,396,579.00	4,767,103.00	3,174,800.00	270,000.00	6,916,770.00	1,425,000.00	15,266,236.21	0.00	56,897,417.11	54,341,913.00	-2,555,504.11	21,103,597.90
441	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	10,700,000.00	1,200,000.00	800,000.00	3,350,000.00	244,893.00	6,911,684.22	1,500,000.00	2,000,000.00	4,541,701.56	0.00	31,248,278.78	24,236,957.00	-7,011,321.78	19,254,950.20
442	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	14,446,024.00	3,465,453.50	2,202,731.26	3,505,207.60	0.00	2,811,900.00	5,351,700.00	4,360,709.00	17,374,401.56	0.00	53,518,126.92	31,020,550.00	-22,497,576.92	42,299,650.48
443	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	7,881,000.00	4,258,000.00	722,354.00	7,074,800.00	5,156,200.00	1,150,000.00	3,171,000.00	1,963,000.00	5,864,602.00	0.00	37,240,956.00	-	-37,240,956.00	22,869,743.30
444	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	2,091,400.00	1,252,550.00	1,103,150.00	1,995,030.00	6,300,000.00	6,496,363.90	1,327,861.00	3,072,300.00	6,884,724.00	0.00	30,523,378.90	50,324,115.00	19,800,736.10	101,043,379.43
445	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	14,714,561.26	5,610,750.00	4,997,917.45	5,511,286.25	10,782,182.55	2,002,200.00	1,998,600.00	1,029,259.53	3,644,881.39	0.00	50,291,638.43	50,324,115.00	32,476.57	231,762,209.13
446	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	12,474,866.19	2,918,460.67	9,788,233.37	8,284,841.59	9,359,111.71	11,625,209.14	10,192,260.00	14,563,393.08	19,207,556.19	0.00	98,413,931.94	101,688,317.00	3,274,385.06	620,373,633.11
447	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	11,688,001.02	15,680,732.00	3,735,470.90	3,667,064.00	0.00	20,259,232.47	6,011,200.01	6,050,750.00	20,086,021.60	0.00	87,178,472.00	91,852,464.00	4,673,992.00	67,167,431.71
448	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	5,932,145.65	2,536,000.00	1,106,565.00	2,508,614.87	5,328,920.00	7,671,075.00	1,812,800.00	7,051,746.67	8,465,291.57	0.00	42,413,158.76	50,635,340.00	8,222,181.24	201,251,898.43
449	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	12,525,741.67	21,517,708.00	3,036,710.50	8,221,958.00	1,659,000.00	8,687,100.00	5,014,000.00	4,063,300.00	10,128,175.88	0.00	74,853,694.05	75,173,705.00	320,010.95	49,389,144.45
450	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	18,083,032.15	2,984,454.52	6,302,046.90	3,135,119.44	2,997,006.50	14,487,631.23	3,708,101.02	2,222,564.00	29,233,561.11	0.00	83,153,516.87	77,943,866.00	-5,209,650.87	53,940,830.22
451	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	20,355,790.00	32,669,471.42	6,200,850.00	21,564,055.00	10,491,697.70	24,336,748.78	7,817,017.50	2,301,346.50	41,094,765.54	0.00	166,831,742.44	171,689,811.00	4,858,068.56	260,634,158.65
452	228046003	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	4,844,323.56
453	228046004	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH EAST ZONAL OFFICE, 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	4,475,187.50
454	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL 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	6,273,625.04
455	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	44,895,419.95	8,369,037.79	15,899,947.50	8,540,819.99	31,517,851.84	7,031,284.36	1,248,487.15	17,083,125.23	26,258,245.93	0.00	160,844,219.74	163,227,718.00	2,383,498.26	766,083,422.63
456	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	7,680,960.00	1,585,000.00	2,280,300.00	2,491,800.00	1,856,000.00	4,781,534.33	2,900,000.00	1,420,000.00	3,848,000.00	0.00	28,843,594.33	163,227,718.00	134,384,123.67	17,530,561.89
457	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	24,867,518.50	32,508,975.07	239,471.00	1,379,012.39	0.00	3,530,138.64	0.00	7,859,410.00	105,150.00	0.00	70,489,675.60	28,861,125.00	-41,628,550.60	27,078,460.98
458	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	39,999,281.94	9,999,961.56	0.00	0.00	0.00	34,999,999.36	0.00	0.00	18,200,030.44	0.00	103,199,273.30	25,413,723.00	-77,785,550.30	114,274,065.10
459	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	720,000.00	799,940.00	0.00	0.00	0.00	479,980.00	0.00	0.00	0.00	0.00	1,999,920.00	103,201,740.00	101,201,820.00	1,215,535.50
460	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	720,000.00	799,940.00	0.00	0.00	0.00	479,980.00	0.00	0.00	0.00	0.00	1,999,920.00	2,000,000.00	80.00	1,215,531.50
461	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	720,000.00	799,940.00	0.00	0.00	0.00	479,980.00	0.00	0.00	0.00	0.00	1,999,920.00	2,000,000.00	80.00	9,328,631.50
462	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	720,000.00	799,940.00	0.00	0.00	0.00	479,980.00	0.00	0.00	0.00	0.00	1,999,920.00	2,000,000.00	80.00	5,780,237.89
463	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY – IBADAN	9,294,330.14	4,391,903.05	1,509,916.82	4,353,622.38	0.00	5,729,272.49	811,628.66	10,994,106.21	5,680,693.01	0.00	42,765,472.76	44,561,424.00	1,795,951.24	27,886,673.29

464	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	3,533,373.00	3,432,864.41	1,225,720.00	5,588,620.96	0.00	10,394,328.03	408,011.00	1,734,300.00	2,407,944.00	0.00	28,725,161.40	28,737,543.00	12,381.60	20,025,864.47
465	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	16,987,158.83	16,681,456.00	8,896,512.34	8,808,500.00	4,998,890.00	11,556,288.13	6,229,286.32	6,989,305.00	9,687,639.50	0.00	90,835,036.12	91,808,363.00	973,326.88	434,546,120.78
466	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	1,699,963.52	1,464,049.99	1,099,949.99	299,999.98	1,099,886.25	1,799,424.99	299,999.99	300,000.00	1,199,999.16	0.00	9,263,273.87	9,264,722.00	1,448.13	8,116,630.33
467	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	2,294,930.00	1,299,970.00	1,367,544.58	2,299,990.01	397,650.00	1,319,990.01	264,870.00	0.00	499,937.04	0.00	9,744,881.64	9,752,455.00	7,573.36	5,843,059.75
468	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	3,399,998.57	834,937.00	250,000.00	685,999.99	529,962.00	1,727,999.97	50,000.00	550,000.00	1,505,999.04	0.00	9,534,896.57	9,634,937.00	100,040.43	9,655,761.68
469	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	2,299,615.00	445,080.00	598,640.00	931,720.00	1,000,000.00	2,753,531.12	944,760.00	632,740.00	2,042,238.00	0.00	11,648,324.12	11,652,062.00	3,737.88	12,057,177.20
470	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	1,917,964.34	673,013.69	939,802.52	585,376.15	958,982.17	2,876,943.50	767,185.73	678,000.39	1,822,819.87	0.00	11,220,088.36	11,507,783.00	287,694.64	12,439,479.97
471	228066001	SOKOTO ENERGY RESEARCH	2,562,921.01	1,228,575.00	1,039,650.00	1,823,100.00	3,209,776.00	4,037,281.68	90,000.00	862,650.00	1,130,987.69	0.00	15,984,941.38	16,414,420.00	429,478.62	39,650,662.30
472	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	5,246,072.00	492,726.62	1,706,200.00	3,138,875.00	1,405,240.00	232,600.00	100,200.00	1,737,480.00	2,032,400.00	0.00	16,091,793.62	16,685,758.00	593,964.38	306,896,261.72
473	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	3,048,783.90	319,963.00	1,084,044.00	794,310.00	1,282,512.00	204,400.00	459,712.00	253,894.00	4,182,939.01	0.00	11,630,557.91	12,000,000.00	369,442.09	51,572,533.38
474	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	1,668,898.38	1,285,738.44	789,757.97	2,147,736.53	1,337,700.00	3,129,794.32	156,695.00	4,229,227.23	5,038,425.60	0.00	19,783,973.47	22,176,992.00	2,393,018.53	36,751,985.66
475	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	4,058,826.00	845,300.00	2,466,880.00	3,182,501.78	1,218,340.00	2,046,052.00	442,500.00	859,700.00	2,525,032.44	0.00	17,645,132.22	19,556,439.00	1,911,306.78	26,408,728.27
476	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	3,427,171.25	236,171.00	395,904.00	1,346,166.00	995,402.00	2,077,828.15	256,500.00	599,600.00	910,925.04	0.00	10,245,667.44	10,297,212.00	51,544.56	15,787,661.23
477	228073001	ENERGY COMMISSION OF NIGERIA	27,510,922.00	22,702,055.97	13,703,017.00	14,822,297.14	31,505,566.45	33,229,501.40	8,373,572.00	22,261,423.98	57,801,626.00	0.00	231,909,981.94	246,142,418.00	14,232,436.06	378,282,932.48
478	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	5,605,630.00	1,018,400.00	2,513,550.00	5,096,799.50	2,161,948.75	1,041,600.00	0.00	1,941,560.00	2,958,352.38	0.00	22,337,840.63	25,575,107.00	3,237,266.37	47,445,153.70
479	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	1,646,999.16	1,086,309.32	2,207,038.73	763,888.32	916,623.00	559,197.48	780,307.00	356,000.00	2,036,197.56	0.00	10,352,560.57	10,545,527.00	192,966.43	7,604,251.37
480	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	2,385,123.00	758,299.00	527,700.00	919,700.00	499,999.00	1,458,400.00	179,900.00	719,900.00	1,835,017.29	0.00	9,284,038.29	9,291,025.00	6,986.71	5,631,212.00
481	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY	5,026,350.00	3,669,060.00	13,924,450.00	560,200.00	4,769,500.00	2,998,564.13	0.00	892,000.00	0.00	0.00	31,840,124.13	50,000,000.00		
482	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	89,787,222.67	67,328,867.04	27,887,521.25	44,251,388.46	30,643,951.00	20,624,352.58	1,455,500.00	15,070,524.94	57,366,953.52	0.00	354,416,281.46	358,799,999.00	4,383,717.54	224,816,196.12
483	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	62,852,118.76	38,311,405.71	12,665,944.95	9,867,024.94	8,640,794.06	9,825,262.70	2,080,760.47	29,183,149.37	206,450.00	0.00	173,632,910.96	179,400,001.00	5,767,090.04	119,793,889.20
484	229003001	NIGERIAN RAILWAY	25,630,977.82	3,759,670.00	8,337,276.48	1,118,525.00	9,994,776.75	0.00	27,886,623.89	3,416,000.00	14,292,101.32	0.00	94,435,951.26	105,400,000.00	10,964,048.74	1,600,514,421.56
485	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	36,055,311.84
486	229005001	MARITIME ACADEMY, ORON	22,986,000.00	2,352,100.00	15,277,640.00	9,651,140.00	3,677,000.00	4,344,650.00	2,175,900.00	7,405,481.25	3,947,050.00	0.00	71,816,961.25	81,400,000.00	9,583,038.75	1,638,144,429.11
487	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	12,175,379.00	3,417,764.96	759,800.00	2,415,950.00	3,340,900.00	1,927,300.00	2,600,215.00	2,751,636.00	3,943,838.15	0.00	33,332,783.11	33,400,000.00	67,216.89	20,296,381.96
488	230001001	FEDERAL MINISTRY OF AVIATION	35,518,651.54	3,448,975.00	35,963,907.43	44,043,585.19	29,922,350.00	26,758,840.09	0.00	9,390,687.85	59,645,315.92	0.00	244,692,313.02	249,999,998.00	5,307,684.98	165,598,361.62
489	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	59,931,642.85	66,199,706.26	4,988,250.00	57,583,667.53	29,829,278.05	0.00	6,706,836.09	4,000,000.00	12,949,278.94	0.00	242,188,659.72	243,400,000.00	1,211,340.28	1,151,784,073.65
490	230002001	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,400,002.00	159,400,002.00	98,541,762.01
491	230006001	ACCIDENT AND INVESTIGATION BUREAU	66,638,000.00	8,955,810.00	9,496,449.47	8,202,776.86	13,836,100.00	2,560,000.00	1,000,000.00	3,135,000.00	21,946,452.00	0.00	135,770,588.33	249,999,998.00	114,229,409.67	69,302,149.55
492	231001001	FEDERAL MINISTRY OF POWER - HQTRS	14,983,500.00	2,674,612.32	19,763,470.51	15,098,620.76	24,998,740.00	37,999,999.90	12,461,619.07	12,651,500.00	104,960,174.40	0.00	245,592,236.96	249,508,198.00	3,915,961.04	150,382,651.37
493	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	21,050,832.29	6,260,151.04	5,047,580.00	8,326,200.00	8,748,990.00	13,276,754.72	4,416,100.00	2,577,788.28	20,321,653.32	0.00	90,026,049.65	92,027,162.00	2,001,112.35	60,381,307.55
494	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	84,236,995.53	21,466,299.31	191,585,880.12	14,516,065.91	19,993,150.00	101,895,371.56	30,927,200.00	10,519,250.00	169,984,421.91	0.00	645,124,634.34	432,741,935.00	-212,382,699.34	312,952,758.41
495	231010001	NATIONAL POWER TRAINING INSTITUTE	33,537,725.88	7,435,089.91	5,019,939.67	16,222,869.76	6,283,452.50	8,742,250.00	3,434,300.00	3,251,100.00	38,802,683.51	0.00	122,729,411.23	133,100,000.00	10,370,588.77	86,344,985.24
496	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	75,636,565.00	12,818,658.04	18,723,028.53	23,954,870.86	16,934,732.56	32,114,972.30	5,235,757.25	11,568,685.41	42,026,855.75	0.00	239,014,125.70	257,000,000.00	17,985,874.30	406,129,466.86

497	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	80,548,176,707.98
498	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	34,977,352.40	76,531,976.00	76,717,254.88	117,889,430.13	45,241,232.00	59,906,198.00	32,550,458.00	53,434,054.00	108,477,002.00	0.00	605,724,957.41	627,001,196.00	627,001,196.00	383,742,298.52
499	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	36,353,284.75	18,462,310.26	28,934,771.27	40,728,601.03	0.00	30,557,722.55	3,947,336.00	18,613,276.03	46,523,614.50	0.00	224,120,916.39	225,000,000.00	879,083.61	-
500	234003001	FEDERAL SCHOOL OF SURVEY, OYO	3,499,825.22	4,499,900.78	2,999,930.92	7,499,993.91	0.00	0.00	0.00	0.00	7,339,309.06	0.00	25,838,959.89	25,839,417.00	457.11	-
501	234004001	FEDERAL ROAD MAINTENANCE AGENCY	36,014,387.00	18,673,833.80	1,252,400.00	11,827,166,454.11	12,100,000.00	37,967,906.91	26,828,800.00	7,827,836.25	160,617,819.40	0.00	12,128,449,437.47	14,984,468,075.00	2,856,018,637.53	(30,000.00)
502	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	185,000.00	1,299,999.52	599,789.48	3,972,915.48	100,000.00	599,950.00	0.00	1,098,538.00	1,349,625.00	0.00	9,205,817.48	9,098,771.00	-107,046.48	751,860,860.41
503	234006001	SURVEY COUNCIL OF NIGERIA	7,076,970.00	2,873,925.00	0.00	0.00	1,000,000.00	0.00	0.00	3,094,535.00	0.00	0.00	14,045,430.00	14,055,225.00	9,795.00	8,599,502.70
504	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	252,554,068.70	9,044,904.60	71,614,472.00	15,210,356.00	201,632,142.00	10,357,430.00	10,764,827.00	8,654,152.00	152,835,469.95	0.00	732,667,822.25	735,645,826.00	2,978,003.75	487,706,514.79
505	232003001	PETROLEUM TRAINING INSTITUTE	45,499,930.45	62,349,913.75	33,101,454.91	10,144,990.34	3,528,428.63	48,099,939.80	0.00	0.00	42,006,537.32	0.00	244,731,195.20	150,130,838.00	-94,600,357.20	152,820,884.05
506	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	61,331,172.76	18,185,400.64	9,698,298.10	35,732,091.62	50,176,602.33	55,625,408.93	0.00	10,942,770.33	71,583,993.28	0.00	313,275,737.99	316,472,406.00	3,196,668.01	195,652,900.26
507	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	161,785,730.00	42,654,382.50	32,339,970.75	77,579,277.64	38,540,800.00	92,052,362.47	8,946,890.00	63,696,585.00	86,004,506.08	0.00	603,600,504.44	731,937,312.00	128,336,807.56	385,660,110.41
508	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	4,452,783.82	1,453,000.00	1,410,000.00	1,799,800.00	1,121,000.00	3,599,111.11	0.00	1,111,963.00	8,275,891.76	0.00	23,223,549.69	23,224,639.00	1,089.31	14,565,068.00
509	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	54,601,732.10	26,593,110.24	13,744,680.01	30,174,343.61	10,642,565.70	50,855,608.46	13,826,611.62	18,048,244.45	13,173,736.27	0.00	231,660,632.46	236,115,716.00	4,455,083.54	149,825,897.01
510	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	9,513,036.96	7,834,918.84	3,984,650.00	9,333,191.51	4,627,380.00	15,757,953.30	5,494,456.96	6,326,877.00	8,992,839.45	0.00	71,865,304.02	73,709,852.00	1,844,547.98	52,550,749.19
511	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	6,621,040.00	2,245,469.65	1,258,500.00	928,965.27	0.00	15,016,853.91	1,019,478.60	1,620,699.88	21,139,306.03	0.00	49,850,313.34	51,682,655.00	1,832,341.66	32,153,396.79
512	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	19,600,000.00	11,523,714.26	9,384,000.00	5,090,000.00	1,500,000.00	24,895,000.00	1,500,000.00	8,500,000.00	7,346,761.25	0.00	89,339,475.51	90,792,020.00	1,452,544.49	54,434,158.55
513	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	16,069,766.80	4,673,105.14	751,340.00	1,375,350.00	2,073,810.00	4,673,302.00	1,780,000.00	497,300.00	2,392,600.00	0.00	34,286,573.94	62,626,986.00	28,340,412.06	32,088,325.00
514	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	17,520,409.00	9,006,405.10	3,727,580.00	9,211,149.00	14,997,050.00	17,956,328.77	991,600.00	6,832,356.66	16,237,491.66	0.00	96,480,370.19	72,519,901.00	-23,960,469.19	98,407,567.35
515	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	27,972,433.73	6,975,921.19	42,661,196.82	16,966,078.68	9,000,000.00	33,285,000.00	14,992,194.75	7,974,200.00	38,919,856.99	0.00	198,746,882.16	205,270,604.00	6,523,721.84	118,678,184.62
516	233011001	AJAOKUTA STEEL COMPANY LIMITED	3,773,082.34	5,973,364.56	4,978,662.87	3,408,820.00	3,145,000.00	23,051,270.42	2,090,000.00	9,916,977.01	8,499,722.00	0.00	64,836,899.20	75,270,150.00	10,433,250.80	38,240,868.35
517	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	20,491,100.00	3,325,667.86	4,791,525.00	8,264,843.00	6,400,000.00	4,986,368.14	1,498,000.00	4,990,800.00	17,936,418.00	0.00	72,684,722.00	73,269,882.00	585,160.00	2,089,213,637.58
518	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	33,040,977.80	11,033,199.03	28,600,566.18	32,097,704.29	14,429,970.00	5,632,548.55	0.00	12,999,992.00	55,886,262.47	0.00	193,721,220.32	193,981,274.00	260,053.68	119,075,812.23
519	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	175,822,997.36	39,099,950.78	24,143,074.69	33,690,688.12	58,993,258.33	50,191,108.61	77,999,638.67	62,008,000.13	71,726,391.17	0.00	593,675,107.86	594,762,287.00	1,087,179.14	319,707,533.82
520	250001001	FISCAL RESPONSILIBITY COMMISSION	17,492,087.88	15,298,647.65	14,110,108.83	16,104,035.48	10,995,130.32	46,969,677.81	14,178,864.41	13,843,559.84	31,880,934.61	0.00	180,873,046.83	181,767,615.00	894,568.17	115,124,173.62
521	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	40,783,831.79	22,817,119.11	35,651,753.73	33,672,462.24	13,344,282.35	20,423,807.60	21,156,036.91	31,286,713.81	48,453,634.16	0.00	267,589,641.70	278,665,581.00	11,075,939.30	170,070,324.37
522	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	16,674,442.00	4,939,428.00	13,877,590.00	14,457,032.00	0.00	7,999,163.40	3,499,970.00	8,098,522.00	17,566,119.75	0.00	87,112,267.15	88,935,101.00	1,822,833.85	25,166,516.74
523	252037001	ANAMBRA/ IMO RBDA	98,972,736.75	17,767,862.39	27,404,854.93	24,864,241.50	10,300,902.30	14,088,191.45	4,039,199.81	12,800,000.00	9,275,790.31	0.00	219,513,779.44	91,935,100.00	-127,578,679.44	43,913,074.85
524	252038001	BENIN/ OWENA RBDA	21,318,751.45	4,052,906.52	3,100,622.50	12,958,562.11	0.00	17,612,147.00	4,491,625.00	5,703,801.54	3,074,937.19	0.00	72,313,353.31	75,605,255.00	3,291,901.69	33,222,600.15
525	252039001	CHAD BASIN RBDA	10,861,769.17	6,750,000.00	17,989,999.65	4,115,165.00	2,200,000.00	25,877,083.46	2,750,000.00	6,450,000.00	6,700,713.00	0.00	83,694,730.28	83,076,963.00	-617,767.28	40,924,865.67
526	252040001	CROSS RIVER RBDA	10,280,008.18	2,422,261.78	1,981,100.00	7,969,477.43	2,973,800.00	5,962,074.41	3,030,000.00	5,362,316.00	3,189,500.00	0.00	43,170,537.80	63,388,664.00	20,218,126.20	27,150,003.15
527	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	14,708,541.70	6,198,791.09	3,418,859.85	11,195,517.47	3,450,000.00	16,159,552.45	2,698,606.98	2,898,000.00	18,873,222.88	0.00	79,601,092.42	81,092,918.00	1,491,825.58	76,679,718.64
528	252042001	LOWER BENUE RBDA	2,698,840.00	4,473,629.87	3,930,060.00	7,465,191.00	4,524,063.00	19,520,126.58	3,432,300.00	9,085,070.00	4,530,718.00	0.00	59,659,998.45	62,233,558.00	2,573,559.55	518,347,218.80
529	252043001	LOWER NIGER RBDA	9,893,800.00	2,077,130.00	1,629,410.00	4,188,853.66	1,974,550.00	13,200,000.00	5,827,499.00	3,393,400.00	10,519,011.50	0.00	52,703,654.16	62,127,744.00	9,424,089.84	22,945,069.63
530	252044001	NIGER DELTA RBDA	21,296,495.05	7,899,214.95	4,201,759.00	5,010,339.70	2,300,000.00	2,404,425.00	3,100,500.00	7,136,578.25	9,071,200.00	0.00	62,420,511.95	63,441,662.00	1,021,150.05	27,053,667.37
531	252045001	OGUN/ OSUN RBDA	20,885,396.45	10,110,711.31	2,779,611.80	7,404,938.40	3,301,550.00	9,686,821.85	3,499,775.99	7,582,657.36	3,939,779.17	0.00	69,191,242.33	69,471,583.00	280,340.67	173,791,085.43
532	252046001	SOKOTO RIMA RBDA	24,033,672.17	5,865,231.71	6,775,266.84	10,344,103.36	1,339,547.40	12,355,833.59	4,254,100.00	0.00	4,735,149.60	0.00	69,702,904.67	76,736,791.00	7,033,886.33	28,686,509.50
533	252047001	UPPER BENUE RBDA	68,416,618.60	33,327,495.03	2,657,044.00	9,161,990.00	9,069,716.00	20,731,237.54	23,542,615.97	20,627,500.00	38,843,987.27	0.00	226,378,204.41	73,796,591.00	-152,581,613.41	182,308,579.10
534	252048001	UPPER NIGER RBDA	10,659,630.00	7,209,200.72	2,930,070.00	3,807,000.00	1,948,000.00	11,180,106.20	1,800,000.00	2,653,313.90	7,061,800.00	0.00	49,249,120.82	55,902,342.00	6,653,221.18	23,089,957.93
535	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	8,999,377.87	9,806,621.47	3,749,956.31	5,799,999.11	2,856,999.25	9,597,894.19	1,893,039.67	6,899,019.40	17,142,000.96	0.00	66,744,908.23	67,657,000.00	912,091.77	42,059,289.40
536	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	8,000,000.00	2,009,884.55	2,558,649.00	3,717,563.76	6,999,570.77	17,358,714.00	3,749,500.00	3,500,000.00	14,086,826.83	0.00	61,980,708.91	62,193,751.00	213,042.09	36,849,385.80

537	0220011001	NIGERIA CUSTOMS SERVIVES	1,143,247,608.00	114,944,932.00	249,438,068.00	790,669,327.00	231,806,441.00	231,595,414.00	1,475,577,133.00	182,451,709.00	542,068,423.00	0.00	4,961,799,055.00	19,485,769,000.00	14,523,969,945.00	3,005,603,860.56
		LAW & JUSTICES SECTOR														
538	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	943,412,902.51	903,976,933.90	431,457,246.15	927,486,277.82	354,964,165.85	306,096,976.74	710,415,037.16	229,359,950.10	1,025,577,272.82	19,900,502.13	5,852,647,265.18	4,909,264,360.00	-943,382,905.18	5,149,366,364.55
539	0318002001	SUPREME COURT OF NIGERIA	369,922,802.97	359,687,339.33	292,983,901.14	324,963,133.77	129,989,355.00	250,221,887.02	12,996,680.01	290,643,388.41	1,049,979,261.18	0.00	3,081,387,748.83	3,162,652,364.42	81,264,615.59	4,622,511,307.01
540	0318003001	COURT OF APPEAL	1,079,911,970.65	500,000,000.00	654,947,182.39	424,964,788.26	160,000,000.00	639,999,999.95	35,000,000.00	639,982,394.13	1,109,982,394.13	0.00	5,244,788,729.51	4,083,517,728.00	-1,161,271,001.51	4,649,999,087.97
541	0318004001	FEDERAL HIGH COURT-ABUJA	546,598,351.26	291,537,861.86	522,062,580.18	416,938,342.51	142,277,448.98	715,165,775.83	22,619,200.00	310,224,992.55	347,093,695.15	0.00	3,314,518,248.32	3,206,530,783.19	-107,987,465.13	4,444,725,463.46
542	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	3,380,538,852.65	-731,846,438.17	4,112,385,290.82
543	0318006001	SHARIA COURT OF APPEAL-ABUJA	98,910,000.00	46,972,681.39	186,496,000.00	170,041,800.00	23,090,000.00	199,993,404.78	30,000,000.00	152,000,000.00	205,975,000.00	0.00	1,113,478,886.17	1,115,351,277.55	1,872,391.38	1,149,941,920.39
544	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	179,984,869.91	43,648,651.44	180,999,368.50	42,899,025.00	99,981,225.00	300,999,318.99	20,498,281.75	105,799,270.00	156,599,971.00	0.00	1,131,409,981.59	1,131,489,463.99	79,482.40	1,190,778,128.76
545	0318008001	NATIONAL INDUSTRIAL COURT	213,347,519.58	227,289,332.16	229,253,260.29	218,899,555.58	39,064,536.44	182,889,340.07	43,320,881.03	199,999,182.26	546,790,580.46	0.00	1,900,854,187.87	1,954,148,385.46	53,294,197.59	3,372,841,512.58
546	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	47,000,000.00	288,880,810.09	141,391,292.50	177,375,579.74	144,994,382.11	238,860,777.01	2,000,000.00	102,898,001.05	149,593,983.03	0.00	1,292,994,825.53	1,196,065,233.75	-96,929,591.78	1,348,489,750.17
547	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	129,990,000.00	39,017,074.37	240,641,021.75	206,599,371.60	60,000,000.00	85,999,999.92	36,000,000.00	124,999,999.92	352,398,800.00	0.00	1,275,646,267.56	1,307,016,925.63	31,370,658.07	1,489,617,894.75
548	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	525,000,000.00	24,000,000.00	154,491,343.54	80,000,000.00	200,000,000.00	281,000,000.00	41,793,423.73	15,000,000.00	381,149,025.30	0.00	1,702,433,792.57	1,746,791,464.74	44,357,672.17	1,646,864,401.39
549	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	306,287,893.23	53,316,629.05	263,291,204.54	38,160,209.12	49,350,786.00	46,837,428.60	2,003,782,030.44	33,531,806.01	702,899,617.35	0.00	3,497,457,604.34	3,998,995,470.00	501,537,865.66	1,980,392,924.35
550	0326002001	NIGERIAN LAW REFORM COMMISSION	27,000,000.00	10,500,000.00	18,599,999.56	12,960,000.00	8,700,000.00	3,500,000.00	7,000,000.00	4,924,000.00	17,251,925.44	50,627,375.00	161,063,300.00	112,435,928.00	-48,627,372.00	78,011,874.53
551	0326003001	LEGAL AID COUNCIL	136,628,800.00	6,458,200.00	27,106,000.00	14,862,000.00	8,490,000.00	3,300,000.00	2,000,000.00	6,048,000.00	28,055,278.25	0.00	232,948,278.25	236,018,494.00	3,070,215.75	195,605,594.44
552	0326004001	COUNCIL OF LEGAL EDUCATION	125,415,822.56	77,915,500.18	77,365,656.10	103,613,997.09	11,845,500.00	178,153,083.68	36,676,788.85	97,290,150.00	312,434,566.29	0.00	1,020,711,064.75	97,801,126.00	-922,909,938.75	918,074,470.95
553	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	15,336,751.01	7,621,173.26	8,055,115.67	4,865,477.50	11,455,311.50	9,039,858.42	7,405,702.81	3,415,929.76	23,545,916.56	0.00	90,741,236.49	91,674,416.00	933,179.51	55,152,344.10
554	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	337,209,478.33	50,863,611.60	151,493,872.63	71,637,741.37	86,072,443.60	80,104,999.95	380,566,788.49	42,117,039.84	219,683,616.65	3,007,848.84	1,422,757,441.30	1,543,050,420.26	120,292,978.96	783,926,487.73
555	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	7,881,000.00	4,258,000.00	722,354.00	7,074,800.00	5,156,200.00	1,150,000.00	3,171,000.00	1,963,000.00	5,864,602.00	0.00	37,240,956.00	40,629,777.00	3,388,821.00	26,245,423.00
556	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	49,392,090.00	8,761,000.00	12,604,589.87	22,771,315.18	4,755,880.00	259,338,485.83	4,594,871.00	10,311,100.00	58,250,814.41	0.00	430,780,146.29	398,973,304.00	-31,806,842.29	242,537,759.72
557	0326010001	NIGERIAN COPYRIGHT COMMISSION	50,092,470.98	19,599,569.09	24,030,216.82	13,079,685.00	9,728,942.00	4,202,925.00	3,960,700.00	3,495,784.00	53,009,719.50	0.00	181,200,012.39	182,430,371.00	1,230,358.61	113,010,775.99
558	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	220,852,047.84
559	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	573,947,375.65	76,508,397.02	90,022,012.40	142,209,237.96	42,000,000.00	234,049,228.57	169,237,388.59	51,601,241.77	258,319,468.26	0.00	1,637,894,350.22	1,812,886,014.00	174,991,663.78	1,403,298,163.01
560	0344001001	CODE OF CONDUCT BUREAU	125,605,658.69	15,941,046.03	48,399,257.62	67,320,869.00	15,177,485.00	59,988,489.75	11,492,733.87	40,084,459.49	51,452,355.00	0.00	435,462,354.45	435,616,600.00	154,245.55	272,527,518.52
561		BODY OF BENCHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	814,767,606.00	814,767,606.00	-
		REGIONAL SECTOR														
562	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	137,986,485.25	9,809,213.00	79,111,795.00	76,101,697.00	79,357,281.00	186,523,692.00	51,209,257.00	31,569,615.00	223,036,689.02	0.00	874,705,724.27	877,089,120.00		538,563,452.20
		SOCIAL SECTOR														
563	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	231,249,701.00	9,508,431.01	134,503,021.96	41,471,459.58	65,257,180.00	62,132,658.00	27,871,760.25	35,721,323.14	2,616,831,865.75	0.00	3,224,547,400.69	2,096,326,675.00	-1,128,220,725.69	1,198,842,132.85
564	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	30,068,798.51	5,492,334.32	16,233,331.33	20,312,489.69	6,416,421.96	56,639,818.93	6,014,573.50	14,697,096.44	37,254,689.04	0.00	193,129,553.72	200,000,000.00	6,870,446.28	126,969,267.97
565	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	397,064,420.00	30,894,311.51	579,558,262.36	22,801,380.00	0.00	374,005,043.00	19,167,156.28	73,996,802.00	12,586,432,894.98	0.00	14,083,920,270.13	16,084,911,576.00	2,000,991,305.87	9,561,885,343.63
566	513021002	NIGERIA FOOTBALL FEDERATION	33,466,700.00	7,090,646.52	5,964,500.00	7,445,548.49	11,354,420.94	7,095,250.00	17,105,271.05	5,962,000.00	1,580,492,628.24	0.00	1,675,976,965.24	905,695,006.00	-770,281,959.24	2,927,802,621.60
567	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	26,999,985.75	9,999,999.33	5,549,325.00	5,701,332.00	23,999,975.00	14,597,361.62	1,300,000.00	2,400,000.00	54,547,946.76	0.00	145,095,925.46	146,129,500.00	1,033,574.54	92,277,939.82
568	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	85,026,888.00	57,267,952.82	107,460,421.66	34,959,277.96	14,984,364.00	16,000,112.00	4,721,452.00	19,818,592.46	82,598,800.80	0.00	422,837,861.70	425,000,009.00	2,162,147.30	433,775,424.58
569	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	24,491,087.40	3,591,868.00	5,489,300.00	0.00	25,996,595.50	3,296,000.00	2,698,750.00	4,393,300.00	0.00	69,956,900.90	74,999,992.00	5,043,091.10	62,568,380.23
570	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	257,952,805.38	80,686,894.42	142,471,643.98	114,951,014.84	15,485,698.00	23,486,338.08	24,893,219.44	66,013,994.14	254,529,680.28	0.00	980,471,288.56	1,017,950,190.00	37,478,901.44	631,961,896.73
571	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	111,842,796.00
572	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	1,786,942.95	6,691,191.29	9,119,220.35	7,575,110.55	1,203,332.50	1,394,929.30	0.00	3,824,680.39	5,501,828.05	0.00	37,097,235.38	37,171,291.00	74,055.62	22,591,533.01
573	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,210,869.80	2,998,205.00	4,996,808.33	7,296,779.87	3,498,027.05	0.00	999,065.08	999,300.00	7,198,985.40	0.00	30,198,040.53	30,212,341.00	14,300.47	18,359,773.25
574	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	9,988,860.00	5,715,704.00	12,743,472.50	11,808,473.82	1,204,328.00	2,558,382.00	2,122,203.27	3,872,542.90	9,850,675.60	0.00	59,864,642.09	62,269,640.00	2,404,997.91	39,268,278.92
575	517008001	NATIONAL LIBRARY OF NIGERIA	67,174,121.87	27,105,190.18	18,899,555.57	20,990,408.34	10,999,876.70	0.00	4,499,448.95	13,999,408.49	53,498,008.43	0.00	217,166,018.53	227,937,702.00	10,771,683.47	134,127,927.53
576	517009001	NATIONAL EXAMINATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	-

		COUNCIL													-		10,604,178,273.82
577	517010001	MASS LITERACY COUNCIL	10,920,796.25	3,434,581.01	5,749,462.66	4,149,771.61	963,240.00	18,090,011.25	3,921,950.00	2,519,300.00	5,682,679.00	0.00	55,431,791.78	59,843,673.00	4,411,881.22	29,764,153.85
578	517011001	NOMADIC EDUCATION COMMISSION	20,849,455.39	7,558,024.41	9,148,600.00	9,614,079.58	1,999,520.00	13,999,507.61	1,999,999.99	200,000.00	27,045,427.45	0.00	92,414,614.43	95,527,330.00	3,112,715.57	56,443,774.48
579	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	46,914,017.60	4,622,721.12	17,545,388.00	13,088,649.29	8,007,750.00	47,520,126.81	4,463,401.73	42,733,815.33	59,950,000.66	0.00	244,845,870.54	244,852,798.00	6,927.46	148,812,760.92
580	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	33,268,791.54	3,594,440.00	4,285,991.00	10,094,117.48	0.00	12,889,619.66	9,969,448.00	6,079,064.00	10,330,335.00	0.00	90,511,806.68	91,247,626.00	735,819.32	1,568,296,269.75
581	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	13,978,426.85	10,374,147.91	12,712,951.05	6,821,686.25	5,498,500.00	4,919,760.00	0.00	8,727,775.00	7,040,200.00	0.00	70,073,447.06	75,340,962.00	5,267,514.94	656,781,426.13
582	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	5,710,320.00	1,921,826.96	1,797,100.00	3,412,100.00	977,000.00	0.00	1,859,000.00	487,000.00	3,650,756.25	0.00	19,815,103.21	20,177,852.00	362,748.79	134,052,176.00
583	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	53,667,571.00	27,324,965.43	45,580,138.18	60,783,052.89	27,196,746.56	12,784,320.49	8,191,425.51	15,541,118.23	57,242,329.20	0.00	308,311,667.49	282,233,566.00	-26,078,101.49	315,386,090.66
584	517017001	NATIONAL TEACHERS INSTITUTE	12,957,413.43	5,284,909.63	34,286,701.54	21,729,632.53	7,587,960.00	547,000.00	2,000,000.00	13,919,402.33	6,349,345.00	0.00	104,662,364.46	111,880,449.00	7,218,084.54	1,123,093,758.83
585	517018001	FEDERAL POLYTECHNIC ADO-EKITI	11,019,921.00	15,834,188.13	13,877,629.94	7,618,367.90	0.00	27,416,054.88	0.00	23,007,887.74	5,855,189.00	0.00	104,629,238.59	109,266,864.00	4,637,625.41	61,834,620.11
586	517018002	FEDERAL POLYTECHNIC BAUCHI	21,605,155.42	21,208,300.96	52,547,321.19	15,296,119.53	175,172,005.73	25,408,251.99	4,113,114.65	32,089,457.50	106,148,773.62	0.00	453,588,500.59	106,276,379.00	-347,312,121.59	291,206,245.73
587	517018003	FEDERAL POLYTECHNIC BIDA	11,498,190.00	7,598,258.98	44,891,695.00	27,882,557.03	12,494,300.00	1,979,950.00	1,500,000.00	7,998,750.00	19,483,041.33	0.00	135,326,742.34	137,496,530.00	2,169,787.66	95,372,805.85
588	517018004	FEDERAL POLYTECHNIC IDAH	48,269,440.43	7,334,973.55	11,905,509.33	8,305,857.31	5,003,785.58	6,388,095.14	4,481,002.01	8,385,875.21	18,829,277.18	0.00	118,903,815.74	124,905,267.00	6,001,451.26	349,564,593.54
589	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	10,284,693.50	995,200.00	9,478,929.78	7,829,935.97	0.00	18,282,540.78	3,345,951.16	3,988,390.00	50,112,217.40	0.00	104,317,858.59	104,768,947.00	451,088.41	245,255,112.96
590	517018006	FEDERAL POLYTECHNIC MUBI	34,401,908.00	3,432,900.00	0.00	29,020,601.74	0.00	29,454,900.00	0.00	6,866,140.00	0.00	0.00	103,176,449.74	103,199,477.00	23,027.26	561,437,075.68
591	517018007	FEDERAL POLYTECHNIC NASARAWA	7,013,193.30	21,688,874.50	36,587,050.12	23,691,428.71	0.00	0.00	0.00	14,134,800.00	0.00	0.00	103,115,346.63	103,565,358.00	450,011.37	61,834,620.11
592	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	65,681,202.13	3,705,835.00	159,255,774.54	48,620,000.55	178,152,815.99	9,403,500.00	146,984,459.37	97,993,506.36	74,247,675.20	0.00	784,044,769.14	97,348,645.00	-686,696,124.14	808,109,701.16
593	517018009	FEDERAL POLYTECHNIC KADUNA	10,824,181.10	43,110,321.25	33,053,767.00	15,332,172.52	2,172,280.00	54,870,050.00	0.00	8,949,296.50	54,142,525.10	0.00	222,454,593.47	202,401,588.00	-20,053,005.47	1,069,328,001.51
594	517018010	FEDERAL POLYTECHNIC OFFA	11,500,000.00	15,000,000.00	2,067,417.68	6,773,849.03	0.00	0.00	800,000.00	12,089,750.00	36,036,483.91	0.00	84,267,500.62	84,308,290.00	40,789.38	277,801,749.12
595	517018011	FEDERAL POLYTECHNIC EDE	3,703,735.00	6,709,864.80	2,908,970.00	5,799,191.60	1,312,719.50	1,944,000.00	690,900.00	13,733,055.57	33,183,611.93	0.00	69,986,048.40	83,474,791.00	13,488,742.60	647,722,591.19
596	517018012	FEDERAL POLYTECHNIC AUCHI	8,775,200.00	34,288,700.00	24,051,220.00	12,101,930.00	0.00	4,973,000.00	0.00	5,316,150.00	29,463,131.25	0.00	118,969,331.25	119,154,675.00	185,343.75	1,313,705,963.89
597	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	5,097,339.78	9,694,403.43	21,267,951.06	0.00	24,719,801.17	0.00	21,575,432.00	0.00	0.00	82,354,927.44	84,181,797.00	1,826,869.56	1,199,888,372.08
598	517018014	FEDERAL POLYTECHNIC OKO	32,808,474.00	8,470,000.00	3,453,370.00	8,901,797.00	0.00	13,415,259.55	0.00	37,292,183.00	15,630,225.00	0.00	119,971,308.55	120,417,275.00	445,966.45	538,452,816.98
599	517018015	FEDERAL POLYTECHNIC DAMATURU	19,466,717.05	20,720,715.57	38,533,906.98	17,260,002.73	516,505.00	2,186,257.41	2,123,500.00	8,762,594.81	28,437,626.60	0.00	138,007,826.15	73,373,988.00	-64,633,838.15	368,039,748.00
600	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	7,600,212.38	14,437,420.00	19,726,685.42	5,738,543.65	2,130,654.63	2,166,499.50	4,829,708.84	8,265,412.46	21,746,010.85	0.00	86,641,147.73	93,270,542.00	6,629,394.27	239,774,343.88
601	517018017	FEDERAL POLYTECHNIC GWANDU	51,481,286.05	13,378,062.13	62,530,118.77	36,541,043.95	56,510,799.75	2,610,093.52	12,149,200.00	6,474,124.62	43,534,798.48	0.00	285,209,527.27	84,175,180.00	-201,034,347.27	508,706,412.44
602	517018018	FEDERAL POLYTECHNIC ILARO	0.00	9,571,261.34	3,093,971.25	0.00	0.00	7,563,389.00	100,731,169.00	22,761,090.41	18,692,390.00	0.00	162,413,271.00	62,000,007.00	-100,413,264.00	798,068,554.29
603	517018019	YABA COLLEGE OF TECHNOLOGY	9,889,622.00	46,693,981.67	9,615,922.60	4,766,112.40	3,624,334.67	28,619,100.00	890,000.00	3,217,568.55	64,944,192.30	0.00	172,260,834.19	174,967,784.00	2,706,949.81	1,709,977,191.46
604	517018020	FEDERAL POLYTECHNIC BALI	14,099,419.00	5,598,240.01	13,972,235.00	11,111,245.00	5,190,000.00	5,782,000.00	3,199,960.00	45,502,079.00	45,480,227.24	0.00	149,935,405.25	150,823,121.00	887,715.75	92,373,022.02
605	517018021	FEDERAL POLYTECHNIC EKOWE	46,253,119.35	66,575,014.79	27,901,633.07	41,029,264.63	17,720,000.00	20,974,322.50	46,975,185.10	6,706,000.00	18,975,232.10	0.00	293,109,771.54	150,868,103.00	-142,241,668.54	91,691,515.01
606	517018022	FEDERAL POLYTECHNIC BONNY	14,748,910.50	9,116,302.67	22,775,000.91	9,239,960.00	5,930,967.50	15,483,918.00	9,291,981.50	3,368,250.00	36,444,637.48	0.00	126,399,928.56	151,353,961.00	24,954,032.44	91,930,804.45
607	517018023	FEDERAL POLYTECHNIC UKANA	2,525,696.20	3,329,437.38	3,862,640.62	9,261,784.04	652,023.00	4,299,057.91	2,436,131.00	5,373,757.82	22,514,362.22	0.00	54,254,890.19	57,482,087.00	3,227,196.81	85,705,665.99
608	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	2,499,300.00	2,092,936.05	6,133,800.26	4,731,294.64	749,309.95	2,897,300.32	4,985,430.02	2,936,228.00	7,433,621.50	0.00	34,459,220.74	37,482,081.00	3,022,860.26	23,076,341.52
609	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	100,872,905.82	3,762,038.03	30,824,948.64	18,260,118.16	5,956,025.50	5,448,503.90	4,373,469.42	19,543,302.92	62,237,801.99	0.00	251,279,114.38	100,000,000.00	-151,279,114.38	177,375,861.94
610	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	27,979,985.00	14,364,879.09	34,469,622.93	14,756,313.25	7,695,700.00	26,823,242.66	34,052,110.72	12,499,341.22	97,468,115.40	0.00	270,109,310.27	249,999,997.00		
611	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	39,978,934.26	19,816,732.63	39,854,518.00	31,552,071.80	9,999,950.00	9,963,571.52	17,974,050.00	18,975,847.00	67,862,463.76	0.00	255,978,138.97	250,000,000.00		
612	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,158,900.00	0.00	0.00	0.00	0.00	60,083,775.00	0.00	0.00	0.00	0.00	61,242,675.00	61,628,282.00	385,607.00	37,583,172.29
613	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	7,541,045.00	5,781,871.88	15,928,988.83	8,219,419.13	2,718,400.00	6,518,852.50	5,109,266.14	10,346,965.70	12,502,793.73	0.00	74,667,602.91	74,980,731.00	313,128.09	47,148,765.82
614	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	16,811,884.48	46,719,254.72	9,954,900.00	17,528,551.00	0.00	0.00	0.00	4,453,000.00	1,812,400.00	0.00	97,279,990.20	97,935,550.00	655,559.80	47,937,883.30
615	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	52,714,370.40	10,870,851.25	49,317,843.40	10,226,956.00	106,128,238.04	8,574,300.00	1,810,000.00	32,619,672.60	170,948,618.80	0.00	443,210,850.49	69,135,102.00	-374,075,748.49	349,151,850.57
616	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	94,060,454.60	28,079,397.44	99,819,081.57	35,233,477.40	80,378,392.50	9,856,300.00	2,439,791.50	21,562,167.00	103,974,498.80	0.00	475,403,560.81	102,192,019.00	-373,211,541.81	321,769,176.01
617	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	3,032,800.00	8,976,525.26	9,215,069.71	11,666,440.37	0.00	1,624,500.00	3,931,150.00	6,134,718.43	12,347,258.72	0.00	56,928,462.49	63,045,900.00	6,117,437.51	31,562,833.45
618	517019007	FEDERAL COLLEGE OF EDUCATION KANO	8,121,320.00	10,563,065.00	13,236,784.85	8,710,077.50	0.00	4,733,960.00	722,900.00	4,468,077.00	54,106,229.84	0.00	104,662,414.19	73,120,101.00	-31,542,313.19	628,387,128.56
619	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	6,784,250.00	58,240,352.26	4,569,178.00	462,950.00	0.00	0.00	0.00	4,101,880.00	33,124,000.00	0.00	107,282,610.26	74,442,237.00	-32,840,373.26	561,338,797.71

620	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	25,590,205.04	20,998,150.35	9,495,807.00	3,999,935.16	0.00	0.00	0.00	0.00	13,999,622.00	0.00	74,083,719.55	74,100,000.00	16,280.45	45,215,805.57
621	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	9,985,435.00	5,988,912.50	16,194,310.00	11,208,131.50	1,985,375.00	11,483,285.70	4,018,988.31	12,756,004.00	28,957,752.13	0.00	102,578,194.14	106,056,200.00	3,478,005.86	188,533,909.83
622	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	41,387,530.00	28,744,487.79	122,159,664.52	164,696,879.24	319,636,603.81	46,551,554.72	191,184,337.66	12,183,705.80	92,714,620.13	0.00	1,019,259,383.67	108,596,145.00	-910,663,238.67	464,311,785.48
623	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	8,000,000.00	3,120,833.31	18,252,570.27	8,950,000.00	6,000,000.00	5,000,000.00	3,499,835.73	6,800,000.00	31,408,146.40	0.00	91,031,385.71	91,031,549.00	163.29	62,562,855.80
624	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	9,999,177.58	18,345,756.50	7,942,374.85	0.00	5,355,310.00	0.00	0.00	24,919,169.59	27,794,146.08	0.00	94,355,934.60	97,948,596.00	3,592,661.40	621,501,407.29
625	517019014	FEDERAL COLLEGE OF EDUCATION OYO	3,108,429.68	3,561,253.00	7,271,804.36	5,924,775.49	3,325,791.93	55,338,082.77	5,019,900.00	2,667,128.70	45,605,489.22	0.00	131,822,655.15	106,707,874.00	-25,114,781.15	68,442,915.01
626	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	69,779,309.46	56,807,215.53	133,461,298.25	86,919,875.43	78,727,644.68	29,216,573.79	6,785,854.02	62,311,330.77	45,959,357.62	0.00	569,968,459.55	89,960,277.00	-480,008,182.55	387,399,540.28
627	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	11,892,085.00	2,520,523.00	17,245,646.30	17,738,272.00	3,919,363.88	605,700.00	585,000.00	5,146,777.50	26,523,497.00	0.00	86,176,864.68	86,980,577.00	803,712.32	166,725,555.68
628	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	10,309,999.00	4,092,020.00	10,400,482.56	18,164,223.28	1,780,069.00	3,016,400.00	2,372,284.55	11,049,234.57	16,373,900.00	0.00	77,558,612.96	91,843,444.00	14,284,831.04	62,452,149.00
629	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	5,299,700.00	7,517,250.00	12,902,875.00	11,380,055.00	5,298,600.00	1,199,500.00	5,726,711.00	2,859,000.00	27,491,819.00	0.00	79,675,510.00	80,599,061.00	923,551.00	409,035,021.51
630	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	15,912,347.90	13,709,630.75	17,623,240.92	11,647,491.65	0.00	0.00	0.00	7,593,742.30	18,832,345.06	0.00	85,318,798.58	85,376,993.00	58,194.42	54,845,645.87
631	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	5,765,400.00	6,799,160.00	15,561,224.30	13,149,561.82	0.00	2,989,600.00	0.00	0.00	46,483,930.00	0.00	90,748,876.12	101,948,241.00	11,199,364.88	44,373,612.43
632	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	15,997,102.46	12,693,613.24	6,194,169.19	4,313,567.49	0.00	9,996,315.02	2,998,420.00	0.00	6,481,890.00	0.00	58,675,077.40	63,719,740.00	5,044,662.60	468,369,534.35
633	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	38,555,294.50	44,223,577.51	190,952,557.93	77,979,797.22	47,936,614.79	151,936,050.00	26,567,505.64	18,550,551.45	59,356,483.80	0.00	656,058,432.84	737,540,850.00	81,482,417.16	1,945,402,197.26
634	517021001	UNIVERSITY OF IBADAN	5,440,800.00	100,966,616.72	15,995,181.50	7,876,834.63	0.00	33,906,665.77	0.00	0.00	6,803,061.87	0.00	170,989,160.49	172,364,149.00	1,374,988.51	111,547,132.23
635	517021002	UNIVERSITY OF LAGOS	0.00	0.00	9,970,616.20	47,524.00	0.00	0.00	0.00	0.00	28,808,431.84	0.00	38,826,572.04	115,108,767.00	76,282,194.96	17,331,312.93
636	517021003	UNIVERSITY OF NIGERIA, NNSUKA	8,868,522.95	89,436,190.64	24,872,978.42	19,498,855.67	4,750,000.00	0.00	4,676,670.75	10,775,991.00	18,231,544.80	0.00	181,110,754.23	190,349,456.00	9,238,701.77	2,849,223,472.60
637	517021004	AHMADU BELLO UNIVERSITY, ZARIA	21,996,000.00	83,000,000.00	29,988,652.43	25,568,371.42	0.00	0.00	0.00	0.00	0.00	0.00	160,553,023.85	160,581,979.00	28,955.15	1,642,099,887.45
638	517021005	OBAFEMI AWOLOWO UNIVERSITY	4,870,962.00	54,124,376.87	6,247,750.84	8,710,320.70	3,773,813.75	2,319,500.00	1,163,750.00	3,438,800.00	33,027,310.53	0.00	117,676,584.69	123,248,598.00	5,572,013.31	2,667,966,023.43
639	517021006	UNIVERSITY OF BENIN	8,351,929.00	14,390,899.98	5,088,195.00	0.00	1,498,500.00	8,718,487.99	2,991,823.57	14,475,544.38	63,226,771.35	0.00	118,742,151.27	121,850,101.00	3,107,949.73	4,196,881,470.75
640	517021007	UNIVERSITY OF JOS	6,705,897.50	18,386,605.00	13,088,065.00	11,807,699.66	1,996,470.00	2,660,540.00	855,570.00	4,582,827.73	68,039,098.74	0.00	128,122,773.63	129,884,468.00	1,761,694.37	1,415,438,539.43
641	517021008	UNIVERSITY OF CALABAR	26,995,500.00	5,794,000.00	19,923,547.10	25,930,170.75	15,970,686.00	0.00	0.00	15,986,180.00	37,997,400.00	0.00	148,597,483.85	148,797,669.00	200,185.15	90,434,470.00
642	517021009	UNIVERSITY OF ILORIN	25,551,334.82	0.00	50,102,290.62	34,934,827.13	8,245,104.03	0.00	0.00	8,922,547.74	0.00	0.00	127,756,104.34	127,757,805.00	1,700.66	2,214,480,538.61
643	517021010	UNIVERSITY OF ABUJA	0.00	52,215,705.98	-6,722,118.74	15,166,565.92	0.00	0.00	0.00	0.00	0.00	0.00	60,660,153.16	112,262,219.00	51,602,065.84	1,500,578,323.58
644	517021014	UNIVERSITY OF PORT HARCOURT	0.00	10,500,000.00	12,000,000.00	14,399,603.75	0.00	0.00	0.00	18,366,000.00	51,599,273.13	0.00	106,864,876.88	106,866,763.00	1,886.12	80,206,300.46
645	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	57,519,397.55	35,901,135.29	0.00	0.00	0.00	0.00	0.00	114,225,023.10	0.00	207,645,555.94	108,704,778.00	-98,940,777.94	48,729,955.19
646	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	99,889,584.00	116,208,661.64	94,040,886.77	95,275,208.61	213,597,346.80	166,896,147.96	56,569,494.15	78,114,530.82	360,955,880.94	0.00	1,281,547,741.69	145,036,658.00	-1,136,511,083.69	897,015,204.73
647	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,363,630.00	43,784,283.66	13,944,217.35	14,364,778.12	2,546,900.00	0.00	0.00	8,623,450.00	35,561,458.01	0.00	122,188,717.14	122,248,738.00	60,020.86	74,244,683.96
648	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	2,499,970.00	8,701,969.00	15,017,521.00	4,413,915.18	0.00	0.00	9,810,593.00	56,729,569.22	0.00	97,173,537.40	103,612,337.00	6,438,799.60	55,691,973.43
649	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	116,273,931.61	160,220,041.19	333,663,352.12	226,852,871.53	196,526,879.79	46,973,572.35	66,217,753.56	32,754,947.37	163,565,490.83	0.00	1,343,048,840.35	103,109,143.00	-1,239,939,697.35	477,651,778.16
650	517021020	UNIVERSITY OF UYO	0.00	62,399,999.75	0.00	0.00	0.00	0.00	0.00	39,939,957.81	0.00	0.00	102,339,957.56	102,354,973.00	15,015.44	1,131,296,904.39
651	517021021	UNIVERSITY OF MAIDUGURI	44,958,273.93	8,173,815.34	4,851,600.00	5,830,800.00	0.00	0.00	0.00	38,496,105.00	345,380,200.28	0.00	447,690,794.55	136,354,328.00	-311,336,466.55	1,452,884,005.09
652	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	19,123,410.56	14,876,272.45	15,967,946.87	0.00	0.00	0.00	9,776,273.62	46,695,905.70	0.00	106,439,809.20	106,440,982.00	1,172.80	2,657,535,702.47
653	517021023	BAYERO UNIVERSITY, KANO	46,401,555.12	313,417,378.08	260,557,244.63	117,799,111.61	529,248,574.60	225,543,148.19	40,536,400.00	227,031,615.60	451,961,705.87	0.00	2,212,496,733.70	133,563,418.00	-2,078,933,315.70	1,524,044,140.79
654	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	64,369,449.49	0.00	0.00	0.00	0.00	0.00	0.00	52,175,750.51	0.00	116,545,200.00	116,545,200.00	0.00	65,515,184.02
655	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	9,167,438.80	10,229,367.47	10,883,154.37	15,430,705.59	6,186,030.88	4,484,506.56	6,549,434.88	13,397,504.41	24,302,926.51	0.00	100,631,069.47	104,773,058.00	4,141,988.53	68,521,612.32
656	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	23,019,999.88	9,685,541.88	6,111,976.00	4,112,000.00	0.00	0.00	0.00	5,335,441.88	21,848,707.88	0.00	70,113,667.52	70,809,060.00	695,392.48	43,038,965.29
657	517021027	ARABIC LANGUAGE VILLAGE BORNO	13,721,700.00	1,343,800.00	7,890,800.00	6,306,600.00	0.00	1,600,000.00	3,250,240.00	5,763,000.00	15,823,846.00	0.00	55,699,986.00	58,053,567.00	2,353,581.00	34,691,151.00
658	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	5,999,671.66	2,884,516.10	7,692,236.84	11,498,254.18	0.00	0.00	5,499,305.85	3,999,383.32	11,391,624.30	0.00	48,964,992.25	54,975,140.00	6,010,147.75	36,284,639.05
659	517021029	FEDERAL UNIVERSITY OYE-EKITI	202,279,851.08	95,732,065.32	406,740,611.89	299,961,819.22	166,083,681.58	224,649,567.48	46,605,271.00	126,639,878.17	277,405,894.41	0.00	1,846,098,640.15	103,145,107.00	-1,742,953,533.15	1,230,000,854.96
660	517021030	FEDERAL UNIVERSITY OTUOKE	19,224,524.15	10,150,880.00	35,865,577.00	11,384,970.93	8,733,500.00	0.00	0.00	19,800,450.00	3,411,330.00	0.00	108,571,232.08	108,572,505.00	1,272.92	1,229,830,934.26
661	517021031	FEDERAL UNIVERSITY DUTSE	23,295,963.80	3,458,900.00	14,908,524.80	13,170,064.55	7,363,897.50	4,572,500.00	858,508.00	6,898,470.00	19,104,770.40	0.00	93,631,599.05	104,521,036.00	10,889,436.95	769,601,393.34
662	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	241,463,766.40	31,636,442.89	543,936,946.19	132,904,851.14	88,597,519.72	137,453,969.16	6,315,058.03	104,101,341.96	150,414,562.77	0.00	1,436,824,458.26	102,021,236.00	-1,334,803,222.26	617,938,257.60
663	517021033	FEDERAL UNIVERSITY LAFIA	8,799,582.00	19,616,747.73	24,068,275.93	8,439,015.51	13,199,202.29	0.00	0.00	3,679,953.36	69,949,257.00	0.00	147,752,033.82	103,361,947.00	-44,390,086.82	63,377,758.40
664	517021034	FEDERAL UNIVERSITY	39,554,146.00	3,223,634.38	19,827,610.00	21,680,444.71	0.00	0.00	0.00	2,365,750.00	10,148,740.00	0.00	96,800,325.09		5,954,346.91	

		DUTSIN-MA													102,754,672.00		754,027,039.23
665	517021035	FEDERAL UNIVERSITY KASHERE	20,596,219.00	7,552,720.15	2,210,000.00	2,746,605.10	0.00	11,237,785.00	3,792,390.00	14,749,727.37	28,933,456.11	0.00	91,818,902.73	103,135,297.00	11,316,394.27	761,643,803.93
666	517021036	FEDERAL UNIVERSITY LOKOJA	8,110,618.88	23,763,330.23	15,533,367.92	12,524,331.15	0.00	5,489,960.00	5,509,070.00	711,480.00	29,041,566.25	0.00	100,683,724.43	102,599,479.00	1,915,754.57	739,713,676.48
667	517021037	FEDERAL UNIVERSITY WUKARI	21,729,198.56	21,461,235.19	25,225,589.32	7,154,611.00	8,210,170.50	9,996,798.48	126,312,142.26	9,457,020.00	32,030,626.12	0.00	261,577,391.43	146,491,834.00	-115,085,557.43	379,636,928.59
668	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	20,249,767.63	44,799,181.42	28,262,598.34	12,726,205.74	10,399,395.75	0.00	0.00	23,830,348.55	20,992,095.67	0.00	161,259,593.10	161,286,951.00	27,357.90	352,730,200.51
669	517021039	FEDERAL UNIVERSITYOF GASHUA	32,999,786.50	2,999,969.37	16,156,185.20	15,673,189.24	4,994,530.00	12,750,914.20	5,628,799.13	12,731,289.89	28,831,416.33	0.00	132,766,079.86	142,786,955.00	10,020,875.14	87,132,768.45
670	517021040	FEDERAL UNIVERSITYOF GUSAU	89,342,381.34	14,722,464.00	46,177,991.88	22,038,758.61	5,687,222.70	31,691,031.95	9,126,875.83	17,732,988.74	125,845,029.52	0.00	362,364,744.57	142,286,956.00	-220,077,788.57	463,810,387.62
671	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	130,321,196.00	9,923,006.46	238,178,882.12	186,744,686.54	145,863,918.36	64,231,941.78	6,562,300.00	134,447,245.03	552,531,787.53	0.00	1,468,804,963.82	150,000,000.00	-1,318,804,963.82	1,310,207,568.53
672	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	3,847,200.00	6,877,999.95	8,429,400.00	17,921,615.01	3,000,000.00	11,000,000.00	0.00	10,188,478.00	14,073,199.00	0.00	75,337,891.96	100,000,000.00	24,662,108.04	60,776,831.66
673	517021044	NIGERIAN ARMY UNIVERSITY BIU	52,293,239.30	5,483,559.93	15,888,391.00	20,522,619.00	0.00	8,335,027.00	5,281,923.00	10,681,502.00	25,641,473.00	0.00	144,127,734.23	150,000,000.00	5,872,265.77	143,675,898.40
674	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	43,804,112.77	13,019,605.14	65,407,646.50	21,812,981.26	17,426,995.13	17,938,268.34	13,685,713.85	11,088,571.38	61,608,192.63	0.00	265,792,087.00	250,000,001.00		
675	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	31,357,299.94	1,159,314.00	2,122,596.56	8,392,326.93	900,950.00	0.00	1,780,580.00	1,002,024.08	66,113,996.54	0.00	112,829,088.05	103,177,173.00	-9,651,915.05	101,415,968.12
676	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	6,448,723.50	2,638,829.97	13,958,890.02	4,319,690.00	208,440.00	7,987,994.60	1,200,000.00	10,472,101.71	48,943,834.85	0.00	96,178,504.65	101,010,575.00	4,832,070.35	69,026,683.59
677	517024001	NATIONAL OPEN UNIVERSITY	0.00	109,527,335.88	102,199,700.82	97,268,130.70	0.00	61,938,417.05	0.00	0.00	30,124,101.97	0.00	401,057,686.42	439,438,542.00	38,380,855.58	254,842,559.13
678	517026001	F.S.C. SOKOTO	1,053,265.96	579,295.25	2,559,435.34	2,885,946.23	315,979.95	392,048.64	561,741.43	737,286.00	1,201,892.27	0.00	10,286,891.07	10,392,217.00	105,325.93	6,335,053.78
679	517026002	FGC AZARE	0.00	1,226,840.00	4,008,500.00	1,115,250.00	223,500.00	214,000.00	0.00	3,794,700.00	1,512,660.00	0.00	12,095,450.00	12,104,996.00	9,546.00	10,900,000.00
680	517026003	FGC BUNI-YADI	2,056,657.00	2,480,379.05	41,206,788.00	4,382,025.00	557,314.00	1,560,000.00	0.00	3,071,241.00	2,784,289.00	0.00	58,098,693.05	10,405,462.00	-47,693,231.05	23,356,321.50
681	517026004	FGC BIRIN YAURI	2,895,000.00	5,650,000.00	9,405,779.00	3,273,825.00	0.00	1,000,000.00	250,000.00	2,083,300.00	5,166,000.00	0.00	29,723,904.00	10,205,502.00	-19,518,402.00	4,867,000.00
682	517026005	FGC DAURA	341,563.30	674,460.90	3,866,997.96	3,360,039.40	367,888.00	456,452.70	654,022.79	858,404.54	1,399,337.11	0.00	11,979,166.70	12,101,801.00	122,634.30	39,095,627.50
683	517026006	FGC GANYE	830,000.00	728,400.00	162,799,557.24	2,834,600.00	579,000.00	634,100.00	137,000.00	956,450.00	14,069,184.42	0.00	183,568,291.66	9,114,503.00	-174,453,788.66	5,029,000.00
684	517026007	FGC GARKI	2,610,376.70	13,161,573.25	115,764,455.84	8,644,500.00	425,578.45	6,365,000.00	0.00	6,742,700.00	18,838,000.00	0.00	172,552,184.24	12,500,199.00	-160,051,985.24	86,185,186.12
685	517026008	FGC IJANIKIN	9,746,500.00	27,307,600.00	260,921,956.25	4,485,500.00	2,456,100.00	1,895,000.00	0.00	41,655,935.00	8,957,500.00	0.00	357,426,091.25	12,044,535.00	-345,381,556.25	181,171,759.00
686	517026009	FGC IKET NISE	20,024,800.00	5,239,300.00	217,408,750.00	30,977,975.00	53,751,000.00	7,341,125.00	354,000.00	13,293,474.00	40,106,232.00	0.00	388,496,656.00	10,358,108.00	-378,138,548.00	151,573,661.63
687	517026010	FGC IKET VANDAKYA	429,380.00	801,360.65	1,705,700.00	1,935,200.00	185,800.00	371,500.00	0.00	711,360.00	1,263,500.00	0.00	7,403,800.65	8,069,002.00	665,201.35	36,418,394.17
688	517026011	FGC IKOM	6,985,745.00	7,950,710.00	89,807,316.03	6,004,666.55	0.00	0.00	3,049,000.00	10,226,338.00	1,920,500.00	0.00	125,944,275.58	10,869,001.00	-115,075,274.58	52,918,902.80
689	517026012	FGC IKOT EKPENE	26,111,708.70	80,879,647.00	299,578,279.25	11,097,888.00	161,000.00	9,737,526.00	384,978.00	4,863,531.00	7,397,343.00	0.00	440,211,900.95	11,011,446.00	-429,200,454.95	246,737,341.90
690	517026013	FGC IKURIN	2,063,000.00	9,188,150.00	155,846,797.00	23,656,232.50	960,000.00	3,903,000.00	46,808,550.00	4,671,102.35	9,526,587.00	0.00	256,623,418.85	11,100,221.00	-245,523,197.85	7,114,963.80
691	517026014	FGC JOS	19,075,390.96	29,916,418.76	179,135,035.59	11,693,456.28	1,199,046.74	2,044,904.48	462,428.72	5,288,682.90	13,515,398.33	0.00	262,330,762.76	13,003,575.00	-249,327,187.76	6,158,261.49
692	517026015	FGC KADUNA	754,450.00	1,750,000.00	217,143,244.82	30,020,055.00	497,000.00	1,899,000.00	124,000.00	8,223,755.00	18,939,820.00	0.00	279,351,324.82	14,003,580.00	-265,347,744.82	110,589,961.39
693	517026016	FGC KANO	3,843,760.00	7,563,600.00	270,393,891.69	21,720,510.86	3,380,765.00	1,659,558.62	104,000.00	12,981,090.00	16,590,680.46	0.00	338,237,856.63	13,003,584.00	-325,234,272.63	62,543,456.52
694	517026017	FGC KEFFI	825,604.89	763,684.09	100,721,791.30	2,091,529.09	288,961.88	756,767.71	68,800.00	1,093,925.12	1,554,688.16	0.00	108,165,752.24	10,003,579.00	-98,162,173.24	94,976,724.75
695	517026018	FGC KIYAWA	143,000.00	996,500.00	145,583,159.32	6,832,500.00	350,000.00	2,892,800.00	637,000.00	1,005,000.00	6,725,733.32	0.00	165,165,692.64	9,238,034.00	-155,927,658.64	65,116,676.70
696	517026019	FGC KWALI	1,740,940.00	953,500.00	2,038,885.00	3,373,300.00	0.00	0.00	0.00	896,000.00	2,063,350.00	0.00	11,065,975.00	12,016,604.00	950,629.00	4,120,800.00
697	517026020	FGC MAIDUGURI	786,000.00	1,525,000.00	3,165,000.00	1,777,000.00	450,000.00	1,050,000.00	0.00	1,589,000.00	1,639,000.00	0.00	11,981,000.00	12,056,763.00	75,763.00	93,750,938.53
698	517026021	FGC MINJIBIR	677,000.00	854,800.00	152,270,636.33	2,121,500.00	290,000.00	475,800.00	73,500.00	1,172,500.00	4,012,604.55	0.00	161,948,340.88	10,203,830.00	-151,744,510.88	26,726,107.15
699	517026022	FGC MINNA	13,885,050.85	28,518,000.00	90,331,528.00	11,784,000.00	583,900.00	2,684,685.00	0.00	4,308,032.00	35,042,500.00	0.00	187,137,695.85	13,589,905.00	-173,547,790.85	14,520,568.00
700	517026023	FGC ODIKOLOGUNA	995,933.25	765,670.71	1,723,749.89	3,356,349.47	693,000.00	759,339.78	165,000.00	1,067,905.28	986,197.75	0.00	10,513,146.13	10,911,733.00	398,586.87	71,286,414.41
701	517026024	FGC ODOGBOLU	1,304,800.00	2,072,600.00	1,615,500.00	1,798,000.00	156,000.00	861,100.00	0.00	861,000.00	1,964,500.00	0.00	10,633,500.00	10,645,422.00	11,922.00	4,711,200.00
702	517026025	FGC OGBOMOSHMO	1,467,000.00	1,375,150.00	1,262,000.00	2,688,000.00	0.00	0.00	0.00	560,000.00	4,187,700.00	0.00	11,539,850.00	13,031,183.00	1,491,333.00	4,268,750.00
703	517026026	FGC OGOJA	8,741,466.00	50,030,276.00	69,087,899.00	9,103,475.00	297,748.00	5,158,142.00	79,863.00	12,698,637.00	27,393,101.00	0.00	182,590,607.00	10,057,338.00	-172,533,269.00	66,889,549.00
704	517026027	FGC OHAFIA	15,356,708.48	1,587,082.47	166,091,724.54	10,415,453.71	645,050.52	1,951,635.30	601,116.96	12,518,884.03	6,122,319.14	0.00	215,289,975.15	13,011,377.00	-202,278,598.15	77,930,481.71
705	517026028	FGC OKIGWE	4,857,317.00	26,796,229.03	90,821,857.22	7,693,305.00	1,554,000.00	1,238,700.00	0.00	4,179,740.00	7,707,764.03	0.00	144,848,912.28	14,700,591.00	-130,148,321.28	15,004,000.00
706	517026029	FGC OKPOSI	12,288,895.89	2,338,674.55	123,221,084.55	24,324,963.90	602,200.00	7,796,044.99	12,432,490.00	26,453,429.33	22,674,730.00	0.00	232,132,513.21	15,095,872.00	-217,036,641.21	120,912,092.00
707	517026030	FGC ONITSHA	7,077,859.19	3,033,550.00	335,184,538.81	14,966,900.00	2,350,000.00	2,665,000.00	20,538,000.00	7,710,246.00	8,560,106.00	0.00	402,086,200.00	15,033,624.00	-387,052,576.00	11,440,000.00
708	517026031	FGC PORT HARCOURT	16,859,259.23	7,355,310.00	190,014,861.37	10,421,422.00	425,604.00	11,149,795.00	319,000.00	8,613,302.00	77,842,971.00	0.00	323,001,524.60	15,033,624.00	-307,967,900.60	110,175,933.60
709	517026032	FGC POTISKUM	324,000.00	494,000.00	1,940,000.00	2,560,000.00	326,000.00	714,000.00	70,000.00	1,235,000.00	2,009,000.00	0.00	9,672,000.00	10,048,780.00	376,780.00	49,479,875.05
710	517026033	FGC RUBBOCHI	479,000.00	9,958,500.00	134,063,567.50	8,029,510.00	160,000.00	960,000.00	0.00	7,219,710.00	2,094,000.00	0.00	162,964,287.50	10,213,630.00	-152,750,657.50	67,661,622.00

711	517026034	FGC SOKOTO	359,001.23	1,742,316.93	3,742,275.34	2,605,438.09	610,837.92	944,387.58	1,116,529.97	1,768,215.06	2,996,142.16	0.00	15,885,144.28	16,092,540.00	207,395.72	14,957,934.16
712	517026035	FGC UGWOLAWO	590,000.00	931,290.63	4,380,830.19	1,267,020.82	450,000.00	518,000.00	200,000.00	954,800.00	1,160,000.00	0.00	10,451,941.64	13,200,446.00	2,748,504.36	5,534,600.00
713	517026036	FGC WARRI	4,639,421.56	6,410,158.74	247,171,105.13	5,182,069.06	575,317.25	0.00	0.00	7,028,941.81	42,898,583.09	0.00	313,905,596.64	13,110,126.00	-300,795,470.64	132,577,037.86
714	517026037	FGC ZARIA	9,150,100.00	11,245,955.23	84,369,939.00	8,274,335.00	191,000.00	5,499,000.00	14,050,578.76	4,773,561.64	48,330,854.00	0.00	185,885,323.63	13,118,618.00	-172,766,705.63	34,160,929.66
715	517026038	FGC, BILLIRI	10,482,290.59	4,508,456.23	56,075,030.93	16,642,682.26	0.00	1,993,600.00	1,501,000.00	3,225,725.00	25,602,966.09	0.00	120,031,751.10	10,172,262.00	-109,859,489.10	39,421,605.00
716	517026039	FGC, IDO-ANI	1,428,000.00	1,587,587.21	1,027,700.00	2,352,200.00	0.00	57,000.00	342,970.00	1,628,800.00	2,712,200.00	0.00	11,136,457.21	11,156,542.00	20,084.79	7,716,450.00
717	517026040	FGC, IKOLE	11,368,060.00	2,057,070.00	121,347,370.48	37,773,127.06	714,000.00	605,000.00	0.00	8,168,860.97	12,947,833.28	0.00	194,981,321.79	14,084,764.00	-180,896,557.79	58,539,334.32
718	517026041	FGGC ABAJI	1,116,876.03	816,000.00	1,020,103.72	3,240,000.00	353,363.13	1,320,000.00	96,000.00	1,440,000.00	2,496,736.99	0.00	11,899,079.87	12,009,439.00	110,359.13	80,119,326.21
719	517026042	FGGC ABULOMA	3,329,682.00	5,039,336.00	2,159,490.00	1,243,472.00	0.00	596,121.00	0.00	857,817.00	1,597,417.00	0.00	14,823,335.00	15,126,764.00	303,429.00	101,318,145.10
720	517026043	FGGC AKURE	770,500.00	2,368,236.09	1,905,050.00	3,536,980.00	482,000.00	433,800.00	192,400.00	1,114,415.00	973,450.00	0.00	11,776,831.09	12,027,540.00	250,708.91	5,560,000.00
721	517026044	FGGC ANKA	468,392.00	1,284,908.00	3,125,091.20	3,492,921.89	96,000.00	334,041.60	697,717.80	1,325,523.53	991,078.00	0.00	11,815,674.02	12,149,223.00	333,548.98	39,494,530.11
722	517026045	FGGC BAJOGA	904,900.00	541,000.00	2,217,250.00	2,082,800.00	544,000.00	544,000.00	0.00	1,087,000.00	2,084,700.00	0.00	10,005,650.00	10,027,397.00	21,747.00	17,453,820.00
723	517026046	FGGC BAKORI	2,815,000.00	3,971,634.00	120,000,238.36	9,122,400.00	782,000.00	2,298,000.00	150,000.00	1,246,871.00	580,000.00	0.00	140,966,143.36	12,582,190.00	-128,383,953.36	43,766,252.82
724	517026047	FGGC BAUCHI	4,890,945.00	3,140,944.00	37,656,740.00	8,672,969.07	553,300.00	1,667,550.00	115,000.00	2,208,405.35	24,668,060.00	0.00	83,573,913.42	14,431,329.00	-69,142,584.42	39,748,431.00
725	517026048	FGGC BENIN	19,047,899.96	61,859,522.00	190,762,834.02	30,005,690.00	413,000.00	10,243,000.00	0.00	7,626,050.00	14,590,270.00	0.00	334,548,265.98	14,008,334.00	-320,539,931.98	39,193,125.00
726	517026049	FGGC BIDA	4,830,117.90	634,100.00	1,437,720.00	3,088,320.00	144,500.00	298,200.00	0.00	925,500.00	1,015,500.00	0.00	12,373,957.90	12,817,949.00	443,991.10	54,089,410.48
727	517026050	FGGC BWARI	692,900.00	1,165,400.00	4,029,500.00	2,448,200.00	532,800.00	437,000.00	943,500.00	1,507,400.00	0.00	0.00	11,756,700.00	15,341,584.00	3,584,884.00	65,558,683.27
728	517026051	FGGC CALABAR	0.00	733,400.00	2,456,400.00	2,173,200.00	440,000.00	1,016,700.00	111,100.00	1,661,900.00	2,501,800.00	0.00	11,094,500.00	12,046,543.00	952,043.00	115,868,586.37
729	517026052	FGGC EFON ALAYE	1,850,000.00	953,662.00	1,096,000.00	2,645,500.00	615,000.00	650,000.00	164,000.00	1,657,500.00	4,263,838.00	0.00	13,895,500.00	14,030,831.00	135,331.00	8,081,000.00
730	517026053	FGGC EFON IMNRINGI	13,354,025.00	599,500.00	41,782,156.67	8,946,338.57	826,000.00	2,689,950.00	500,000.00	9,053,146.00	11,876,603.75	0.00	89,627,719.99	12,570,318.00	-77,057,401.99	39,193,125.00
731	517026054	FGGC ENUGU	11,835,022.46	15,349,296.29	195,630,383.75	26,495,607.25	200,000.00	17,273,100.00	8,658,000.00	16,572,700.00	24,073,170.00	0.00	316,087,279.75	14,074,887.00	-302,012,392.75	132,545,281.12
732	517026055	FGGC EZZAMGBO ABAKALIKI	11,286,169.66	1,903,995.88	108,511,633.04	10,446,648.06	410,732.93	1,416,800.40	418,900.00	13,002,769.04	19,163,613.79	0.00	166,561,262.80	10,206,766.00	-156,354,496.80	72,957,398.75
733	517026056	FGGC GBOKO	1,320,800.00	1,271,150.00	3,149,600.00	3,048,200.00	229,050.00	1,410,900.00	8,950.00	964,650.00	618,600.00	0.00	12,021,900.00	12,185,425.00	163,525.00	4,536,490.00
734	517026057	FGGC GUSAU	1,301,216.16	1,711,720.30	222,304,143.20	3,034,234.84	354,940.32	1,549,067.35	484,083.29	898,717.86	1,713,654.34	0.00	233,351,777.66	14,119,360.00	-219,232,417.66	8,995,255.45
735	517026058	FGGC GWANDU	1,333,648.61	732,856.02	4,367,367.04	3,721,017.11	400,094.52	496,413.07	711,279.00	933,292.58	1,455,158.34	0.00	14,151,126.29	13,157,888.00	-993,238.29	10,150,000.00
736	517026059	FGGC IBILLO	7,745,500.00	9,431,850.00	64,701,220.00	5,955,545.00	359,200.00	2,240,500.00	0.00	2,318,150.00	25,769,435.00	0.00	118,521,400.00	10,110,654.00	-108,410,746.00	60,648,134.83
737	517026060	FGGC IBUSA	1,361,000.00	3,296,000.00	3,211,491.28	682,000.00	693,964.41	591,000.00	0.00	1,045,000.00	1,630,700.00	0.00	12,511,155.69	12,134,108.00	-377,047.69	86,043,200.00
738	517026061	FGGC IKOT-OBIO-ITONG	1,075,300.00	0.00	3,725,504.00	3,297,286.00	573,500.00	788,460.00	645,000.00	1,732,950.00	0.00	0.00	11,838,000.00	12,132,099.00	294,099.00	98,685,592.59
739	517026062	FGGC ILORIN	738,921.00	751,549.00	2,246,102.61	2,359,533.60	749,153.00	860,972.84	596,631.00	2,283,690.63	1,450,032.04	0.00	12,036,585.72	12,036,594.00	8.28	137,416,325.25
740	517026063	FGGC IPETUMODU	10,637,200.00	3,522,200.00	352,840,663.03	12,295,840.00	363,500.00	5,942,200.00	85,000.00	24,393,050.00	11,769,385.00	0.00	421,849,038.03	12,009,403.00	-409,839,635.03	92,738,291.05
741	517026064	FGGC JALINGO	1,086,350.00	597,071.16	3,942,285.14	2,922,037.37	323,783.31	404,534.00	579,684.19	760,035.00	1,238,827.50	0.00	11,854,607.67	12,028,451.00	173,843.33	13,158,000.00
742	517026065	FGGC KABBA	566,000.00	1,827,000.00	1,314,166.00	911,500.00	937,500.00	1,082,893.27	503,900.00	1,679,832.00	3,137,930.26	0.00	11,960,721.53	12,184,698.00	223,976.47	59,119,117.40
743	517026066	FGGC KAZAURE	17,042,802.00	9,313,137.00	133,329,659.71	20,320,234.00	636,776.00	3,620,519.00	151,613.00	2,520,311.00	11,413,003.00	0.00	198,348,054.71	10,021,535.00	-188,326,519.71	82,093,832.84
744	517026067	FGGC KEANA	616,200.00	464,400.00	1,896,300.00	1,773,440.00	419,600.00	309,600.00	0.00	928,800.00	78,353,500.00	0.00	84,761,840.00	8,050,404.00	-76,711,436.00	5,031,568.71
745	517026068	FGGC LANGTANG	4,094,300.00	605,000.00	2,149,000.00	1,006,400.00	0.00	60,000.00	250,000.00	890,000.00	616,000.00	0.00	9,670,700.00	10,031,437.00	360,737.00	120,350,620.55
746	517026069	FGGC LEJJA	6,280,800.00	3,141,000.00	214,570,532.50	7,282,800.00	665,000.00	3,858,000.00	8,294,000.00	4,805,500.00	12,294,800.00	0.00	261,192,432.50	13,054,135.00	-248,138,297.50	87,411,200.00
747	517026070	FGGC MONGUNO	928,605.00	693,605.00	849,605.00	2,697,210.00	300,000.00	1,100,000.00	79,210.00	1,200,000.00	2,074,025.00	0.00	9,922,260.00	10,003,271.00	81,011.00	8,977,355.00
748	517026071	FGGC NEW BUSA	0.00	0.00	14,757,150.00	6,510,100.00	0.00	230,000.00	0.00	1,388,550.00	1,939,000.00	0.00	24,824,800.00	13,062,684.00	-11,762,116.00	51,881,955.00
749	517026072	FGGC OMU-ARAN	1,003,900.00	2,347,700.00	3,618,420.00	208,347.62	0.00	0.00	0.00	3,174,780.00	849,100.00	0.00	11,202,247.62	12,099,866.00	897,618.38	68,768,693.86
750	517026073	FGGC OWERRI	25,529,980.00	6,827,376.66	342,642,199.00	18,348,400.00	25,878,240.00	13,771,405.00	0.00	18,157,139.49	16,284,500.00	0.00	467,439,240.15	12,310,916.00	-455,128,324.15	144,379,436.00
751	517026074	FGGC OYO	3,420,200.00	354,700.00	1,262,850.00	3,709,950.00	965,700.00	509,500.00	0.00	1,975,510.00	2,928,500.00	0.00	15,126,910.00	15,284,681.00	157,771.00	141,971,440.23
752	517026075	FGGC SHAGAMU	2,551,850.00	635,000.00	2,671,600.00	2,451,700.00	359,000.00	677,200.00	717,900.00	2,393,445.00	2,031,400.00	0.00	14,489,095.00	15,258,438.00	769,343.00	13,514,050.00
753	517026076	FGGC GUMI TAMBAWAL	3,350,690.25	1,594,204.89	1,540,600.23	1,747,411.88	171,660.49	0.00	0.00	2,474,853.88	2,322,327.39	0.00	13,201,749.01	13,201,748.00	-1.01	24,155,801.12
754	517026077	FGGC UMUAHIA	13,642,400.00	6,998,800.00	268,720,090.00	5,598,438.00	797,600.00	4,059,000.00	58,332,550.00	11,035,334.00	19,005,225.00	0.00	388,189,437.00	10,591,921.00	-377,597,516.00	153,878,887.85
755	517026078	FGGC WUKARI	2,362,000.00	1,270,000.00	2,960,000.00	1,910,000.00	380,000.00	0.00	0.00	1,640,000.00	1,600,000.00	0.00	12,122,000.00	12,323,262.00	201,262.00	10,360,000.00
756	517026079	FGGC, YOLA	8,064,100.00	14,871,500.00	134,862,936.58	5,577,845.00	648,000.00	2,691,848.49	0.00	2,840,345.00	4,338,005.00	0.00	173,894,580.07	12,094,445.00	-161,800,135.07	45,810,450.00
757	517026080	FSTC AHOADA	9,215,203.00	3,632,400.00	136,265,433.18	7,667,047.01	220,400.00	865,600.00	210,000.00	9,598,672.68	53,964,060.00	0.00	221,638,815.87	10,298,072.00	-211,340,743.87	96,688,687.11
758	517026081	FSTC AWKA	5,962,250.00	2,332,699.99	2,163,842.95	1,254,137.35	0.00	126,000.00	0.00	97,100.00	133,055.00	0.00	12,069,085.29	12,121,383.00	52,297.71	150,867,976.56
759	517026082	FSTC JUBU-IMUSHIN	7,160,800.00	3,851,957.06	203,941,616.52	5,816,140.00	360,000.00	4,299,500.00	0.00	4,032,590.00	37,364,700.00	0.00	266,827,303.58	12,553,921.00	-254,273,382.58	135,769,298.00

760	517026083	FSTC MICHIKA	4,460,800.00	2,863,620.00	80,390,633.65	1,904,878.85	427,000.00	2,494,700.00	0.00	681,248.31	6,133,167.96	0.00	99,356,048.77	10,835,062.00	-88,520,986.77	17,472,364.00
761	517026084	FSTC TUNGBO - YENAGOA	6,382,835.00	861,120.00	71,636,350.00	13,520,120.00	572,000.00	3,918,040.00	96,000.00	8,944,980.00	30,986,080.00	0.00	136,917,525.00	12,077,392.00	-124,840,133.00	66,635,529.55
762	517026085	FSTC USI-EKITI	97,205.00	9,724,680.00	537,302.00	61,226.00	36,452.00	90,068.00	54,678.00	98,298.00	284,595.00	0.00	10,984,504.00	11,057,733.00	73,229.00	34,244,050.78
763	517026086	FTC IKARE	2,149,000.00	1,172,000.00	1,376,500.00	543,400.00	314,000.00	2,196,500.00	0.00	2,205,300.00	2,043,465.00	0.00	12,000,165.00	12,018,465.00	18,300.00	70,228,609.05
764	517026087	FTC ILESA	12,961,547.07	5,307,835.63	284,904,005.86	12,755,086.19	1,196,490.00	1,562,500.00	176,500.00	8,119,352.03	26,269,943.00	0.00	353,253,259.78	11,050,255.00	-342,203,004.78	77,430,535.98
765	517026088	FTC JALINGO	2,900,000.00	3,664,000.00	2,967,000.00	2,163,000.00	0.00	194,000.00	0.00	590,000.00	42,000.00	0.00	12,520,000.00	12,586,202.00	66,202.00	8,881,000.00
766	517026089	FTC KAFANCHAN	16,805,194.04	4,078,004.80	58,958,241.25	5,905,831.00	540,100.00	1,748,000.00	187,000.00	5,768,825.00	9,379,315.94	0.00	103,370,512.03	14,138,981.00	-89,231,531.03	54,700,943.66
767	517026090	FTC LASSA	1,703,000.00	116,000.00	6,007,000.00	1,173,000.00	0.00	0.00	0.00	352,000.00	675,000.00	0.00	10,026,000.00	10,099,917.00	73,917.00	5,315,000.00
768	517026091	FTC OHANSO	6,307,522.04	3,518,400.53	67,810,042.76	3,139,780.80	0.00	1,185,088.58	139,940.79	637,931.39	3,672,213.10	0.00	86,410,919.99	10,160,126.00	-76,250,793.99	120,361,565.50
769	517026092	FTC OROZO	1,137,000.00	5,205,500.00	2,508,000.33	973,000.00	0.00	84,000.00	0.00	1,066,000.00	2,156,000.00	0.00	13,129,500.33	14,069,884.00	940,383.67	135,811,672.81
770	517026093	FTC OTOBI	2,542,080.90	45,598,127.00	112,208,828.00	7,706,895.25	672,362.00	538,263.00	177,610.00	2,896,396.11	7,474,558.00	0.00	179,815,120.26	12,201,393.00	-167,613,727.26	55,852,275.15
771	517026094	FTC OTUPKO	2,540,620.87	2,412,002.10	716,455.72	1,524,372.96	355,686.84	605,684.32	168,315.48	2,493,325.85	1,212,604.71	0.00	12,029,068.85	12,044,313.00	15,244.15	124,494,212.96
772	517026095	FTC SHIRORO	2,602,607.00	5,792,100.00	117,878,564.00	3,916,600.00	0.00	2,963,000.00	953,200.00	404,000.00	12,430,800.00	0.00	146,940,871.00	11,599,118.00	-135,341,753.00	81,476,141.95
773	517026096	FTC UROMI	9,653,100.00	16,707,500.00	119,720,755.00	6,176,254.00	0.00	2,268,000.00	94,200.00	4,268,269.00	4,354,910.00	0.00	163,242,988.00	12,153,145.00	-151,089,843.00	62,588,306.00
774	517026097	FTC UYO	0.00	3,438,900.00	2,462,100.00	2,115,640.00	480,800.00	753,050.00	518,620.00	636,520.00	1,487,930.00	0.00	11,893,560.00	12,393,971.00	500,411.00	75,504,186.50
775	517026098	FTC YABA	26,076,548.88	14,269,922.51	634,038,985.61	38,387,875.50	501,600.00	8,454,400.00	68,763,305.34	53,413,750.00	41,662,501.25	0.00	885,568,889.09	18,092,389.00	-867,476,500.09	233,961,022.97
776	517026099	FTC ZURU	2,325,812.00	1,731,625.00	18,783,111.63	2,874,324.00	0.00	173,054.00	0.00	1,441,000.00	60,000.00	0.00	27,388,926.63	12,143,404.00	-15,245,522.63	6,517,000.00
777	517026100	KING'S COLLEGE	1,795,600.00	27,642,000.00	377,841,439.07	11,398,152.91	540,000.00	2,400,700.00	540,000.00	17,612,455.10	4,202,786.25	0.00	443,973,133.33	18,010,999.00	-425,962,134.33	187,586,090.51
778	517026101	QUEEN'S COLLEGE LAGOS	1,839,600.00	1,584,100.00	1,637,900.00	5,344,610.38	590,000.00	2,178,668.00	158,000.00	2,281,000.00	3,871,510.00	0.00	19,485,388.38	20,114,622.00	629,233.62	11,737,000.00
779	517026102	SULEJA ACADEMY	6,528,000.00	4,522,571.82	7,172,526.00	7,489,615.38	0.00	5,386,000.00	0.00	3,821,080.00	2,301,000.00	0.00	37,220,793.20	38,021,088.00	800,294.80	23,185,990.00
780	517026103	FSTC,DOMA	5,190,000.00	1,150,500.00	29,330,600.00	8,149,900.00	303,500.00	1,592,000.00	80,000.00	3,183,000.00	6,970,500.00	0.00	55,950,000.00	10,116,901.00	-45,833,099.00	27,471,000.00
781	517026104	FSTC DAYI	1,027,790.00	6,914,840.00	95,469,843.50	8,845,720.00	6,558,750.00	382,500.00	548,240.00	9,070,640.00	3,922,840.00	0.00	132,741,163.50	10,142,523.00	-122,598,640.50	8,369,338.00
782	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	2,089,200.00	457,605.00	3,407,365.85	2,447,462.84	1,993,193.75	3,996,332.37	1,855,795.21	1,298,661.00	1,739,991.87	0.00	19,285,607.89	19,331,339.00	45,731.11	12,209,937.36
783	517028001	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	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	62,769,160.68	21,007,133.63	22,268,614.44	31,852,658.12	0.00	51,086,271.56	7,570,257.23	9,947,561.38	58,170,942.69	0.00	264,672,599.73	265,817,728.00	1,145,128.27	218,853,044.06
785	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	16,726,459.00	14,422,579.18	15,893,188.27	33,425,728.06	8,997,412.24	13,199,029.68	2,150,000.00	14,332,391.76	28,577,513.39	0.00	147,724,301.58	150,000,000.00	2,275,698.42	98,726,419.43
786	0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	29,998,200.00	11,999,000.00	24,987,899.95	73,956,896.25	12,000,000.00	21,999,999.86	1,600,000.00	39,996,995.75	32,178,126.60	0.00	248,717,118.41	250,000,000.00		
787	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	71,514,098.25	38,453,304.78	59,853,453.93	36,346,327.71	15,709,650.00	23,567,831.33	31,753,239.68	32,725,843.75	137,769,903.71	0.00	447,693,653.14	468,481,779.00	20,788,125.86	13,082,180,581.17
788	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	1,143,102,511.24	33,064,062.08	9,451,293,909.84	27,578,958.01	11,696,846.50	61,059,825.38	30,147,417.06	25,728,619.81	35,191,473,660.91	0.00	45,975,145,810.83	209,330,979.00	-45,765,814,831.83	194,571,936.07
789	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	3,698,000.00	500,000.00	399,966.00	1,999,933.00	0.00	0.00	0.00	3,047,534.00	0.00	0.00	9,645,433.00	9,647,534.00	2,101.00	8,303,300.00
790	521006001	RADIOGRAPHERS REGISTRATION BOARD	999,920.00	0.00	399,650.00	0.00	0.00	0.00	0.00	450,150.00	2,098,955.00	0.00	3,948,675.00	3,950,354.00	1,679.00	2,939,300.30
791	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	348,200.00	0.00	479,200.00	278,399.00	0.00	0.00	0.00	203,700.00	111,974.00	0.00	1,421,473.00	1,430,412.00	8,939.00	1,235,795.74
792	521008001	HEALTH RECORDS REGISTRATION BOARD	72,825,748.67	7,544,559.62	137,489,547.44	19,377,318.61	2,340,539.52	5,631,600.00	14,910,625.76	4,360,650.00	113,294,602.53	0.00	377,775,192.15	1,541,580.00	-376,233,612.15	327,625,453.07
793	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	600,000.00	249,900.00	0.00	0.00	0.00	0.00	0.00	250,000.00	125,000.00	0.00	1,224,900.00	1,225,000.00	100.00	1,299,350.00
794	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	288,620.50	61,900.00	197,274.42	144,400.00	141,500.00	110,500.00	122,000.00	91,000.00	267,004.42	0.00	1,424,199.34	1,765,931.00	341,731.66	-
795	521011001	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	-
796	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	3,992,600.00	1,050,000.00	0.00	1,179,500.00	0.00	0.00	0.00	1,121,000.00	350,000.00	0.00	7,693,100.00	8,551,000.00	857,900.00	7,115,000.00
797	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	5,534,400.00	2,080,500.00	0.00	903,088.00	0.00	0.00	0.00	1,790,000.00	0.00	0.00	10,307,988.00	10,325,369.00	17,381.00	8,541,487.28
798	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	6,302,966.58
799	521015001	MEDICAL REHABILITATION THERAPY BOARD	28,011,020.00	4,941,327.00	17,537,215.00	15,651,636.00	2,940,000.00	4,285,000.00	3,692,500.00	7,769,030.00	34,893,211.00	1,355,000.00	121,075,939.00	30,874,671.00	-90,201,268.00	88,128,078.20
800	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	22,993,439.00	10,493,568.00	1,490,000.00	10,491,542.00	2,998,240.00	2,497,850.00	1,997,610.00	2,992,712.00	7,990,652.00	0.00	63,945,613.00	64,000,000.00	54,387.00	53,255,156.00
801	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS- IBADAN	3,191,100.00	700,000.00	385,500.00	0.00	973,600.00	0.00	0.00	0.00	3,338,940.00	0.00	8,589,140.00	8,888,262.00	299,122.00	9,669,202.12
802	521018001	NURSE TUTOR TRAINING - ENUGU	600,000.00	180,000.00	80,000.00	480,000.00	0.00	0.00	0.00	311,000.00	0.00	0.00	1,651,000.00	1,651,498.00	498.00	1,649,350.00
803	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	874,000.00	170,000.00	609,000.00	250,000.00	0.00	0.00	0.00	100,000.00	100,000.00	0.00	2,103,000.00	2,105,001.00	2,001.00	1,752,000.00
804	521020001	NURSE TUTOR TRAINNING	54,800.00	207,000.00	983,893.00	246,050.00	0.00	11,500.00	0.00	190,500.00	330,000.00	5,120,000.00	7,143,743.00		-5,109,087.00	

		KADUNA												2,034,656.00		1,715,500.00
805	521021001	NURSE TUTOR TRAINNING IBADAN	599,780.00	200,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	599,950.00	0.00	1,649,730.00	1,651,494.00	1,764.00	7,560,775.00
806	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	2,995,500.70	2,499,497.80	1,225,890.00	3,552,270.00	1,998,700.00	800,000.00	1,000,000.00	2,486,165.70	0.00	0.00	16,558,024.20	16,626,390.00	68,365.80	13,358,486.72
807	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	499,800.00	350,000.00	330,400.00	0.00	349,800.00	0.00	0.00	0.00	0.00	0.00	1,530,000.00	1,535,053.00	5,053.00	1,269,100.00
808	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	1,163,900.00	184,000.00	389,950.00	230,500.00	70,000.00	424,000.00	0.00	54,198.00	44,500.00	0.00	2,561,048.00	2,577,362.00	16,314.00	2,127,795.00
809	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	502,800.00	392,000.00	95,100.00	0.00	199,700.00	0.00	0.00	0.00	500,000.00	0.00	1,689,600.00	1,695,207.00	5,607.00	10,178,075.00
810	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	10,000,000.00	131,809,498.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,809,498.66	154,701,272.00	12,891,773.34	2,221,505,717.84
811	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	82,754,291.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,027,918.27	0.00	322,782,209.59	150,301,959.00	-172,480,250.59	128,584,680.18
812	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	25,744,560.60	46,484,633.70	4,491,139.02	11,401,756.00	1,114,196.00	742,799.00	8,966,833.89	43,081,027.78	5,125,303.89	0.00	147,152,249.88	150,211,932.00	3,059,682.12	124,115,943.62
813	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	74,756,155.89	81,533,047.01	466,689,768.07	82,339,949.17	7,057,069.21	30,335,756.84	11,183,221.02	63,608,821.58	53,621,456.33	38,603,383.00	909,728,628.12	127,203,569.00	-782,525,059.12	1,438,869,937.89
814	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	11,989,620.00	60,000,000.00	1,984,250.00	0.00	17,496,805.00	0.00	2,499,681.00	36,000,000.00	4,984,056.00	0.00	134,954,412.00	150,004,869.00	15,050,457.00	4,674,406,607.20
815	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	11,092,118.22	60,178,102.91	0.00	15,661,362.89	20,060,760.90	0.00	0.00	43,117,636.11	0.00	0.00	150,109,981.03	150,216,093.00	106,111.97	637,909,670.50
816	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	3,159,840.00	11,214,677.30	6,386,829.53	47,373,908.02	3,645,120.00	3,284,245.00	0.00	0.00	3,701,510.00	0.00	78,766,129.85	84,885,938.00	6,119,808.15	71,578,712.02
817	521026008	JOS UNIVERSITY TEACHING HOSPITAL	17,922,688.05	23,482,040.87	28,780,166.26	1,435,660.00	34,891,144.54	0.00	0.00	30,545,102.20	0.00	0.00	137,056,801.92	150,013,910.00	12,957,108.08	1,450,426,772.41
818	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	111,276,013.00	148,193,197.10	585,138,545.61	141,383,992.39	0.00	154,009,611.58	10,086,000.00	179,446,603.35	146,421,504.03	0.00	1,475,955,467.06	79,505,000.00	-1,396,450,467.06	79,505,000.00
819	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	11,465,344.75	20,113,376.00	9,437,755.00	10,000,000.00	3,946,200.00	0.00	4,591,715.50	30,207,863.49	4,999,300.00	88,187,101.19	182,948,655.93	98,863,376.00	-84,085,279.93	782,276,763.79
820	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	7,211,987.79	19,706,256.70	8,875,297.76	16,994,248.99	3,261,039.00	9,215,470.00	2,236,045.01	27,867,890.15	201,284,294.49	0.00	296,652,529.89	97,946,535.00	-198,705,994.89	1,796,801,998.27
821	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	19,551,591.02	36,480,139.00	5,875,848.10	10,524,003.00	5,014,108.90	0.00	6,892,326.00	37,014,347.00	13,637,921.00	0.00	134,990,284.02	118,422,516.00	-16,567,768.02	53,405,949.60
822	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	8,965,721.00	103,215,505.66	6,119,140.00	3,391,088.70	0.00	0.00	0.00	28,275,232.00	59,623,902.33	0.00	209,590,589.69	129,728,057.00	-79,862,532.69	122,351,041.04
823	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	12,801,999.23	15,992,527.92	0.00	0.00	0.00	0.00	55,303,505.82	0.00	0.00	84,098,032.97	84,303,506.00	205,473.03	70,289,015.29
824	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	15,999,999.25	17,950,728.00	21,532,206.87	22,154,602.52	0.00	520,962,153.63	13,762,255.60	48,999,999.30	6,110,735.00	0.00	667,472,680.17	150,139,081.00	-517,333,599.17	1,017,995,896.56
825	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	11,514,248.89	27,171,916.67	8,400,522.34	15,680,648.01	0.00	14,622,103.47	6,820,773.30	24,798,581.76	10,321,631.03	0.00	119,330,425.47	81,669,021.00	-37,661,404.47	136,873,285.33
826	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	3,600,000.00	47,611,177.00	1,000,000.00	21,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	73,211,177.00	73,211,177.00	0.00	811,301,267.68
827	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	54,494,978.35	167,870,632.86	275,407,815.65	603,220,291.44	0.00	39,798,218.48	3,661,780.00	121,280,216.98	275,985,730.94	0.00	1,541,719,664.70	64,612,801.00	-1,477,106,863.70	1,449,651,474.91
828	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	11,869,025.00	4,183,900.00	4,338,037.00	14,732,795.00	0.00	9,133,799.36	1,274,800.00	14,658,992.53	6,312,065.00	0.00	66,503,413.89	71,539,862.00	5,036,448.11	44,693,199.49
829	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	10,979,478.63	13,992,940.21	9,624,005.24	0.00	8,978,530.21	7,749,019.91	6,202,529.31	10,723,061.33	3,226,283.90	0.00	71,475,848.74	75,209,154.00	3,733,305.26	61,822,812.87
830	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	1,543,387.50	2,904,462.99	4,540,626.50	6,967,435.00	5,574,581.50	1,349,062.50	1,616,559.00	19,447,893.00	16,311,292.00	0.00	60,255,299.99	60,397,449.00	142,149.01	49,681,931.25
831	521027003	FEDERAL MEDICAL CENTRE - ABUJA	3,959,349.64	0.00	28,979,532.12	33,887,251.11	10,594,906.00	119,667,220.00	2,500,000.00	12,000,000.00	4,935,148.37	0.00	216,523,407.24	103,312,754.37	-113,210,652.87	1,242,407,337.55
832	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	14,000,000.00	15,639,429.29	8,150,000.00	17,749,576.50	1,600,000.00	39,124,430.64	2,000,000.00	3,800,000.00	21,849,998.95	0.00	123,913,435.38	90,565,489.00	-33,347,946.38	214,842,162.32
833	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	12,999,140.00	6,948,816.81	7,503,492.60	12,515,527.43	9,999,740.00	9,104,167.08	4,199,156.09	7,994,898.57	13,096,656.35	0.00	84,361,594.93	85,294,573.00	932,978.07	69,422,021.31
834	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	33,087,258.46	8,773,458.30	90,917,979.40	22,998,830.00	3,524,040.00	25,388,600.00	6,771,950.00	11,192,473.20	16,584,059.50	0.00	219,238,648.86	107,625,228.00	-111,613,420.86	168,063,289.72
835	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	4,644,000.00	24,575,073.69	7,189,629.17	18,155,261.53	8,782,005.00	145,272,427.98	0.00	24,542,138.61	2,755,410.00	0.00	235,915,945.98	90,673,518.00	-145,242,427.98	198,613,690.45
836	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	26,649,046.55	1,795,365.00	2,499,752.50	13,631,081.71	1,680,788.83	19,063,581.50	2,907,475.65	41,497,322.50	1,383,065.00	0.00	111,107,479.24	93,535,475.00	-17,572,004.24	77,967,737.82
837	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	15,348,076.95	14,980,000.00	12,200,000.00	33,050,000.00	0.00	1,000,000.00	1,500,000.00	14,800,000.00	1,071,112.02	0.00	93,949,188.97	102,050,112.00	8,100,923.03	833,764,075.24
838	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	41,158,838.28	38,476,255.66	350,982,344.86	21,550,696.08	5,208,904.00	132,235,714.41	3,379,800.00	33,051,656.25	39,381,849.23	0.00	665,426,058.77	83,414,568.00	-582,011,490.77	315,684,679.74
839	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	49,289,170.49	14,500,363.25	204,725,291.92	129,301,577.30	3,164,500.00	8,382,100.00	24,557,699.00	16,559,905.34	95,814,452.30	0.00	546,295,059.60	98,057,943.00	-448,237,116.60	396,760,386.12
840	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	898,200.00	48,996,819.65	43,435,811.11	3,725,900.00	1,168,600.00	1,515,525.00	2,928,494.78	26,775,975.00	4,865,287.05	0.00	134,310,612.59	144,497,650.00	10,187,037.41	1,441,075,794.44
841	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	27,532,119.14	26,000,000.00	7,400,000.00	18,000,000.00	0.00	0.00	20,642,498.00	25,000,000.00	7,000,000.00	0.00	131,574,617.14	135,574,618.00	4,000,000.86	875,573,434.09
842	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	48,808,033.01	14,072,964.91	16,449,386.25	19,946,664.50	10,974,579.74	9,483,813.74	3,367,732.36	11,758,477.55	3,691,221.47	0.00	138,552,873.53	138,749,030.00	196,156.47	596,810,070.46
843	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	9,148,789.24	17,958,345.97	49,998,040.74	13,247,931.75	0.00	0.00	0.00	17,251,150.00	5,044,117.05	0.00	112,648,374.75	113,753,313.00	1,104,938.25	88,872,910.96
844	521027017	FEDERAL MEDICAL CENTRE,	18,999,390.00	34,997,107.00	0.00	0.00	0.00	15,998,755.00	0.00	30,766,730.00	28,745,000.00	0.00	129,506,982.00		-28,738,982.00	

		UMUAHIA													100,768,000.00		43,714,228.84
845	521027018	FEDERAL MEDICAL CENTRE, OWO	41,167,940.00	37,800,042.18	232,667,762.69	92,424,296.86	3,121,625.00	12,749,431.82	74,982,135.00	117,799,909.16	175,558,471.00	0.00	788,271,613.71	96,789,361.00	-691,482,252.71	38,881,393.54
846	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	67,529,531.91	56,286,852.07	306,780,213.43	63,833,788.97	3,674,086.25	18,631,607.75	396,887.50	41,804,093.42	46,852,704.05	0.00	605,789,765.35	84,513,031.00	-521,276,734.35	31,511,529.86
847	521027020	FEDERAL MEDICAL CENTRE, OWERRI	76,334,756.61	57,762,623.92	485,997,117.49	60,609,768.90	15,665,785.59	128,485,623.02	3,465,000.00	61,211,248.63	61,601,160.10	0.00	951,133,084.26	81,231,258.00	-869,901,826.26	1,109,130,355.89
848	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	79,490,592.00	52,765,489.46	184,479,947.57	65,386,901.26	7,167,790.00	88,531,744.21	14,737,310.56	41,415,816.00	52,886,423.45	0.00	586,862,014.51	85,081,103.00	-501,780,911.51	488,853,613.90
849	521027022	FEDERAL MEDICAL CENTRE, KATSINA	20,572,118.10	0.00	0.00	0.00	0.00	49,912,312.50	0.00	29,995,021.96	0.00	0.00	100,479,452.56	100,594,000.00	114,547.44	42,236,553.68
850	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	11,981,032.55	11,981,032.56	4,608,089.44	14,745,886.22	0.00	0.00	1,843,235.78	33,178,244.00	4,608,089.45	0.00	82,945,610.00	82,945,610.00	0.00	25,621,485.79
851	521027025	FEDERAL MEDICAL CENTRE, ASABA	22,082,500.00	9,809,079.00	3,605,000.00	22,886,707.16	4,639,600.00	5,353,034.38	0.00	26,441,020.00	3,277,040.00	0.00	98,093,980.54	98,109,906.00	15,925.46	1,088,903,588.97
852	521027026	FEDERAL MEDICAL CENTRE, BIDA	10,141,750.00	25,440,326.25	7,488,240.00	2,827,226.91	1,285,060.00	1,456,313.14	93,941,575.08	28,704,952.46	4,326,021.88	0.00	175,611,465.72	83,704,018.00	-91,907,447.72	28,992,066.80
853	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	21,506,580.00	7,935,890.55	8,171,160.00	33,963,550.28	0.00	4,147,952.84	104,697,243.00	7,758,406.50	5,647,913.82	0.00	193,828,696.99	93,303,197.00	-100,525,499.99	68,909,755.81
854	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	81,087,180.00	75,681,174.83	410,647,484.75	49,889,846.68	120,000.00	93,671,765.97	128,781,267.65	80,413,084.00	44,513,122.06	0.00	964,804,925.94	83,973,413.00	-880,831,512.94	554,264,529.07
855	521027031	FEDERAL MEDICAL CENTRE, KOGI	3,039,858.00	12,326,587.50	2,816,280.47	16,807,591.38	0.00	45,063,192.00	37,488,696.00	7,055,585.17	2,727,616.59	0.00	127,325,407.11	-	-127,325,407.11	636,564,901.48
856	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	16,520,474.00	24,982,370.00	0.00	7,494,592.51	0.00	24,984,755.16	207,598,016.92	24,959,817.93	1,243,600.00	0.00	307,783,626.52	-	-307,783,626.52	497,584,663.85
857	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	25,917,056.85	24,031,949.53	2,976,390.47	1,863,225.00	0.00	8,077,689.30	0.00	18,552,319.42	0.00	0.00	81,418,630.57	-	-81,418,630.57	28,949,105.97
858	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	18,198,440.00	15,700,000.00	4,980,475.00	0.00	0.00	13,850,000.00	100,912,505.92	0.00	71,759,000.00	0.00	225,400,420.92	99,646,443.00	-125,753,977.92	30,277,794.22
859	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	7,767,204.32	15,153,068.93	19,371,330.72	18,508,348.50	0.00	51,178,722.79	0.00	23,845,063.50	13,877,767.00	0.00	149,701,505.76	100,226,865.00	-49,474,640.76	158,670,218.98
860	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	4,799,900.10	6,339,190.09	215,000.02	15,104,190.14	0.00	0.00	290,502,200.05	0.00	1,535,900.01	0.00	318,496,380.41	84,554,956.00	-233,941,424.41	21,784,281.76
861	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	112,974,544.00	60,720,062.57	137,028,000.74	44,721,821.08	25,881,400.00	26,911,434.67	39,835,456.52	43,630,340.18	53,504,089.71	0.00	545,207,149.47	82,054,510.00	-463,152,639.47	673,864,412.17
862	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	8,962,214.28	0.00	57,105,998.41	11,992,503.00	1,646,000.00	0.00	1,652,708.32	34,002,949.04	127,619,618.92	0.00	242,981,991.97	84,257,201.00	-158,724,790.97	980,804,390.16
863	521027039	NATIONAL EYE CENTRE KADUNA	11,991,914.79	14,473,680.14	3,999,218.60	7,965,527.55	0.00	50,998,078.56	0.00	6,959,869.00	4,995,697.00	0.00	101,383,985.64	99,148,033.00	-2,235,952.64	43,458,790.21
864	521027040	NATIONAL EAR CARE CENTRE KADUNA	12,997,774.58	11,013,990.09	6,728,253.45	8,798,640.02	7,496,740.00	20,961,148.52	17,802,556.54	15,491,175.00	12,820,678.33	0.00	114,110,956.53	109,147,566.00	-4,963,390.53	61,658,908.67
865	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	2,593,300.00	347,376.26	357,800.05	1,611,726.36	2,330,043.05	2,060,380.00	61,400.00	0.00	3,007,979.11	0.00	12,370,004.83	130,569,991.00	118,199,986.17	10,818,391.18
866	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	8,539,891.57	10,204,140.25	21,399,904.34	20,302,328.12	0.00	18,060,370.09	15,172,957.15	4,283,869.33	9,525,624.64	0.00	107,489,085.49	101,483,853.00	-6,005,232.49	102,499,136.27
867	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	104,515,000.00	104,515,000.00	-
868	0521027044	ONCHO ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,823,375.00	12,823,375.00	-
869	0521027045	ONCHO IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,490,354.00	107,490,354.00	-
870	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	21,808,188.15	13,499,265.49	11,444,524.95	3,975,070.00	0.00	12,533,325.92	5,991,195.00	11,892,229.16	12,241,700.00	0.00	93,385,498.67	-	-93,385,498.67	707,480,560.08
871	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	364,000.00	0.00	1,450,000.00	0.00	0.00	0.00	250,000.00	0.00	0.00	2,064,000.00	-	-2,064,000.00	1,720,000.00
872	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	787,500.00	525,000.00	0.00	262,500.00	0.00	0.00	262,500.00	0.00	1,837,500.00	-	-1,837,500.00	1,634,500.00
873	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	787,000.00	525,000.00	0.00	262,500.00	0.00	0.00	262,000.00	0.00	1,836,500.00	93,774,265.00	91,937,765.00	1,725,000.00
874	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	2,362,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,362,000.00	2,064,000.00	-298,000.00	1,772,500.00
875	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	3,490,001.00	3,300,000.00	4,200,000.00	1,750,000.00	0.00	1,000,000.00	1,000,000.00	3,200,000.00	19,821,960.00	0.00	37,761,961.00	2,362,500.00	-35,399,461.00	16,207,300.00
876	521029001	PHS, ABUJA	1,661,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,661,400.00	2,362,500.00	701,100.00	1,394,600.00
877	521029002	PHS, YOLA	1,673,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,673,000.00	2,362,500.00	689,500.00	1,393,000.00
878	521029003	PHS, JALINGO	1,672,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,672,000.00	5,000,000.00	3,328,000.00	1,395,000.00
879	521029004	PHS, MAIDUGURI	1,673,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,673,900.00	19,450,000.00	17,776,100.00	1,395,000.00
880	521029005	PHS, DAMATURU	1,674,445.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,445.87	1,674,446.00	0.13	1,389,000.00
881	521029006	PHS, KANO	1,665,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,665,000.00	1,674,446.00	9,446.00	1,389,200.00
882	521029007	PHS, KASTINA	1,673,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,673,000.00	1,674,446.00	1,446.00	1,394,000.00
883	521029008	PHS, DUTSE	1,674,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,000.00	1,674,446.00	446.00	1,464,000.00
884	521029009	PHS, ILORIN	1,673,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,673,400.00	1,674,446.00	1,046.00	1,394,312.58
885	521029010	PHS, SOKOTO	1,674,445.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,445.19	1,674,446.00	0.81	1,395,371.40
886	521029011	PHS, IBADAN	1,704,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,704,000.00	1,674,446.00	-29,554.00	1,545,000.00
887	521029012	PHS, ABEOKUTA	1,224,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,224,400.00	1,674,446.00	450,046.00	1,027,500.00
888	521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	1,655,695.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,655,695.00	1,674,446.00	18,751.00	2,650,303.55
889	521029014	PHS, CALABAR	1,674,440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,440.00	1,674,446.00	6.00	1,255,000.00
890	521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,670,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,670,000.00	1,860,496.00	190,496.00	1,524,000.00
891	521029016	PHS, WARRI	1,674,440.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,440.00	1,224,446.00	-449,994.00	1,255,000.00

892	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,446.00	1,674,446.00	-
893	521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	1,299,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,299,000.00	1,674,446.00	375,446.00	-
894	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	1,674,446.00	1,674,446.00	-
895	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,446.00	1,674,446.00	-
896	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	606,489.60	41,142.40	0.00	296,160.00	262,000.00	0.00	0.00	50,000.00	76,880.00	0.00	1,332,672.00	-	-1,332,672.00	958,225.00
897	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	53,549,446.00	8,939,644.04	14,537,196.00	10,833,384.09	15,988,962.00	26,564,062.38	1,998,949.00	16,480,000.00	64,882,956.75	0.00	213,774,600.26	1,300,000.00	-212,474,600.26	146,591,486.60
898	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	5,449,500.00	7,224,137.80	1,192,880.00	7,419,078.12	421,800.00	806,450.00	1,287,496.00	4,106,059.30	21,408,655.00	0.00	49,316,056.22	-	-49,316,056.22	436,468,985.35
899	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	1,000,000.00	1,440,491.25	459,229.85	2,491,561.74	487,635.00	892,875.00	0.00	428,200.00	1,446,700.00	0.00	8,646,692.84	1,356,810.00	-7,289,882.84	7,489,546.75
900	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	928,000.00	0.00	1,600,000.00	1,897,400.00	0.00	0.00	0.00	1,327,000.00	917,516.24	2,159,540.00	8,829,456.24	124,836,278.00	116,006,821.76	5,605,557.50
901	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	2,826,000.00	0.00	1,829,418.39	923,950.00	250,000.00	600,000.00	0.00	360,000.00	1,049,047.00	0.00	7,838,415.39	32,241,641.00	24,403,225.61	10,716,116.00
902	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	7,903,400.01	1,500,000.00	0.00	0.00	0.00	4,000,000.00	0.00	0.00	13,403,400.01	8,891,645.00	-4,511,755.01	11,938,500.00
903	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	1,699,803.75	917,724.00	980,200.00	1,222,260.00	679,952.50	888,901.83	0.00	531,600.00	569,758.91	0.00	7,490,200.99	9,138,665.00	1,648,464.01	6,247,164.41
904	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	2,014,150.00	1,701,050.00	204,800.00	2,860,050.00	1,233,760.00	740,800.00	0.00	5,068,800.00	0.00	0.00	13,823,410.00	7,839,047.00	-5,984,363.00	11,520,000.00
905	521039001	DENTAL THERAPISTS REGISTRATION BOARD	10,652,998.65	1,774,935.00	3,241,648.12	2,238,975.00	4,000,000.00	695,000.00	0.00	543,400.00	167,100.00	0.00	23,314,056.77	15,913,000.00	-7,401,056.77	9,213,700.00
906	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,496,603.00	7,496,603.00	-
907	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	31,240,000.00	9,579,997.79	82,099,946.48	4,200,000.00	1,499,999.80	1,300,000.00	1,999,999.77	6,449,998.34	11,329,595.51	0.00	149,699,537.69	13,824,084.00	-135,875,453.69	121,573,540.82
908	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	11,399,907.00	3,758,883.40	16,579,917.07	14,148,000.00	2,219,980.00	7,998,972.08	499,000.00	3,446,093.00	6,128,934.00	0.00	66,179,686.55	11,065,168.00	-55,114,518.55	53,144,008.81
909	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	3,910,713.80	3,754,985.00	13,364,155.00	0.00	1,231,500.00	33,364,132.73	0.00	5,396,446.75	3,165,912.00	0.00	64,187,845.28	150,000,000.00	85,812,154.72	30,082,497.00
910	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	16,861,627.46	4,610,217.06	6,681,050.00	9,551,589.21	0.00	19,914,677.69	1,041,500.00	4,414,048.72	2,377,993.01	0.00	65,452,703.15	66,181,987.00	729,283.85	37,272,941.82
911	521049001	NATIONAL HOSPITAL	20,172,639.00	51,793,381.45	6,297,350.00	3,141,150.00	0.00	35,038,627.17	23,794,081.64	18,987,599.76	1,000,000.00	70,186,164.99	230,410,994.01	66,182,987.00	-164,228,007.01	2,457,112,141.32
912	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,389,966,919.21	70,010,635.61	33,767,859.87	83,943,413.13	30,528,860.67	73,882,116.63	11,476,583.23	60,354,418.70	181,511,673.83	0.00	1,935,442,480.88	65,999,976.00	-1,869,442,504.88	991,417,206.34
913	535002001	NATIONAL PARK HEADQUARTERS	11,718,160.10	6,907,595.81	8,889,958.00	13,731,019.85	1,125,000.00	300,000.00	2,999,998.00	9,319,072.50	19,447,650.11	0.00	74,438,454.37	186,444,164.00	112,005,709.63	35,377,217.04
914	535003001	KAINJI NATIONAL PARK	3,811,238.47	1,458,300.00	10,857,630.00	17,347,030.27	1,239,000.00	335,900.00	3,017,530.00	10,460,820.00	3,812,075.00	0.00	52,339,523.74	578,562,422.00	526,222,898.26	32,329,883.24
915	535004001	OYO NATIONAL PARK	7,195,511.15	5,450,623.00	4,745,841.42	17,359,239.52	450,000.00	241,435.00	1,600,000.00	7,279,706.00	6,071,058.33	0.00	50,393,414.42	74,447,671.00	24,054,256.58	24,547,096.85
916	535005001	CHAD BASIN NATIONAL PARK	3,443,360.00	3,244,700.00	4,900,900.00	11,859,330.00	1,974,240.00	265,888.00	1,181,665.00	9,325,979.50	0.00	0.00	36,196,062.50	53,198,837.00	17,002,774.50	23,750,337.93
917	535006001	GASHAKA GUMTI NATIONAL PARK	3,790,929.56	3,630,100.00	11,999,690.00	14,517,555.75	1,150,000.00	213,700.00	1,838,040.00	6,375,600.00	6,405,973.47	0.00	49,921,588.78	50,590,121.00	668,532.22	27,226,308.02
918	535007001	CROSS RIVER NATIONAL PARK	5,070,081.19	1,545,792.30	10,192,135.74	14,366,539.83	2,540,070.44	701,540.29	1,595,230.63	5,974,648.06	8,577,931.54	0.00	50,563,970.02	40,539,138.00	-10,024,832.02	58,244,760.10
919	535008001	KAMUKU NATIONAL PARK	3,531,940.00	1,930,200.00	6,558,098.00	11,730,200.00	930,000.00	185,000.00	2,376,012.06	6,447,775.00	4,902,435.00	0.00	38,591,660.06	50,105,537.00	11,513,876.94	22,252,556.87
920	535009001	OKUMU NATIONAL PARK	3,590,720.00	2,840,000.00	6,362,622.00	8,667,192.35	1,106,570.00	195,000.00	1,807,000.00	4,250,000.00	4,906,221.35	0.00	33,725,325.70	50,563,970.00	16,838,644.30	19,416,380.00
921	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	2,421,000.00	4,677,499.99	10,557,999.25	17,447,150.00	787,200.00	9,254,870.00	2,869,700.00	4,694,150.00	6,834,930.00	0.00	59,544,499.24	38,796,289.00	-20,748,210.24	36,524,156.47
922	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	7,499,381.09	1,900,000.00	6,350,000.00	19,500,000.00	1,100,000.00	16,249,975.00	2,700,000.00	5,550,000.00	9,149,815.00	0.00	69,999,171.09	33,847,716.00	-36,151,455.09	42,822,480.50
923	535012001	FEDERAL COLLEGE OF FORESTRY JOS	6,999,973.00	9,710,000.00	11,350,400.00	11,400,000.00	900,000.00	25,600,000.00	1,900,000.00	3,698,485.09	6,359,928.97	0.00	77,918,787.06	59,999,998.00	-17,918,789.06	42,581,882.80
924	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH -SOUTH)	7,956,300.00	740,000.00	4,016,500.00	14,795,830.00	2,220,000.00	20,253,000.00	1,350,000.00	2,531,288.00	5,964,912.00	0.00	59,827,830.00	70,000,000.00	10,172,170.00	35,890,271.46
925	535012302	RESOURCES MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)	8,351,791.83	1,267,460.29	7,986,384.00	10,627,167.82	1,999,999.21	12,349,204.00	0.00	4,153,851.00	11,329,473.54	1,734,623.00	59,799,954.69	78,250,400.00	18,450,445.31	37,372,637.13
926	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	8,004,348.00	2,919,503.41	4,705,193.24	16,637,784.64	3,199,645.00	12,511,500.00	2,396,875.00	2,980,700.00	5,731,045.00	0.00	59,086,594.29	60,000,000.00	913,405.71	36,463,768.50
927	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	39,541,965.36	17,719,721.68	9,278,503.61	44,006,407.73	6,281,774.80	55,000,000.00	8,400,000.00	13,500,000.00	21,496,714.80	0.00	215,225,087.98	59,999,999.00	-155,225,088.98	151,014,393.62
928	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	3,424,033.63	5,139,010.85	3,893,031.00	6,760,745.94	0.00	18,496,399.39	1,447,330.00	4,250,237.69	4,550,973.51	0.00	47,961,762.01	59,999,999.00	12,038,236.99	33,195,818.11
929	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	147,502,602.24	13,234,031.50	20,098,651.78	22,580,132.47	15,162,232.60	58,328,218.40	3,572,912.50	12,948,700.00	110,750,390.64	0.00	404,177,872.13	220,791,535.00	-183,386,337.13	166,681,109.22
930	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	30,743,621.85	10,921,027.93	12,060,684.64	19,406,529.42	0.00	42,218,920.93	4,000,000.00	9,170,000.00	31,517,186.28	0.00	160,037,971.05	48,000,000.00	-112,037,971.05	541,002,716.91
931	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	3,999,390.60	2,571,699.90	8,168,779.19	7,193,513.80	989,950.00	16,896,366.57	3,284,050.00	4,831,102.49	9,191,300.00	1,357,950.00	58,484,102.55	228,154,902.00	169,670,799.45	41,801,280.08
932	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	75,038,463.37	12,353,132.56	32,524,958.66	163,222,002.31	0.00	43,654,854.08	0.00	15,641,908.47	25,248,476.69	0.00	367,683,796.14	160,075,955.00	-207,607,841.14	42,224,944.34

933	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	5,548,612.75	2,849,500.00	9,311,807.00	4,178,800.00	6,499,190.00	499,200.00	3,165,992.00	1,349,969.00	16,020,040.00	0.00	49,423,110.75	60,019,999.00	10,596,888.25	29,205,158.30
934	0543001001	NATIONAL POPULATION COMMISSION	125,590,298.99	49,171,039.65	47,049,175.07	116,884,329.60	45,138,136.80	108,629,621.78	23,767,944.21	59,129,314.57	39,650,635.77	0.00	615,010,496.44	64,739,100.00	-550,271,396.44	383,983,126.70
935	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	128,998,979.98	13,170,142.05	54,769,570.75	36,431,262.80	25,099,997.25	14,599,994.00	53,442,967.16	19,999,951.21	144,944,275.50	0.00	491,457,140.70	50,070,000.00	-441,387,140.70	764,528,995.35
936	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	22,501,809.45	35,739,328.47	6,714,415.00	8,806,498.22	0.00	41,128,050.00	0.00	18,000,175.00	9,274,900.00	0.00	142,165,176.14	615,073,952.00	472,908,775.86	24,491,097,443.13
937	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	2,110,929,839.02	0.00	0.00	73,478,295.10	0.00	116,038,310.68	130,448,997.33	0.00	3,385,679,981.58	0.00	5,816,575,423.71	499,975,000.00	-5,316,600,423.71	3,326,756,485.61
938	544004001	NORTH EAST DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,230,385.00	152,230,385.00	-
939	544005001	NATIONAL COMMISSION FOR REFUGEES	22,668,930,690.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,668,930,690.04	179,900,000,000.00	157,231,069,309.96	33,158,569.65
940	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	160,826,526.58	20,139,348.61	86,837,132.50	52,235,317.75	13,679,980.00	59,363,947.80	43,917,808.50	19,582,000.00	95,194,531.28	0.00	551,776,593.02	1,630,000,000.00	1,078,223,406.98	
941	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	62,197,554.95	17,844,982.77	23,574,380.84	16,092,286.88	15,805,813.00	14,287,139.00	17,347,208.98	10,242,406.74	114,698,836.29	0.00	292,090,609.45	155,140,336.00	-136,950,273.45	
942	0544009001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT MDG (OSSAP-MDGS)	18,619,799.42	12,240,000.00	15,395,052.00	8,732,500.00	0.00	4,399,348.00	9,984,200.00	7,356,616.00	31,562,099.92	0.00	108,289,615.34	563,195,013.00	454,905,397.66	
		GRAND-TOTAL	97,150,337,232.39	28,252,319,654.73	77,451,230,839.13	70,488,766,759.42	28,108,391,618.89	66,646,239,594.84	21,464,033,941.55	44,522,293,696.78	348,509,123,775.70	710,820,167.71	783,303,557,281.15	4,553,904,785,595.89	3,771,226,506,657.20	855,741,822,754.39

NOTE 16:
GRANTS & CONTRIBUTION

S/N	ADMIN. CODE	MDA	GRANTS & CONTRIBUTION.	BUDGET	VARIATION
			220401 - 220402		
			₦		
		ADMINISTRATIVE SECTOR			
1.	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	74,986,843.96	75,000,000.00	13,156.04
2.	0112004001	NATIONAL ASSEMBLY COMMISSION	600,000.00		(600,000.00)
3.	0112008001	GENERAL SERVICE	108,899,280.00		(108,899,280.00)
4.	116001001	MINISTRY OF DEFENCE - MOD HQTRS	835,864.00	892,968.00	57,104.00
5.	116008001	COMMAND AND STAFF COLLEGE, JAJI	2,453,684.01	2,453,684.00	(0.01)
6.	119009056	FOREIGN MISSION: KUALA LUMPUR	782,803.74		(782,803.74)
7.	119009106	FOREIGN MISSION: WINDHOEK	73,529.41		(73,529.41)
8.	123031008	NATIONAL GALLERY OF ART	4,999,260.56	5,000,000.00	739.44
9.	123031017	NATIONAL ORIENTATION AGENCY	80,991,393.32		(80,991,393.32)
10.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	12,724,900.00	12,724,988.00	88.00
11.	155004001	POLICE FORMATIONS AND COMMANDS	323,759,251.35	323,759,297.00	45.65
12.	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	3,700,000.00	3,733,085.00	33,085.00
13.	161007001	FEDERAL ROAD SAFETY COMMISSION	15,000,000.00	15,248,627.00	248,627.00
14.	""	TERTIARY EDUCATION TRUST FUND	214,026,507,583.22	291,880,000.00	(213,734,627,583.22)
15.	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	425,000.00		(425,000.00)
16.	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	27,545,545,151.47		(27,545,545,151.47)
17.	220003001	BUDGET OFFICE OF THE FEDERATION	18,000,000.00	18,000,000.00	-
18.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	95,882,400.00		(95,882,400.00)
19.	222027001	SMEDAN - H/QTRS	350,000.00	800,000.00	450,000.00
20.	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION, ILE IFE, OSUN STATE	101,000.00	101,000.00	948.00
21.	228008021	BIORESOURCE DEVELOPMENT CENTREMAKURDI, BENUE STATE	48,112,569.74		(48,112,569.74)
22.	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	8,548,212.28	8,609,333.00	61,120.72
23.	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	36,063,590.00		(36,063,590.00)
24.	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	889,725.00	889,725.00	-

25.	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	39,981,791.92	40,000,000.00	18,208.08
26.	**0220011001**	**NIGERIA CUSTOMS SERVIVES**	30,747,918.00	**45,000,000.00**	14,252,082.00
27.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	4,900,000.00	1,530,000.00	(3,370,000.00)
28.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	37,479,413.00	37,500,000.00	20,587.00
29.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	924,423,572.06	925,000,000.00	576,427.94
30.	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	1,000,000.00		(1,000,000.00)
31.	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	250,000.00	250,000.00	-
32.	517026077	FGGC UMUAHIA	16,861,850.00		(16,861,850.00)
33.	517026093	FTC OTOBI	15,166,300.00		(15,166,300.00)
34.	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	80,781,111.36	80,781,111.36	-
35.	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,000,000.00		(1,000,000.00)
36.	521027026	FEDERAL MEDICAL CENTRE, BIDA	299,000.00	299,876.00	876.00
37.	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	2,124,000.00		(2,124,000.00)
		GRAND-TOTAL	**243,565,246,998.40**	**1,889,454,642.36**	**-241,675,792,356.04**

NOTE 17:
SUBSIDIES

S/N	ADMIN. CODE	MDA	Subsidies	BUDGET	VARIATION
			220501 & 220502		
			₦		
		ADMINISTRATIVE SECTOR			
1.	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	1,893,476,208.98		-1,893,476,208.98
2.	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	223,680,000.00		-223,680,000.00
3.	517018017	FEDERAL POLYTECHNIC GWANDU	66,000.00		-66,000.00
4.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	6,849,036.00		-6,849,036.00
5.	517026001	F.S.C. SOKOTO	96,378,280.00	96,395,765.00	17,485.00
6.	517026002	FGC AZARE	191,832,000.00	191,832,369.00	369.00
7.	517026003	FGC BUNI-YADI	76,691,700.00	76,732,948.00	41,248.00
8.	517026004	FGC BIRIN YAURI	97,591,000.00	105,891,468.00	8,300,468.00

9.	517026005	FGC DAURA	142,914,384.00	142,915,115.00	731.00
10.	517026006	FGC GANYE	105,507,500.00	105,507,803.00	303.00
11.	517026007	FGC GARKI	204,275,600.00	204,301,473.00	25,873.00
12.	517026008	FGC IJANIKIN	336,782,400.00	339,063,712.00	2,281,312.00
13.	517026009	FGC IKET NISE	278,061,000.75	278,061,019.00	18.25
14.	517026010	FGC IKET VANDAKYA	140,325,298.43	140,325,378.00	79.57
15.	517026011	FGC IKOM	155,364,319.44	155,480,135.00	115,815.56
16.	517026012	FGC IKOT EKPENE	211,015,500.00	211,111,522.00	96,022.00
17.	517026013	FGC IKURIN	192,983,190.00	192,983,363.00	173.00
18.	517026014	FGC JOS	162,662,100.79	171,594,054.00	8,931,953.21
19.	517026015	FGC KADUNA	252,412,980.00	252,451,398.00	38,418.00
20.	517026016	FGC KANO	178,211,566.00	178,212,271.00	705.00
21.	517026017	FGC KEFFI	144,449,773.84	144,449,774.00	0.16
22.	517026018	FGC KIYAWA	150,661,910.58	151,835,320.00	1,173,409.42
23.	517026019	FGC KWALI	337,131,800.00	337,145,388.00	13,588.00
24.	517026020	FGC MAIDUGURI	222,494,048.00	222,621,464.00	127,416.00
25.	517026021	FGC MINJIBIR	121,141,760.00	121,142,141.00	381.00
26.	517026022	FGC MINNA	287,747,474.09	287,748,553.00	1,078.91
27.	517026023	FGC ODIKOLOGUNA	155,671,966.12	155,671,967.00	0.88
28.	517026024	FGC ODOGBOLU	260,442,687.50	276,962,234.00	16,519,546.50
29.	517026025	FGC OGBOMOSHMO	200,967,000.00	209,480,947.00	8,513,947.00
30.	517026026	FGC OGOJA	201,495,000.00	201,519,904.00	24,904.00
31.	517026027	FGC OHAFIA	162,192,271.00	162,194,268.00	1,997.00
32.	517026028	FGC OKIGWE	282,952,000.00	282,952,744.00	744.00
33.	517026029	FGC OKPOSI	211,303,354.43	211,303,354.00	-0.43
34.	517026030	FGC ONITSHA	281,129,300.00	281,130,337.00	1,037.00
35.	517026031	FGC PORT HARCOURT	193,870,587.88	211,495,187.00	17,624,599.12
36.	517026032	FGC POTISKUM	132,813,000.00	132,820,268.00	7,268.00

37.	517026033	FGC RUBBOCHI	178,345,000.00	178,404,103.00	59,103.00
38.	517026034	FGC SOKOTO	202,191,316.90	202,191,317.00	0.10
39.	517026035	FGC UGWOLAWO	150,488,503.93	150,492,493.00	3,989.07
40.	517026036	FGC WARRI	291,919,431.95	291,919,432.00	0.05
41.	517026037	FGC ZARIA	172,629,892.33	172,649,132.00	19,239.67
42.	517026038	FGC, BILLIRI	119,948,924.98	115,099,421.00	-4,849,503.98
43.	517026039	FGC, IDO-ANI	156,960,238.09	166,894,161.00	9,933,922.91
44.	517026040	FGC, IKOLE	138,434,437.27	138,598,887.00	164,449.73
45.	517026041	FGGC ABAJI	148,190,505.03	148,190,505.00	-0.03
46.	517026042	FGGC ABULOMA	127,519,704.00	181,377,505.00	53,857,801.00
47.	517026043	FGGC AKURE	215,150,000.00	218,497,068.00	3,347,068.00
48.	517026044	FGGC ANKA	187,782,104.79	187,782,123.00	18.21
49.	517026045	FGGC BAJOGA	91,115,040.00	91,120,375.00	5,335.00
50.	517026046	FGGC BAKORI	177,060,000.00	177,061,277.00	1,277.00
51.	517026047	FGGC BAUCHI	221,856,651.56	222,788,580.00	931,928.44
52.	517026048	FGGC BENIN	239,790,000.00	239,790,461.00	461.00
53.	517026049	FGGC BIDA	133,973,240.00	133,994,910.00	21,670.00
54.	517026050	FGGC BWARI	277,101,839.00	277,101,857.00	18.00
55.	517026051	FGGC CALABAR	218,665,749.56	218,784,817.00	119,067.44
56.	517026052	FGGC EFON ALAYE	129,486,500.00	129,486,849.00	349.00
57.	517026053	FGGC EFON IMNRINGI	95,314,400.00	95,436,604.00	122,204.00
58.	517026054	FGGC ENUGU	340,769,672.70	365,632,495.00	24,862,822.30
59.	517026055	FGGC EZZAMGBO ABAKALIKI	163,057,513.63	163,057,514.00	0.37
60.	517026056	FGGC GBOKO	172,649,100.00	172,649,132.00	32.00
61.	517026057	FGGC GUSAU	184,747,541.07	184,901,687.00	154,145.93
62.	517026058	FGGC GWANDU	124,691,039.83	124,691,040.00	0.17
63.	517026059	FGGC IBILLO	115,736,200.00	114,140,260.00	-1,595,940.00
64.	517026060	FGGC IBUSA	172,642,000.00	172,649,132.00	7,132.00

65.	517026061	FGGC IKOT-OBIO-ITONG	182,232,600.00	182,240,751.00	8,151.00
66.	517026062	FGGC ILORIN	186,606,920.00	203,342,311.00	16,735,391.00
67.	517026063	FGGC IPETUMODU	204,027,840.00	204,109,641.00	81,801.00
68.	517026064	FGGC JALINGO	132,385,495.46	132,460,251.00	74,755.54
69.	517026065	FGGC KABBA	160,035,711.91	161,522,855.00	1,487,143.09
70.	517026066	FGGC KAZAURE	105,507,801.94	105,507,803.00	1.06
71.	517026067	FGGC KEANA	0.00	76,732,948.00	76,732,948.00
72.	517026068	FGGC LANGTANG	167,730,489.99	167,853,323.00	122,833.01
73.	517026069	FGGC LEJJA	244,314,700.00	244,490,354.00	175,654.00
74.	517026070	FGGC MONGUNO	115,099,419.18	115,099,421.00	1.82
75.	517026071	FGGC NEW BUSA	88,010,000.00	96,012,101.00	8,002,101.00
76.	517026072	FGGC OMU-ARAN	109,627,744.64	109,632,199.00	4,454.36
77.	517026073	FGGC OWERRI	272,976,690.00	272,977,461.00	771.00
78.	517026074	FGGC OYO	229,622,551.00	229,623,346.00	795.00
79.	517026075	FGGC SHAGAMU	261,811,285.50	268,565,317.00	6,754,031.50
80.	517026076	FGGC GUMI TAMBAWAL	129,645,916.13	129,310,356.00	-335,560.13
81.	517026077	FGGC UMUAHIA	259,523,462.00	259,549,195.00	25,733.00
82.	517026078	FGGC WUKARI	249,119,000.00	249,140,814.00	21,814.00
83.	517026079	FGGC, YOLA	119,895,030.00	119,895,231.00	201.00
84.	517026080	FSTC AHOADA	163,340,000.00	163,345,262.00	5,262.00
85.	517026081	FSTC AWKA	283,815,130.00	283,815,990.00	860.00
86.	517026082	FSTC JUBU-IMUSHIN	242,031,163.02	251,300,403.00	9,269,239.98
87.	517026083	FSTC MICHIKA	62,340,825.00	62,345,520.00	4,695.00
88.	517026084	FSTC TUNGBO - YENAGOA	107,422,000.00	107,426,127.00	4,127.00
89.	517026085	FSTC USI-EKITI	162,577,000.00	162,577,933.00	933.00
90.	517026086	FTC IKARE	160,946,981.87	160,947,358.00	376.13
91.	517026087	FTC ILESA	181,948,000.00	181,953,002.00	5,002.00
92.	517026088	FTC JALINGO	183,056,000.00	183,057,514.00	1,514.00

93.	517026089	FTC KAFANCHAN	136,959,430.00	137,160,144.00	200,714.00
94.	517026090	FTC LASSA	48,868,000.00	48,917,254.00	49,254.00
95.	517026091	FTC OHANSO	161,810,578.30	161,810,603.00	24.70
96.	517026092	FTC OROZO	275,710,614.98	282,952,744.00	7,242,129.02
97.	517026093	FTC OTOBI	180,993,760.00	180,993,840.00	80.00
98.	517026094	FTC OTUPKO	168,236,987.59	168,236,988.00	0.41
99.	517026095	FTC SHIRORO	162,795,600.00	163,057,514.00	261,914.00
100.	517026096	FTC UROMI	153,072,020.00	153,274,063.00	202,043.00
101.	517026097	FTC UYO	129,100,000.00	129,103,184.00	3,184.00
102.	517026098	FTC YABA	570,421,720.00	601,991,740.00	31,570,020.00
103.	517026099	FTC ZURU	88,600,000.00	106,324,556.00	17,724,556.00
104.	517026100	KING'S COLLEGE	381,728,880.00	381,746,414.00	17,534.00
105.	517026101	QUEEN'S COLLEGE LAGOS	393,548,335.07	393,735,937.00	187,601.93
106.	517026102	SULEJA ACADEMY	153,691,114.87	164,592,173.00	10,901,058.13
107.	517026103	FSTC,DOMA	110,303,612.04	110,303,612.00	-0.04
108.	517026104	FSTC DAYI	111,553,280.00	111,742,355.00	189,075.00
109.	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	105,000.00		-105,000.00
110.	535013001	FORESTERY ESEARCH INSTITUTE OF IBADAN	3,875,560.53		3,875,560.53
111.	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	63,555,170,946.73		-63,555,170,946.73
		GRAND-TOTAL	**84,793,955,742.20**	**19,449,494,688.00**	**-65,344,461,054.20**

NOTE 18:
DEPRECIATION

S/N	ADMIN. CODE	MDA	DEPRECIATION CHARGES - 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 2021
			240101	240102	240103	240104	240105	240106	240107	240108	240109	240201		
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR												
1	111001001	STATE HOUSE - HQTRS	254,216,184.74	19,825,747.23	24,872,592.91	526,397,870.43	9,100,269.50	13,177,073.17	0.00	0.00	29,864,708.00	0.00	5,831,875.00	883,286,320.98
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	20.00	200.00	0.00	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	620.00
3	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	100.00	0.00	200.00	320,600.00	2,500,000.00	2,396,001.00	0.00	0.00	0.00	0.00	0.00	5,216,901.00
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	100.00	0.00	0.00	0.00	6,767,607.50	3,600.00	0.00	0.00	0.00	0.00	0.00	6,771,307.50
5	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	100.00	122,500.00	300,000.00	159,483,523.77	0.00	0.00	0.00	0.00	2,679,905.00	0.00	0.00	162,586,028.77
6	111001006	STATE HOUSE MEDICAL CENTRE	3,493,607.03	0.00	8,775,341.83	200.00	0.00	0.00	0.00	0.00	123,250,243.54	0.00	0.00	135,519,392.40
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	12,594,978.64	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,595,028.64
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	0.00	0.00	0.00	0.00
9	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	145,806,695.83	220,537,949.02	85,351,252.95	320,150,721.08	56,416,249.94	6,423,272.33	0.00	0.00	0.00	0.00	4,956,433,481.54	5,791,119,622.69
10	111006001	NIPSS, KURU	9,051,275.10	4,608.66	11,047,200.00	24,618,129.20	1,085,154.38	38,000.00	0.00	0.00	0.00	0.00	0.00	45,844,367.34
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	880,065.14	300.00	382,432.06	34,679,936.48	13,116,056.47	136,675,443.36	0.00	0.00	0.00	0.00	34,009,508.46	219,743,741.97
12	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	630,366,497.86	10,031,988.45	60,218,840.16	722,606,953.63	472,559,343.77	228,808,741.34	0.00	0.00	13,304,552.03	0.00	0.00	2,137,896,917.23
13	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	9,380,595.24	1,249,739.49	8,411,985.59	174,204,655.66	46,532,110.67	59,995,729.02	0.00	0.00	16,664,570.60	0.00	0.00	316,439,386.26
14	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	2,140,243.16	0.00	0.00	23,659,347.42	426,058.64	7,023,683.10	0.00	0.00	0.00	0.00	84,911,528.48	118,160,860.81
15	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	4,832,425.16	0.00	1,825,124.00	25,066,690.00	11,684,492.41	17,337,128.89	0.00	0.00	0.00	0.00	158,154,396.49	218,900,256.95
16	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	9,646,540.56	30,274,401.60	9,808,881.30	22,140,870.55	13,695,673.62	8,775,917.58	0.00	0.00	11,522,839.35	0.00	0.00	105,865,124.56
17	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	3,652,096.43	1,661,967.59	0.00	0.00	0.00	0.00	0.00	5,314,064.01
18	0112001001	NASS MANAGEMENT	57,276,424.50	191,060,310.10	79,469,286.95	880,136,455.16	436,155,553.19	124,289,802.85	0.00	0.00	78,917,638.61	0.00	0.00	1,847,305,471.36
19	0112002001	SENATE	18,571,357.32	572,581,704.19	24,404,476.68	3,270,421,580.15	1,158,720,668.24	497,821,377.44	0.00	0.00	6,278,930.00	0.00	0.00	5,548,800,094.02
20	0112003001	HOUSE OF REPRESENTATIVES	0.00	22,110,826.73	0.00	3,132,207,497.27	1,076,332,143.59	282,765,797.07	0.00	0.00	0.00	0.00	0.00	4,513,416,264.65
21	0112004001	NATIONAL ASSEMBLY COMMISSION	2,495,512,461.00	7,305,000.00	23,339,731.38	235,187,500.00	34,781,550.00	27,248,397.00	0.00	0.00	21,987,366.50	0.00	0.00	2,845,362,005.88
22	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	117,796,755.00	17,199,873.11	0.00	0.00	0.00	0.00	0.00	134,996,628.11
23	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
24	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
25	0112008001	GENERAL SERVICE	492,945,483.53	40,771,462.94	27,346,220.60	256,693,806.61	104,006,129.34	48,518,550.90	0.00	0.00	0.00	0.00	2,027,449,247.84	2,997,730,901.74
26	0112009001	NATIONAL INSTITUTE FOR	39,066,582.06	0.00	7,848,594.38	1,063,902,408.19	145,360,305.14	340,052,350.85	0.00	0.00	0.00	0.00	0.00	1,596,230,240.63

		LEGISTLATIVE STUDIES													
27	116001001	MINISTRY OF DEFENCE - MOD HQTRS	2,282,301,831.13	7,764,420.00	17,419,336.99	540,261,819.68	314,290,016.24	189,088,711.44	0.00	0.00	156,786,176.16	0.00	197,997,774.50	3,705,910,086.13
28	116002001	DEFENCE HEADQURTERS	19,721,299.49	0.00	2,278,080.00	405,110,895.00	0.00	101,755,632.30	0.00	0.00	49,829,381.80	0.00	0.00	578,695,288.59
29	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	0.00	0.00	0.00	20,000,091.67	0.00	9,140,700.00	0.00	0.00	5,421,929.50	0.00	0.00	34,562,721.17
30	116003001	NIGERIAN ARMY	378,521,741.96	194,302,662.82	0.00	3,011,312,568.16	444,838,881.51	1,534,302,598.30	0.00	0.00	14,928,682,365.97	0.00	0.00	20,491,960,818.72
31	116004001	NIGERIAN NAVY	0.00	0.00	0.00	5,441,581,679.23	1,803,166,352.50	0.00	0.00	0.00	17,201,639,616.18	0.00	0.00	24,446,387,647.91
32	116005001	NIGERIAN AIRFORCE	32,170,400.48	0.00	0.00	85,806,453.03	0.00	0.00	0.00	0.00	22,075,757,722.03	0.00	0.00	22,193,734,575.54
33	116005002	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
34	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	22,280,832.69	27,810,000.00	199,513,422.59	41,442,300.00	25,000,000.00	178,600,000.00	0.00	0.00	360,243,930.44	0.00	0.00	854,890,485.73
35	116007001	NIGERIAN DEFENCE COLLEGE	164,198,317.04	25,621,693.71	20,495,501.42	236,628,461.61	497,500.00	139,712,138.74	0.00	0.00	42,443,178.57	0.00	0.00	629,596,791.09
36	116008001	COMMAND AND STAFF COLLEGE, JAJI	143,768,497.67	15,000,000.00	0.00	90,505,039.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	249,273,536.67
37	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	43,582,869.97	2,946,100.00	43,215,714.27	27,432,552.20	4,343,508.75	106,562,843.39	0.00	0.00	49,282,450.62	0.00	0.00	277,366,039.20
38	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0.00	58,500,133.17	180,712,046.70	9,479,813.40	37,500.00	49,199,132.89	0.00	0.00	288,333,183.89	0.00	0.00	586,261,810.04
39	116011001	DEFENCE INTELLIGENCE SCHOOL	36,828,262.48	43,085,750.00	0.00	23,792,941.75	0.00	0.00	0.00	0.00	148,279,040.07	0.00	0.00	251,985,994.30
40	116012001	DEFENCE INTELLIGENCE AGENCY	92,279,442.97	733,952,121.03	99,660,866.75	362,732,584.59	0.00	183,160,622.87	0.00	0.00	2,845,086,112.42	0.00	0.00	4,316,871,750.64
41	116015017	DEFENCE MISSIONS	199,104,172.42	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	495,290,033.03
42	116021001	MILITARY PENSION BOARD	1,053,181.91	0.00	0.00	13,771,250.48	0.00	24,560,600.00	0.00	0.00	0.00	0.00	0.00	39,385,032.39
43	0116022001	TRAINING AND DOCTRINE COMMAND NIGERIAN ARMY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	116018001	DEFENCE SPACE ADMINISTARTION	25,512,827.89	18,583,967.21	649,521,730.30	195,626,546.36	7,414,210.13	2,938,057.07	0.00	0.00	1,236,995,845.41	0.00	0.00	2,136,593,184.37
45	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	20,173,640.28	39,334,969.59	0.00	53,305,737.89	33,459,956.22	9,582,791.92	0.00	0.00	0.00	0.00	310,371,685.20	466,228,781.10
46	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	0.00	0.00	741,445.07	82,784,445.43	9,900,000.00	18,425,054.51	0.00	0.00	0.00	0.00	173,432,795.02	285,283,740.03
47	119002001	TECHNICAL AIDS CORPS	6,441,906.77	195,750.00	1,199,385.30	7,420,000.00	1,747,625.00	0.00	0.00	0.00	0.00	0.00	162,483,577.86	179,488,244.93
48	119003001	FOREIGN SERVICE ACADEMY (FSA)	3,371,395.40	823,220.01	6,707,894.22	18,408,962.50	1,196,081.25	3,379,535.70	0.00	0.00	0.00	0.00	0.00	33,887,089.08
49	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	446,856.03	654,341.44	148,900.00	11,657,032.69	848,400.00	2,621,459.90	0.00	0.00	0.00	0.00	2,430,000.00	18,806,990.07
50	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	117,180.21	375,616.22	0.00	4,174,666.60	5,988,543.83	810,400.00	0.00	0.00	0.00	0.00	0.00	11,466,406.85
51	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	174,970,522.39	652,090.80	190,528.58	21,312,502.00	10,592,563.41	4,890,415.58	0.00	0.00	0.00	0.00	0.00	212,608,622.76
52	119009001	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
53	119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	119009003	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
55	119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	119009005	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	119009009	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	8,159,024.72
60	119009010	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
61	119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	119009012	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
63	119009013	FOREIGN MISSION: BATA	1,367,539.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,367,539.16
64	119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67	119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68	119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	119009022	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
73	119009023	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
74	119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	119009025	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76	119009026	FOREIGN MISSION: BUJUMBURA	205,444.11	445,159.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650,603.12
77	119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78	119009028	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
79	119009029	FOREIGN MISSION: CARACAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81	119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

82	119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83	119009033	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	119009034	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
85	119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86	119009036	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
87	119009037	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
88	119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89	119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91	119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	3,329,032.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,329,032.26
92	119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93	119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
94	119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	8,328,091.59	16,746.67	0.00	0.00	0.00	0.00	0.00	0.00	8,344,838.25
95	119009046	FOREIGN MISSION:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	119009047	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
97	119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98	119009049	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
99	119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	119009051	FOREIGN MISSION:KHARTOUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101	119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
102	119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
103	119009054	FOREIGN MISSION: KINGSTON	270,120.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270,120.85
104	119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
106	119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107	119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	0.00	548,327.14	1,685,198.17	0.00	0.00	0.00	0.00	0.00	2,233,525.30
108	119009059	FOREIGN MISSION: LISBON	115,318.18	0.00	0.00	0.00	0.00	522,998.18	0.00	0.00	0.00	0.00	0.00	638,316.36
109	119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	119009061	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
111	119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114	119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	119009066	FOREIGN MISSION: MANILLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116	119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117	119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
118	119009069	FOREIGN MISSION:MONROVIA	26,881.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,881.40
119	119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	1,153,846.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,153,846.15
121	119009072	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
122	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	119009074	FOREIGN MISSION: NEW DELHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	119009076	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
126	119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	1,375,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,375,000.00
127	119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
128	119009080	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
129	119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
133	119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136	119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
138	119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	119009094	FOREIGN MISSION:SINGAPORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142	119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143	119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

144	119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
146	119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
148	119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
149	119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
151	119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	0.00	298,375.76	96,854.55	0.00	0.00	0.00	0.00	0.00	395,230.31
152	119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
153	119009107	FOREIGN MISSION: YAOUNDE	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	0119009108	PERMANENT MISSION, ASACOF , CARACAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	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
156	119009110	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
158	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
159	119009115	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
160	119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
161	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
162	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163	119009120	FOREIGN MISSION DOHA, QATAR	0.00	0.00	0.00	0.00	59,453.13	0.00	0.00	0.00	0.00	0.00	0.00	59,453.13
164	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	119009122	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
166	119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
167	119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
169	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	5,555,735.26	28,558,432.04	37,251,028.37	37,727,039.58	20,330,187.15	44,619,676.32	0.00	0.00	2,000,000.00	0.00	7,020,600.00	183,062,698.71
170	123003001	NIGERIAN TELEVISION AUTHORITY	276,440,895.15	1,957,730.44	982,890,684.50	381,101,158.36	79,277,990.29	192,594,161.08	0.00	0.00	5,302,500.00	0.00	0.00	1,919,565,119.81
171	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	673.00	0.00	189,189,189.75	175,840.02	4,894,626.05	16,705,117.66	0.00	0.00	0.00	0.00	0.00	210,965,446.49
172	123005001	NEWS AGENCY OF NIGERIA	41,864,867.60	1,279,858.15	92,969,368.81	114,889,737.15	125,321,632.85	50,714,532.72	0.00	0.00	625,470.12	0.00	0.00	427,665,467.39
173	123006001	VOICE OF NIGERIA	33,106,162.33	127,631,371.96	93,793,475.34	10,694,823.35	97,351,023.13	3,355,257.06	0.00	0.00	1,499,805.06	0.00	0.00	367,431,918.22
174	123007001	NIGERIAN FILM CORPORATION	14,082,115.11	3,920,196.92	1.00	36,284,946.30	0.00	3,292,152.20	0.00	0.00	0.00	0.00	1,234,744,195.15	1,292,323,606.68
175	123008001	NATIONAL BROADCASTING	446,478.00	0.00	21,879,717.84	56,073,901.42	8,788,011.24	18,051,452.20	0.00	0.00	5,673,925.00	0.00	0.00	110,913,485.69
176	123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	41,609,134.10	17,653,973.68	7,283,611.00	0.00	0.00	0.00	0.00	0.00	66,546,718.78
177	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	200,000.00	1,629,871.95	235,500.00	19,313,756.00	5,000.00	4,750,411.38	0.00	0.00	2,000.00	0.00	488,798.00	26,625,337.33
178	123011001	ADVERTISING PRACTIONERS OF NIGERIA	3,900,000.00	288,187.73	4,271.25	17,974,350.00	1,037,531.25	1,633,054.00	0.00	0.00	0.00	0.00	32,230,425.04	57,067,819.27
179	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	91,501.24	21,500,565.78	1,335,530.00	83,588,903.00	3,956,532.50	13,045,761.55	0.00	0.00	0.00	0.00	14,257,887.50	137,776,681.57
180	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,280,964.40	1,131,880.15	1.00	29,249,026.05	1,592,847.66	35,328,988.79	0.00	0.00	2,661,155.63	0.00	4,999,600.00	77,244,463.68
181	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	2,815,431.25	0.00	0.00	18,893,672.56	1,854,725.00	1,648,454.57	0.00	0.00	0.00	0.00	57,256,078.53	82,468,361.92
182	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	1,112,144.91	580,143.55	5,459,851.65	12,094,626.00	1,546,185.84	2,199,762.00	0.00	0.00	0.00	0.00	0.00	22,992,713.94
183	123031006	NATIONAL TROUPE OF NIGERIA	0.00	278,700.53	0.00	939,097.00	2,387,385.51	1,005,152.50	0.00	0.00	168,953.40	0.00	55,744,899.99	60,524,188.92
184	123031007	NATIONAL THEATRE	3,354,033.47	5,040,633.21	6,238,711.02	730,223.80	0.00	3,748,302.93	0.00	0.00	1,259,774.95	0.00	0.00	20,371,679.38
185	123031008	NATIONAL GALLERY OF ART	27,372,425.40	1,345,772.85	399,950.00	56,497,965.07	6,743,996.48	4,466,961.20	0.00	0.00	0.00	0.00	64,051,376.17	160,878,447.16
186	123031009	NATIONAL WAR MUSEUM - UMUAHIA	302,654.00	798,761.62	0.00	0.00	1,013,818.00	0.00	0.00	0.00	0.00	0.00	0.00	2,115,233.62
187	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	852,157.20	2,668,220.50	1,634,446.40	28,628,797.20	8,686,858.00	10,756,921.50	0.00	0.00	254,660.80	0.00	38,618,000.00	92,100,061.61
188	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,269,377.26	2,000.00	0.00	16,671,003.92	437,500.00	10,573,630.12	0.00	0.00	0.00	0.00	0.00	28,953,511.30
189	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	709,643.38	516,597.10	0.00	20,000.00	581,400.00	0.00	0.00	0.00	851,573.01	0.00	0.00	2,679,213.49
190	123031017	NATIONAL ORIENTATION	7,251,532.90	26,371,283.20	10,383,646.75	143,055,882.00	29,169,466.25	52,182,881.00	0.00	0.00	0.00	0.00	55,003,800.00	323,418,492.10

		AGENCY													
191	0124001001	MINISTRY OF INTERIOR - HQTRS	20,366,303.47	71,005,114.59	28,677,473.74	37,900,250.00	135,306,678.34	44,408,441.28	0.00	0.00	67,784,273.84	0.00	15,365,200.00	420,813,735.26
192	0124002001	NIGERIA CORRECTIONAL SERVICE	788,478,300.16	73,594,541.05	0.00	2,233,539,268.71	0.00	34,580,000.00	0.00	0.00	4,837,590.70	0.00	0.00	3,135,029,700.62
193	0124003001	NIGERIA IMMIGRATION SERVICE	111,568,276.08	242,341,984.46	82,911,272.25	1,153,015,844.35	346,034,018.37	78,488,467.76	0.00	0.00	172,195,435.10	0.00	54,881,600.00	2,241,436,898.37
194	012400400 1	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	31,927,638.54	118,428,014.20	135,402,843.98	982,689,338.17	24,725,000.00	368,343,001.54	0.00	0.00	589,213,818.20	0.00	848,701,800.00	3,099,431,454.62
195	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	40,591,252.80	1,379,590.62	1,052,000.00	8,712,967.50	11,009,062.50	22,400.00	0.00	0.00	0.00	0.00	0.00	62,767,273.42
196	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
197	0124007001	FEDERAL FIRE SERVICE	31,126,927.58	88,254,980.47	706,067,940.24	71,143,904.37	40,468,229.29	85,824,034.11	0.00	0.00	1,034,263,804.25	0.00	62,812,983.70	2,119,962,804.01
198	0124009001	POLICE PENSION BOARD(PTAD)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	18,641,807.17	20,952,779.58	8,149,580.62	12,227,595.79	2,821,587.50	21,240,463.97	0.00	0.00	6,785,947.84	0.00	0.00	90,819,762.46
200	155004001	POLICE FORMATIONS AND COMMANDS	113,498,037.12	800,347,919.84	345,733,063.84	2,017,107,569.99	5,860,000.00	0.00	0.00	0.00	1,161,074,927.75	0.00	1,687,475,344.10	6,131,096,862.63
201	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	14,969,347.59	13,532,214.99	3,008,980.02	115,541,223.78	9,813,099.32	17,034,581.91	0.00	0.00	1,359,456.45	0.00	51,842,304.50	227,101,208.54
203	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	42,958,278.07	47,104,508.57	47,764,559.93	25,779,554.55	0.00	2,695,885.50	0.00	0.00	0.00	0.00	0.00	166,302,786.62
204	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	20,000.00	0.00	51,030.00	0.00	0.00	141,755.00	0.00	0.00	212,785.00
205	125005002	FEDERAL TRAINING CENTRE,ENUGU	1,050,759.63	0.00	20,000.00	1,340,000.00	0.00	541,571.42	0.00	0.00	0.00	0.00	0.00	2,952,331.05
206	125005003	FEDERAL TRAINING CENTRE,ILORIN	3,974,311.44	225,654.85	200.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	385,131.00	4,586,097.29
207	125005004	FEDERAL TRAINING CENTRE,KADUNA	30,182,849.29	210,816.81	0.00	18,000.00	0.00	822,736.74	0.00	0.00	0.00	0.00	0.00	31,234,402.84
208	125005005	FEDERAL TRAINING CENTRE,LAGOS	556,366.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	1,056,366.35
209	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	90,261.90	449,600.01	21,000.00	38,000.00	204,250.00	2,830,543.99	0.00	0.00	0.00	0.00	1,390,454.88	5,024,110.77
210	125005007	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
211	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	2,954,695.75	13,487,223.93	9,219,769.65	9,095,800.00	4,946,015.50	73,475,482.81	0.00	0.00	4,829,294.01	0.00	0.00	118,008,281.65
212	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	2,389,205.00	0.00	0.00	0.00	0.00	99,062.40	0.00	22,230,688.40	24,718,955.80
213	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	1,000.00	2,721,131.50	1,040.00	12,615,680.00	9,669,814.00	20,101,936.80	0.00	0.00	0.00	0.00	195,758,913.50	240,869,515.80
214	140001001	AUDITOR GENERAL FOR THE FEDERATION	2,122,662.00	3,491,406.21	5,785,750.00	74,417,677.22	62,583,060.86	7,388,265.35	0.00	0.00	258,973.30	0.00	0.00	156,047,794.94
215	145001001	PUBLIC COMPLAINTS COMMISSION	1,347,357.97	4,122,713.85	100.00	800.00	16,592,400.00	2,268,400.56	0.00	0.00	0.00	0.00	0.00	24,331,772.38
216	147001001	FEDERAL CIVIL SERVICE COMMISSION	97,164.68	420,100.00	6,985.00	27,763,682.12	5,139,066.23	3,391,528.61	0.00	0.00	0.00	0.00	46,737,398.10	83,555,924.73
217	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	103,415,133.25	0.00	152,398,794.72	556,443,447.17	5,325,014,085.87	416,945,893.37	0.00	0.00	0.00	0.00	0.00	6,554,217,354.38
218	0149001001	FEDERAL CHARACTER COMMISSION	50,504,697.75	210,955.00	0.00	76,544,832.16	16,704,772.50	187,314,495.20	0.00	0.00	0.00	0.00	2,509,000.00	333,788,752.61
219	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	2,862,586.25	5,481,783.85	2,459,397.20	51,168,829.80	546,000.00	14,330,920.44	0.00	0.00	32,560,199.12	0.00	44,785,583.00	154,195,299.66
220	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	89,672,591.70	58,140,568.75	226,771,594.32	21,896,394.15	7,692,866.52	5,810,897.44	0.00	0.00	0.00	0.00	406,550,603.59	816,535,516.47
221	156003001	NIGERIA COMMUNICATION SATELLITE	91,777.05	106,321,902.42	5,118,630,547.10	51,891,252.12	8,315,940.68	105,565,215.79	0.00	0.00	0.00	0.00	0.00	5,390,816,635.16
222	156006001	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
223	157001001	NATIONAL SECURITY ADVISER	20,300,000.00	726,173,019.50	0.00	5,320,000.00	0.00	0.00	0.00	0.00	898,221,642.07	0.00	0.00	1,650,014,661.57
224	157002001	DIRECTORATE OF STATE SECURITY SERVICE	57,873,749.49	350,691,772.54	73,715,050.00	387,894,153.05	46,080,000.00	0.00	0.00	0.00	1,542,737,756.87	0.00	0.00	2,458,992,481.95
225	157003001	NATIONAL INTELLIGENCE AGENCY	89,154,074.18	213,970,403.90	133,267,939.00	70,944,000.00	280,000.00	0.00	0.00	0.00	1,037,105,865.97	0.00	0.00	1,544,722,283.05
226	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	32,790,107.20	41,333,000.00	1,379,507,403.00	235,324,000.00	280,000.00	11,010,000.00	0.00	0.00	7,095,000.00	0.00	0.00	1,707,339,510.20
227	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	8,994,013.70	3,584,108.10	0.00	157,468,704.20	12,235,297.50	16,393,086.20	0.00	0.00	6,133,171.56	0.00	0.00	204,808,381.26
228	0158001001	CODE OF CONDUCT TRIBUNAL	83,136,514.56	333,516.71	7,996,185.71	72,315,569.76	23,894,180.86	95,648,151.13	0.00	0.00	3,269,950.00	0.00	0.00	286,594,068.74
229	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	23,147,724.89	0.00	898,653.03	75,725,935.00	5,044,243.78	12,628,229.85	0.00	0.00	0.00	0.00	17,887,000.00	135,331,786.54
230	160001001	POLICE SERVICE COMMISSION HQTRS	5,543,141.10	4,930,762.31	3,199,078.75	29,053,224.19	5,698,218.75	25,012,346.11	0.00	0.00	0.00	0.00	0.00	73,436,771.21

231	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	18,800,246.54	6,288,293,896.34	86,544,702.21	387,951,205.96	19,632,809.23	41,231,406.77	0.00	0.00	89,240,670.13	0.00	104,200,480.00	7,035,895,417.18
232	0161001003	SPECIAL DUTIES SGF	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
233	161004001	LAGOS LIAISON OFFICE	9,748,536.48	2,932,393.75	20,004.00	20.00	12.50	28.00	0.00	0.00	0.00	0.00	0.00	12,700,994.73
234	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	151,390,696.38	315,137,047.00	86,583,592.07	84,581,367.18	42,788,858.48	11,343,357.87	0.00	0.00	0.00	0.00	0.00	691,824,918.97
235	164002001	NATIONAL MERIT AWARD	1,370,001.22	770,145.01	716,997.00	0.00	5,622,571.25	4,807,000.00	0.00	0.00	0.00	0.00	0.00	13,286,714.48
236	161007001	FEDERAL ROAD SAFETY COMMISSION	31,687,353.12	14,928,472.77	15,781,260.85	982,406,867.46	30,613,738.06	66,564,067.94	0.00	0.00	18,820,403.05	0.00	0.00	1,160,802,163.25
237	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
238	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	990,850.31	10,462,072.54	1,427,159.57	3,784,999.13	13,123,930.12	5,552,596.80	0.00	0.00	15,925,668.90	0.00	39,927,604.00	91,194,881.36
239	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	0.80	127,500.00	10,833,824.86	27,240,034.00	13,495,450.86	7,467,163.35	0.00	0.00	249,500.00	0.00	0.00	59,413,473.87
240	161013001	NATIONAL PENSION COMMISSION	20,248,999.93	0.00	4,373,280.50	11,812,345.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,434,625.77
241	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	3,695,199.36	527,880.69	1,275,178.45	17,834,357.74	1,654,537.50	31,928,132.91	0.00	0.00	0.00	0.00	9,055,000.00	65,970,286.65
242	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	7,676,887.50	526,498.75	737,207.07	10,249,048.80	6,580,037.48	7,022,568.00	0.00	0.00	0.00	0.00	0.00	32,792,247.59
243	164003001	NATIONAL LOTTERY TRUST FUND	0.00	19,366,497.79	0.00	69,831,524.07	21,235,550.00	4,661,755.00	0.00	0.00	36,807,610.13	0.00	1,380,000.00	153,282,936.99
244	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	1,176,707.02	0.00	0.00	10,006,535.00	0.00	17,384,833.14	0.00	0.00	0.00	0.00	3,301,352.00	31,869,427.16
245	161018001	SERVICOM	0.00	0.00	0.00	9,769,200.00	0.00	0.00	0.00	0.00	0.00	0.00	243,253,707.86	253,022,907.86
246	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	576,970.65	1,983,586.70	9,300,000.00	0.00	355,160.00	0.00	0.00	519,640.00	0.00	0.00	12,735,357.35
247	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	16,170,765.06	494,949.17	2,659,699.72	104,794,211.80	9,039,372.18	5,957,890.00	0.00	0.00	0.00	0.00	0.00	139,116,887.93
248	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	30,096,982.30	105,539,533.30	48,394,198.27	54,260,826.96	4,366,319.10	6,431,353.24	0.00	0.00	13,488,590.92	0.00	78,998,760.26	341,576,564.35
249	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	1,000.00	51,346,766.77	1,040.00	10,262,411.70	2,098,906.43	9,038,800.00	0.00	0.00	4,092,263.00	0.00	195,758,913.50	272,600,101.40
250	""	TERTIARY EDUCATION TRUST FUND	25,168,946.75	682,141.59	24,748,750.01	167,628,699.55	106,254,202.15	134,577,626.67	0.00	0.00	0.00	0.00	0.00	459,060,366.72
			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
		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
251	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	253,374,963.61	1,234,620,848.56	5,546,396,451.83	73,173,451.25	44,026,350.25	1,758,440.00	0.00	0.00	1,706,537,037.66	0.00	1,686,734,413.58	10,546,621,956.73
252	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	20,636,711.02	5,898,433.76	25,829,399.97	36,238,502.45	37,768,985.47	49,763,867.96	0.00	0.00	0.00	0.00	0.00	176,135,900.63
253	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	6,513,583.35	23,341,460.61	24,112,364.28	20,214,380.00	12,017,139.86	14,361,362.80	0.00	0.00	14,945,000.00	0.00	12,114,085.00	127,619,375.89
254	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	33,469,301.67	35,225,555.59	29,639,183.03	62,546,957.43	13,676,551.47	11,499,851.44	0.00	0.00	9,007,392.36	0.00	0.00	195,064,792.98
255	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	325,979.20	9,560,368.84	24,000.00	19,687,032.31	117,875.00	621,622.26	0.00	0.00	2,000.00	0.00	11,070,400.00	41,409,277.61
256	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	2,827,507.13	17,767,598.53	0.00	40,918,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,513,105.66
257	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	105,176.57	4,972,332.85	315,000.00	11,661,881.40	989,999.67	2,086,862.68	0.00	0.00	11,496,842.45	0.00	9,216,000.00	40,844,095.62
258	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	35,074,611.19	6,338,088.59	4,192,460.80	13,347,240.92	3,063,324.47	12,035,725.45	0.00	0.00	1,883,217.50	0.00	0.00	75,934,668.92
259	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	15,950,650.70	12,892,475.98	404,500.00	1,634,000.00	0.00	0.00	0.00	0.00	3,277,266.80	0.00	0.00	34,158,893.47
260	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	7,611,078.16	7,422,622.04	19,080,587.78	6,700,013.00	0.00	2,882,553.00	0.00	0.00	16,406,828.18	0.00	12,440,000.00	72,543,682.17
261	215013001	NATIONAL AGRICULTURAL LAND	1,674,845.64	16,590,155.97	3,100.00	49,007,796.81	23,997,649.13	21,140,100.00	0.00	0.00	168,715,364.45	0.00	18,986,125.00	300,115,137.00

		DEVELOPMENT AUTHORITY (NALDA) HQTRS												
262	215014001	COCOA RESEARCH INSTITUTE-IBADAN	7,532,320.84	12,979,679.63	28,521,316.81	25,127,204.22	10,306,718.42	2,164,258.60	0.00	0.00	3,703,109.47	0.00	4,548,000.00	94,882,607.98
263	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	8,831,226.15	7,191,444.72	25,601,358.23	24,974,674.47	79,000.00	3,983,281.14	0.00	0.00	7,963,128.07	0.00	0.00	78,624,112.78
264	215016001	RUBBER RESEARCH INSTITUTE-BENIN	5,436,746.07	3,001,411.64	343,927.50	0.00	0.00	1,936,512.00	0.00	0.00	0.00	0.00	0.00	10,718,597.21
265	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	13,314,824.64	8,973,159.95	1,548,552.10	8,541,644.00	0.00	4,692,821.00	0.00	0.00	4,534,306.25	0.00	24,988,480.00	66,593,787.94
266	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	12,449,176.07	3,620,072.55	2,676,724.00	5,688,020.00	32,587,200.94	38,970,903.98	0.00	0.00	472,185.00	0.00	0.00	96,464,282.54
267	215019001	VETERINARY COUNCIL OF NIGERIA	4,055,771.45	1,604,518.98	524,310.39	20,304,604.98	7,369,469.18	25,059,321.76	0.00	0.00	20,659,524.80	0.00	0.00	79,577,521.54
268	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	15,422,147.30	17,276,760.87	4,060,045.57	35,590,269.08	0.00	594,542.93	0.00	0.00	5,451,913.21	0.00	0.00	78,395,678.95
269	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	9,534,017.95	957,813.00	5,326,670.10	23,432,491.33	0.00	1,260,243.00	0.00	0.00	959,115.99	0.00	0.00	41,470,351.37
270	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	3,506,685.41	25,034,807.70	18,086,456.17	12,884,960.75	0.00	17,851,805.67	0.00	0.00	0.00	0.00	0.00	77,364,715.70
271	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	22,878,714.17	28,160,679.88	54,157,657.09	48,944,639.68	0.00	61,591,666.90	0.00	0.00	1,079,699.99	0.00	0.00	216,813,057.70
272	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	7,552,222.74	13,280,386.95	5,089,983.89	21,335,059.60	15,493,477.75	40,425,843.59	0.00	0.00	7,192,476.50	0.00	0.00	110,369,451.02
273	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	19,290,839.78	3,318,751.39	6,363,909.28	43,610,533.97	14,835,571.45	13,561,332.42	0.00	0.00	27,293,476.58	0.00	0.00	128,274,414.86
274	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	3,270,990.13	2,849,955.06	8,957,989.80	28,126,230.53	11,323,331.32	17,850,907.74	0.00	0.00	10,926,654.17	0.00	0.00	83,306,058.75
275	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	18,550,013.48	58,075,652.73	47,722,083.47	28,306,260.33	0.00	13,902,837.05	0.00	0.00	16,077,375.90	0.00	0.00	182,634,222.96
276	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	119,758,502.14	50,848,020.61	930,000.00	25,249,503.59	0.00	11,205,633.86	0.00	0.00	4,730,752.50	0.00	0.00	212,722,412.70
277	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	14,230,486.93	11,253,879.97	3,884,040.00	16,068,426.68	0.00	16,857,654.90	0.00	0.00	0.00	0.00	14,921,650.00	77,216,138.48
278	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	6,022,655.19	18,648,440.80	1,050,275.00	6,603,025.00	35,500,823.59	83,955,555.55	0.00	0.00	731,968.11	0.00	0.00	152,512,743.23
279	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	4,153,950.52	35,836,500.00	6,310,582.97	0.00	6,073,482.25	1,421,000.00	0.00	0.00	0.00	0.00	0.00	53,795,515.74
280	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	5,407,755.85	2,409,781.14	2,036,694.76	52,800,898.92	8,165,433.50	4,986,121.92	0.00	0.00	0.00	0.00	0.00	75,806,686.10
281	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	456,336.04	78,538,656.07	9,509,757.98	33,600.20	0.00	4,069,543.66	0.00	0.00	1,465,450.00	0.00	0.00	94,073,343.94
282	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	43,691,936.51	9,308,687.10	51,040,990.80	88,700,688.37	17,082,316.27	97,260,518.17	0.00	0.00	34,436,074.80	0.00	0.00	341,521,212.02
283	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	771,067.70	1,706,670.17	504,481.10	28,917,892.20	0.00	3,872,976.20	0.00	0.00	0.00	0.00	0.00	35,773,087.37
284	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	2,040,022.96	0.00	1,403,450.00	19,055,685.12	2,646,852.00	2,674,403.00	0.00	0.00	0.00	0.00	0.00	27,820,413.08
285	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	21,678,591.35	37,944,344.70	15,315,361.60	76,359,033.47	13,136,326.06	27,599,865.10	0.00	0.00	11,079,076.38	0.00	36,879,675.00	239,992,273.66
286	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	134,823,369.47	22,062,866.72	5,870,428.46	4,680,000.00	303,450.00	13,289,641.60	0.00	0.00	6,647,937.02	0.00	0.00	187,677,693.26
287	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	8,028,506.37	10,696,464.88	5,443,964.11	10.00	14,085,163.75	8,317,217.24	0.00	0.00	3,802,755.80	0.00	1,241,600.00	51,615,682.15
288	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,795,573.35	974,264.89	42,605,258.09	21,551,963.38	3,041,822.45	5,904,672.15	0.00	0.00	14,240,765.28	0.00	102,888,593.59	193,002,913.17
289	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	687,279.92	250.00	201,000.00	5,579,840.00	8,715,094.13	1,600.00	0.00	0.00	0.00	0.00	146,672,502.73	161,857,566.77
290	215055001	OFFICE OF THE PERMANENT	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

		REPRESENTATIVE TO FAO												
291	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	10,290,546.93	223,504.93	7,740,776.15	16,806,784.23	0.00	949,986.65	0.00	0.00	5,000.00	0.00	0.00	36,016,598.89
292	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	43,453,880.89	19,743,160.17	44,585,381.23	47,367,556.38	29,755,512.44	29,150,884.00	0.00	0.00	2,763,046.00	0.00	0.00	216,819,421.10
293	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	229,956.54	18,599,104.81	12,388,784.38	1,390,060.00	9,858,436.50	1,591,751.00	0.00	0.00	45,672,684.14	0.00	0.00	89,730,777.37
294	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	640,763.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,443,390.11	0.00	0.00	2,084,153.87
295	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	33,196,695.94	11,233,307.59	690,673.44	87,785,825.50	42,755,770.91	67,473,952.95	0.00	0.00	39,111,129.21	0.00	0.00	282,247,355.53
296	0215012004	FEDERAL UNIVERSITY OF AGRICULTURE ZURU, KEBBI STATE	22,109,001.08	0.00	935,000.00	48,507,249.54	0.00	28,896,120.00	0.00	0.00	18,629,108.65	0.00	0.00	119,076,479.27
297	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	3,090,075.04	15,304,380.68	21,268,565.36	31,020,973.67	49,568,758.59	5,811,285.95	0.00	0.00	0.00	0.00	292,627,073.77	418,691,113.06
298	220002001	DEBT MANAGEMENT OFFICE	7,001,501.36	447,288.20	4,442,825.04	86,272,047.44	33,785,704.42	22,445,804.88	0.00	0.00	597,511.00	0.00	0.00	154,992,682.34
299	220006001	INVESTMENT AND SECURITIES TRIBUNAL	550,856,534.31	733,394.39	5.00	1,288,817,707.40	8,104,758.76	3,227,067.67	0.00	0.00	201,330.00	0.00	0.00	1,851,940,797.54
300	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	8,505,981.51	2,351,591.43	0.00	17,827,798.38	0.00	4,914,035.21	0.00	0.00	2,169,660.00	0.00	76,020,367,889.50	76,056,136,956.02
301	022001200100	CONSOLIDATED REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
302	220007002	FPO ABAKALIKI	0.00	0.00	707,000.00	0.00	438,250.00	298,600.00	0.00	0.00	0.00	0.00	0.00	1,443,850.00
303	220007003	FPO ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
304	220007004	FPO ADO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
305	220007005	FPO AKURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
306	220007006	FPO ASABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307	220007007	FPO AWKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308	220007008	FPO 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
309	220007009	FPO BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	220007010	FPO BIRNI-KEBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	220007011	FPO CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	220007012	FPO DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313	220007013	FPO DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314	220007014	FPO 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
315	220007015	FPO GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
316	220007016	FPO GUSUA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
317	220007017	FPO 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
318	220007018	FPO ILORIN	0.00	100.00	0.00	0.00	0.00	2,800.00	0.00	0.00	0.00	0.00	0.00	2,900.00
319	220007019	FPO JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	220007020	FPO JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321	220007021	FPO 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
322	220007022	FPO KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
323	220007023	FPO KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	220007024	FPO LAFIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325	220007025	FPO LAGOS I	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	220007026	FPO LAGOS II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
327	220007027	FPO LOKOJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
328	220007028	FPO MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
329	220007029	FPO MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	220007030	FPO MINNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	220007031	FPO OSOGBO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332	220007032	FPO OWERRI	0.00	2,850.00	100.00	0.00	18,750.00	14,200.00	0.00	0.00	0.00	0.00	0.00	35,900.00
333	220007033	FPO PORT-HARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
334	220007034	FPO SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335	220007035	FPO UMUAHIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
336	220007036	FPO UYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
337	220007037	FPO YENOGOA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
338	220007038	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
339	220007039	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	220007040	FEDERAL TREASURY ACADEMY OROZO	33,760,000.00	537,900.00	0.00	0.00	0.00	326,500.00	0.00	0.00	0.00	0.00	0.00	34,624,400.00
341	220007041	ZONAL OFFICE 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
342	220007042	ZONAL OFFICE 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
343	220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
344	220007044	ZONAL OFFICE 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
345	220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
346	220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

347	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	19,534,963.14	11,095,670.94	18,457,912.95	16,484,154.87	49,589,909.04	20,239,323.45	0.00	0.00	0.00	0.00	0.00	135,401,934.39
348	220003001	BUDGET OFFICE OF THE FEDERATION	7,917,014.71	4,302,268.00	0.00	44,051,229.50	30,015,793.96	7,083,317.39	0.00	0.00	0.00	0.00	0.00	93,369,623.56
349	220003002	SERVICE WIDE VOTE	0.00	0.00	0.00	0.00	57,509,153.75	0.00	0.00	0.00	0.00	0.00	0.00	57,509,153.75
350	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	8,213,549.22	1,977,470.18	4,119,000.00	32,792,250.60	26,958,657.44	52,366,928.33	0.00	0.00	6,170,655.54	0.00	232,023,112.40	364,621,623.71
351	220021001	NATIONAL BUREAU OF STATISTICS	32,472,035.02	4,983,916.33	0.00	19,010,654.64	0.00	3,558,000.00	0.00	0.00	0.00	0.00	0.00	60,024,605.99
352	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	6,104,853.06	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	58,350,078.26
353	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
354	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	54,615,530.64	649,851.29	40,896,392.06	143,578,980.55	98,447,730.35	1,280,034,968.54	0.00	0.00	2,770,788.70	0.00	197,588,245.11	1,818,582,487.24
355	222001002	NIGERIA SPECIAL ECONOMIC ZONE COMPANY	305,985,742.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	305,985,742.58
356	222002001	STANDARD ORGANIZATION OF NIGERIA	49,263,647.02	1,883,150.55	13,738,381.30	66,185,470.05	40,093,468.28	47,559,131.20	0.00	0.00	0.00	0.00	0.00	218,723,248.40
357	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) 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
358	222005001	INDUSTRIAL TRAINING FUND	5,617,401.49	19,412,249.30	2,152,282.75	6,457,050.60	22,590,129.76	10,911,386.36	0.00	0.00	0.00	0.00	85,112,999.99	152,253,500.25
359	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	187,822.05	142,925.00	454,967.49	47,577,040.10	11,251,014.00	11,151,335.27	0.00	0.00	63,147.50	0.00	320,000.00	71,148,251.40
360	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	5,304,868.96	291,583,864.68	9,578,637.87	51,668,754.51	27,085,340.05	17,020,742.24	0.00	0.00	0.00	0.00	0.00	402,242,208.32
361	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	7,209,879.75	78,982,267.55	6,490,000.00	259,719,387.72	161,719,598.70	21,682,734.43	0.00	0.00	11,918,661.84	0.00	0.00	547,722,529.99
362	222009001	CONSUMER PROTECTION COUNCIL	1,395,851.15	16,431,995.01	1,734,500.00	136,645,948.86	66,166,252.08	99,172,744.32	0.00	0.00	9,550,000.00	0.00	0.00	331,097,291.42
363	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	5,775,212.37	16,772,619.48	250,000.00	35,097,145.00	8,125.00	11,281,542.14	0.00	0.00	0.00	0.00	0.00	69,184,643.98
364	222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,542,423.50	0.00	0.00	41,542,423.50
365	222012001	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
366	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	11,218,964.43	51,851,937.01	7,290,363.30	41,246,484.20	0.00	94,043,309.32	0.00	0.00	0.00	0.00	0.00	205,651,058.26
367	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	175,368,472.75	5,691,246.55	10,784,518.64	6,739,321.66	87,520.00	3,517,983.98	0.00	0.00	0.00	0.00	0.00	202,189,063.58
368	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	6,678,515.33	3,067,382.71	42,358,764.37	9,433,043.81	4,986,906.25	0.00	0.00	0.00	8,049,036.21	0.00	0.00	74,573,648.68
369	222016001	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
370	222017001	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
371	222027001	SMEDAN - H/QTRS	541,500.00	575,000.00	1,812,022.60	54,139,550.63	17,025,819.85	17,291,707.30	0.00	0.00	47,770.50	0.00	0.00	91,433,370.88
372	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	605,001.09	0.00	0.00	53,955,704.77	14,835,330.58	10,482,262.90	0.00	0.00	0.00	0.00	0.00	79,878,299.34
373	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	2,612,046.69	41,429,280.31	13,772,233.35	77,666,437.79	245,198,518.24	157,150,603.96	0.00	0.00	253,626.00	0.00	0.00	538,082,746.33
374	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	1,810,240.37	1,564,376.38	485,374.00	40,254,819.81	41,365,660.06	1,646,742.00	0.00	0.00	1,258,990.51	0.00	1,888,099,199.78	1,976,485,402.90
375	227002001	INDUSTRIAL ARBITRATION PANEL	2,786,367.95	2,565,521.37	3,290,500.00	62,562,396.40	1,540,275.00	16,675,375.41	0.00	0.00	0.00	0.00	0.00	89,420,436.13
376	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	27,937,995.79	9,415,552.00	4,715,316.85	38,018,769.99	1,020,000.00	22,598,348.27	0.00	0.00	2,632,378.37	0.00	38,142,395.60	144,480,756.87
377	227004001	NATIONAL PRODUCTIVITY CENTRE	4,281,513.38	8,312,828.96	18,218,077.00	34,297,481.00	2,267,500.00	8,795,618.74	0.00	0.00	0.00	0.00	0.00	76,173,019.09
378	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	5,980,705.15	51,173,902.75	150,000.00	2,111,601.05	414,375.01	14,004,107.26	0.00	0.00	0.00	0.00	5,490,000.00	79,324,691.21
379	227006001	GENEVA LABOUR DESK OFFICE	2,202,741.10	3,463,692.14	1,411,509.55	21,004,068.90	12,743,809.06	5,127,231.22	0.00	0.00	0.00	0.00	0.00	45,953,051.96
380	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	18,128,226.25	95,890,848.34	31,768,689.88	95,115,876.62	3,155,857.19	15,150,159.17	0.00	0.00	2,244,858.00	0.00	29,911,175.00	291,365,690.45

381	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	2,809,112.52	1,263,443.75	121,665,354.66	134,704,604.65	18,578,297.61	64,000.00	0.00	0.00	18,890,441.53	0.00	5,880,240.01	303,855,494.73
382	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	46,842,134.21	3,235,082.05		2,182,000.00	0.00	19,866,832.18	0.00	0.00	4,927,304.54	0.00	0.00	82,267,017.04
383	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	19,014,331.54	40,961,069.37	36,860,821.14	4,209,971.16	1,394,614.00	13,031,897.50	0.00	0.00	0.00	0.00	0.00	115,472,704.72
384	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	568,784,195.12	391,654.01	17,540,050.06	59,273,912.36	1,745,875.00	4,765,400.00	0.00	0.00	4,581,026.28	0.00	0.00	657,082,112.83
385	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	517,434.58	1,306,065.00	2,673,661.70	6,978,411.80	0.00	3,473,510.64	0.00	0.00	0.00	0.00	0.00	14,949,083.72
386	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	1,840,000.00	905,868.50	5,308,500.00	4,042,865.08	0.00	1,968,024.48	0.00	0.00	0.00	0.00	0.00	14,065,258.06
387	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	1,597,243.65	12,873,487.98	17,185,540.44	10,448,070.00	0.00	1,958,410.40	0.00	0.00	0.00	0.00	0.00	44,062,752.47
388	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	548,000.00	149,250.00	7,300.00	155,000.00	2,171,249.50	2,001,773.80	0.00	0.00	0.00	0.00	0.00	5,032,573.30
389	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	2,015,066.30	1,477,398.33	2,492,513.93	9,157,878.30	0.00	1,344,389.47	0.00	0.00	0.00	0.00	0.00	16,487,246.34
390	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	17,125,382.38	73,507,734.41	56,412,511.46	4,364,509.38	4,604,298.30	23,080,938.31	0.00	0.00	0.00	0.00	0.00	179,095,374.25
391	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	3,229,943.17	9,750.00	840,223.75	10,415,146.32	382,000.00	1,839,871.75	0.00	0.00	0.00	0.00	0.00	16,716,934.99
392	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	563,426.24	995,931.41	223,040.00	1,000,000.00	0.00	47,200.00	0.00	0.00	1,955,251.73	0.00	0.00	4,784,849.37
393	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	1,788,740.15	94,285.35	814,451.23	0.00	1,034,862.89	161,107.90	0.00	0.00	0.00	0.00	0.00	3,893,447.51
394	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	3,937,345.36	163,197.11	1,405,000.85	1,323,000.00	0.00	311,263.40	0.00	0.00	0.00	0.00	0.00	7,139,806.72
395	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	1,720,868.91	0.00	25,000.00	0.00	0.00	337,900.00	0.00	0.00	0.00	0.00	0.00	2,083,768.91
396	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	3,304,301.41	3,571,105.37	3,748,000.00	0.00	0.00	1,929,530.53	0.00	0.00	0.00	0.00	0.00	12,552,937.31
397	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	3,004,647.44	1,341,674.99	0.00	2,250,000.00	0.00	1,390,500.00	0.00	0.00	0.00	0.00	0.00	7,986,822.43
398	0228005015	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, IKWO - EBONYI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
399	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	3,656,775.08	2,088,364.43	0.00	1,400,000.00	1,475,343.88	0.00	0.00	0.00	0.00	0.00	0.00	8,620,483.38
400	228006001	COOPERATIVE INFORMATION NETWORK	4,485,098.92	0.00	11,957,828.18	0.00	3,165,919.89	1,168,577.07	0.00	0.00	0.00	0.00	0.00	20,777,424.06
401	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	33,203,926.91	63,452,605.60	23,875,389.44	33,910,137.87	1,713,700.00	7,316,324.40	0.00	0.00	7,017,775.64	0.00	7,094,000.00	177,583,859.86
402	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	791,072.99	242,500.00	1,071,590.10	0.00	6,763,139.80	5,814,632.48	0.00	0.00	0.00	0.00	0.00	14,682,935.37
403	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	1,150,246.79	3,638,259.14	0.00	7,200,000.00	6,457,650.04	6,167,820.15	0.00	0.00	0.00	0.00	0.00	24,613,976.11
404	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	15,991,979.10	5,753,655.35	482,800.00	8,395,238.09	10,852,749.98	4,645,398.19	0.00	0.00	0.00	0.00	0.00	46,121,820.71
405	228008006	BIORESOURCE DEVELOPMENT CENTRE	1,444,481.32	378,515.00	14,000.00	0.00	1,221,299.98	3,779,159.93	0.00	0.00	0.00	0.00	0.00	6,837,456.23

		KATSINA, KATSINA STATE												
406	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	13,742,321.35	19,301,806.68	7,977,345.00	3,745,000.00	2,533,902.93	3,925,620.00	0.00	0.00	0.00	0.00	0.00	51,225,995.96
407	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	449,399.93	1,525,025.00	0.00	0.00	3,884,851.88	3,586,604.42	0.00	0.00	0.00	0.00	0.00	9,445,881.24
408	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	5,910,074.26	1,639,992.42	721,938.97	2,173,819.32	6,316,008.90	5,986,679.29	0.00	0.00	0.00	0.00	0.00	22,748,513.16
409	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	2,081,050.24	0.00	0.00	0.00	2,037,740.00	1,586,324.94	0.00	0.00	0.00	0.00	0.00	5,705,115.18
410	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	3,308,962.58	383,990.00	0.00	0.00	4,902,103.50	4,360,774.03	0.00	0.00	0.00	0.00	0.00	12,955,830.11
411	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	3,949,343.28	183,974.65	72,750.00	11,858,400.00	1,149,600.00	1,026,175.00	0.00	0.00	0.00	0.00	99,983.16	18,340,226.08
412	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	897,674.36	6,221,479.99	0.00	0.00	0.00	162,600.00	0.00	0.00	0.00	0.00	0.00	7,281,754.34
413	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	681,955.94	1,081,637.58	0.00	0.00	0.00	390,099.44	0.00	0.00	0.00	0.00	0.00	2,153,692.96
414	228008015	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
415	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	417,763.74	154,341.40	0.00	0.00	750,000.00	3,161,095.60	0.00	0.00	0.00	0.00	0.00	4,483,200.74
416	228008017	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
417	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	381,123.25	0.00	0.00	381,250.01	2,573,922.00	0.00	0.00	0.00	0.00	0.00	3,336,295.26
418	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	180,959.50	0.00	0.00	1,124,773.13	1,375,922.50	0.00	0.00	304,941.29	0.00	0.00	2,986,596.41
419	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	39,237.40	0.00	0.00	4,675,000.00	10,779,578.65	1,299,000.01	0.00	0.00	0.00	0.00	0.00	16,792,816.06
420	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	1,188,251.39	0.00	0.00	0.00	690,928.44	280,699.99	0.00	0.00	0.00	0.00	0.00	2,159,879.83
421	228008022	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
422	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	2,646,859.80	0.00	0.00	0.00	995,412.95	2,100,000.00	0.00	0.00	0.00	0.00	0.00	5,742,272.75
423	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	245,073.49	202,421.00	0.00	0.00	2,845,000.00	2,859,327.99	0.00	0.00	447,587.00	0.00	0.00	6,599,409.47
424	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	3,536,466.79	397,025.00	19,000.00	8,800,000.00	1,498,218.75	3,249,750.00	0.00	0.00	0.00	0.00	0.00	17,500,460.54
425	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	0.00	0.00	1,986,714.08	33,914,066.16	1,035,187.50	780,453.80	0.00	0.00	0.00	0.00	0.00	37,716,421.54
426	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	2,088,000.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	3,088,000.00
427	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	520,000.00	0.00	0.00	900,416.00	0.00	0.00	0.00	0.00	0.00	1,420,416.00
428	228008029	BIORESOURCE DEVELOPMENT CENTRE, OKWUDOR - IMO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
429	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
430	0228008031	AQUATIC BIORESOURCES DEVELOPMENT CENTRE, AJAGBA - ONDO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
431	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	1,412,255.04	843,310.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,255,565.79
432	0228008033	BIORESOURCES DEVELOPMENT CENTRE, IGEDE-EKITI EKITI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		STATE												
433	0228008034	BIORESOURCES DEVELOPMENT CENTRE MGBOWO, ENUGU 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
434	0228008035	BIORESOURCES DEVELOPMENT CENTRE ILESHA, OSUN 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
435	0228008039	AQUATIC BIORESOURCES TRAINING CENTRE JENGRE PLATEAU STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
436	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	6,371,851.73	5,738,103.73	3,335,853.00	18,930,076.36	16,780,879.63	1,440,610.75	0.00	0.00	0.00	0.00	0.00	52,597,375.19
437	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	5,594,480.56	1,806,284.20	1,632,163.15	0.00	0.00	352,800.00	0.00	0.00	0.00	0.00	0.00	9,385,727.91
438	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	3,401,185.39	2,401,120.87	2,547,201.01	0.00	0.00	3,023,265.77	0.00	0.00	0.00	0.00	0.00	11,372,773.05
439	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	80,495.20	2,646,999.22	1,822,000.00	2,620,000.00	38,750.00	198,000.00	0.00	0.00	0.00	0.00	0.00	7,406,244.42
440	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	92,150.00	1,365,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,457,150.00
441	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	1,105,232.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,105,232.01
442	228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	410,047.62	5,376,070.73	0.00	0.00	1,216,000.00	0.00	0.00	0.00	0.00	0.00	7,002,118.35
443	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	160,000.01	630,400.00	3,479,989.60	0.00	0.00	491,200.00	0.00	0.00	0.00	0.00	0.00	4,761,589.61
444	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	237,500.00	3,742,143.07	0.00	0.00	1,316,000.00	0.00	0.00	0.00	0.00	0.00	5,295,643.07
445	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	176,752.04	4,365,124.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,541,877.00
446	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	379,488.00	249,999.95	5,231,375.73	0.00	0.00	149,200.00	0.00	0.00	0.00	0.00	0.00	6,010,063.67
447	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	98,910.00	167,685.00	3,388,066.80	0.00	0.00	1,978,000.00	0.00	0.00	0.00	0.00	0.00	5,632,661.80
448	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	268,771.08	296,464.53	2,585,864.18	0.00	0.00	347,400.00	0.00	0.00	0.00	0.00	0.00	3,498,499.79
449	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	1,171,308.47	1,620,970.63	8,062,461.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,854,740.22
450	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	58,680.00	163,060.00	4,520,484.10	666,055.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,408,279.10
451	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	1,957,314.78	1,206,822.50	3,714,502.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,878,639.60
452	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	6,716,337.73	498,878.06	2,752,858.24	0.00	0.00	162,360.00	0.00	0.00	0.00	0.00	0.00	10,130,434.03
453	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	5,398,905.75	0.00	6,017,369.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,416,275.03
454	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	88,203.36	247,977.50	3,101,536.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,437,717.82
455	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	237,738.32	359,197.50	2,959,494.47	0.00	0.00	65,800.00	0.00	0.00	0.00	0.00	0.00	3,622,230.29
456	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	676,080.33	590,493.65	3,976,568.11	3,430,040.00	963,125.00	309,620.00	0.00	0.00	2,500.00	0.00	0.00	9,948,427.10
457	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	353,890.43	381,298.62	1,352,148.00	3,935,925.00	57,500.00	0.00	0.00	0.00	0.00	0.00	0.00	6,080,762.05
458	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	389,115.73	103,275.00	1,756,421.50	448,519.55	0.00	1,337,147.86	0.00	0.00	0.00	0.00	0.00	4,034,479.63
459	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	790,685.21	489,176.90	3,059,172.60	0.00	132,500.00	187,147.89	0.00	0.00	0.00	0.00	0.00	4,658,682.60
460	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	713,847.04	733,975.40	1,953,725.80	0.00	0.00	6,200.00	0.00	0.00	0.00	0.00	0.00	3,407,748.24
461	228023001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BAUCHI	1,296,080.49	1,137,999.45	987,157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,421,237.44
462	228024001	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
463	228025001	TECHNOLOGY BUSINESS INCUBATOR	561,414.95	1,143,447.50	456,750.00	0.00	0.00	1,067,680.00	0.00	0.00	0.00	0.00	0.00	3,229,292.45

		CENTRE - BENIN												
464	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	126,621.20	249,775.00	2,525,376.62	0.00	750.00	2,244.00	0.00	0.00	0.00	0.00	0.00	2,904,766.82
465	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	173,521.80	662,989.01	5,533,435.21	0.00	32.50	56.00	0.00	0.00	0.00	0.00	0.00	6,370,034.53
466	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	85,155.43	239,400.00	2,704,621.18	3,110,920.00	33,250.00	136,100.00	0.00	0.00	0.00	0.00	0.00	6,309,446.60
467	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	7,730,422.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,730,422.89
468	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	875,369.02	8,187,896.68	8,637,009.52	6,250,000.00	0.00	4,310,492.51	0.00	0.00	347,000.00	0.00	0.00	28,607,767.73
469	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	934,879.00	787,662.43	871,688.76	483,850.00	3,111,468.95	1,190,950.05	0.00	0.00	0.00	0.00	0.00	7,380,499.19
470	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	922,478.21	0.00	11,215,603.86	6,119.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,144,201.99
471	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	7,444,925.24	3,601,871.47	10,244,874.49	7,758,020.48	2,588,747.98	14,214,960.99	0.00	0.00	6,815,310.52	0.00	0.00	52,668,711.17
472	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	1,368,904.17	183,525.00	1,891,123.54	0.00	0.00	434,448.00	0.00	0.00	0.00	0.00	0.00	3,878,000.70
473	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	2,281,084.42	18,944,835.17	17,448,847.83	13,561,445.00	2,820,133.76	6,238,565.00	0.00	0.00	3,980,949.00	0.00	0.00	65,275,860.18
474	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
475	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	1,047,928.99	4,114,342.08	0.00	2,000.00	2,200.00	0.00	0.00	0.00	0.00	5,178,600.00	10,345,071.07
476	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	10,721,941.01	561,651,702.82	135,110,195.83	85,029,958.14	4,774,621.99	102,633,748.10	0.00	0.00	26,759,856.86	0.00	118,436,290.25	1,045,118,315.00
477	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	3,861,001.43	202,704,478.91	27,000,480.17	28,812,146.65	31,730,259.75	12,815,792.74	0.00	0.00	952,000.00	0.00	0.00	307,876,159.66
478	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	8,902,559.04	2,185,760.83	23,503.45	17,321,888.06	0.00	45,702,530.49	0.00	0.00	0.00	0.00	0.00	74,136,241.87
479	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	10,295,138.55	44,717,444.17	1,542,874,043.56	270,858,962.48	558,093.62	1,403,389.39	0.00	0.00	0.00	0.00	0.00	1,870,707,071.77
480	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	2,750,796.96	1,600,609.01	316,013.33	9,005,878.64	8,926,980.80	1,067,025.39	0.00	0.00	0.00	0.00	1,634,512.41	25,301,816.55
481	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	2,423,568.13	14,176,831.98	43,483,966.84	6,568,729.32	0.00	6,164,996.81	0.00	0.00	19,555,369.85	0.00	0.00	92,373,462.93
482	228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	484,825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	484,825.00
484	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	0.00	407,532.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	407,532.50
485	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	0.00	0.00	514,065.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	514,065.00
486	228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH WEST ZONAL OFFICE, 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
487	228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH SOUTH ZONAL OFFICE,	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
488	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL OFFICE,.	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

489	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH CENTRAL ZONAL OFFICE,	296,868.26	12,162,127.81	19,066,363.50	2,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,925,359.57
490	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	199,858.03	10,927,734.51	30,488,983.80	25,035,204.35	0.00	260,560.00	0.00	0.00	55,728,999.50	0.00	0.00	0.00	122,641,340.19
491	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	2,050,799.39	11,921,484.19	27,003,500.16	41,161,036.62	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	82,136,900.36
492	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	120,532.02	3,283,935.48	29,842,250.91	35,537,708.00	0.00	480,400.00	0.00	0.00	4,265,877.99	0.00	0.00	0.00	73,530,704.40
493	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	9,426,987.51	26,734,527.26	15,905,917.52	20,154,280.00	0.00	14,101,162.00	0.00	0.00	21,342,332.31	0.00	7,000,000.00	0.00	114,665,206.60
494	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	1,949,981.33	982,057.32	6,243,029.99	6,714,999.50	0.00	995,085.00	0.00	0.00	178,987.60	0.00	0.00	0.00	17,064,140.73
495	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	641,524.54	2,356,613.35	1,914,352.53	2,691,478.19	0.00	3,301,739.26	0.00	0.00	423,926.36	0.00	0.00	0.00	11,329,634.23
496	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	869,820.68	856,793.74	2,944,881.99	4,881,740.00	0.00	331,060.00	0.00	0.00	2,269,169.59	0.00	0.00	0.00	12,153,465.99
497	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	759,971.40	1,157,914.91	1,867,235.10	2,896,713.00	0.00	746,100.00	0.00	0.00	1,299,238.68	0.00	0.00	0.00	8,727,173.10
498	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	1,028,329.84	1,723,147.92	475,604.25	2,068,000.00	4,077,999.68	655,956.41	0.00	0.00	0.00	0.00	0.00	0.00	10,029,038.10
499	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	9,782,261.85	14,907,982.91	12,188,097.90	41,000.00	0.00	5,226,190.00	0.00	0.00	0.00	0.00	0.00	0.00	42,145,532.66
500	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	1,648,232.30	1,131,636.89	3,046,416.08	3,511,000.00	250,000.00	2,420,870.00	0.00	0.00	0.00	0.00	0.00	0.00	12,008,155.28
501	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	24,587,536.85	13,681,688.02	112,212,752.17	12,068,309.77	0.00	8,476,382.27	0.00	0.00	0.00	0.00	9,750,514.50	0.00	180,777,183.58
502	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	6,625,515.94	7,233,535.99	15,983,643.19	60,349,625.78	18,568,255.65	6,613,750.00	0.00	0.00	0.00	0.00	0.00	0.00	115,374,326.53
503	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	1,925,309.53	56,423,403.85	11,177,267.37	15,081,045.91	0.00	1,569,450.69	0.00	0.00	15,019,332.90	0.00	0.00	0.00	101,195,810.24
504	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	394,785.16	1,186,842.21	2,708,524.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,290,152.16
505	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	3,559,706.57	2,828,012.47	47,402,337.94	4,519,632.14	15,084,702.96	4,225,183.90	0.00	0.00	0.00	0.00	924,500.00	0.00	78,544,075.98
506	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	3,252,899.20	6,484,960.52	12,132,350.31	5,607,200.00	4,513,215.63	2,560,483.60	0.00	0.00	0.00	0.00	0.00	0.00	34,551,109.26
507	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	2,217,587.27	1,692,976.63	3,044,349.91	8,175,281.25	593,250.00	1,847,130.00	0.00	0.00	0.00	0.00	0.00	0.00	17,570,575.06
508	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	6,335,807.31	9,995,590.84	23,390,476.34	14,664,859.17	3,051,535.63	2,053,620.00	0.00	0.00	900,641.00	0.00	0.00	0.00	60,392,530.29
509	228066001	SOKOTO ENERGY RESEARCH	5,343,061.81	19,726,973.62	15,395,530.99	9,293,416.89	3,266,278.93	2,611,079.85	0.00	0.00	0.00	0.00	0.00	0.00	55,636,342.07
510	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	1,514,927.06	37,734,273.83	249,475.80	3,149,286.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,647,963.57
511	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	1,357,339.98	683,767.58	2,539,972.95	1,037,166.50	0.00	3,603,151.96	0.00	0.00	0.00	0.00	0.00	0.00	9,221,398.97
512	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND	5,905,358.65	42,111,895.39	335,555.00	3,213,316.61	0.00	1,445,126.25	0.00	0.00	0.00	0.00	0.00	0.00	53,011,251.91

		DEVELOPMENT ,UNIVERSITY OF ILORIN												
513	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	5,717,984.52	257,370,091.18	25,464,044.30	54,919,834.80	0.00	29,384,474.59	0.00	0.00	0.00	0.00	0.00	372,856,429.40
514	228072001	TECHNOLOGY BUSINESS INCUBATOR – ENUGU	12,156,450.52	262,888.42	2,414,367.40	3,248,700.00	1,616,125.00	41,000.00	0.00	0.00	0.00	0.00	0.00	19,739,531.34
515	228073001	ENERGY COMMISSION OF NIGERIA	4,900,470.96	51,057,939.18	583,302.25	41,587,484.47	0.00	1,014,641.84	0.00	0.00	0.00	0.00	0.00	99,143,838.71
516	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	1,097,725.46	2,433,497.00	3,394,591.08	0.00	4,375,892.50	3,372,890.00	0.00	0.00	0.00	0.00	4,225,430.43	18,900,026.48
517	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	2,540,069.54	1,607,999,244.39	15,095,118.78	5,747,517.50	11,754,778.00	40,513,771,377.02	0.00	0.00	0.00	0.00	0.00	42,156,908,105.23
518	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	7,007,154.98	5,732,932.64	910,211.90	0.00	92,766.75	485,030,011.03	0.00	0.00	69,676,796.32	0.00	0.00	568,449,873.61
519	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY	0.00	0.00	245,624.11	7,107,061.50	0.00	3,620,778.10	0.00	0.00	0.00	0.00	0.00	10,973,463.71
520	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	14,376,651.91	6,370,058,510.73	735,441,303.87	351,747,463.08	3,830,867.14	3,486,621.60	0.00	0.00	6,680.00	0.00	1,653,924,661.19	9,132,872,759.52
522	229003001	NIGERIAN RAILWAY	178,816,326.82	383,805,462.66	27,342,228.32	4,457,697,834.75	58,000,416.94	104,627,173.69	0.00	0.00	17,819,136.07	0.00	0.00	5,228,108,579.25
523	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	29,136,365.64	504,110,022.05	330,482,704.47	189,809,012.56	0.00	0.00	0.00	0.00	29,004,039.54	0.00	36,015,316.55	1,118,557,460.82
524	229005001	MARITIME ACADEMY, ORON	159,414,821.04	148,019,862.38	155,087,782.10	34,596,910.96	66,437,235.92	162,166,410.29	0.00	0.00	81,097,475.53	0.00	0.00	806,820,498.22
525	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	52,251,587.48	94,884,919.34	230,703,131.57	20,605,540.00	0.00	196,840,590.79	0.00	0.00	6,027,562.03	0.00	162,846,699.00	764,160,030.21
526	230001001	FEDERAL MINISTRY OF AVIATION	0.00	610,260,997.55	0.00	50,349,418.88	0.00	6,796,800.00	0.00	0.00	0.00	0.00	59,430,410.00	726,837,626.43
527	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	2,440,299.62	18,865,142.79	198,656,290.99	1,488,888.00	15,541,449.00	215,627,005.70	0.00	0.00	3,002,213.47	0.00	0.00	455,621,289.57
528	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	977,978,077.84	266,166,637.88	1,335,824,778.56	2,166,596,653.14	5,598,767,257.59	1,980,266,050.39	0.00	0.00	4,213,366.38	0.00	0.00	12,329,812,821.78
529	230002001	NIGERIAN METEOROLOGICAL AGENCY	15,092,586.32	1,911,317.95	300,037,747.19	78,829,258.53	21,050,738.81	9,128,402.80	0.00	0.00	1,930,738.76	0.00	0.00	427,980,790.35
530	230006001	ACCIDENT AND INVESTIGATION BUREAU	397,155,542.75	10,014,792,475.46	1,777,489,988.64	201,227,088.10	130,927,838.40	73,348,715.73	0.00	0.00	22,632,322.05	0.00	0.00	12,617,573,971.14
531	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	1,685,597,991.00	205,408,264.29	160,515,739.10	17,334,674.50	65,186,638.48	0.00	0.00	0.00	0.00	0.00	2,134,043,307.36
532	0220008001	FEDERAL INLAND REVENUE SERVICES	837,991,129.91	0.00	360,352,637.63	2,063,805,301.96	5,696,382,409.73	2,002,756,873.81	0.00	0.00	0.00	0.00	0.00	10,961,288,353.04
533	231001001	FEDERAL MINISTRY OF POWER - HQTRS	2,455,004,309.44	28,394,784,470.87	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	0.00	0.00	34,276,137,080.19
534	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	268,825,749.82	2,142,604,465.14	22,774,800.00	10,363,000.00	132,116,623.88	14,950,233.56	0.00	0.00	0.00	0.00	479,642,187.27	3,071,277,059.67
535	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	233,323,148.12	46,423,971.66	34,741,866.84	8,795,708.60	55,808,875.00	28,896,501.78	0.00	0.00	13,366,213.31	0.00	0.00	421,356,285.31
536	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	6,554,691.95	0.00	33,317,441.17	8,129,200.00	8,046,938.00	8,765,960.58	0.00	0.00	0.00	0.00	14,905,950.00	79,720,181.70
537	231010001	NATIONAL POWER TRAINING INSTITUTE	70,936,101.61	1,604,819,275.40	413,725.00	37,593,873.04	0.00	48,338,693.92	0.00	0.00	5,035,194.45	0.00	12,307,795.33	1,779,444,658.75
538	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	1,556,845.02	189,463.75	173,605,805.67	50,000.00	122,281,507.17	0.00	0.00	0.00	0.00	0.00	297,683,621.61
539	231020001	TRANSMISSION COMPANY OF NIGERIA	2,906,052,321.23	2,153,084,544.30	7,800,366,070.84	20,958,780.00	31,716,022.08	0.00	0.00	0.00	0.00	0.00	0.00	12,912,177,738.45
540	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	1,295,199.13	0.00	2,465,000.00	173,983,982.63	0.00	81,561,971.09	0.00	0.00	0.00	0.00	0.00	259,306,152.86
541	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	56,025,155.16	3,632,849,315.06	5,418,061.48	476,684,888.85	31,946,343.38	4,176,296.00	0.00	0.00	105,120.00	0.00	999,147,963.49	5,206,353,143.41
542	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	16,083,764.68	914,496,271.82	92,646,078.13	54,184,797.89	38,885,696.53	25,217,220.54	0.00	0.00	492,632.27	0.00	25,768,898.00	1,167,775,359.86
543	234003001	FEDERAL SCHOOL OF SURVEY, OYO	9,236,435.16	13,501,204.00	2,508,340.13	21,781,089.36	1,263,569.14	1,522,580.88	0.00	0.00	5,754,396.78	0.00	0.00	55,567,615.45
544	234004001	FEDERAL ROAD MAINTENANCE AGENCY	99,508,355.84	1,651,084,619.41	19,262,517.50	493,216,094.95	132,548,102.78	95,830,297.31	0.00	0.00	1,442,479.35	0.00	0.00	2,492,892,467.14
545	234005001	COUNCIL FOR THE REGULATION	1,402,013.68	1,285,483.51	12,760,406.30	59,913,978.39	1,608,323.21	2,627,896.45	0.00	0.00	17,357,965.59	0.00	0.00	96,956,067.13

		OF ENGINEERING IN NIGERIA (COREN)												
546	234006001	SURVEY COUNCIL OF NIGERIA	3,273,478.08	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	0.00	102,391,268.81
547	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	97,232,615.29	12,238,863.73	59,831,963.32	579,364,482.48	105,847,830.98	148,172,889.46	0.00	0.00	18,592,848.19	0.00	0.00	1,021,281,493.44
548	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	210,456.84	47,546,206.74	27,837,543.65	20,065,500.00	19,892,170.52	1,518,162.66	0.00	0.00	15,789,756.56	0.00	161,013,437.73	293,873,234.70
549	232002001	DEPARTMENT OF PETROLEUM RESOURCES	53,471,152.71	30,342,684.13	89,634,464.03	93,066,666.67	96,099,645.08	129,410,161.84	0.00	0.00	36,189,105.99	0.00	0.00	528,213,880.44
550	232003001	PETROLEUM TRAINING INSTITUTE	39,112,724.60	20,727,920.45	11,550,504.06	144,873,644.62	4,892,604.63	8,594,374.00	0.00	0.00	21,357,163.44	0.00	0.00	251,108,935.79
551	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
552	232008008	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	123,973,865.62	0.00	0.00	20,598,432.22	0.00	0.00	625,649,303.89
553	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	17,019,713.18	26,545,675.00	21,408,955.64	80,867,688.91	3,192,586.89	0.00	0.00	32,297,374.45	0.00	0.00	181,331,994.07
554	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	5,044,542.86	118,676,937.96	174,637,992.93	161,850,282.98	0.00	28,615.42	0.00	0.00	108,263.25	0.00	44,415,239.00	504,761,874.39
555	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	981,330.71	61,753,718.28	56,248,686.40	4,198,161.74	147,210.00	0.00	0.00	92,250.00	0.00	19,564,107.00	142,985,464.13
556	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	5,294,831.11	54,621,320.68	59,409,401.57	110,848,182.65	0.00	0.00	0.00	0.00	24,200,000.00	0.00	100,795,266.88	355,169,002.89
557	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,535,579.37	18,518,969.67	107,797,656.36	60,505,267.05	4,190,790.75	1,906,615.20	0.00	0.00	3,113,007.13	0.00	0.00	197,567,885.53
558	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	4,293,907.73	4,494,378.81	12,112,557.33	25,650,870.56	0.00	926,420.00	0.00	0.00	0.00	0.00	0.00	47,478,134.42
559	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	32,592,022.77	26,723,431.48	27,995,741.81	10,580,170.24	34,022,830.13	3,904,064.80	0.00	0.00	0.00	0.00	0.00	135,818,261.21
560	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	6,124,956.10	48,007,955.57	5,004,162.81	40,485,205.67	6,541,650.00	7,737,956.06	0.00	0.00	7,746,587.04	0.00	0.00	121,648,473.25
561	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	5,263,678.00	12,680,629.88	34,714,776.51	0.00	11,709,084.69	0.00	0.00	0.00	1,340,397.49	0.00	0.00	65,708,566.58
562	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	62,000.00	0.00	52,033,119.91	3,712,181.25	11,432,941.94	0.00	0.00	0.00	0.00	8,452,187.50	75,692,430.59
564	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	1,123,372.32	374,647.86	39,559,081.33	218,745,577.53	1,167,500.00	6,893,461.20	0.00	0.00	0.00	0.00	0.00	267,863,640.24
565	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	14,673.00	2,317,860.00	2,145,900.00	47,032,412.95	4,406,687.50	5,957,867.52	0.00	0.00	0.00	0.00	0.00	61,875,400.98
566	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	73,579,907.07	3,644,320,620.61	74,541,850.93	46,010,456.78	14,578,065.00	15,520,817.43	0.00	0.00	85,933,519.05	0.00	573,668,050.92	4,528,153,287.78
567	250001001	FISCAL RESPONSILIBITY COMMISSION	994,971.80	32,064,820.51	2,042,567.37	19,182,951.61	7,460,148.19	3,518,232.73	0.00	0.00	77,643.40	0.00	145,860,421.96	211,201,757.57
568	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	324,441,101.28	2,215,725,214.38	14,487,705.28	104,198,821.84	11,749,254.46	9,949,847.96	0.00	0.00	10,160,711.56	0.00	1,959,549.00	2,692,672,205.76
569	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	34,119,423.03	40,921,115.25	0.00	590,553,649.20	0.00	5,150,729.80	0.00	0.00	0.00	0.00	8,790,450.00	679,535,367.28
570	252037001	ANAMBRA/ IMO RBDA	24,173,331.11	129,049,516.93	44,798,606.20	39,662,141.56	4,982,776.50	3,612,679.23	0.00	0.00	236,895,917.59	0.00	38,270,211.50	521,445,180.62
571	252038001	BENIN/ OWENA RBDA	7,718,700.27	760,682,338.88	72,916,411.24	80,290,470.00	0.00	47,494,142.00	0.00	0.00	12,891,875.67	0.00	43,156,000.00	1,025,149,938.06
572	252039001	CHAD BASIN RBDA	27,547,566.11	467,611,504.50	151,469,365.01	52,400,000.00	0.00	626,000.00	0.00	0.00	48,490,000.62	0.00	0.00	748,144,436.25
573	252040001	CROSS RIVER RBDA	20,921,599.54	237,440,252.98	25,846,440.76	1,000,000.00	0.00	2,877,000.00	0.00	0.00	182,163,622.36	0.00	0.00	470,248,915.64
574	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	46,808,827.84	285,279,471.50	83,787,754.26	10,042,000.00	1,125,000.00	38,337,691.43	0.00	0.00	60,238,298.89	0.00	73,612,399.12	599,231,443.04
575	252042001	LOWER BENUE RBDA	7,214,827.09	356,190,510.44	95,104,527.08	14,968,676.97	4,861,412.90	0.00	0.00	0.00	6,225,517.19	0.00	11,891,000.00	496,456,471.66
576	252043001	LOWER NIGER RBDA	11,386,940.46	75,359,452.56	119,909,215.06	20,783,157.54	16,047,687.51	78,217,716.09	0.00	0.00	95,563,412.40	0.00	412,735,021.72	830,002,603.34
577	252044001	NIGER DELTA RBDA	9,254,098.48	348,201,116.62	5,506,151.63	8,982,812.16	0.00	66,015,061.21	0.00	0.00	69,270,972.65	0.00	0.00	507,230,212.74
578	252045001	OGUN/ OSUN RBDA	33,914,155.87	268,423,911.43	32,930,675.18	77,062.78	337,750.00	2,030,883.17	0.00	0.00	33,382,201.67	0.00	46,763,387.11	417,860,027.19
579	252046001	SOKOTO RIMA RBDA	40,336,598.25	565,393,690.12	197,941,898.21	4,025,520.00	2,493,156.25	13,292,406.35	0.00	0.00	56,167,899.83	0.00	0.00	879,651,169.02
580	252047001	UPPER BENUE RBDA	6,887,703.37	149,898,251.79	189,139,128.25	34,887,507.79	21,851,154.74	35,726,629.43	0.00	0.00	3,449,706.56	0.00	130,050,765.58	571,890,847.50
581	252048001	UPPER NIGER RBDA	1,149,232,468.75	165,345,525.70	94,788,582.24	31,847,267.19	5,193,187.50	0.00	0.00	0.00	56,181,380.17	0.00	30,000,000.00	1,532,588,411.55
582	252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	3,560,740.25	26,995,050.17	15,647,781.70	47,570,602.44	25,613,439.29	23,463,365.47	0.00	0.00	10,815,357.10	0.00	49,439,899.56	203,106,235.98
583	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	165,312,177.43	19,067,347.03	5,553,210.42	666,841,147.45	37,751,562.93	11,958,979.19	0.00	0.00	5,985,000.00	0.00	5,691,297.00	918,160,721.46
584	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	0.00	0.00	8,892,378.46
586		custom services	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		LAW & JUSTICES SECTOR	130,617,734.16	0.00	43,361,803.28	659,052,907.56	1,575,189,437.96	263,887,978.93	0.00	0.00	132,716,420.08	0.00	0.00	2,804,826,281.97
587	0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	153,844,300.58	0.00	5,412,575.69	82,380.00	20,429,154.38	40,155,434.10	0.00	0.00	21,949,559.49	0.00	0.00	241,873,404.23
588	0318002001	SUPREME COURT OF NIGERIA	435,929,542.64	38,375,000.00	204,316,095.00	851,240,534.53	117,301,000.00	307,380,531.34	0.00	0.00	56,914,049.46	0.00	0.00	2,011,456,752.97
589	0318003001	COURT OF APPEAL	70,361,380.57	6,373,923.84	3,921,396.39	243,204,726.95	24,223,776.62	85,941,448.29	0.00	0.00	28,106,348.51	0.00	0.00	462,133,001.17
590	0318004001	FEDERAL HIGH COURT-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	111,766,345.00	0.00	0.00	4,553,754,066.56
591	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	48,811,740.15	8,490,203.39	9,347,500.00	287,260,600.00	37,818,125.00	47,059,050.01	0.00	0.00	12,133,000.00	0.00	0.00	450,920,218.55
592	0318006001	SHARIA COURT OF APPEAL-ABUJA	282,331,389.46	26,545,082.00	6,744,708.03	172,096,944.50	9,090,500.00	130,854,784.12	0.00	0.00	40,461,559.32	0.00	0.00	668,124,967.43
593	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	244,395,119.03	45,987,586.47	57,967,042.02	584,274,823.59	79,812,532.54	384,124,098.89	0.00	0.00	25,469,439.74	0.00	0.00	1,422,030,642.28
594	0318008001	NATIONAL INDUSTRIAL COURT	6,069,037.51	2,104,000.00	10,767,000.00	34,830,000.00	8,261,000.93	25,388,955.08	0.00	0.00	20,383,618.77	0.00	0.00	107,803,612.29
595	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	73,036,847.72	0.00	15,709,325.57	81,899,700.00	23,457,800.00	35,549,893.84	0.00	0.00	2,988,512.65	0.00	0.00	232,642,079.78
596	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	8,972,612.10	11,703,960.90	132,754,680.63	68,128,087.65	115,655,352.67	0.00	0.00	0.00	0.00	0.00	337,214,693.95
597	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	1,947,186.24	22,302.35	23,823,832.32	50,307,970.16	44,628,935.62	1,787,952.80	0.00	0.00	3,436,177.63	0.00	202,243,830.00	328,198,187.12
598	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	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
599	0326002001	NIGERIAN LAW REFORM COMMISSION	13,722,980.61	1,098,803.40	1,342,248.22	360,000.00	7,521,262.38	8,688,537.50	0.00	0.00	1,210,406.00	0.00	0.00	33,944,238.11
600	0326003001	LEGAL AID COUNCIL	24,087,448.47	11,144,314.24	32,339,432.12	55,982,566.56	2,808,937.33	13,231,024.37	0.00	0.00	1,420,556.11	0.00	0.00	141,014,279.20
601	0326004001	COUNCIL OF LEGAL EDUCATION	90,336,607.57	248,507.15	3,488,044.00	716,363.07	43,706.25	3,044,535.00	0.00	0.00	2,158,417.00	0.00	0.00	100,036,180.04
602	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	33,929,026.20	0.00	6,404,915.72	72,909,954.99	5,388,208.47	11,299,859.80	0.00	0.00	0.00	0.00	0.00	129,931,965.18
603	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	358,893.77	653,080.00	1,100,000.00	7,993,621.60	3,500,000.00	1,636,400.00	0.00	0.00	416,122.40	0.00	0.00	15,658,117.77
604	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	72,043,159.96	1,887,387.98	2,414,206.84	60,451,660.04	8,750.00	348,600.00	0.00	0.00	103,456,382.75	0.00	0.00	240,610,147.57
605	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	140,000.00	1,084,282.08	434,200.00	0.00	7,805,527.75	3,889,420.00	0.00	0.00	141,318.30	0.00	0.00	13,494,748.13
606	0326010001	NIGERIAN COPYRIGHT 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
607	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	4,280,526.38	48,773,892.21	8,839,718.48	126,168,415.63	27,620,682.05	36,930,959.50	0.00	0.00	4,397,365.19	0.00	0.00	257,011,559.44
608	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	30,836,143.91	42,300,000.00	0.00	11,697,260.00	13,910,664.24	0.00	0.00	21,782,432.46	0.00	115,054,800.00	235,581,300.61
609	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
610		BODY OF BENCHERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		REGIONAL SECTOR			2,600,000.00	20,460,000.00		0.00	0.00					23,060,000.00
611	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	424,633,440.06	2,763,896,255.45	154,373,560.30	1,368,716,543.20	19,731,292.94	2,340,094.04	0.00	0.00	0.00	0.00	0.00	4,733,691,185.99
612	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	87,417,826.39	4,609,501,891.71	0.00	0.00	0.00	0.00	0.00	0.00	22,675,252.45	0.00	24,548,221.00	4,744,143,191.55
613	451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		SOCIAL SECTOR			69,036,764.83	12,136,000.00		44,486,943.77	0.00					125,659,708.61
614	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	82,284,862.33	108,463,452.66	6,030,728.96	42,007,235.59	9,310,805.40	52,764,027.71	0.00	0.00	6,260,410.28	0.00	461,748,475.30	768,869,998.23
615	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	20,605,318.17	10,439,546.18	68,778,535.64	175,106,254.36	12,877,402.32	34,320,366.88	0.00	0.00	41,821,734.16	0.00	0.00	363,949,157.71
616	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	4,355,021.21	13,622,359.71	3,791,695.29	35,260,500.00	0.00	5,550,350.00	0.00	0.00	16,374,436.51	0.00	0.00	78,954,362.71
617	513021002	NIGERIA FOOTBALL FEDERATION	1,401,057.48	6,740,414.45	1,926,961.35	21,084,556.00	8,048,814.75	13,947,492.25	0.00	0.00	6,959,928.30	0.00	0.00	60,109,224.58
618	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	8,153,930.12	14,421,184.26	16,332,258.69	324,242,286.91	17,855,814.62	87,511,260.38	0.00	0.00	2,097,520.99	0.00	0.00	470,614,255.95
619	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	27,409,609.66	38,503,811.16	25,618,275.30	13,159,129.40	162,040,259.84	114,500.00	0.00	0.00	0.00	0.00	1,042,828,696.77	1,309,674,282.13
620	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	55,488,856.02	2,180,840.10	8,674,787.07	152,637,663.50	5,050,668.75	73,777,180.81	0.00	0.00	10,922,685.55	0.00	0.00	308,732,681.80
621	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	21,746,598.69	144,517,803.70	3,057,414.59	56,382,071.13	27,430,271.80	319,083,259.47	0.00	0.00	43,967,467.34	0.00	100,991,757.20	717,176,643.92
622	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	483,992,598.18	0.00	0.00	19,194,888.40	88,335,915.53	18,194,106.43	0.00	0.00	0.00	0.00	162,874,783.72	772,592,292.26
623	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	1,051,348.89	302,369.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,353,718.76
624	517005001	JOINT ADMISSIONS MATRICULATION BOARD	1,131,761.65	0.00	553,717.24	6,309,303.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,994,781.89

625	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	6,757,312.06	18,953,426.75	1,672,385.00	4,847,500.00	147,964,757.06	9,702,885.00	0.00	0.00	0.00	0.00	0.00	189,898,265.87
626	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	2,262,724.82	3,134,664.43	56,377,402.95	13,944,844.98	0.00	19,849,803.78	0.00	0.00	0.00	0.00	0.00	95,569,440.96
627	517008001	NATIONAL LIBRARY OF NIGERIA	49,038,956.13	26,855,353.23	5,549,377.20	93,747,527.63	36,697,821.91	34,501,909.41	0.00	0.00	20,982,694.00	0.00	107,512,384.00	374,886,023.51
628	517009001	NATIONAL EXAMINATIONS COUNCIL	88,453,090.64	48,993,697.49	51,781,736.75	74,142,792.46	548,610,089.87	66,799,846.79	0.00	0.00	0.00	0.00	0.00	878,781,254.01
629	517010001	MASS LITERACY COUNCIL	7,560,634.62	3,778,064.74	9,179,005.00	42,707,807.92	25,672,349.55	12,173,588.54	0.00	0.00	0.00	0.00	94,435,841.25	195,507,291.63
630	517011001	NOMADIC EDUCATION COMMISSION	25,655,666.13	2,886,132.96	2,931,175.00	21,374,000.00	16,759,828.82	7,922,224.00	0.00	0.00	0.00	0.00	42,399,192.00	119,928,218.91
631	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	60,618,339.08	450,150.00	89,129.00	25,724,361.26	0.00	2,485,392.40	0.00	0.00	153,890.00	0.00	3,310,822.00	92,832,083.74
632	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	20,952,239.27	349,622.25	5,358,299.93	53,665,028.10	14,684,766.30	75,202,053.58	0.00	0.00	0.00	0.00	0.00	170,212,009.42
633	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	8,802,803.14	3,163,637.36	8,071.19	8,872,734.70	89,647,258.11	1,563,516.00	0.00	0.00	0.00	0.00	0.00	112,058,020.49
634	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	6,165,484.93	64,603.27	6,057,712.00	163,934,240.98	247,275.00	133,109,230.57	0.00	0.00	0.00	0.00	1,481,618.75	311,060,165.51
635	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	3,666,178.44	4,691,700.00	7,950.00	58,589,585.46	2,997,318.52	0.00	0.00	0.00	1,149,082.00	0.00	208,824,006.00	279,925,820.42
636	517017001	NATIONAL TEACHERS INSTITUTE	7,173,748.62	0.00	7,906,394.20	170,176,078.88	222,500.00	109,360,023.84	0.00	0.00	0.00	0.00	0.00	294,838,745.54
637	517018001	FEDERAL POLYTECHNIC ADO-EKITI	93,009,133.22	106,297,155.01	11,015,395.96	0.00	5,683,333.12	38,842,113.21	0.00	0.00	13,211,323.90	0.00	0.00	268,058,454.42
638	517018002	FEDERAL POLYTECHNIC BAUCHI	13,324,803.98	480,495.00	118,360,893.96	33,655,870.61	3,260,133.56	189,440,798.67	0.00	0.00	25,104,595.51	0.00	0.00	383,627,591.29
639	517018003	FEDERAL POLYTECHNIC BIDA	67,354,014.24	32,654,872.50	35,806,187.54	75,840,852.13	78,275,601.10	130,040,396.36	0.00	0.00	128,450,048.30	0.00	0.00	548,421,972.16
640	517018004	FEDERAL POLYTECHNIC IDAH	41,067,308.21	27,269,195.56	5,060,802.69	7,005,473.23	25,348,762.99	43,823,960.27	0.00	0.00	32,030,358.71	0.00	0.00	181,605,861.67
641	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	12,376,344.98	2,442,660.29	1,836,730.00	14,313,230.00	9,623,184.38	39,920,493.16	0.00	0.00	2,054,345.50	0.00	0.00	82,566,988.30
642	517018006	FEDERAL POLYTECHNIC MUBI	2,493,879.19	39,469,985.78	2,046,279.43	169,033,376.17	35,747,354.95	76,999,461.54	0.00	0.00	14,785,063.64	0.00	0.00	340,575,400.71
643	517018007	FEDERAL POLYTECHNIC NASARAWA	61,075,590.66	112,100,339.05	44,259,055.29	75,257,659.50	35,047,027.79	163,869,848.13	0.00	0.00	46,769,047.07	0.00	0.00	538,378,567.50
644	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	75,691,825.09	211,529,093.13	81,102,359.46	108,154,493.36	50,597,803.30	341,174,807.45	0.00	0.00	48,946,340.36	0.00	0.00	917,196,722.14
645	517018009	FEDERAL POLYTECHNIC KADUNA	106,030,232.08	1,449,329.75	41,479,333.14	93,764,158.32	53,513,206.45	215,752,184.40	0.00	0.00	5,848,171.14	0.00	0.00	517,836,615.29
646	517018010	FEDERAL POLYTECHNIC OFFA	51,417,905.68	34,131,415.41	2,860,000.00	42,178,420.20	22,685,556.95	15,526,641.89	0.00	0.00	9,839,733.80	0.00	0.00	178,639,673.93
647	517018011	FEDERAL POLYTECHNIC EDE	3,956,992.48	2,152,238.61	28,376,445.40	13,593,325.00	11,653,745.93	76,674,072.40	0.00	0.00	0.00	0.00	0.00	136,406,819.83
648	517018012	FEDERAL POLYTECHNIC AUCHI	157,149,166.96	12,730,093.22	23,561,385.91	12,405.60	15,849,736.19	59,808,964.07	0.00	0.00	2,559,729.78	0.00	0.00	271,671,481.71
649	517018013	FEDERAL POLYTECHNIC NEKEDE	21,561,291.69	17,337,329.44	59,049,169.30	82,276,986.97	17,464,514.96	206,550,826.74	0.00	0.00	4,078,455.13	0.00	0.00	408,318,574.22
650	517018014	FEDERAL POLYTECHNIC OKO	35,085,380.86	16,058,984.03	14,358,601.80	52,967,201.00	589,805,715.75	197,052,482.75	0.00	0.00	107,424,433.05	0.00	0.00	1,012,752,799.24
651	517018015	FEDERAL POLYTECHNIC DAMATURU	280,732,676.96	5,863,514.17	4,613,127.63	12,153,402.22	35,642,688.53	20,912,563.69	0.00	0.00	13,986,059.58	0.00	0.00	373,904,032.77
652	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	9,368,423.26	4,897,109.23	1,673,051.00	15,998,181.79	32,233,822.31	12,955,349.79	0.00	0.00	11,692,671.77	0.00	0.00	88,818,609.15
653	517018017	FEDERAL POLYTECHNIC GWANDU	11,109,768.10	5,861,200.31	32,242,138.30	52,578,857.17	593,037.50	110,644,637.74	0.00	0.00	298,930.00	0.00	2,400,000.00	215,728,569.11
654	517018018	FEDERAL POLYTECHNIC ILARO	48,269,499.93	30,551,007.05	2,131,340.05	9,277,164.00	94,449,535.74	52,641,007.91	0.00	0.00	41,730,027.13	0.00	0.00	279,049,581.81
655	517018019	YABA COLLEGE OF TECHNOLOGY	934,135.88	5,400,399.09	36,081,084.73	54,727,871.94	51,360,003.56	120,322,821.38	0.00	0.00	1,606,509.42	0.00	0.00	270,432,826.01
656	517018020	FEDERAL POLYTECHNIC BALI	41,469,441.81	1,879,833.78	15,579,255.00	76,944,760.86	361,829,862.01	800,000.00	0.00	0.00	0.00	0.00	0.00	498,503,153.47
657	517018021	FEDERAL POLYTECHNIC EKOWE	104,973,222.47	6,132,125.98	0.00	3,838,095.00	1,101,188.64	8,688,867.35	0.00	0.00	6,045,486.64	0.00	0.00	130,778,986.08
658	517018022	FEDERAL POLYTECHNIC BONNY	16,526,974.16	7,202,073.30	2,073,370.00	13,986,725.00	4,432,102.58	4,977,805.92	0.00	0.00	0.00	0.00	0.00	49,199,050.96
659	517018023	FEDERAL POLYTECHNIC UKANA	24,403,366.93	18,033,191.42	5,052,928.26	14,172,805.32	2,550,000.00	8,647,164.85	0.00	0.00	27,008,285.28	0.00	0.00	99,867,742.06
660	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	6,712,760.67	5,525,867.12	9,738,588.37	71,923,552.03	11,337,946.75	36,039,329.49	0.00	0.00	1,004,990.23	0.00	0.00	142,283,034.66
661	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	30,960,693.33	28,535,206.60	0.00	54,007,383.19	29,759,634.05	8,999,999.87	0.00	0.00	25,657,529.27	0.00	0.00	177,920,446.31
662	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	223,400.00	2,200,000.00	0.00	46,836,040.71	0.00	8,067,903.93	0.00	0.00	0.00	0.00	0.00	57,327,344.63
663	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	468,002.84	1,999,824.00	21,511,415.53	87,597,835.12	11,246,364.93	219,976,103.23	0.00	0.00	0.00	0.00	0.00	342,799,545.65
664	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	3,444,816.17	0.00	10,153,764.50	21,407,493.60	239,521,520.62	125,281,222.12	0.00	0.00	27,220,429.67	0.00	0.00	427,029,246.68
665	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	550,366.99	17,583,375.33	0.00	0.00	58,375,459.75	31,336,042.51	0.00	0.00	14,790,413.30	0.00	0.00	122,635,657.87

666	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	3,049,738.44	0.00	5,986,862.12	19,830,059.12	3,911,005.13	72,871,653.30	0.00	0.00	0.00	0.00	0.00	105,649,318.12
667	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	7,042,088.96	5,935,535.81	104,958,877.43	101,179,530.00	6,073,379.98	472,562,145.61	0.00	0.00	600,216.00	0.00	0.00	698,351,773.79
668	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	225,927,820.48	41,355,589.17	3,935,905.56	27,797,900.06	259,192,228.93	14,453,886.82	0.00	0.00	18,214,993.13	0.00	0.00	590,878,324.13
669	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	44,683,667.53	2,728,395.23	14,954,189.14	26,100,353.32	6,694,855.00	19,634,912.45	0.00	0.00	6,850,349.02	0.00	0.00	121,646,721.68
670	517019007	FEDERAL COLLEGE OF EDUCATION KANO	29,433,569.47	6,202,867.64	8,836,416.28	132,877,428.72	6,402,882.45	75,351,526.29	0.00	0.00	4,199,454.99	0.00	0.00	263,304,145.85
671	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	23,449,717.97	9,677,412.85	1,693,516.27	22,216,463.44	81,335,682.87	958,468.00	0.00	0.00	0.00	0.00	0.00	139,331,261.41
672	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	648,918,013.35	988,375.00	3,588,624.44	25,676,022.46	666,525.00	44,899,801.26	0.00	0.00	0.00	0.00	0.00	724,737,361.51
673	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	17,159,612.50	1,812,316.12	100,907,915.19	223,367,885.00	23,974,330.04	671,836,742.57	0.00	0.00	0.00	0.00	0.00	1,039,058,801.43
674	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	228,623,323.12	40,908,724.15	29,227,889.89	78,007,395.82	172,206,254.83	141,605,033.37	0.00	0.00	1,002,576.88	0.00	0.00	691,581,198.04
675	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	27,890,323.42	309,546.25	28,585,416.67	61,334,154.08	44,011,747.06	130,733,305.92	0.00	0.00	41,101,706.49	0.00	0.00	333,966,199.89
676	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	104,536,063.13	8,785,365.44	5,850,014.28	29,640,308.10	70,783,906.64	97,920,142.59	0.00	0.00	45,742,982.22	0.00	0.00	363,258,782.40
677	517019014	FEDERAL COLLEGE OF EDUCATION OYO	53,935,333.02	14,754,063.58	1,831,674.47	58,826,542.74	34,761,330.05	33,775,782.13	0.00	0.00	6,189,053.15	0.00	0.00	204,073,779.14
678	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	38,777,521.04	9,250,191.48	10,534,225.93	73,741,229.17	13,374,984.75	38,773,611.71	0.00	0.00	0.00	0.00	0.00	184,451,764.08
679	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	55,118,864.64	5,053,041.25	18,848,319.10	111,927,802.80	30,682,481.53	148,579,764.74	0.00	0.00	1,975,210.82	0.00	0.00	372,185,484.88
680	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	48,373,082.60	18,154,320.66	47,400,000.00	58,000,000.00	68,345,121.50	220,782.40	0.00	0.00	4,989,175.90	0.00	0.00	245,482,483.06
681	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	37,987,930.70	0.00	21,377.00	8,974,032.80	0.00	138,820,970.00	0.00	0.00	7,258,113.42	0.00	0.00	193,062,423.91
682	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	58,724,439.15	798,600.00	16,542,892.64	28,754,273.04	101,163,964.07	298,007,064.11	0.00	0.00	4,828,921.90	0.00	0.00	508,820,154.92
683	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	8,086,944.55	384,690.90	6,570,171.59	12,047,466.95	70,476,291.00	10,219,777.06	0.00	0.00	0.00	0.00	0.00	107,785,342.05
684	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	45,023,039.62	4,010,265.54	14,844,345.41	49,402,564.58	26,604,573.64	1,932,604.59	0.00	0.00	15,994,129.86	0.00	0.00	157,811,523.23
685	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	44,061,098.59	288,315.04	5,556,855.11	80,105,030.56	11,251,862.87	22,993,991.89	0.00	0.00	0.00	0.00	563,028,308.50	727,285,462.56
686	517021001	UNIVERSITY OF IBADAN	506,241,125.45	13,906,661.71	1,363,161.41	117,317,197.57	47,527,260.18	259,289,896.96	0.00	0.00	4,102,982.72	0.00	0.00	949,748,286.01
687	517021002	UNIVERSITY OF LAGOS	1,320,464,066.20	17,457,727.73	3,358,870.95	31,073,780.00	536,784,409.09	23,680,193.19	0.00	0.00	5,386,761.85	0.00	17,712,959.76	1,955,918,768.77
688	517021003	UNIVERSITY OF NIGERIA, NNSUKA	71,197,888.13	77,751,798.19	61,730,898.30	139,206,675.78	12,429,970.76	138,566,101.27	0.00	0.00	19,193,497.23	0.00	0.00	520,076,829.66
689	517021004	AHMADU BELLO UNIVERSITY, ZARIA	50,221,800.35	139,919,965.38	11,264,555.07	21,796,717.34	11,653,672.56	2,816,645.96	0.00	0.00	0.00	0.00	0.00	237,673,356.67
690	517021005	OBAFEMI AWOLOWO UNIVERSITY	35,111,780.40	10,042,689.48	1,984,859.47	27,943,650.00	10,059,023.82	20,186,576.65	0.00	0.00	15,000.00	0.00	0.00	105,343,579.82
691	517021006	UNIVERSITY OF BENIN	143,985,243.64	4,286,267.38	66,274,460.54	82,509,613.57	21,383,246.00	105,922,527.78	0.00	0.00	5,432,164.88	0.00	0.00	429,793,523.78
692	517021007	UNIVERSITY OF JOS	110,495,167.77	32,702,806.27	9,819,685.50	15,416,000.00	51,555,392.29	69,629,594.28	0.00	0.00	34,587,611.98	0.00	0.00	324,206,258.10
693	517021008	UNIVERSITY OF CALABAR	23,922,662.84	27,198,867.71	40,062,655.17	315,212,181.19	6,864,296.09	193,078,904.82	0.00	0.00	81,231,815.25	0.00	0.00	687,571,383.06
694	517021009	UNIVERSITY OF ILORIN	367,233,133.78	47,566,615.48	76,464,289.53	194,553,061.16	105,033,057.24	307,531,168.24	0.00	0.00	674,012,193.01	0.00	0.00	1,772,393,518.44
695	517021010	UNIVERSITY OF ABUJA	242,354,158.75	10,559,232.68	5,673,510.80	127,741,774.80	62,073,047.50	458,580,826.60	0.00	0.00	10,167,968.01	0.00	0.00	917,150,519.13
696	517021014	UNIVERSITY OF PORT HARCOURT	267,220,231.05	36,175,876.14	0.00	7,030,000.00	472,832,162.62	17,370,192.64	0.00	0.00	0.00	0.00	0.00	800,628,462.45
697	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	20,617,447.70	15,059,742.43	19,957,344.46	214,925,509.37	7,774,755.55	142,909,440.93	0.00	0.00	5,421,186.44	0.00	0.00	426,665,426.88
698	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	460,704,530.73	35,337,315.62	13,878,070.04	72,025,167.26	32,159,228.65	24,194,448.80	0.00	0.00	8,590,855.91	0.00	0.00	646,889,616.99
699	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	64,485,426.44	34,157,598.00	0.00	15,700,862.26	3,008,286.54	0.00	0.00	0.00	618,691.76	0.00	0.00	117,970,865.00
700	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,MINNA	20,146,757.10	2,495,800.00	81,275,337.02	176,476,208.77	0.00	362,171,994.54	0.00	0.00	0.00	0.00	0.00	642,566,097.43
701	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,237,325,590.76	25,588,170.15	10,050.00	30,184,000.00	266,292,939.32	48,537,913.40	0.00	0.00	497,300,719.33	0.00	0.00	2,105,239,382.95
702	517021020	UNIVERSITY OF UYO	16,108,938.84	8,819,878.19	9,371,752.35	14,386,258.17	3,003,335.00	30,530,078.61	0.00	0.00	3,009,425.20	0.00	0.00	85,229,666.36
703	517021021	UNIVERSITY OF MAIDUGURI	37,490,253.06	135,044,094.38	7,439,508.82	60,378,014.14	43,071,189.64	52,647,843.21	0.00	0.00	4,460,750.90	0.00	0.00	340,531,654.15
704	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	9,997,829.09	12,280,027.41	49,490,514.59	80,650,951.78	16,276,405.53	168,621,541.10	0.00	0.00	17,749,597.11	0.00	0.00	355,066,866.62
705	517021023	BAYERO UNIVERSITY, KANO	799,918,379.52	39,272,162.89	0.00	54,289,086.50	41,979,423.92	7,513,504.35	0.00	0.00	124,890,537.79	0.00	0.00	1,067,863,094.97
706	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	17,903,177.51	2,646,965.23	26,891,519.25	51,877,243.67	864,599.88	44,882,344.71	0.00	0.00	26,247,200.59	0.00	0.00	171,313,050.84
707	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	17,008,449.09	20,023,311.02	3,288,581.45	33,591,519.19	48,088,365.74	282,662.00	0.00	0.00	8,478,976.38	0.00	0.00	130,761,864.86

708	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	3,340,688.20	1,879,013.62	2,100,000.00	12,100,000.00	22,887,149.97	4,772,052.64	0.00	0.00	47,982.00	0.00	0.00	47,126,886.44
709	517021027	ARABIC LANGUAGE VILLAGE BORNO	3,312,249.89	7,554,022.60	0.00	0.00	0.00	400,200.68	0.00	0.00	0.00	0.00	0.00	11,266,473.18
710	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	6,419,493.46	3,502,154.55	8,450,153.56	50,436,422.09	0.00	114,188,226.53	0.00	0.00	0.00	0.00	0.00	182,996,450.19
711	517021029	FEDERAL UNIVERSITY OYE-EKITI	45,708,276.78	108,037,014.51	892,716.45	116,092,690.38	61,143,047.59	80,787,340.55	0.00	0.00	47,244,116.62	0.00	0.00	459,905,202.88
712	517021030	FEDERAL UNIVERSITY OTUOKE	42,756,613.84	9,608,571.82	8,259,297.66	45,985,364.64	19,494,873.85	61,695,472.08	0.00	0.00	5,346,589.85	0.00	0.00	193,146,783.73
713	517021031	FEDERAL UNIVERSITY DUTSE	27,707,907.13	32,025,931.60	6,263,965.61	81,256,488.99	228,411,691.91	63,833,504.32	0.00	0.00	0.00	0.00	0.00	439,499,489.55
714	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	86,975,641.56	48,091,422.24	26,067,156.07	87,273,339.00	41,464,995.41	4,517,142.00	0.00	0.00	43,436,268.83	0.00	0.00	337,825,965.12
715	517021033	FEDERAL UNIVERSITY LAFIA	3,019,531.00	52,896,319.33	36,052,769.50	97,745,537.60	0.00	542,833,166.33	0.00	0.00	0.00	0.00	0.00	732,547,323.75
716	517021034	FEDERAL UNIVERSITY DUTSIN-MA	25,521,908.46	17,340,554.89	36,958,253.46	81,779,086.87	103,933,688.23	72,795,199.00	0.00	0.00	99,905,043.74	0.00	0.00	438,233,734.66
717	517021035	FEDERAL UNIVERSITY KASHERE	19,556,284.28	37,169,409.50	11,485,657.65	44,491,405.61	17,361,118.87	153,540,149.12	0.00	0.00	2,745,973.13	0.00	0.00	286,349,998.16
718	517021036	FEDERAL UNIVERSITY LOKOJA	130,307,320.25	41,768,773.03	13,750,620.74	61,686,883.33	28,931,634.11	116,383,707.73	0.00	0.00	6,349,750.00	0.00	0.00	399,178,689.18
719	517021037	FEDERAL UNIVERSITY WUKARI	21,988,236.23	28,289,647.50	696,780.52	5,702,837.54	6,286,655.75	10,896,859.49	0.00	0.00	18,677,559.67	0.00	0.00	92,538,576.69
720	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	37,907,398.92	27,197,632.08	13,434,266.18	47,149,660.00	0.00	12,995,057.28	0.00	0.00	16,747,226.12	0.00	0.00	155,431,240.57
721	517021039	FEDERAL UNIVERSITYOF GASHUA	13,084,017.47	67,692,991.63	15,800.00	17,904,010.16	11,811,884.38	523,471,447.14	0.00	0.00	7,447,998.32	0.00	0.00	641,428,149.09
722	517021040	FEDERAL UNIVERSITYOF GUSAU	29,454,935.55	48,795,985.32	0.00	82,315,389.69	22,868,504.88	18,166,617.98	0.00	0.00	15,236,904.03	0.00	0.00	216,838,337.46
723	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	5,563,376.67	1,738,685.00	17,285.00	5,268,499.75	2,294,110.24	0.00	0.00	0.00	13,519,127.71	0.00	0.00	28,401,084.36
724	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	0.00	9,157,476.38	0.00	19,814,628.44	0.00	10,131,042.30	0.00	0.00	0.00	0.00	0.00	39,103,147.12
725	517021044	NIGERIAN ARMY UNIVERSITY BIU	12,456,047.90	5,580,425.45	0.00	27,000,000.00	36,104,460.93	1,380,516.93	0.00	0.00	30,978,620.91	0.00	0.00	113,500,072.12
726	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	0.00	0.00	4,342,074.97	27,989,294.98	2,578,683.70	5,990,050.80	0.00	0.00	0.00	0.00	0.00	40,900,104.44
727	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	81,663,559.17	12,597,293.17	1,070,387.86	28,285,499.84	4,905,000.00	14,727,762.88	0.00	0.00	0.00	0.00	0.00	143,249,502.92
728	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	21,614,576.47	3,714,244.08	20,311,670.44	7,717,500.00	10,026,165.23	114,475,207.20	0.00	0.00	4,327,493.60	0.00	0.00	182,186,857.03
729	517024001	NATIONAL OPEN UNIVERSITY	48,959,882.97	50,206,973.80	4,283,528.05	22,126,881.07	237,211,187.75	0.00	0.00	0.00	3,841,981.70	0.00	0.00	366,630,435.34
730	517026001	F.S.C. SOKOTO	1,481,471.38	1,364,398.60	12,225,684.30	25,599,780.11	5,400,652.00	9,020,418.73	0.00	0.00	0.00	0.00	0.00	55,092,405.11
731	517026002	FGC AZARE	975,045.58	1,882,012.13	1,964,781.22	660,000.00	10,388,945.50	5,891,518.66	0.00	0.00	23,000.00	0.00	0.00	21,785,303.09
732	517026003	FGC BUNI-YADI	11,891,973.46	3,707,280.67	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,649,254.13
733	517026004	FGC BIRIN YAURI	3,430,395.20	832,882.85	3,870,600.43	16,981,519.27	5,137,323.74	1,477,000.00	0.00	0.00	0.00	0.00	0.00	31,729,721.48
734	517026005	FGC DAURA	29,724,114.32	6,132,907.63	0.00	15,590,202.30	815,589.84	2,769,757.32	0.00	0.00	0.00	0.00	0.00	55,032,571.41
735	517026006	FGC GANYE	5,971,812.43	1,894,774.74	937,565.05	4,294,000.00	0.00	3,505,111.97	0.00	0.00	0.00	0.00	0.00	16,603,264.19
736	517026007	FGC GARKI	3,109,930.26	2,678,730.68	6.00	4,717,418.14	3,521,140.58	1,058,189.54	0.00	0.00	0.00	0.00	0.00	15,085,415.20
737	517026008	FGC IJANIKIN	300,188,398.42	11,000,768.73	2,791,000.00	12,159,868.44	0.00	3,802,600.00	0.00	0.00	0.00	0.00	0.00	329,942,635.60
738	517026009	FGC IKET NISE	33,000,503.00	1,987,133.96	1,221,100.00	200.00	7,595,000.00	699,800.00	0.00	0.00	0.00	0.00	0.00	44,503,736.95
739	517026010	FGC IKET VANDAKYA	5,099,344.19	2,138,273.01	0.00	0.00	3,816,536.60	1,480,000.00	0.00	0.00	2,027,257.74	0.00	0.00	14,561,411.55
740	517026011	FGC IKOM	2,340,348.88	3,503,656.89	0.00	0.00	0.00	1,169,320.00	0.00	0.00	0.00	0.00	0.00	7,013,325.77
741	517026012	FGC IKOT EKPENE	8,107,408.41	10,437,585.45	6,026,611.26	7,085,000.00	900,000.00	4,310,800.00	0.00	0.00	0.00	0.00	0.00	36,867,405.12
742	517026013	FGC IKURIN	1,341,276.97	1,398,824.49	17,000.00	31,455,393.98	9,046,738.45	0.00	0.00	0.00	3,150,562.66	0.00	0.00	46,409,796.55
743	517026014	FGC JOS	6,411,482.38	2,801,155.79	0.00	0.00	3,750.00	9,774,651.16	0.00	0.00	0.00	0.00	0.00	18,991,039.33
744	517026015	FGC KADUNA	6,159,136.86	564,106.66	4,373,600.00	1,940,000.00	0.00	146,000.00	0.00	0.00	1,151,544.39	0.00	0.00	14,334,387.91
745	517026016	FGC KANO	1,502,680.63	1,020,359.09	1,000.00	1,600.00	185,000.00	7,919,379.82	0.00	0.00	0.00	0.00	0.00	10,630,019.54
746	517026017	FGC KEFFI	1,930,988.77	5,086,428.01	0.00	0.00	3,370,057.03	4,647,385.98	0.00	0.00	0.00	0.00	0.00	15,034,859.79
747	517026018	FGC KIYAWA	3,852,785.16	469,375.00	1,321,500.00	6,000,000.00	0.00	160,000.00	0.00	0.00	0.00	0.00	0.00	11,803,660.16
748	517026019	FGC KWALI	666,364.19	5,492,677.76	600,000.00	9,566,232.56	8,118,289.46	5,129,140.00	0.00	0.00	2,118,925.00	0.00	0.00	31,691,628.97
749	517026020	FGC MAIDUGURI	3,712,003.90	652,017.80	304,050.00	1,885,000.00	0.00	0.00	0.00	0.00	2,318,902.33	0.00	0.00	8,871,974.02
750	517026021	FGC MINJIBIR	8,974,388.15	3,575,742.80	2,269,000.00	8,744,256.67	0.00	14,802,645.52	0.00	0.00	0.00	0.00	0.00	38,366,033.13
751	517026022	FGC MINNA	5,318,452.63	512,658.15	949,709.76	996,600.00	4,521,954.17	804,230.00	0.00	0.00	0.00	0.00	0.00	13,103,604.70
752	517026023	FGC ODIKOLOGUNA	10,410,468.60	976,363.67	4,031,819.00	2,900,000.00	3,590,936.51	86,400.00	0.00	0.00	0.00	0.00	0.00	21,995,987.78
753	517026024	FGC ODOGBOLU	1,815,161.83	4,743,588.13	70.00	27,307.08	1,663,256.25	350,000.00	0.00	0.00	1,101,987.52	0.00	0.00	9,701,370.80
754	517026025	FGC OGBOMOSHMO	6,730,660.91	2,315,145.24	0.00	0.00	3,437,500.00	0.00	0.00	0.00	3,110.30	0.00	0.00	12,486,416.45
755	517026026	FGC OGOJA	6,217,465.83	1,046,218.75	98,577.80	711,674.29	0.00	2,558,429.51	0.00	0.00	3,575,593.89	0.00	0.00	14,207,960.08
756	517026027	FGC OHAFIA	1,020,806.98	7,896,886.22	208,740.00	6,549,635.61	1,230,573.93	683,720.00	0.00	0.00	738,837.77	0.00	0.00	18,329,200.52
757	517026028	FGC OKIGWE	9,346,638.04	1,108,731.44	10,600,000.00	35,830,000.00	2,631,142.86	3,519,000.00	0.00	0.00	210.00	0.00	0.00	63,035,722.34
758	517026029	FGC OKPOSI	57,937,036.83	2,434,894.59	1,300.00	11,998,963.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,372,194.51
759	517026030	FGC ONITSHA	3,374,683.22	1,161,683.91	0.00	0.00	0.00	2,436,241.86	0.00	0.00	0.00	0.00	0.00	6,972,609.00
760	517026031	FGC PORT HARCOURT	3,571,113.78	2,922,562.62	3,314,000.00	820,000.00	0.00	4,023,120.00	0.00	0.00	0.00	0.00	0.00	14,650,796.40
761	517026032	FGC POTISKUM	18,425,102.04	49,450.00	700.00	8,176,000.20	0.00	45,400.00	0.00	0.00	0.00	0.00	0.00	26,696,652.24
762	517026033	FGC RUBBOCHI	4,026,747.74	4,068,846.36	1,122,499.69	2,999,999.94	2,250.00	1,860,000.00	0.00	0.00	0.00	0.00	0.00	14,080,343.72
763	517026034	FGC SOKOTO	4,877,020.10	680,789.11	1,383,579.45	969,892.52	0.00	892,406.00	0.00	0.00	1,084,279.90	0.00	0.00	9,887,967.07
764	517026035	FGC UGWOLAWO	12,582,391.56	3,328,940.72	0.00	2,383,400.00	456,250.00	1,829,914.54	0.00	0.00	2,019,356.59	0.00	0.00	22,600,253.41
765	517026036	FGC WARRI	44,371,066.61	2,100.00	1,581,000.00	20,105,697.80	98,000.00	195,800.00	0.00	0.00	115,180.00	0.00	0.00	66,468,844.41

766	517026037	FGC ZARIA	24,704,127.37	0.00	2,090,000.00	10,100,000.00	869,397.19	6,841,951.13	0.00	0.00	0.00	0.00	0.00	44,605,475.69
767	517026038	FGC, BILLIRI	33,216,418.26	3,785,055.41	4,698,211.48	5,764,000.00	36,250.00	9,039,400.00	0.00	0.00	0.00	0.00	0.00	56,539,335.15
768	517026039	FGC, IDO-ANI	6,208,599.98	1,911,862.25	0.00	856,819.85	0.00	752,410.00	0.00	0.00	0.00	0.00	0.00	9,729,692.08
769	517026040	FGC, IKOLE	3,265,442.55	176,553.58	1,200.00	0.00	0.00	3,198,618.28	0.00	0.00	0.00	0.00	0.00	6,641,814.40
770	517026041	FGGC ABAJI	5,002,437.75	6,097,377.55	1,980,304.20	0.00	250.00	2,694,000.00	0.00	0.00	0.00	0.00	0.00	15,774,369.50
771	517026042	FGGC ABULOMA	1,778,576.17	1,045,567.08	300.00	997,000.00	625,000.00	3,672,180.00	0.00	0.00	501,900.00	0.00	0.00	8,620,523.25
772	517026043	FGGC AKURE	3,824,409.32	1,605,830.88	600.00	13,477,934.02	0.00	7,227,178.58	0.00	0.00	0.00	0.00	0.00	26,135,952.80
773	517026044	FGGC ANKA	4,456,913.58	2,434,738.86	35,700.00	3,580,000.00	0.00	457,000.00	0.00	0.00	0.00	0.00	0.00	10,964,352.43
774	517026045	FGGC BAJOGA	5,807,912.36	2,128,354.22	2,179,488.50	16,742,225.84	4,475,000.00	0.00	0.00	0.00	0.00	0.00	0.00	31,332,980.92
775	517026046	FGGC BAKORI	19,938,385.40	0.00	2,105,000.00	12,769,861.39	1,006,250.00	9,795,700.00	0.00	0.00	0.00	0.00	0.00	45,615,196.79
776	517026047	FGGC BAUCHI	110,539,142.41	1,059,805.27	3,197,325.00	840,000.00	0.00	7,764,367.00	0.00	0.00	0.00	0.00	0.00	123,400,639.67
777	517026048	FGGC BENIN	18,527,093.03	96,700.00	6,591,925.10	3,695,600.00	0.00	3,668,390.00	0.00	0.00	0.00	0.00	0.00	32,579,708.13
778	517026049	FGGC BIDA	45,999,563.23	7,094,700.84	158,000.00	122,000.00	0.00	492,150.00	0.00	0.00	2,755,098.39	0.00	0.00	56,621,512.46
779	517026050	FGGC BWARI	824,146.84	446,402.07	6,600.00	361,181.50	0.00	4,133,120.00	0.00	0.00	0.00	0.00	0.00	5,771,450.40
780	517026051	FGGC CALABAR	4,673,860.70	623,895.71	20,000.00	5,337,000.00	652,148.44	0.00	0.00	0.00	139,693.49	0.00	0.00	11,446,598.34
781	517026052	FGGC EFON ALAYE	693,864.11	6,686,660.36	322,200.00	9,900,000.00	172,375.00	2,191,082.54	0.00	0.00	0.00	0.00	0.00	19,966,182.01
782	517026053	FGGC EFON IMNRINGI	16,520,013.75	3,409,740.26	2,766,730.71	0.00	121,250.00	1,235,413.00	0.00	0.00	0.00	0.00	0.00	24,053,147.73
783	517026054	FGGC ENUGU	173,360,775.72	3,086,912.62	1,200,000.00	7,300,000.00	1,593,822.07	615,000.00	0.00	0.00	878,105.49	0.00	0.00	188,034,615.91
784	517026055	FGGC EZZAMGBO ABAKALIKI	8,363,530.49	2,727,812.10	666,843.91	7,750,600.00	952,062.50	893,838.91	0.00	0.00	0.00	0.00	0.00	21,354,687.90
785	517026056	FGGC GBOKO	6,493,892.11	1,142,370.70	0.00	13,648,773.00	1,415,487.50	0.00	0.00	0.00	0.00	0.00	0.00	22,700,523.31
786	517026057	FGGC GUSAU	10,613,165.40	1,246,963.85	0.00	9,180,000.00	2,942,314.30	1,199,000.00	0.00	0.00	496,252.48	0.00	0.00	25,677,696.02
787	517026058	FGGC GWANDU	4,077,451.37	2,584,328.89	0.00	0.00	0.00	886,400.00	0.00	0.00	15,000.00	0.00	0.00	7,563,180.26
788	517026059	FGGC IBILLO	7,055,971.35	0.00	84,983.86	11,812,969.98	0.00	1,574,163.78	0.00	0.00	0.00	0.00	0.00	20,528,088.97
789	517026060	FGGC IBUSA	4,349,544.14	1,338,170.44	5,900,392.13	2,606,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,194,106.71
790	517026061	FGGC IKOT-OBIO-ITONG	17,642,135.37	2,572,735.07	0.00	0.00	17,350.00	4,772,563.38	0.00	0.00	0.00	0.00	0.00	25,004,783.82
791	517026062	FGGC ILORIN	11,696,200.73	1,341,907.60	0.00	15,393,784.69	0.00	1,294,000.00	0.00	0.00	0.00	0.00	0.00	29,725,893.02
792	517026063	FGGC IPETUMODU	6,356,881.70	1,639,167.32	715,000.00	21,226,369.92	1,575,200.00	6,629,856.45	0.00	0.00	0.00	0.00	0.00	38,142,475.38
793	517026064	FGGC JALINGO	21,773,828.70	5,311,136.99	0.00	600,004.00	0.00	1,021,337.53	0.00	0.00	0.00	0.00	0.00	28,706,307.22
794	517026065	FGGC KABBA	11,116,796.52	9,825,469.94	3,209,200.00	19,600,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,751,466.46
795	517026066	FGGC KAZAURE	12,131,134.43	1,694,681.80	0.00	1,646,942.53	2,768,521.13	24,160.95	0.00	0.00	1,072,439.88	0.00	0.00	19,337,880.72
796	517026067	FGGC KEANA	3,404,899.18	3,250,420.86	0.00	0.00	109,200.00	0.00	0.00	0.00	0.00	0.00	0.00	6,764,520.03
797	517026068	FGGC LANGTANG	4,216,004.35	2,913,034.08	1,503,066.85	0.00	0.00	4,496,136.76	0.00	0.00	0.00	0.00	0.00	13,128,242.04
798	517026069	FGGC LEJJA	964,105.83	4,863,913.07	18.00	2,160,000.00	0.00	1,080,473.20	0.00	0.00	0.00	0.00	0.00	9,068,510.10
799	517026070	FGGC MONGUNO	2,108,287.34	4,685,012.40	1,702,314.20	15,220,000.00	0.00	2,060,016.18	0.00	0.00	0.00	0.00	0.00	25,775,630.12
800	517026071	FGGC NEW BUSA	4,634,348.28	3,900,184.46	1,681,760.10	0.00	15,425,011.16	7,598,934.92	0.00	0.00	193,207.40	0.00	0.00	33,433,446.32
801	517026072	FGGC OMU-ARAN	3,310,591.35	8,989,730.85	2,924,705.00	0.00	0.00	6,960,416.02	0.00	0.00	16,000.00	0.00	0.00	22,201,443.22
802	517026073	FGGC OWERRI	7,364,643.24	2,161,156.60	600.00	3,602,800.00	378,250.00	420,605.57	0.00	0.00	0.00	0.00	0.00	13,928,055.42
803	517026074	FGGC OYO	2,742,137.60	4,133,786.21	54,600.00	0.00	0.00	643,375.32	0.00	0.00	0.00	0.00	0.00	7,573,899.13
804	517026075	FGGC SHAGAMU	6,381,908.59	3,824,564.79	0.00	11,592,514.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,798,987.38
805	517026076	FGGC GUMI TAMBAWAL	6,444,840.31	274,900.00	0.00	1,808,130.47	0.00	2,131,368.84	0.00	0.00	0.00	0.00	0.00	10,659,239.62
806	517026077	FGGC UMUAHIA	3,103,667.58	4,177,651.48	18,000.00	18,136,508.10	813,729.50	954,600.00	0.00	0.00	0.00	0.00	0.00	27,204,156.66
807	517026078	FGGC WUKARI	15,149,134.89	6,532,236.43	0.00	12,435,746.17	0.00	2,933,140.23	0.00	0.00	1,010,002.00	0.00	0.00	38,060,259.73
808	517026079	FGGC, YOLA	15,044,825.13	1,633,968.78	1,530,258.14	4,561,800.00	1,308,275.00	17,155,767.20	0.00	0.00	0.00	0.00	0.00	41,234,894.25
809	517026080	FSTC AHOADA	15,592,582.68	2,938,951.89	1,488,902.00	1,360,000.00	2,857,000.00	14,924,922.99	0.00	0.00	0.00	0.00	0.00	39,162,359.56
810	517026081	FSTC AWKA	70,955,037.81	408,677.36	503,480.00	900,000.00	0.00	9,807,452.03	0.00	0.00	0.00	0.00	0.00	82,574,647.20
811	517026082	FSTC JUBU-IMUSHIN	1,075,378.87	10,170,213.30	2,210.00	1,440,740.00	3,773,609.74	11,580,877.76	0.00	0.00	0.00	0.00	0.00	28,043,029.66
812	517026083	FSTC MICHIKA	6,265,664.47	1,487,150.00	1,808,450.00	315,922.52	1,163,270.79	29,990,322.57	0.00	0.00	0.00	0.00	0.00	41,030,780.35
813	517026084	FSTC TUNGBO - YENAGOA	10,762,258.50	2,458,601.30	0.00	6.00	940,072.18	22,105,137.82	0.00	0.00	0.00	0.00	0.00	36,266,075.80
814	517026085	FSTC USI-EKITI	3,022,014.13	2,138,834.31	2,180,866.88	6,352,000.00	0.00	7,542,505.82	0.00	0.00	0.00	0.00	0.00	21,236,221.14
815	517026086	FTC IKARE	5,477,600.18	6,078,247.06	1,125,334.89	2,649,428.57	3,750,000.00	1,271,085.62	0.00	0.00	5,120,765.10	0.00	0.00	25,472,461.43
816	517026087	FTC ILESA	3,974,013.89	8,025,541.43	1,752,800.00	13,098,998.00	53,000.00	1,992,800.00	0.00	0.00	0.00	0.00	0.00	28,897,153.32
817	517026088	FTC JALINGO	7,080,663.25	1,402,235.01	117,057.14	2,048,000.00	3,094,500.00	2,088,400.16	0.00	0.00	0.00	0.00	0.00	15,830,855.56
818	517026089	FTC KAFANCHAN	9,911,262.56	9,750.00	0.00	13,768,253.89	149,875.00	11,038,148.17	0.00	0.00	0.00	0.00	0.00	34,877,289.62
819	517026090	FTC LASSA	2,817,039.07	3,764,024.90	0.00	2,969,089.98	0.00	57,000.00	0.00	0.00	0.00	0.00	0.00	9,607,153.95
820	517026091	FTC OHANSO	3,897,979.51	3,359,833.49	1,334,848.56	1,093,000.00	0.00	1,006,800.00	0.00	0.00	0.00	0.00	0.00	10,692,461.56
821	517026092	FTC OROZO	5,932,329.71	2,070,193.75	100.00	303,366.89	0.00	5,149,939.20	0.00	0.00	0.00	0.00	0.00	13,455,929.55
822	517026093	FTC OTOBI	2,499,320.60	11,030,238.68	130,000.00	3,574,135.00	1,693,678.25	4,456,098.71	0.00	0.00	0.00	0.00	0.00	23,383,471.24
823	517026094	FTC OTUPKO	3,638,453.47	5,975,276.40	584,500.00	10,307,777.78	0.00	5,891,600.00	0.00	0.00	644,639.19	0.00	0.00	27,042,246.83
824	517026095	FTC SHIRORO	19,321,618.13	11,172,661.64	3,601,402.84	0.00	0.00	2,305,660.00	0.00	0.00	0.00	0.00	0.00	36,401,342.61
825	517026096	FTC UROMI	4,327,272.48	1,517,500.00	4,928,500.00	14,100,000.00	0.00	4,411,302.43	0.00	0.00	1,000,000.00	0.00	0.00	30,284,574.90
826	517026097	FTC UYO	8,594,917.58	613,675.00	7,080,415.23	3,090,006.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,379,013.81
827	517026098	FTC YABA	48,932,768.78	1,512,773.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,445,541.86
828	517026099	FTC ZURU	15,042,920.11	641,610.65	9,239,100.00	3,550,064.00	618,750.00	11,927,190.00	0.00	0.00	0.00	0.00	0.00	41,019,634.76
829	517026100	KING'S COLLEGE	2,570,259.33	4,938,678.35	1,159,308.70	3,990,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,658,246.39
830	517026101	QUEEN'S COLLEGE LAGOS	5,472,120.04	6,271,126.46	2,966,863.28	102,000.00	1,750,000.00	1,612,860.67	0.00	0.00	0.00	0.00	0.00	18,174,970.45
831	517026102	SULEJA ACADEMY	2,116,804.66	6,153,109.46	1,093,051.65	0.00	145,000.00	1,056,130.60	0.00	0.00	0.00	0.00	0.00	10,564,096.37
832	517026103	FSTC,DOMA	6,592,234.92	3,492,517.63	3,863,240.57	23,760,000.00	1,994,924.00	3,501,928.00	0.00	0.00	0.00	0.00	0.00	43,204,845.12
833	517026104	FSTC DAYI	14,067,720.36	1,203,369.87	726,479.30	16,776,236.71	553,951.48	9,489,121.30	0.00	0.00	654,905.05	0.00	0.00	43,471,784.07
834	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	87,100.95	16,103.50	0.00	0.00	3,238,447.00	1,233,965.80	0.00	0.00	0.00	0.00	20,548,747.60	25,124,364.85
835	517028001	UNESCO PARIS	38,674.85	350,936.67	26,917,061.40	100,924,034.95	0.00	118,645,058.99	0.00	0.00	0.00	0.00	0.00	246,875,766.86
836	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	16,199,596.73	604,590.20	831,760,442.50	0.00	40,070,012.07	0.00	0.00	0.00	7,275,968.40	0.00	409,626,815.46	1,305,537,425.36
837	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	3,345,422,591.49	1,864,486.17	600,000.00	24,800,000.00	0.00	3,707,000.00	0.00	0.00	1,514,956.42	0.00	0.00	3,377,909,034.07

838	0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	0.00	0.00	27,577,413.25	294,953,497.29	0.00	4,862,953.00	0.00	0.00	0.00	0.00	0.00	327,393,863.54
839	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	156,738,279.02	68,375,116.47	8,349,145.00	67,275,666.80	10,509,649.10	0.00	0.00	0.00	393,997,467.78	0.00	517,571,466.38	1,222,816,790.53
840	521002001	NATIONAL HEALTH INSURANCE SCHEME	215,956.48	0.00	1,509,680.00	256,369,310.00	0.00	16,717,991.69	0.00	0.00	5,404,272.11	0.00	0.00	280,217,210.28
841	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	165,836,605.06	136,451,638.80	0.00	0.00	61,612,764.29	0.00	0.00	0.00	3,549,042,787.72	0.00	161,468,379.35	4,074,412,175.20
842	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	1,094,314.25	0.00	513,000.00	29,399,750.90	331,500.00	3,227,219.85	0.00	0.00	0.00	0.00	0.00	34,565,785.00
843	521006001	RADIOGRAPHERS REGISTRATION BOARD	908,100.54	1,491,093.53	804,006.81	1,200,000.00	4,163,270.22	533,840.00	0.00	0.00	0.00	0.00	7,575,570.00	16,675,881.10
844	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	359,200.00	141,665.00	481,808.52	10,436,518.58	1,483,739.75	12,560,676.98	0.00	0.00	2,023,499.93	0.00	0.00	27,487,108.76
845	521008001	HEALTH RECORDS REGISTRATION BOARD	1,329,321.00	461,794.75	78,500.00	11,705,000.00	14,423,282.83	4,076,062.22	0.00	0.00	0.00	0.00	2,662,437.93	34,736,398.73
846	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	1,721,370.00	516,600.00	3,815,093.62	5,565,275.35	3,465,189.04	1,651,678.95	0.00	0.00	234,360.00	0.00	0.00	16,969,566.96
847	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	45,960.00	1,050,000.00	3,938,535.00	4,383,604.90	4,492,676.29	11,962,506.60	0.00	0.00	0.00	0.00	0.00	25,873,282.79
848	521011001	NURSING AND MIDWIFERY COUNCIL	4,552,869.15	9,974,119.85	2,841,338.00	16,976,467.62	0.00	2,603,887.00	0.00	0.00	1,089,994.50	0.00	0.00	38,038,676.12
849	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	3,056,058.19	0.00	2,881,544.10	14,664,972.00	3,893,435.00	1,114,547.40	0.00	0.00	0.00	0.00	0.00	25,610,556.69
850	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	1,964,978.92	2,240,148.95	1,146,494.91	0.00	3,802,975.00	0.00	0.00	0.00	0.00	0.00	0.00	9,154,597.78
851	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	8,017,893.56	87,611,061.14	1,008,767.95	5,115,368.10	0.00	1,000,088.00	0.00	0.00	73,449,553.93	0.00	0.00	176,202,732.68
852	521015001	MEDICAL REHABILITATION THERAPY BOARD	15,328,762.69	47,796.50	4,047,099.93	220,000.00	1,464,197.66	0.00	0.00	0.00	246,540.98	0.00	0.00	21,354,397.75
853	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	1,563,809.94	975,305.00	2,180,787.50	0.00	0.00	341,939.00	0.00	0.00	10,779,299.94	0.00	0.00	15,841,141.39
854	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	213,544.79	371,227.02	0.00	0.00	7,125.00	0.00	0.00	0.00	0.00	0.00	0.00	591,896.81
855	521018001	NURSE TUTOR TRAINING - ENUGU	375,569.37	210,680.76	1,500,000.00	6,219,388.50	0.00	1,484,101.77	0.00	0.00	0.00	0.00	0.00	9,789,740.41
856	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	7,203,385.00	0.00	0.00	550,000.00	2,968,812.50	448,650.00	0.00	0.00	6,000.00	0.00	0.00	11,176,847.50
857	521020001	NURSE TUTOR TRAINNING KADUNA	3,237,929.83	0.00	0.00	0.00	1,250,000.00	626,359.52	0.00	0.00	0.00	0.00	0.00	5,114,289.35
858	521021001	NURSE TUTOR TRAINNING IBADAN	198,739.50	140,577.45	438,767.58	7,968,025.00	7,875.00	2,791,942.72	0.00	0.00	0.00	0.00	0.00	11,545,927.25
862	0521023003	NHETC, ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
863	0521023004	NHETC, ENUGU	0.00	0.00	1,113,160.00	4,284,735.00	0.00	3,089,576.60	0.00	0.00	0.00	0.00	0.00	8,487,471.60
864	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	2,654,373.28	340,049.31	160,500.00	299,200.00	5,049,866.50	707,000.00	0.00	0.00	0.00	0.00	0.00	9,210,989.09
865	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	2,619,989.77	0.00	451,304.90	3,470,530.00	226,375.00	1,883,215.50	0.00	0.00	0.00	0.00	0.00	8,651,415.17
866	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	3,159,402.48	251,073.13	67,205,971.44	106,295,063.20	3,410,196.00	842,417,224.74	0.00	0.00	0.00	0.00	0.00	1,022,738,930.98
867	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	981,066,854.12	60,409,166.58	12,725,143.99	1,289,550.00	86,211,028.64	7,928,129.80	0.00	0.00	273,530,027.39	0.00	0.00	1,423,159,900.51
868	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	85,705,816.38	6,332,906.56	10,123,014.08	31,846,401.75	2,360,706.25	8,440,100.60	0.00	0.00	56,438,389.26	0.00	0.00	201,247,334.88
869	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	305,731,469.23	9,845,388.17	424,698.70	82,678,122.79	190,774.31	92,504,634.43	0.00	0.00	169,577,341.85	0.00	0.00	660,952,429.48
870	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	52,820,037.55	26,914,518.74	30,278,020.82	9,413,630.26	69,827,754.38	37,769,515.84	0.00	0.00	106,413,981.40	0.00	0.00	333,437,458.97
871	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	21,788,821.08	21,730,994.00	449,461.40	1,258,066.67	37,377,864.00	3,486,021.32	0.00	0.00	54,097,056.31	0.00	0.00	140,188,284.78
872	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	15,689,531.19	6,307,256.93	3,825,181.61	55,897,372.86	7,037,244.99	6,597,175.00	0.00	0.00	16,121,660.91	0.00	0.00	111,475,423.49
873	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITALILORIN	47,177,149.62	3,432,538.42	5,107,384.02	2.00	6,743,543.75	35,373,236.20	0.00	0.00	13,112,900.39	0.00	0.00	110,946,754.39
874	521026008	JOS UNIVERSITY TEACHING HOSPITAL	11,596,612.07	4,179,313.21	52,363,408.42	0.00	2,829,637.26	8,911,069.92	0.00	0.00	26,326,112.82	0.00	0.00	106,206,153.70
875	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	3,478,407.75	94,027,773.92	6,938,048.95	63,811,212.80	3,272,417.16	42,340,065.00	0.00	0.00	161,964,446.84	0.00	0.00	375,832,372.42
876	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	9,675,042.96	96,000.00	10,233,699.33	4,944,444.48	47,665,369.75	6,024,826.38	0.00	0.00	47,225,273.34	0.00	0.00	125,864,656.24

877	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	488,498.16	1,856,243.27	20,708,971.91	8,044,325.00	0.00	29,549,541.16	0.00	0.00	317,213,159.27	0.00	0.00	377,860,738.79
878	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	8,444,602.68	86,274,835.04	29,685,879.92	46,374,572.93	0.00	109,604,879.32	0.00	0.00	97,636,831.95	0.00	0.00	378,021,601.83
879	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	68,693,570.95	136,429,385.66	12,231,271.97	11,775,940.00	2,980,223.97	7,153,863.14	0.00	0.00	23,364,279.20	0.00	0.00	262,628,534.88
880	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	2,907,259.79	3,017,170.22	17,822,162.86	9,465,483.83	851,250.00	6,092,293.66	0.00	0.00	27,249,530.57	0.00	0.00	67,405,150.93
881	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	6,166,010.65	2,063,988.91	40,428,259.72	22,868,819.05	1,805,025.25	699,498.97	0.00	0.00	62,615,355.62	0.00	0.00	136,646,958.17
882	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	18,274,902.40	3,487,263.31	13,248,116.77	70,890,471.20	0.00	123,318,018.75	0.00	0.00	71,108,949.14	0.00	0.00	300,327,721.56
883	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	34,818,420.21	35,753,600.91	886,327.39	35,264,685.47	26,820,049.75	28,835,737.63	0.00	0.00	78,179,683.72	0.00	0.00	240,558,505.08
884	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	5,350,523.32	0.50	10,920,759.76	14,806,511.63	5,151,011.12	9,874,054.92	0.00	0.00	65,380,963.17	0.00	0.00	111,483,824.42
885	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	15,103,721.90	47,155,334.38	4,640,007.30	504,952.77	926,100.00	1,730,582.28	0.00	0.00	112,929,393.65	0.00	0.00	182,990,092.29
886	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	409,381.65	1,147,000.16	4,590,866.58	5,866,606.81	3,678,579.64	766,818.00	0.00	0.00	55,931,551.51	0.00	0.00	72,390,804.34
887	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	302,179.52	3,048,593.96	102,755,980.16	89,369,041.33	712,425.00	16,004,967.84	0.00	0.00	59,871,536.18	0.00	0.00	272,064,723.98
888	521027003	FEDERAL MEDICAL CENTRE - ABUJA	3,561,326.81	1,620,005.49	25,000.00	10,522,200.00	5,903,472.80	758,614.00	0.00	0.00	103,337,141.51	0.00	0.00	125,727,760.61
889	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,405,430.22	2,179,099.98	1,959,730.86	12,513,686.06	0.00	391,983.80	0.00	0.00	0.00	0.00	0.00	18,449,930.92
890	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	85,785,394.08	20,463,173.65	9,239,910.14	29,416,241.90	58,500.00	41,200,517.80	0.00	0.00	200,306.92	0.00	0.00	186,364,044.49
891	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	20,836,235.75	3,614,117.85	3,185,572.92	35,750,273.24	11,642,347.43	5,068,548.50	0.00	0.00	82,640,473.95	0.00	0.00	162,737,569.63
892	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	9,946,036.17	12,844,124.84	9,367,518.17	6,589,263.75	19,636,682.81	2,530,520.17	0.00	0.00	71,842,000.46	0.00	0.00	132,756,146.37
893	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL,KWARE-SOKOTO	8,590,551.03	20,371,873.77	6,011,810.28	39,818,608.65	9,175,541.56	9,347,037.35	0.00	0.00	1,737,311.90	0.00	0.00	95,052,734.54
894	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	14,245,885.22	6,111,635.20	12,628,460.66	48,420,394.30	3,348,106.39	19,402,491.25	0.00	0.00	62,318,846.22	0.00	0.00	166,475,819.24
895	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	25,745,751.29	10,434,134.20	0.00	7,946,744.19	23,150,558.73	256,400.00	0.00	0.00	140,513,155.33	0.00	0.00	208,046,743.73
896	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	81,350.00	0.00	0.00	18,920,547.44	0.00	0.00	0.00	0.00	0.00	19,001,897.44
897	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,748,573.27	0.00	33,981,533.46	19,475,788.73	522,925.00	25,893,802.83	0.00	0.00	36,557,929.60	0.00	0.00	118,180,552.89
898	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	38,394,170.49	21,040,814.34	6,785,538.10	33,682,000.00	2,689,907.03	4,747,573.97	0.00	0.00	76,784,282.37	0.00	0.00	184,124,286.31
899	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	60,506,041.60	19,709,117.51	2,121,227.50	531,700.00	1,478,908.84	1,309,630.00	0.00	0.00	70,207,426.31	0.00	0.00	155,864,051.76
900	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	6,008,946.73	1,247,612.50	6,098,500.00	13,960,000.00	18,898,161.11	2,069,624.00	0.00	0.00	25,189,862.50	0.00	0.00	73,472,706.85
901	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	29,655,342.58	13,059,812.19	10,164,853.00	36,800.00	0.00	16,820,856.40	0.00	0.00	143,469,640.14	0.00	699,767,500.00	912,974,804.30
902	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	27,309,676.40	36,650,159.12	4,332,300.00	35,093,592.73	163,750.00	11,900.00	0.00	0.00	153,998,481.07	0.00	0.00	257,559,859.33
903	521027018	FEDERAL MEDICAL CENTRE, OWO	12,592,429.23	12,586,740.63	2,406,513.75	16,062,942.19	2,098,925.00	5,633,525.46	0.00	0.00	40,453,468.03	0.00	0.00	91,834,544.30
904	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	6,914,372.48	15,534,389.34	24,251,529.99	3,489,044.96	4,471,796.85	4,765,150.15	0.00	0.00	118,824,087.81	0.00	0.00	178,250,371.57
905	521027020	FEDERAL MEDICAL CENTRE, OWERRI	25,581,048.12	14,073,294.90	17,137,905.78	30,293,400.00	9,740,304.47	7,547,961.90	0.00	0.00	152,301,641.77	0.00	0.00	256,675,556.94
906	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	82,037,314.43	16,526,541.40	17,610,273.50	69,291,069.45	3,591,900.38	45,179,875.20	0.00	0.00	132,469,553.53	0.00	0.00	366,706,527.88
907	521027022	FEDERAL MEDICAL CENTRE, KATSINA	72,835,393.48	79,389,497.34	7,143,783.70	11,032,478.55	18,911,990.25	5,066,712.93	0.00	0.00	201,994,146.31	0.00	0.00	396,374,002.57
908	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	36,827,138.37	1,940,860.25	3,850,000.00	0.00	0.00	22,928,770.45	0.00	0.00	70,946,880.91	0.00	0.00	136,493,649.97
909	521027025	FEDERAL MEDICAL CENTRE, ASABA	9,683,177.50	7,396,393.11	12,311,982.59	20,007,409.38	7,383,419.50	15,801,585.19	0.00	0.00	120,369,792.86	0.00	0.00	192,953,760.13
910	521027026	FEDERAL MEDICAL CENTRE, BIDA	6,616,831.13	13,990,311.73	34,514,461.38	28,169,110.00	34,500.00	3,776,231.27	0.00	0.00	130,910,942.15	0.00	8,000,000.00	226,012,387.66
911	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	33,437,578.55	1,825,075.43	7,195,537.40	14,108,417.90	0.00	16,449,854.39	0.00	0.00	74,828,222.04	0.00	0.00	147,844,685.71
912	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	20,655,486.90	1,333,812.15	17,649,478.80	58,997,643.63	6,292,696.39	63,394,979.63	0.00	0.00	65,569,272.24	0.00	0.00	233,893,369.74
913	521027031	FEDERAL MEDICAL CENTRE,	46,660,048.16	32,540,696.90	18,765,111.05	43,150,337.35	23,565,431.84	65,895,549.61	0.00	0.00	113,002,160.46	0.00	0.00	343,579,335.37

		KOGI												
914	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	28,565,676.40	44,982,633.00	4,540,872.10	63,723,664.44	19,053,244.00	10,498,358.00	0.00	0.00	140,759,347.97	0.00	0.00	312,123,795.91
915	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	15,995,490.85	3,166,457.64	4,459,286.00	44,008,742.40	14,254,233.20	20,610,004.25	0.00	0.00	112,639,910.37	0.00	0.00	215,134,124.71
916	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	6,901,811.74	4,585,555.86	3,425,664.70	3,615,394.00	12,800,225.00	8,264,833.00	0.00	0.00	82,079,322.53	0.00	0.00	121,672,806.83
917	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	24,233,610.83	16,301,723.50	9,350,350.00	1,600.00	102,500.00	22,054,416.00	0.00	0.00	52,656,401.38	0.00	0.00	124,700,601.71
918	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	6,288,053.72	0.00	35,623,363.20	56,055,249.62	0.00	73,696,572.08	0.00	0.00	28,041,346.11	0.00	0.00	199,704,584.74
919	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	78,745,872.19	58,302,138.90	72,749,347.21	89,740,863.47	880,500.00	22,380,660.19	0.00	0.00	74,747,836.58	0.00	0.00	397,547,218.54
920	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	14,334,920.82	41,167,251.53	8,943,599.35	67,859,230.25	145,833,701.22	10,285,462.00	0.00	0.00	72,621,311.68	0.00	0.00	361,045,476.85
921	521027039	NATIONAL EYE CENTRE KADUNA	49,083,733.14	61,113,674.30	2,872,674.85	13,631,907.38	8,021,050.00	6,051,197.89	0.00	0.00	142,713,442.07	0.00	11,138,540.00	294,626,219.65
922	521027040	NATIONAL EAR CARE CENTRE KADUNA	7,384,196.69	18,490,264.08	654,171.00	10,564,144.39	0.00	0.00	0.00	0.00	66,802,133.12	0.00	20,484,200.00	124,379,109.29
923	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	4,283,664.23	0.00	2,541,040.00	11,721,972.80	0.00	11,942,704.00	0.00	0.00	14,874,673.00	0.00	0.00	45,364,054.03
924	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	0.00	9,345,694.67	0.00	0.00	0.00	0.00	0.00	0.00	404,700.00	0.00	0.00	9,750,394.67
928	0521027046	ONCHO KADUNA	0.00	0.00	4,949,075.25	148,317,023.53	0.00	3,537,472.92	0.00	0.00	0.00	0.00	0.00	156,803,571.71
929	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	36,352,106.69	2,347,101.21	0.00	0.00	37,487,510.60	0.00	0.00	0.00	70,735,076.30	0.00	0.00	146,921,794.80
930	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
931	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
932	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
933	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	5,350,000.00	1,790,000.00	0.00	66,940.00	0.00	0.00	0.00	0.00	0.00	7,206,940.00
934	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	0.00	2,650,000.00	0.00	0.00	8,125.00	0.00	0.00	0.00	5,300,000.00	0.00	0.00	7,958,125.00
935	521029001	PHS, ABUJA	0.00	0.00	0.00	800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800,000.00
936	521029002	PHS, 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
937	521029003	PHS, JALINGO	0.00	0.00	0.00	3,000,000.00	0.00	125,000.00	0.00	0.00	0.00	0.00	0.00	3,125,000.00
938	521029004	PHS, MAIDUGURI	0.00	48,000.00	12,000.00	3,400,000.00	0.00	88,000.00	0.00	0.00	0.00	0.00	0.00	3,548,000.00
939	521029005	PHS, DAMATURU	0.00	12,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,750.00
940	521029006	PHS, KANO	834,412.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	834,412.80
941	521029007	PHS, KASTINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
942	521029008	PHS, DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
943	521029009	PHS, ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
944	521029010	PHS, SOKOTO	0.00	0.00	1.00	200.00	0.00	64.00	0.00	0.00	0.00	0.00	0.00	265.00
945	521029011	PHS, IBADAN	0.00	5.00	4,000.00	300,000.00	0.00	12,468.00	0.00	0.00	1.00	0.00	0.00	316,474.00
946	521029012	PHS, ABEOKUTA	0.00	2,504.00	0.00	0.00	8,750.00	0.00	0.00	0.00	0.00	0.00	0.00	11,254.00
947	521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE,AIRPORT AND WHARF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
948	521029014	PHS, CALABAR	0.00	0.00	1.00	6.00	0.00	284.00	0.00	0.00	0.00	0.00	0.00	291.00
951	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) 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
953	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	0.00	0.00	3,402,321.00	0.00	0.00	0.00	0.00	0.00	0.00	3,402,321.00
954	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
955	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	152,701.03	15,232,962.11	0.00	5,888,598.84	0.00	0.00	0.00	0.00	0.00	21,274,261.98
956	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	7,836,052.63	2,572,660.38	2,252,000.00	38,830,402.92	6,697,127.29	52,046,213.53	0.00	0.00	124,116,457.61	0.00	0.00	234,350,914.35
957	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	12,708,171.83	25,413,539.19	0.00	0.00	57,285,838.72	0.00	0.00	0.00	17,584,501.27	0.00	4,266,563.50	117,258,614.51
958	0517026018	FGGC KEBBI	0.00	0.00	2,438,215.47	9,926,174.75	0.00	1,096,390.22	0.00	0.00	0.00	0.00	0.00	13,460,780.45
959	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	421,912.50	722,291.64	3,614,468.85	16.00	1,304,489.80	9,579,410.22	0.00	0.00	0.00	0.00	1,122,157.41	16,764,746.42
960	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	1,744,562.17	1,231,425.48	27,404.00	6,592,686.93	0.00	1,169,678.70	0.00	0.00	1,145,001.00	0.00	0.00	11,910,758.27
961	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	3,014,452.80	1,811,615.05	2,533,691.40	0.00	1,168,125.00	0.00	0.00	0.00	0.00	0.00	0.00	8,527,884.26
962	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	959,255.11	1,572,991.81	0.00	6,905,085.00	0.00	6,249,924.82	0.00	0.00	494,600.00	0.00	0.00	16,181,856.74
963	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	345,199.53	0.00	2,098,022.41	44,458.19	0.00	160,174.00	0.00	0.00	0.00	0.00	794,250.00	3,442,104.13
964	521038001	INSTITUTE OF FORENSICS	5,436,866.43	4,654,649.05	854,217.25	25,116,888.08	0.00	2,177,577.07	0.00	0.00	25,038,104.74	0.00	0.00	63,278,302.62

		SCIENCELABORATORY-OSHODI												
965	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	2,472,052.15	312,276.84	0.00	0.00	535,801.75	0.00	0.00	3,453,508.52	0.00	0.00	6,773,639.26
966	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	5,800.00	28,152,482.17	1,112,614.00	57,600.00	0.00	0.00	0.00	0.00	0.00	29,328,496.17
967	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	1,572,423.19	1,600,598.10	32,501,756.00	18,321,992.14	0.00	15,633,391.78	0.00	0.00	35,266,098.08	0.00	579,600.00	105,475,859.29
968	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	8,432,754.90	2,283,268.63	2,476,787.75	18,001,472.72	2,558,974.99	0.00	0.00	0.00	65,391,820.81	0.00	30,000,000.00	129,145,079.79
969	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	13,149,502.05	21,630,113.11	0.00	0.00	0.00	92,981,971.49	0.00	0.00	44,610,679.46	0.00	0.00	172,372,266.12
970	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	38,619,184.56	402,383.75	32,489,276.15	244,000.00	202,750.00	19,813,633.63	0.00	0.00	37,159,297.48	0.00	0.00	128,930,525.57
971	521049001	NATIONAL HOSPITAL	18,518,560.22	22,025,710.05	0.00	0.00	47,579,439.35	0.00	0.00	0.00	28,202,587.94	0.00	0.00	116,326,297.56
972	521050001	BASIC HEALTH CARE FUND	0.00	0.00	97,614,743.75	200,925,580.10	0.00	31,299,965.25	0.00	0.00	0.00	0.00	0.00	329,840,289.11
973	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	209,476,840.95	175,489,975.95	3,957,446.43	30,223,120.84	45,085,693.74	16,039,246.18	0.00	0.00	0.00	0.00	67,394,216.28	547,666,540.35
974	535002001	NATIONAL PARK HEADQUARTERS	4,870,010.07	70,971,006.92	963,225.98	5,962,402.00	4,270,958.28	1,352,636.11	0.00	0.00	11,937,348.32	0.00	0.00	100,327,587.67
975	535003001	KAINJI NATIONAL PARK	4,592,290.45	2,130,966.27	51,871.80	10,729.00	0.00	2,237,960.80	0.00	0.00	0.00	0.00	0.00	9,023,818.31
976	535004001	OYO NATIONAL PARK	9,338,003.06	4,578,146.76	664,699.50	12,378,720.00	0.00	1,024,200.00	0.00	0.00	0.10	0.00	0.00	27,983,769.42
977	535005001	CHAD BASIN NATIONAL PARK	1,571,553.99	2,847,302.98	2,442,163.10	21,542,395.20	0.00	6,915,195.60	0.00	0.00	0.00	0.00	0.00	35,318,610.87
978	535006001	GASHAKA GUMTI NATIONAL PARK	2,966,295.76	15,782,033.99	0.00	5,096,810.00	13,836,654.50	2,426,260.44	0.00	0.00	549,937.50	0.00	0.00	40,657,992.18
979	535007001	CROSS RIVER NATIONAL PARK	6,118,131.56	11,059,652.65	5,211,553.88	8.00	0.00	6,135,254.26	0.00	0.00	0.00	0.00	0.00	28,524,600.35
980	535008001	KAMUKU NATIONAL PARK	1,129,506,826.19	4,490,220.03	1,174,360.85	6,769,858.08	187,178.73	197,668.80	0.00	0.00	92.00	0.00	0.00	1,142,326,204.68
981	535009001	OKUMU NATIONAL PARK	3,164,432.34	7,093,206.54	20,000.00	3,612,700.00	70.00	0.00	0.00	0.00	23,397.80	0.00	0.00	13,913,806.68
982	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	10,418,439.30	27,647,791.80	3,193,958.89	252,000.00	0.00	4,260,745.04	0.00	0.00	0.00	0.00	0.00	45,772,935.03
983	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	18,829,393.71	3,283,128.21	0.00	0.00	90,250.00	0.00	0.00	0.00	0.00	0.00	0.00	22,202,771.92
984	535012001	FEDERAL COLLEGE OF FORESTRY JOS	3,406,764.97	296,478.69	0.00	0.00	0.00	344,228.00	0.00	0.00	0.00	0.00	0.00	4,047,471.66
985	535012301	RESOURCES MANAGEMENT, SAKPOBA,EDO STATE (SOUTH - SOUTH)	0.00	0.00	400,000.00	300,000.00	0.00	2,057,476.60	0.00	0.00	0.00	0.00	0.00	2,757,476.60
986	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	3,590,000.00	0.00	280,050.00	0.00	0.00	660,000.00	0.00	0.00	0.00	0.00	0.00	4,530,050.00
987	535012303	RESOURCES MANAGEMENT, EBONYISTATE (SOUTH -EAST)	3,796,181.32	43,400.00	1,217,455.45	38,105,328.04	0.00	100,390,414.61	0.00	0.00	0.00	0.00	0.00	143,552,779.42
993	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	14,590,905.40	181,825,355.08	32,229.17	68,807,312.57	0.00	22,630,260.83	0.00	0.00	0.00	0.00	46,766,063.60	334,652,126.65
994	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	1,026,342.00	1,380,750.00	241,344.40	8,704,949.85	8,267,764.66	11,264,122.00	0.00	0.00	7,351,113.84	0.00	0.00	38,236,386.74
995	0543001001	NATIONAL POPULATION COMMISSION	12,000.00	0.00	772,500.00	4,497,778.50	37,368,149.15	2,291,298.00	0.00	0.00	0.00	0.00	0.00	44,941,725.65
996	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	2,320,133.68	3,530,313.13	4,951,974.29	542,298,475.54	43,089,040.48	0.00	0.00	0.00	161,581.60	0.00	0.00	596,351,518.71
997	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	33,269,455.69	0.00	305,395,326.17	88,850,573.93	3,855,041.51	0.00	0.00	0.00	0.00	0.00	0.00	431,370,397.30
998	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	0.00	0.00	0.00	4,462,601,670.80	0.00	0.00	0.00	0.00	0.00	255,011,835.73	4,717,613,506.53
999	544004001	NORTH EAST DEVELOPMENT COMMISSION	0.00	0.00	83,657,216.98	145,657,587.04	0.00	8,359,126.00	0.00	0.00	0.00	0.00	0.00	237,673,930.02
1000	544005001	NATIONAL COMMISSION FOR REFUGEES	26,578,617.45	77,120,063.95	287,140.00	12,991,999.99	2,853,917.50	1,264,395.00	0.00	0.00	3,996,558.02	0.00	0.00	125,092,691.92
1001	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	16,712,670.93	7,906,044.05	0.00	0.00	5,159,775.00	20,000.00	0.00	0.00	1,058,750.00	0.00	0.00	30,857,239.98
1002	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1003	0544009001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT MDG (OSSAP-MDGS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		GRAND-TOTAL	53,942,579,055.79	103,446,365,666.52	43,152,144,874.01	83,976,749,376.62	44,171,558,014.94	74,483,885,455.99	0.00	0.00	83,844,759,544.37	0.00	105,868,084,960.27	592,886,126,948.50
			53,942,579,055.79	103,446,365,666.52	43,152,144,874.01	83,976,749,376.62	44,171,558,014.94	74,483,885,455.99	-		83,844,759,544.37	-	105,868,084,960.27	592,886,126,948.50

NOTE 20:
AMORTIZATION CHARGES

S/N	ADMIN. CODE	MDA	Amortization Charges
			250101
			₦
		ADMINISTRATIVE SECTOR	
1.	111001001	STATE HOUSE - HQTRS	5,051,419,271.64
2.	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	56,690,818.78
3.	111001007	STATE HOUSE LAGOS LIAISON OFFICE	3,456,397.14
4.	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	49,083,263,507.62
5.	111006001	NIPSS, KURU	195,611,839.30
6.	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	141,898,705.64
7.	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	602,445,634.30
8.	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	390,235,848.70
9.	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	235,884,426.28
10.	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	429,135,034.46
11.	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	958,092,068.55
12.	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	27,810,967.85
13.	0112008001	GENERAL SERVICE	1,111,775,170.94
14.	116001001	MINISTRY OF DEFENCE - MOD HQTRS	13,632,105,139.52
15.	116002001	DEFENCE HEADQURTERS	199,348,636.77
16.	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	530,937,769.19
17.	116003001	NIGERIAN ARMY	330,781,065.85
18.	116004001	NIGERIAN NAVY	2,721,109,500.00
19.	116005001	NIGERIAN AIRFORCE	606,920,706.77
20.	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	33,300,000.00
21.	116007001	NIGERIAN DEFENCE COLLEGE	99,160,821.46
22.	116008001	COMMAND AND STAFF COLLEGE, JAJI	324,014,137.02
23.	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	431,096,385.34
24.	116012001	DEFENCE INTELLIGENCE AGENCY	952,777,795.47
25.	116015017	DEFENCE MISSIONS	953,379,000.00
26.	116018001	DEFENCE SPACE ADMINISTARTION	16,260,431.63
27.	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	2,636,515,876.24
28.	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	92,466,624.68
29.	119002001	TECHNICAL AIDS CORPS	2,870,481,744.00
30.	119003001	FOREIGN SERVICE ACADEMY (FSA)	101,844,253.22
31.	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	666,290,862.99
32.	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	513,527,892.43
33.	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	42,885,519.74
34.	119009001	FOREIGN MISSION: ABIDJAN	4,806,855.00
35.	119009002	FOREIGN MISSION: ACCRA	9,073,454.78

36.	119009003	FOREIGN MISSION: ADDIS ABABA	8,250,846.06
37.	119009004	FOREIGN MISSION: ALGIERS	51,762,727.10
38.	119009005	FOREIGN MISSION: ANKARA	62,206,372.43
39.	119009006	FOREIGN MISSION: ATHENS	43,176,900.71
40.	119009007	FOREIGN MISSION: ATLANTA	5,716,152.93
41.	119009009	FOREIGN MISSION: BAMAKO	6,330,512.04
42.	119009010	FOREIGN MISSION: BANGKOK	18,535,089.70
43.	119009012	FOREIGN MISSION: BANJUL	21,727,004.09
44.	119009013	FOREIGN MISSION: BATA	2,622,350.00
45.	**119009015**	**FOREIGN MISSION: BEIRUT**	**6,072,251.65**
46.	119009016	FOREIGN MISSION: BERLIN	13,502,433.12
47.	119009017	FOREIGN MISSION: BERNE	20,241,536.19
48.	119009018	FOREIGN MISSION: BISSAU	40,658,847.10
49.	119009021	FOREIGN MISSION: BRUSSELS	36,604,587.57
50.	119009026	FOREIGN MISSION: BUJUMBURA	1,341,636.71
51.	119009027	FOREIGN MISSION: CAIRO	6,172,095.79
52.	119009030	FOREIGN MISSION: CONAKRY	12,230,518.50
53.	119009031	FOREIGN MISSION: COTONOU	156,348,574.10
54.	119009032	FOREIGN MISSION: DAKAR	21,292,270.98
55.	119009034	FOREIGN MISSION: DAR-ES-SALAAM	55,627,012.76
56.	119009040	FOREIGN MISSION: GENEVA	49,689,845.77
57.	119009042	FOREIGN MISSION: HANOI	107,802,143.42
58.	119009043	FOREIGN MISSION: HARARE	15,056,542.53
59.	**119009045**	**FOREIGN MISSION: HONGKONG**	**6,433,442.27**
60.	119009046	FOREIGN MISSION:	694,277.47
61.	119009047	FOREIGN MISSION: JAKARTA	64,901,938.84
62.	119009048	FOREIGN MISSION: JEDDAH	657,386.30
63.	119009049	FOREIGN MISSION: JOHANNESBURG	25,541,164.63
64.	119009050	FOREIGN MISSION: KAMPALA	42,157,259.40
65.	119009051	FOREIGN MISSION:KHARTOUM	6,054,545.45
66.	119009053	FOREIGN MISSION: KIGALI RWANDA	10,204,796.24
67.	119009057	FOREIGN MISSION: KUWAIT	72,516,066.94
68.	119009065	FOREIGN MISSION: MALABO	10,270,510.04
69.	119009066	FOREIGN MISSION: MANILLA	3,519,695.47
70.	119009068	FOREIGN MISSION: MEXICO CITY	63,003,102.71
71.	119009070	FOREIGN MISSION: MOSCOW	55,487,605.26
72.	119009071	FOREIGN MISSION: NAIROBI	42,765,647.35
73.	119009078	FOREIGN MISSION: NNJC -NIAMEY	72,611,509.96
74.	119009080	FOREIGN MISSION: OTTAWA	83,807,817.28
75.	119009081	FOREIGN MISSION: OUAGADOUGOU	36,385,199.01
76.	119009084	FOREIGN MISSION: PRETORIA	86,949,695.62
77.	119009084	FOREIGN MISSION: RABAT	54,817,017.47
78.	119009092	FOREIGN MISSION: SEOUL	1,993,900.44
79.	119009093	FOREIGN MISSION: SHANGHAI	1,832,797.73
80.	119009094	FOREIGN MISSION:SINGAPORE	26,811,293.99
81.	119009096	FOREIGN MISSION: TEHRAN	21,736,411.15
82.	119009097	FOREIGN MISSION: TEL AVIV	48,824,441.70
83.	119009099	FOREIGN MISSION: THE HAGUE	22,136,463.32
84.	119009100	FOREIGN MISSION: TOKYO	5,438,300.34
85.	119009102	FOREIGN MISSION: TUNIS	16,224,924.90
86.	119009106	FOREIGN MISSION: WINDHOEK	4,400,799.07
87.	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	21,159,800.81
88.	119009111	FOREIGN MISSION: LILONGWE, MALAWI	20,404,102.66
89.	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	49,564,216.54
90.	119009120	FOREIGN MISSION DOHA,QATAR	32,833,291.22
91.	119009124	FOREIGN MISSION GUANGZHOU, CHINA	61,239,187.60
92.	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	1,392,624,164.59

93.	123003001	NIGERIAN TELEVISION AUTHORITY	132,702,687.25
94.	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	352,191,300.66
95.	123005001	NEWS AGENCY OF NIGERIA	57,459,739.09
96.	123006001	VOICE OF NIGERIA	160,470,189.31
97.	123007001	NIGERIAN FILM CORPORATION	1,661,927,032.00
98.	123008001	NATIONAL BROADCASTING	309,764,071.57
99.	123009001	NIGERIA PRESS COUNCIL	87,151,804.89
100.	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	863,364,995.58
101.	123011001	ADVERTISING PRACTIONERS OF NIGERIA	15,200,559.62
102.	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	543,943,453.23
103.	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	249,518,413.70
104.	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,105,014,562.20
105.	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	325,152,142.79
106.	123031006	NATIONAL TROUPE OF NIGERIA	43,520,277.49
107.	123031007	NATIONAL THEATRE	23,215,093.48
108.	123031008	NATIONAL GALLERY OF ART	420,585,822.31
109.	123031009	NATIONAL WAR MUSEUM - UMUAHIA	1,536,969.82
110.	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	746,857,159.21
111.	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	981,644,998.34
112.	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	2,662,601.40
113.	123031017	NATIONAL ORIENTATION AGENCY	217,493,412.21
114.	0124001001	MINISTRY OF INTERIOR - HQTRS	439,079,394.06
115.	0124002001	NIGERIA CORRECTIONAL SERVICE	475,631,513.03
116.	0124003001	NIGERIA IMMIGRATION SERVICE	2,123,646,929.31
117.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	346,407,861.47
118.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	638,295,052.47
119.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	52,980,899.40
120.	0124007001	FEDERAL FIRE SERVICE	1,745,781,464.45
121.	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	34,992,327.09
122.	155004001	POLICE FORMATIONS AND COMMANDS	5,081,621,639.16
123.	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	1,312,857,271.50
124.	125002001	FEDERAL GOVT. STAFF HOUSING LAONS BOARD	1,234,128,354.14
125.	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	60,254,663.58
126.	125005003	FEDERAL TRAINING CENTRE,ILORIN	873,658.80
127.	125005005	FEDERAL TRAINING CENTRE,LAGOS	1,134,730.80
128.	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	970,595.10
129.	125005007	FEDERAL TRAINING CENTRE,CALABAR	997,801.20
130.	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	130,831,458.93
131.	125008001	BUREAU OF PUBLIC SERVICE REFORMS	76,530,416.61
132.	140001001	AUDITOR GENERAL FOR THE FEDERATION	87,276,545.30
133.	145001001	PUBLIC COMPLAINTS COMMISSION	154,603,406.99
134.	147001001	FEDERAL CIVIL SERVICE COMMISSION	165,908,025.21
135.	0149001001	FEDERAL CHARACTER COMMISSION	606,267,143.86
136.	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	503,689,565.45
137.	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	5,054,224,107.63
138.	157001001	NATIONAL SECURITY ADVISER	6,077,232,990.36

139.	157002001	DIRECTORATE OF STATE SECURITY SERVICE	985,881,716.95
140.	157003001	NATIONAL INTELLIGENCE AGENCY	1,042,951,338.00
141.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	1,621,559,314.17
142.	0158001001	CODE OF CONDUCT TRIBUNAL	95,321,555.55
143.	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	178,302,738.46
144.	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,081,058,367.37
145.	0161001003	SPECIAL DUTIES SGF	1,090,107,218.26
146.	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	2,072,729,712.64
147.	164002001	NATIONAL MERIT AWARD	136,566,436.75
148.	161007001	FEDERAL ROAD SAFETY COMMISSION	494,946,543.40
149.	161008001	PRESIDENTIAL ADVISORY COMMITTEE	46,025,348.26
150.	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	1,332,907,816.79
151.	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	5,674,657,650.13
152.	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	166,627,969.00
153.	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	64,219,273.15
154.	164003001	NATIONAL LOTTERY TRUST FUND	890,037,965.01
155.	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	249,633,830.25
156.	161018001	SERVICOM	117,261,706.11
157.	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	644,283.57
158.	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	1,081,777,635.59
159.	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	2,536,424,726.00
160.	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	1,719,346,388.59
161.	""	TERTIARY EDUCATION TRUST FUND	249,952,314.34
162.	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	59,522,584,137.98
163.	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY	996,975,658.24
164.	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,059,102,078.44
165.	**215004001**	**NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN**	3,587,369,279.87
166.	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	2,482,826,252.62
167.	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	850,576,234.28
168.	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	924,419,709.68
169.	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	99,649,183.11
170.	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	574,968,596.09
171.	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,101,783,708.66
172.	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	520,184,709.71
173.	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	945,220,558.10
174.	215014001	COCOA RESEARCH INSTITUTE- IBADAN	439,026,110.94
175.	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	605,986,146.35
176.	215016001	RUBBER RESEARCH INSTITUTE- BENIN	472,339,135.27
177.	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	1,036,140,265.45
178.	215018001	NATIONAL AGRIC. EXTENSION RESEARCH	432,164,161.88

		LIAISON SERVICES- ZARIA	
179.	215019001	VETERINARY COUNCIL OF NIGERIA	6,743,852.73
180.	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	275,767,261.40
181.	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	323,423,364.86
182.	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	628,039,663.26
183.	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	121,385,411.62
184.	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	77,723,393.26
185.	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	121,350,005.95
186.	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	186,326,262.90
187.	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	791,786,663.96
188.	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	3,701,729,026.60
189.	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	733,963,912.65
190.	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	819,653,692.50
191.	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	6,213,209,711.00
192.	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	118,950,505.46
193.	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	534,660,432.30
194.	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	3,576,948,315.42
195.	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	24,457,531.99
196.	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	712,047,546.12
197.	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	939,669,568.03
198.	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	10,436,874,659.57
199.	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	1,138,663,031.12
200.	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	2,097,745,770.33
201.	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	655,787,541.48
202.	215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	121,255,013.73
203.	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	605,399,050.99
204.	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	5,848,184,588.55
205.	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	335,077,274.54
206.	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	82,633,968.55
207.	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	227,981,113.64
208.	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	2,785,462,210.89
209.	220002001	DEBT MANAGEMENT OFFICE	5,312,881.80
210.	220006001	INVESTMENT AND SECURITIES TRIBUNAL	16,612,958.41
211.	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	87,136,723,238.77
212.	220007046	ZONAL OFFICE PORTHARCOURT	28,756,935.45
213.	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	799,533,665.54
214.	220003001	BUDGET OFFICE OF THE FEDERATION	625,757,604.61
215.	220003002	SERVICE WIDE VOTE	85,228,919.11
216.	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	909,632,100.94
217.	220021001	NATIONAL BUREAU OF STATISTICS	848,490,558.53
218.	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	1,065,192,969.52
219.	0238005001	BUDGET OFFICE OF THE FEDERATION	200,508,909.57
220.	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	19,342,853,953.50

221.	222002001	STANDARD ORGANIZATION OF NIGERIA	17,784,564.30
222.	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	379,573,143.84
223.	222005001	INDUSTRIAL TRAINING FUND	2,796,872,743.80
224.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	448,589,070.25
225.	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	9,386,872.21
226.	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	1,136,652,582.04
227.	222009001	CONSUMER PROTECTION COUNCIL	530,121,395.34
228.	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	10,043,986.46
229.	222011001	FEDERAL PRODUCE INSPECTION	81,052,836.63
230.	222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	108,995,071.02
231.	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	862,060,355.98
232.	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	194,253,224.77
233.	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	246,155,069.81
234.	222016001	NIGERIA TRADE OFFICE, TAIWAN	75,254,415.09
235.	222017001	NIGERIA TRADE OFFICE, CHINA	2,327,227,181.83
236.	222027001	SMEDAN - H/QTRS	16,824,166,674.14
237.	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	9,710,188.43
238.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	425,306,456.58
239.	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	1,536,785,213.23
240.	227002001	INDUSTRIAL ARBITRATION PANEL	755,403,210.90
241.	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	459,696,219.65
242.	227004001	NATIONAL PRODUCTIVITY CENTRE	5,869,582,059.19
243.	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	8,998,916,466.93
244.	227006001	GENEVA LABOUR DESK OFFICE	410,148,051.53
245.	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	3,048,081,270.98
246.	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	838,180,397.35
247.	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	957,272,661.75
248.	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	275,094,408.96
249.	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	558,556,075.40
250.	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	75,114,799.38
251.	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	101,890,148.36
252.	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	218,130,663.77
253.	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	26,070,516.90
254.	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	71,346,291.06
255.	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	281,771,118.97
256.	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	135,767,779.79
257.	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	3,701,178.45
258.	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	4,173,545.41
259.	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	7,175,747.04

260.	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	32,738,670.82
261.	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	9,099,366.82
262.	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	10,116,494.05
263.	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	17,521,011.42
264.	228006001	COOPERATIVE INFORMATION NETWORK	5,272,298.64
265.	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	620,712,318.16
266.	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	8,272,774.88
267.	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	61,184,898.52
268.	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	2,515,190.62
269.	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	35,947,549.18
270.	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	61,279,178.57
271.	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	72,270,844.59
272.	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	17,610,764.81
273.	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	19,397.25
274.	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	9,577,921.96
275.	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	10,112,275.44
276.	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	117,232,745.47
277.	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	12,996,067.55
278.	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	24,763,123.57
279.	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	39,739,871.15
280.	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	20,433,336.21
281.	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	561,105.00
282.	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	11,153,187.32
283.	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	3,250,633.46
284.	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	659,340.07
285.	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	29,636,250.25
286.	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	24,029,946.00
287.	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	15,788,098.70
288.	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	23,716,669.33
289.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	3,611,468.25
290.	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	430,480,806.29
291.	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	2,747,824.43
292.	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	7,235,338.08
293.	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	3,136,965.63
294.	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	970,036.75
295.	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	732,600.00
296.	228009031	NORTH WEST ZONAL OFFICE, KANO	2,017,534.05
297.	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	4,442,476.29

298.	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	8,885,525.53
299.	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	655,094.25
300.	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	8,799,806.09
301.	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	63,635,702.25
302.	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	23,580,699.56
303.	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	13,457,679.44
304.	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	8,198,769.91
305.	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	48,437,734.09
306.	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	1,642,447.64
307.	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	7,454,230.39
308.	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	3,743,637.35
309.	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	17,185,763.37
310.	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	1,746,176.87
311.	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	1,878,488.13
312.	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	3,465,112.95
313.	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	3,887,188.92
314.	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	5,101,031.81
315.	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	9,708,480.14
316.	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	6,143,075.84
317.	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	9,428,951.19
318.	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	15,831,656.85
319.	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	4,381,909.77
320.	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	5,395,095.34
321.	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	11,000,013.85
322.	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	15,248,157.90
323.	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	95,008,079.88
324.	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	98,175,767.49
325.	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	110,392,863.77
326.	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	10,250,485.28
327.	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	146,988,689.07
328.	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	198,044,992.54
329.	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	578,191,024.17
330.	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	4,900,335,916.14
331.	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	256,377,784.50
332.	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	1,390,262,693.65
333.	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	243,984,748.01
334.	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	451,199,852.13

335.	228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	4,687,451.14
336.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH WEST ZONAL OFFICE, KANO	5,734,008.91
337.	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	4,281,524.57
338.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	23,180,041.20
339.	228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	7,217,669.97
340.	228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH SOUTH ZONAL OFFICE,	10,081,915.20
341.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL OFFICE,	127,682,205.02
342.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH CENTRAL ZONAL OFFICE,	18,979,194.34
343.	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	473,578,013.30
344.	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	888,425,415.48
345.	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	270,148,295.62
346.	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	611,744,926.29
347.	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	56,081,153.03
348.	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	60,090,918.71
349.	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	141,164,011.52
350.	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	55,794,154.22
351.	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	55,931,059.04
352.	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	60,930,226.92
353.	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	42,707,871.60
354.	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	103,701,062.20
355.	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	33,318,110.73
356.	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	267,498,254.61
357.	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	15,679,128.01
358.	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	60,275,923.70
359.	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	10,119,774.10
360.	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	34,724,350.01
361.	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	18,518,260.73
362.	228066001	SOKOTO ENERGY RESEARCH	234,313,820.88
363.	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	970,204,831.35
364.	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	33,783,830.60
365.	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	396,239,094.88
366.	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	663,317,128.82
367.	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	42,065,442.13

368.	228073001	ENERGY COMMISSION OF NIGERIA	2,360,512,087.88
369.	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	378,770,717.16
370.	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	523,696,750.77
371.	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	19,436,238,870.90
372.	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	4,875,962,473.27
373.	229003001	NIGERIAN RAILWAY	41,639,057.84
374.	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	1,258,521,793.27
375.	229005001	MARITIME ACADEMY, ORON	24,281,550.04
376.	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	789,291,352.90
377.	230001001	FEDERAL MINISTRY OF AVIATION	1,503,240,765.38
378.	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	71,383,755.12
379.	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	341,284,030.98
380.	230002001	NIGERIAN METEOROLOGICAL AGENCY	92,379,607.02
381.	230006001	ACCIDENT AND INVESTIGATION BUREAU	5,352,875,874.30
382.	0220008001	FEDERAL INLAND REVENUE SERVICES	332,760,510.79
383.	231001001	FEDERAL MINISTRY OF POWER - HQTRS	1,101,982,792.02
384.	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	1,983,020,908.43
385.	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	107,448,664.17
386.	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	2,803,179,878.81
387.	231010001	NATIONAL POWER TRAINING INSTITUTE	224,236,894.20
388.	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	2,955,528,223.73
389.	231020001	TRANSMISSION COMPANY OF NIGERIA	1,151,685,181.96
390.	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	6,461,351,163.33
391.	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	7,186,665,662.59
392.	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	1,277,657,711.86
393.	234003001	FEDERAL SCHOOL OF SURVEY, OYO	35,523,912.06
394.	234004001	FEDERAL ROAD MAINTENANCE AGENCY	9,828,128,737.42
395.	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	18,097,691.01
396.	234006001	SURVEY COUNCIL OF NIGERIA	219,759,484.61
397.	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	2,411,058,069.77
398.	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	1,473,568,619.26
399.	232002001	DEPARTMENT OF PETROLEUM RESOURCES	1,525,739,139.23
400.	232003001	PETROLEUM TRAINING INSTITUTE	443,422,315.64
401.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	128,002,046.40
402.	232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	3,144,018,622.67
403.	232009001	NIGERIA NUCLEAR REGULATORYAUTHORITY	383,849,723.93
404.	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	1,881,690,109.81
405.	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	242,696,909.19
406.	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	846,817,331.83

407.	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	529,795,520.04
408.	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	147,555,950.51
409.	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	180,235,138.61
410.	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	432,484,044.09
411.	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	99,180,194.76
412.	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	456,963,908.95
413.	233011001	AJAOKUTA STEEL COMPANY LIMITED	46,129,637.65
414.	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	185,914,421.52
415.	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	223,711,725.73
416.	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	3,437,892,007.54
417.	250001001	FISCAL RESPONSILIBITY COMMISSION	312,219,842.07
418.	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	4,456,636,659.22
419.	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	373,494,810.81
420.	252037001	ANAMBRA/ IMO RBDA	68,400,851.46
421.	252038001	BENIN/ OWENA RBDA	860,009,880.06
422.	252039001	CHAD BASIN RBDA	94,439,910.55
423.	252040001	CROSS RIVER RBDA	91,102,352.98
424.	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	357,785,169.21
425.	252042001	LOWER BENUE RBDA	185,982,428.90
426.	252043001	LOWER NIGER RBDA	546,906,082.99
427.	252044001	NIGER DELTA RBDA	522,712,364.13
428.	252045001	OGUN/ OSUN RBDA	143,277,311.91
429.	252046001	SOKOTO RIMA RBDA	211,300,151.27
430.	252047001	UPPER BENUE RBDA	62,565,932.57
431.	252048001	UPPER NIGER RBDA	332,547,683.61
432.	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	523,648,726.75
433.	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	352,173,365.05
		LAW & JUSTICES SECTOR	
434.	0318002001	SUPREME COURT OF NIGERIA	1,897,903,175.79
435.	0318003001	COURT OF APPEAL	51,138,323.02
436.	0318004001	FEDERAL HIGH COURT-ABUJA	81,851,771.48
437.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	11,045,610.00
438.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	14,985,000.00
439.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	19,893,336.75
440.	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	3,779,876,077.76
441.	0326002001	NIGERIAN LAW REFORM COMMISSION	422,245,411.25
442.	0326003001	LEGAL AID COUNCIL	9,597,006.18
443.	0326004001	COUNCIL OF LEGAL EDUCATION	53,280,000.00
444.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	15,169,781.03
445.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	39,802,824.00
446.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	15,102,290.27
447.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	261,641,829.78
448.	0326010001	NIGERIAN COPYRIGHT COMMISSION	18,988,725.60
449.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	289,423,608.44
450.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	505,069,264.71
451.	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	3,106,199,285.21

452.	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,451,481,984.18
453.	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	21,720,797.64
454.	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	117,914,644.42
455.	513021002	NIGERIA FOOTBALL FEDERATION	9,142,183.64
456.	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	9,378,971.21
457.	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	3,730,161,276.81
458.	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	2,377,658,058.79
459.	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	14,173,128,985.87
460.	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	8,257,845,027.50
461.	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	731,117,604.95
462.	517008001	NATIONAL LIBRARY OF NIGERIA	188,887,712.63
463.	517010001	MASS LITERACY COUNCIL	505,312,108.37
464.	517011001	NOMADIC EDUCATION COMMISSION	430,318,383.47
465.	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	209,737,111.28
466.	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	276,187,836.25
467.	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	3,441,471.75
468.	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	269,803,772.00
469.	517017001	NATIONAL TEACHERS INSTITUTE	2,670,992,414.38
470.	517018001	FEDERAL POLYTECHNIC ADO-EKITI	102,184,882.92
471.	517018002	FEDERAL POLYTECHNIC BAUCHI	37,496,071.69
472.	517018004	FEDERAL POLYTECHNIC IDAH	70,272,321.44
473.	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	18,018,279.22
474.	517018006	FEDERAL POLYTECHNIC MUBI	56,972,263.04
475.	517018007	FEDERAL POLYTECHNIC NASARAWA	6,707,795.19
476.	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	18,115,813.64
477.	517018009	FEDERAL POLYTECHNIC KADUNA	44,180,688.28
478.	517018010	FEDERAL POLYTECHNIC OFFA	97,374,392.28
479.	517018011	FEDERAL POLYTECHNIC EDE	17,503,047.73
480.	517018012	FEDERAL POLYTECHNIC AUCHI	28,917,918.47
481.	517018013	FEDERAL POLYTECHNIC NEKEDE	16,182,680.52
482.	517018014	FEDERAL POLYTECHNIC OKO	19,969,041.84
483.	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	23,065,648.57
484.	517018017	FEDERAL POLYTECHNIC GWANDU	217,116.00
485.	517018018	FEDERAL POLYTECHNIC ILARO	13,468,334.85
486.	517018019	YABA COLLEGE OF TECHNOLOGY	35,591,800.35
487.	517018020	FEDERAL POLYTECHNIC BALI	5,519,914.23
488.	517018021	FEDERAL POLYTECHNIC EKOWE	3,897,439.77
489.	517018022	FEDERAL POLYTECHNIC BONNY	18,225,891.93
490.	517018023	FEDERAL POLYTECHNIC UKANA	45,286,154.71
491.	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	162,250,325.47
492.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	10,268,494.39
493.	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	19,639,902.77
494.	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	5,741,614.10
495.	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	24,975.00
496.	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	34,605,572.80
497.	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	18,430,915.93
498.	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	91,613.30
499.	517019007	FEDERAL COLLEGE OF EDUCATION KANO	30,373,689.44
500.	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	23,822,585.80
501.	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	57,095,387.04
502.	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	3,843,583.85
503.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	49,020,020.25
504.	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	7,961,855.41

505.	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	20,956,727.49
506.	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	6,941,572.94
507.	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	63,872,070.43
508.	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	5,076,816.77
509.	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	686,237.41
510.	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	899,566,394.50
511.	517021002	UNIVERSITY OF LAGOS	270,091,002.03
512.	517021003	UNIVERSITY OF NIGERIA, NNSUKA	88,643,418.10
513.	517021004	AHMADU BELLO UNIVERSITY, ZARIA	86,075,864.32
514.	517021005	OBAFEMI AWOLOWO UNIVERSITY	41,108,071.87
515.	517021006	UNIVERSITY OF BENIN	21,492,007.15
516.	517021007	UNIVERSITY OF JOS	162,981,026.32
517.	517021008	UNIVERSITY OF CALABAR	13,877,631.65
518.	517021009	UNIVERSITY OF ILORIN	75,439,593.34
519.	517021010	UNIVERSITY OF ABUJA	40,790,665.03
520.	517021014	UNIVERSITY OF PORT HARCOURT	3,525,692.06
521.	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	46,859,489.70
522.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	11,020,274.36
523.	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	11,407,671.03
524.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	118,892,544.51
525.	517021020	UNIVERSITY OF UYO	6,521,656.15
526.	517021021	UNIVERSITY OF MAIDUGURI	586,069,177.86
527.	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	47,373,299.71
528.	517021023	BAYERO UNIVERSITY, KANO	195,968,332.62
529.	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	149,247,053.22
530.	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	308,563,778.68
531.	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	3,055,441.50
532.	517021027	ARABIC LANGUAGE VILLAGE BORNO	648,491.51
533.	517021029	FEDERAL UNIVERSITY OYE-EKITI	117,861,578.53
534.	517021030	FEDERAL UNIVERSITY OTUOKE	14,684,175.21
535.	517021031	FEDERAL UNIVERSITY DUTSE	4,929,104.83
536.	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	7,937,324.06
537.	517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,247,418.00
538.	517021035	FEDERAL UNIVERSITY KASHERE	27,163,813.57
539.	517021036	FEDERAL UNIVERSITY LOKOJA	72,545,198.62
540.	517021037	FEDERAL UNIVERSITY WUKARI	88,806,166.44
541.	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	11,595,511.00
542.	517021039	FEDERAL UNIVERSITYOF GASHUA	2,657,581.96
543.	517021040	FEDERAL UNIVERSITYOF GUSAU	19,264,901.39
544.	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	19,056,804.12
545.	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	214,191,498.95
546.	517021044	NIGERIAN ARMY UNIVERSITY BIU	1,198,533.60
547.	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	112,730,451.50
548.	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	14,927,230.76
549.	517024001	NATIONAL OPEN UNIVERSITY	31,385,710.89
550.	517026002	FGC AZARE	314,685.00
551.	517026005	FGC DAURA	5,794,216.36
552.	517026006	FGC GANYE	17,112,947.98
553.	517026008	FGC IJANIKIN	7,474,922.16
554.	517026009	FGC IKET NISE	5,236,841.15
555.	517026013	FGC IKURIN	7,565,055.77
556.	517026018	FGC KIYAWA	2,097,900.00
557.	517026020	FGC MAIDUGURI	22,097,265.81
558.	517026025	FGC OGBOMOSHMO	3,330,000.00
559.	517026027	FGC OHAFIA	1,851,835.10
560.	517026030	FGC ONITSHA	16,029,172.57
561.	517026050	FGGC BWARI	296,703.00
562.	517026052	FGGC EFON ALAYE	78,588.00
563.	517026053	FGGC EFON IMNRINGI	8,877,620.23

564.	517026055	FGGC EZZAMGBO ABAKALIKI	4,523,895.41
565.	517026056	FGGC GBOKO	3,962,084.91
566.	517026062	FGGC ILORIN	3,196,197.06
567.	517026063	FGGC IPETUMODU	3,663,000.00
568.	517026064	FGGC JALINGO	3,329,519.39
569.	517026074	FGGC OYO	8,208,450.00
570.	517026076	FGGC GUMI TAMBAWAL	961,970.40
571.	517026077	FGGC UMUAHIA	50,125,733.60
572.	517026081	FSTC AWKA	2,777,881.84
573.	517026084	FSTC TUNGBO - YENAGOA	2,362,914.98
574.	517026085	FSTC USI-EKITI	1,754,174.14
575.	517026086	FTC IKARE	7,066,124.34
576.	517026088	FTC JALINGO	5,500,964.03
577.	517026094	FTC OTUPKO	4,539,516.98
578.	517026095	FTC SHIRORO	266,733.00
579.	517026097	FTC UYO	66,600.00
580.	517026101	QUEEN'S COLLEGE LAGOS	20,540,516.88
581.	517026102	SULEJA ACADEMY	4,999,758.18
582.	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	42,482,018.29
583.	517028001	UNESCO PARIS	11,795,903.96
584.	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	152,115,747.90
585.	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	334,665,793.74
586.	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	12,366,181,449.09
587.	521002001	NATIONAL HEALTH INSURANCE SCHEME	412,034,660.43
588.	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	2,974,103,661.04
589.	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	89,263,896.89
590.	521006001	RADIOGRAPHERS REGISTRATION BOARD	15,243,958.78
591.	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	7,247,885.29
592.	521008001	HEALTH RECORDS REGISTRATION BOARD	27,692,139.78
593.	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	7,389,363.24
594.	521011001	NURSING AND MIDWIFERY COUNCIL	23,239,487.25
595.	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	75,810,871.67
596.	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	54,813,482.53
597.	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	366,306,076.41
598.	521015001	MEDICAL REHABILITATION THERAPY BOARD	2,332,123.85
599.	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	38,883,895.23
600.	521018001	NURSE TUTOR TRAINING - ENUGU	1,330,631.05
601.	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA, IJANIKIN, LAGOS	2,763,900.00
602.	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	104,458,127.70
603.	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	117,216,225.73
604.	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	840,401,817.15
605.	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	54,875,202.70
606.	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	92,735,074.75
607.	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	148,812,118.90
608.	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	194,312,081.30
609.	521026008	JOS UNIVERSITY TEACHING HOSPITAL	159,048,019.36
610.	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	123,565,808.22
611.	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	193,887,582.34
612.	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	694,051,625.93
613.	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	432,867,193.51
614.	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	282,056,669.37
615.	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	208,403,651.70

616.	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	193,096,551.37
617.	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	299,038,465.78
618.	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	184,657,041.42
619.	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	30,020,797.33
620.	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	91,881,528.11
621.	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	179,472,752.58
622.	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	100,935,499.13
623.	521027003	FEDERAL MEDICAL CENTRE - ABUJA	95,712,092.06
624.	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	221,697,094.28
625.	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	193,032,459.28
626.	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	83,555,936.08
627.	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	69,045,907.83
628.	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	179,978,065.41
629.	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	44,491,750.38
630.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	47,136,806.68
631.	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	34,150,515.30
632.	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	181,174,143.41
633.	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	164,458,788.48
634.	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	113,532,960.39
635.	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	322,660,240.98
636.	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	109,585,365.60
637.	521027018	FEDERAL MEDICAL CENTRE, OWO	191,805,032.54
638.	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	216,004,367.44
639.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	146,272,941.65
640.	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	252,563,729.19
641.	521027022	FEDERAL MEDICAL CENTRE, KATSINA	68,654,303.40
642.	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	221,650,203.07
643.	521027025	FEDERAL MEDICAL CENTRE, ASABA	294,885,749.56
644.	521027026	FEDERAL MEDICAL CENTRE, BIDA	134,622,582.52
645.	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	165,492,611.92
646.	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	282,416,747.03
647.	521027031	FEDERAL MEDICAL CENTRE, KOGI	155,586,412.18
648.	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	101,222,068.29
649.	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	74,026,862.27
650.	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	67,039,687.65
651.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	50,922,187.02
652.	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	329,807,611.60
653.	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	43,002,460.49
654.	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	129,689,812.04
655.	521027039	NATIONAL EYE CENTRE KADUNA	167,717,792.09
656.	521027040	NATIONAL EAR CARE CENTRE KADUNA	44,939,776.40
657.	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	39,789,644.51
658.	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	145,030,945.76
659.	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	1,874,752,237.29
660.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	535,136,046.25
661.	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	567,307,436.56
662.	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	4,809,642.49
663.	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	12,391,804.34
664.	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	818,183.00
665.	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	35,639,085.37
666.	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	5,932,032.70
667.	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	1,790,524.35
668.	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	3,012,651.00
669.	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	17,107,236.46

670.	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	43,276,546.80
671.	521049001	NATIONAL HOSPITAL	245,246,047.15
672.	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	4,647,606,678.44
673.	535002001	NATIONAL PARK HEADQUARTERS	91,902,405.24
674.	535003001	KAINJI NATIONAL PARK	48,888,755.11
675.	535004001	OYO NATIONAL PARK	40,826,510.87
676.	535005001	CHAD BASIN NATIONAL PARK	41,495,065.43
677.	535006001	GASHAKA GUMTI NATIONAL PARK	36,084,975.72
678.	535007001	CROSS RIVER NATIONAL PARK	18,465,650.05
679.	535008001	KAMUKU NATIONAL PARK	12,297,744.09
680.	535009001	OKUMU NATIONAL PARK	4,420,392.68
681.	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	3,157,828.70
682.	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	189,497.31
683.	535012001	FEDERAL COLLEGE OF FORESTRY JOS	73,533,844.68
684.	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH -SOUTH)	42,621,767.45
685.	535012302	RESOURCES MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)	40,266,480.43
686.	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	103,629,523.24
687.	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	2,848,403,086.19
688.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	4,577,917.50
689.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	133,696,589.66
690.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	61,091,953.46
691.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGFERIA	968,966,367.99
692.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	1,064,621,524.13
693.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	332,595,446.82
694.	0543001001	NATIONAL POPULATION COMMISSION	4,189,679,830.71
695.	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	1,060,606,963.30
696.	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	27,572,485.31
697.	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	10,237,779,180.08
698.	544004001	NORTH EAST DEVELOPMENT COMMISSION	89,743,500.00
699.	544005001	NATIONAL COMMISSION FOR REFUGEES	3,985,237,660.49
700.	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	604,268,554.24
		GRAND-TOTAL	**661,265,137,184.25**

NOTE 22:

FINANCIAL CHARGES

S/N	ADMIN. CODE	MDA	FINANCIAL CHARGES
			220209
			₦
		ADMINISTRATIVE SECTOR	
1.	111006001	NIPSS, KURU	1,759,940.71
2.	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	23,587,007.02
3.	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	149,999,513.21
4.	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	7,683,600.00
5.	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	25,970,757.97
6.	0112001001	NASS MANAGEMENT	221,716,481.27
7.	0112002001	SENATE	930,452,808.00
8.	0112003001	HOUSE OF REPRESENTATIVES	1,864,689,839.00
9.	0112004001	NATIONAL ASSEMBLY COMMISSION	165,748,829.08
10.	0112008001	GENERAL SERVICE	970,025,928.00
11.	116001001	MINISTRY OF DEFENCE - MOD HQTRS	1,960,294.80
12.	116005001	NIGERIAN AIRFORCE	15,743,668.89
13.	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	1,352,735.35
14.	116007001	NIGERIAN DEFENCE COLLEGE	60,698,720.70
15.	116008001	COMMAND AND STAFF COLLEGE, JAJI	854,816.77
16.	116018001	DEFENCE SPACE ADMINISTARTION	402,508.77
17.	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	6,000,000.00
18.	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	1,312,815.00
19.	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	5,899,000.00

20.	119009001	FOREIGN MISSION: ABIDJAN	906,303.36
21.	119009002	FOREIGN MISSION: ACCRA	332,685.75
22.	119009003	FOREIGN MISSION: ADDIS ABABA	2,020,798.05
23.	119009004	FOREIGN MISSION: ALGIERS	1,752,221.35
24.	119009005	FOREIGN MISSION: ANKARA	11,220,208.56
25.	119009006	FOREIGN MISSION: ATHENS	5,361,878.41
26.	119009007	FOREIGN MISSION: ATLANTA	19,247,033.85
27.	119009009	FOREIGN MISSION: BAMAKO	170,462.56
28.	119009010	FOREIGN MISSION: BANGKOK	1,619,214.42
29.	119009011	FOREIGN MISSION: BANGUI	225,317.08
30.	119009012	FOREIGN MISSION: BANJUL	1,763,915.81
31.	119009013	FOREIGN MISSION: BATA	343,225.90
32.	119009014	FOREIGN MISSION: BEIJING	2,472,605.03
33.	119009015	FOREIGN MISSION: BEIRUT	1,995,106.16
34.	119009016	FOREIGN MISSION: BERLIN	17,206,781.47
35.	119009017	FOREIGN MISSION: BERNE	8,368,718.70
36.	119009018	FOREIGN MISSION: BISSAU	1,185,081.30
37.	119009019	FOREIGN MISSION: BRASILIA	10,592,662.42
38.	119009020	FOREIGN MISSION: BRAZAVILLE	9,635,734.77
39.	119009021	FOREIGN MISSION: BRUSSELS	15,380,704.33
40.	119009022	FOREIGN MISSION:BUCHAREST	2,661,235.46
41.	119009023	FOREIGN MISSION: BUDAPEST	7,984,718.19
42.	119009024	FOREIGN MISSION: BUEA	6,654,530.72
43.	119009025	FOREIGN MISSION: BUENOS AIRES	24,400,259.40
44.	119009026	FOREIGN MISSION: BUJUMBURA	1,576,618.36

45.	119009027	FOREIGN MISSION: CAIRO	406,311.79
46.	119009028	FOREIGN MISSION: CANBERRA	2,090,015.38
47.	119009029	FOREIGN MISSION: CARACAS	121,916.53
48.	119009030	FOREIGN MISSION: CONAKRY	832,163.18
49.	119009031	FOREIGN MISSION: COTONOU	1,274,368.22
50.	119009032	FOREIGN MISSION: DAKAR	3,164,635.08
51.	119009033	FOREIGN MISSION:DAMASCUS	2,224,873.27
52.	119009034	FOREIGN MISSION: DAR-ES-SALAAM	4,530,908.16
53.	119009035	FOREIGN MISSION: DOUALA	675,737.14
54.	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	639,752.26
55.	119009037	FOREIGN MISSION: DUBLIN	7,828,323.16
56.	119009038	FOREIGN MISSION: FREETOWN	1,013,618.26
57.	119009039	FOREIGN MISSION: GABORONE	894,982.21
58.	119009040	FOREIGN MISSION: GENEVA	17,842,099.12
59.	119009042	FOREIGN MISSION: HANOI	1,263,662.28
60.	119009043	FOREIGN MISSION: HARARE	661,293.74
61.	119009044	FOREIGN MISSION: HAVANA	4,979,240.40
62.	119009045	FOREIGN MISSION: HONGKONG	6,051,769.21
63.	119009046	FOREIGN MISSION:	12,095.19
64.	119009047	FOREIGN MISSION: JAKARTA	2,037,010.11
65.	119009048	FOREIGN MISSION: JEDDAH	254,653.87
66.	119009049	FOREIGN MISSION: JOHANNESBURG	23,091,385.35
67.	119009050	FOREIGN MISSION: KAMPALA	2,056,804.77
68.	119009051	FOREIGN MISSION:KHARTOUM	8,383,723.29
69.	119009052	FOREIGN MISSION: KIEV	406,188.00

70.	119009053	FOREIGN MISSION: KIGALI RWANDA	263,511.67
71.	119009054	FOREIGN MISSION: KINGSTON	1,281,045.12
72.	119009055	FOREIGN MISSION: KINSHASA	522,962.27
73.	119009056	FOREIGN MISSION: KUALA LUMPUR	1,998,700.20
74.	119009057	FOREIGN MISSION: KUWAIT	150,926.40
75.	119009058	FOREIGN MISSION: LIBREVILLE	2,244,340.14
76.	119009059	FOREIGN MISSION: LISBON	3,214,016.05
77.	119009060	FOREIGN MISSION: LOME	572,846.02
78.	119009061	FOREIGN MISSION: LONDON	12,615,412.81
79.	119009062	FOREIGN MISSION: LUANDA	680,000.00
80.	119009063	FOREIGN MISSION: LUSAKA	894,982.21
81.	119009064	FOREIGN MISSION: MADRID	21,522,525.00
82.	119009065	FOREIGN MISSION: MALABO	2,505,092.58
83.	119009066	FOREIGN MISSION: MANILLA	14,808.75
84.	119009067	FOREIGN MISSION: MAPUTO	985,551.29
85.	119009068	FOREIGN MISSION: MEXICO CITY	2,610,284.23
86.	119009069	FOREIGN MISSION:MONROVIA	3,311,515.00
87.	119009070	FOREIGN MISSION: MOSCOW	4,574,786.91
88.	119009071	FOREIGN MISSION: NAIROBI	5,362,298.57
89.	119009072	FOREIGN MISSION: N'DJAMENA	625,972.63
90.	119009074	FOREIGN MISSION: NEW DELHI	1,893,758.69
91.	119009075	FOREIGN MISSION: NEW YORK (CG)	10,736,105.20
92.	119009076	FOREIGN MISSION: NEW YORK (PM)	182,794,039.97
93.	119009077	FOREIGN MISSION: NIAMEY	5,740,836.92
94.	119009078	FOREIGN MISSION: NNJC - NIAMEY	726,353.33

95.	119009080	FOREIGN MISSION: OTTAWA	14,415,344.44
96.	119009081	FOREIGN MISSION: OUAGADOUGOU	1,860,929.87
97.	119009082	FOREIGN MISSION: PARIS	4,443,007.44
98.	119009083	FOREIGN MISSION: PORT OF SPAIN	2,588,975.85
99.	119009084	FOREIGN MISSION: PRETORIA	4,715,858.24
100.	119009085	FOREIGN MISSION: PYONG YANG	741,886.29
101.	119009086	FOREIGN MISSION: RABAT	3,683,282.23
102.	119009087	FOREIGN MISSION: RIYADH	2,010,182.88
103.	119009088	FOREIGN MISSION: ROME	21,103,626.42
104.	119009091	FOREIGN MISSION: SAO TOME	7,716,843.29
105.	119009092	FOREIGN MISSION: SEOUL	1,420,210.94
106.	119009093	FOREIGN MISSION: SHANGHAI	1,682,007.47
107.	119009094	FOREIGN MISSION:SINGAPORE	2,837,598.62
108.	119009095	FOREIGN MISSION: STOCKHOLM	1,765,554.01
109.	119009096	FOREIGN MISSION: TEHRAN	7,648,268.87
110.	119009097	FOREIGN MISSION: TEL AVIV	14,154,822.05
111.	119009099	FOREIGN MISSION: THE HAGUE	4,148,653.89
112.	119009100	FOREIGN MISSION: TOKYO	7,271,073.09
113.	119009101	FOREIGN MISSION: TRIPOLI	9,439,558.46
114.	119009102	FOREIGN MISSION: TUNIS	759,490.34
115.	119009103	FOREIGN MISSION: VIENNA	9,575,192.28
116.	119009104	FOREIGN MISSION: WARSAW	2,431,595.52
117.	119009105	FOREIGN MISSION: WASHINGTON	46,388,030.30
118.	119009106	FOREIGN MISSION: WINDHOEK	10,001,747.15
119.	119009107	FOREIGN MISSION: YAOUNDE	332,685.75

120.	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	3,187,333.20
121.	119009110	FOREIGN MISSIONS, ABU DHAB	45,144,052.49
122.	11900911	FOREIGN MISSION: LILONGWE, MALAWI	1,283,961.66
123.	119009115	FOREIGN MISSION: PRAQUE, CZECH REPUBLIC	13,411,655.59
124.	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	13,411,655.59
125.	119009116	FOREIGN MISSION VATICAN	9,911,536.38
126.	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	2,025,088.89
127.	119009120	FOREIGN MISSION DOHA, QATAR	2,366,337.39
128.	119009123	FOREIGN MISSION AMMAN, JORDAN	1,680,232.18
129.	119009124	FOREIGN MISSION GUANGZHOU, CHINA	767,853.57
130.	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	3,873,587.50
131.	123003001	NIGERIAN TELEVISION AUTHORITY	93,632,528.37
132.	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	4,980,430.00
133.	123006001	VOICE OF NIGERIA	747,619.04
134.	123007001	NIGERIAN FILM CORPORATION	115,025.00
135.	123009001	NIGERIA PRESS COUNCIL	3,579,899.00
136.	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	5,624,515.92
137.	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	2,469,127.50
138.	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	4,670,000.00
139.	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,924,655.00
140.	123031007	NATIONAL THEATRE	149,200.00
141.	123031008	NATIONAL GALLERY OF ART	1,495,500.00
142.	123031009	NATIONAL WAR MUSEUM - UMUAHIA	100,000.00
143.	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,999,400.00
144.	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	3,244,312.00

145.	123031017	NATIONAL ORIENTATION AGENCY	4,999,000.00
146.	0124002001	NIGERIA CORRECTIONAL SERVICE	81,773,839.00
147.	0124003001	NIGERIA IMMIGRATION SERVICE	11,063,291.65
148.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	200,901,850.50
149.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	699,000.00
150.	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	15,117,615.52
151.	155004001	POLICE FORMATIONS AND COMMANDS	215,935,111.61
152.	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	12,768,168.00
153.	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	14,470,625.00
154.	125008001	BUREAU OF PUBLIC SERVICE REFORMS	494,910.00
155.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	8,707,600.00
156.	140001001	AUDITOR GENERAL FOR THE FEDERATION	27,725,803.00
157.	0149001001	FEDERAL CHARACTER COMMISSION	112,090,500.70
158.	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	21,558,074.00
159.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	180,000,000.00
160.	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	12,895,142.00
161.	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	10,636,265.21
162.	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	26,425,000.00
163.	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	23,592,870.43
164.	164002001	NATIONAL MERIT AWARD	1,000,000.00
165.	161007001	FEDERAL ROAD SAFETY COMMISSION	192,004,278.99
166.	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	5,863,000.00
167.	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	7,889,601.06
168.	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	25,344,000.00
169.	164004001	NATIONAL LOTTERY REGULATORY OMMISSION	200,000.00

170.	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	5,779,425.00
171.	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	20,794,687.52
172.	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	8,699,000.00
173.	""	TERTIARY EDUCATION TRUST FUND	48,320,169.47
174.	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	1,116,700.00
175.	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,137,155.48
176.	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	4,198,124.52
177.	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	3,025,047.82
178.	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,918,695.00
179.	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	518,641.55
180.	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	301,577.05
181.	215013001	NATIONAL AGRICULTURAL LANDDEVELOPMENT AUTHORITY (NALDA) HQTRS	5,000,000.00
182.	215014001	COCOA RESEARCH INSTITUTE- IBADAN	782,900.00
183.	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,190,750.00
184.	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	1,167,500.00
185.	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	1,363,700.00
186.	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	510,524.72
187.	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	368,000.00
188.	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	1,246,564.16
189.	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	720,000.00
190.	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	159,786.50
191.	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	703,470.00
192.	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	6,035,561.25
193.	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	53,105.00
194.	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	26,489,620.00

195.	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	1,521,000.00
196.	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	990,800.00
197.	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	12,299,680.94
198.	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,135,057.00
199.	0215012004	FEDERAL UNIVERSITY OF AGRICULTURE ZURU, KEBBI STATE	4,998,731.00
200.	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	17,714,627.91
201.	220002001	DEBT MANAGEMENT OFFICE	3,610,002.05
202.	220006001	INVESTMENT AND SECURITIES TRIBUNAL	2,234,790.62
203.	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	42,490,472.28
204.	022001200100	CONSOLIDATED REVENUE FUND	462,161,398,860.40
205.	220007025	FPO LAGOS I	8,277.50
206.	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	35,519,251.92
207.	220003001	BUDGET OFFICE OF THE FEDERATION	6,186,979.75
208.	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	4,836,938.94
209.	220021001	NATIONAL BUREAU OF STATISTICS	31,430,634.32
210.	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	5,961,237.44
211.	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	3,800,717.50
212.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	42,080,226.73
213.	222009001	CONSUMER PROTECTION COUNCIL	4,797,428.36
214.	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	16,483,882.81
215.	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	999,450.00
216.	222027001	SMEDAN - H/QTRS	10,485,946.30
217.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	3,823,573.95
218.	227004001	NATIONAL PRODUCTIVITY CENTRE	2,122,320.00
219.	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	6,812,350.00

220.	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,267,152.63
221.	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	1,797,000.00
222.	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	700,900.00
223.	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	1,930,000.00
224.	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	412,500.00
225.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	1,182.50
226.	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	570,900.00
227.	228009031	NORTH WEST ZONAL OFFICE, KANO	100,000.00
228.	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	217,240.00
229.	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	45,000.00
230.	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	217,000.00
231.	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	175,000.00
232.	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	166,823.26
233.	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	132,000.00
234.	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	155,240.00
235.	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	135,700.00
236.	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	137,935.00
237.	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	137,422.00
238.	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	141,725.00
239.	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	99,610.94
240.	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	50,000.00
241.	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	84,925.00
242.	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	50,000.00
243.	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	26,980.00
244.	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	50,000.00

245.	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	50,000.00
246.	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	50,000.00
247.	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	479,953.00
248.	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	1,047,700.00
249.	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	6,535,922.50
250.	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	297,000.00
251.	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	2,472.50
252.	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	300,000.00
253.	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	833,393.73
254.	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	1,457,875.00
255.	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	930,070.00
256.	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	100,000.00
257.	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	287,694.65
258.	228066001	SOKOTO ENERGY RESEARCH	250,000.00
259.	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	543,000.00
260.	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	306,089.25
261.	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	2,354,729.99
262.	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	534,642.06
263.	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	49,689.00
264.	228073001	ENERGY COMMISSION OF NIGERIA	11,995,546.88
265.	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	1,318,395.00
266.	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	186,699.16
267.	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY	14,613,900.00
268.	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	804,465.12
269.	229003001	NIGERIAN RAILWAY	7,696,300.00

270.	230001001	FEDERAL MINISTRY OF AVIATION	42,355.00
271.	231001001	FEDERAL MINISTRY OF POWER - HQTRS	1,972,865.00
272.	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	295,802.80
273.	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	9,390,096.50
274.	231010001	NATIONAL POWER TRAINING INSTITUTE	500,000.00
275.	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	15,010,500.00
276.	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	10,007,698.00
277.	234004001	FEDERAL ROAD MAINTENANCE AGENCY	122,226,873.58
278.	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	2,824,135.00
279.	232003001	PETROLEUM TRAINING INSTITUTE	4,999,996.70
280.	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	4,398,250.00
281.	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,772,164.65
282.	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	425,700.00
283.	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	1,337,890.00
284.	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	1,297,004.00
285.	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	5,998,220.00
286.	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,000,000.00
287.	250001001	FISCAL RESPONSILIBITY COMMISSION	799,000.00
288.	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	3,439,793.10
289.	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	1,799,967.00
290.	252038001	BENIN/ OWENA RBDA	3,076,250.00
291.	252039001	CHAD BASIN RBDA	400,000.00
292.	252040001	CROSS RIVER RBDA	9,810,607.55
293.	252042001	LOWER BENUE RBDA	1,777,525.05
294.	252043001	LOWER NIGER RBDA	1,017,837.49

295.	252044001	NIGER DELTA RBDA	1,007,000.00
296.	252046001	SOKOTO RIMA RBDA	4,982,692.20
297.	252047001	UPPER BENUE RBDA	1,047,559.47
298.	252048001	UPPER NIGER RBDA	400,000.00
299.	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	933,033.39
300.	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	210,543.00
301.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00
302.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	246,704,216.69
303.	0318002001	SUPREME COURT OF NIGERIA	80,996,018.38
304.	0318003001	COURT OF APPEAL	43,000,000.00
305.	0318004001	FEDERAL HIGH COURT-ABUJA	87,697,530.00
306.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	93,366,377.28
307.	0318006001	SHARIA COURT OF APPEAL-ABUJA	1,783,065.66
308.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	40,000.00
309.	0318008001	NATIONAL INDUSTRIAL COURT	57,506,921.63
310.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	42,000,000.00
311.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	18,001,550.86
312.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	77,252,758.01
313.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	13,010,289.66
314.	0326002001	NIGERIAN LAW REFORM COMMISSION	2,000,000.00
315.	0326003001	LEGAL AID COUNCIL	2,101,397.50
316.	0326004001	COUNCIL OF LEGAL EDUCATION	12,405,158.43
317.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	899,919.53
318.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	45,409,046.12
319.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	11,629,122.50

320.	0326010001	NIGERIAN COPYRIGHT COMMISSION	1,175,630.00
321.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	35,975,544.00
322.	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	28,057.50
323.	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	128,785.00
324.	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	2,058,361.00
325.	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	6,793,147.49
326.	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	1,992,657,944.68
327.	513021002	NIGERIA FOOTBALL FEDERATION	76,935.00
328.	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	1,029,918.00
329.	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,494,588.00
330.	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	4,999,500.00
331.	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,214,787.05
332.	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	2,380,889.00
333.	517008001	NATIONAL LIBRARY OF NIGERIA	10,755,916.66
334.	517011001	NOMADIC EDUCATION COMMISSION	2,999,472.69
335.	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	318,900.00
336.	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	3,960,777.70
337.	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	322,000.00
338.	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	17,100,174.43
339.	517017001	NATIONAL TEACHERS INSTITUTE	599,681.40
340.	517018002	FEDERAL POLYTECHNIC BAUCHI	5,726,567.22
341.	517018003	FEDERAL POLYTECHNIC BIDA	2,096,672.54
342.	517018004	FEDERAL POLYTECHNIC IDAH	6,001,341.99
343.	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	406,500.00
344.	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	22,122,446.73

345.	517018011	FEDERAL POLYTECHNIC EDE	2,567,000.00
346.	517018015	FEDERAL POLYTECHNIC DAMATURU	31,639.25
347.	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	2,877,175.74
348.	517018017	FEDERAL POLYTECHNIC GWANDU	264,052.00
349.	517018020	FEDERAL POLYTECHNIC BALI	874,960.00
350.	517018021	FEDERAL POLYTECHNIC EKOWE	215,217.50
351.	517018022	FEDERAL POLYTECHNIC BONNY	1,555,440.00
352.	517018023	FEDERAL POLYTECHNIC UKANA	3,224,294.05
353.	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	531,650.00
354.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	7,293,279.24
355.	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	6,736,242.50
356.	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	5,994,832.50
357.	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	628,000.00
358.	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	701,352.50
359.	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,310,457.59
360.	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	6,021,952.73
361.	517019007	FEDERAL COLLEGE OF EDUCATION KANO	355,000.00
362.	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,998,750.00
363.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	298,082.94
364.	517019014	FEDERAL COLLEGE OF EDUCATION OYO	6,062,726.28
365.	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	8,978,522.77
366.	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	260,000.00
367.	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	11,189,000.00
368.	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	5,000,000.00
369.	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	61,133,351.33

370.	517021003	UNIVERSITY OF NIGERIA, NNSUKA	7,230,350.00
371.	517021005	OBAFEMI AWOLOWO UNIVERSITY	2,460,000.00
372.	517021006	UNIVERSITY OF BENIN	2,996,600.00
373.	517021007	UNIVERSITY OF JOS	1,305,980.00
374.	517021010	UNIVERSITY OF ABUJA	20,640.00
375.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	117,811,190.87
376.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	71,816,278.09
377.	517021023	BAYERO UNIVERSITY, KANO	63,759,920.66
378.	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	2,244,776.57
379.	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	618,000.00
380.	517021027	ARABIC LANGUAGE VILLAGE BORNO	735,000.00
381.	517021029	FEDERAL UNIVERSITY OYE-EKITI	54,644,584.25
382.	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	2,058,452.82
383.	517021033	FEDERAL UNIVERSITY LAFIA	2,719,834.00
384.	517021036	FEDERAL UNIVERSITY LOKOJA	3,586,740.03
385.	517021039	FEDERAL UNIVERSITYOF GASHUA	10,000,000.00
386.	517021040	FEDERAL UNIVERSITYOF GUSAU	54,049,808.03
387.	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	2,223,868.14
388.	517021044	NIGERIAN ARMY UNIVERSITY BIU	1,220,985.00
389.	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	17,329,895.50
390.	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	521,103.81
391.	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	2,963,958.92
392.	517026001	F.S.C. SOKOTO	105,326.91
393.	517026003	FGC BUNI-YADI	8,454.50
394.	517026004	FGC BIRIN YAURI	677,000.00
395.	517026005	FGC DAURA	122,629.30

396.	517026006	FGC GANYE	137,800.00
397.	517026007	FGC GARKI	248,250.00
398.	517026008	FGC IJANIKIN	87,176.00
399.	517026009	FGC IKET NISE	24,459,087.92
400.	517026011	FGC IKOM	11,685,000.00
401.	517026012	FGC IKOT EKPENE	12,929,705.00
402.	517026013	FGC IKURIN	9,473,000.00
403.	517026014	FGC JOS	19,185,034.88
404.	517026016	FGC KANO	4,786,875.00
405.	517026017	FGC KEFFI	68,000.00
406.	517026018	FGC KIYAWA	110,000.00
407.	517026021	FGC MINJIBIR	69,000.00
408.	517026022	FGC MINNA	6,395,000.00
409.	517026023	FGC ODIKOLOGUNA	165,000.00
410.	517026026	FGC OGOJA	14,170,528.20
411.	517026027	FGC OHAFIA	388,216.79
412.	517026029	FGC OKPOSI	163,722.00
413.	517026030	FGC ONITSHA	20,939,000.00
414.	517026031	FGC PORT HARCOURT	27,917,000.00
415.	517026033	FGC RUBBOCHI	6,905,000.00
416.	517026034	FGC SOKOTO	205,398.72
417.	517026036	FGC WARRI	12,221,344.50
418.	517026037	FGC ZARIA	4,867,183.00
419.	517026041	FGGC ABAJI	72,056.65
420.	517026042	FGGC ABULOMA	301,165.00

421.	517026044	FGGC ANKA	272,310.00
422.	517026046	FGGC BAKORI	135,000.00
423.	517026047	FGGC BAUCHI	738,470.00
424.	517026048	FGGC BENIN	21,099,687.23
425.	517026050	FGGC BWARI	2,584,200.00
426.	517026051	FGGC CALABAR	111,100.00
427.	517026052	FGGC EFON ALAYE	123,000.00
428.	517026053	FGGC EFON IMNRINGI	77,715.50
429.	517026055	FGGC EZZAMGBO ABAKALIKI	5,820,000.00
430.	517026056	FGGC GBOKO	160,850.00
431.	517026057	FGGC GUSAU	38,727.00
432.	517026058	FGGC GWANDU	133,365.06
433.	517026059	FGGC IBILLO	6,795,000.00
434.	517026061	FGGC IKOT-OBIO-ITONG	285,000.00
435.	517026063	FGGC IPETUMODU	86,500.00
436.	517026065	FGGC KABBA	145,000.00
437.	517026066	FGGC KAZAURE	50,000.00
438.	517026068	FGGC LANGTANG	145,000.00
439.	517026069	FGGC LEJJA	15,061.78
440.	517026070	FGGC MONGUNO	60,000.00
441.	517026074	FGGC OYO	146,600.00
442.	517026075	FGGC SHAGAMU	757,850.00
443.	517026077	FGGC UMUAHIA	25,128,322.00
444.	517026079	FGGC, YOLA	7,021,756.25
445.	517026080	FSTC AHOADA	12,062,284.50

446.	517026082	FSTC JUBU-IMUSHIN	81,754.80
447.	517026083	FSTC MICHIKA	1,505,142.00
448.	517026085	FSTC USI-EKITI	72,904.00
449.	517026087	FTC ILESA	7,500,000.00
450.	517026089	FTC KAFANCHAN	191,767.50
451.	517026091	FTC OHANSO	100,189.38
452.	517026094	FTC OTUPKO	15,243.58
453.	517026095	FTC SHIRORO	29,670.00
454.	517026096	FTC UROMI	500,000.00
455.	517026097	FTC UYO	466,440.00
456.	517026098	FTC YABA	161,231.00
457.	517026100	KING'S COLLEGE	28,668,000.00
458.	517026103	FSTC,DOMA	60,700.00
459.	517026104	FSTC DAYI	592,100.00
460.	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	3,949,836.19
461.	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	1,468,000.00
462.	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	18,956,640.76
463.	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	13,537,530.94
464.	521008001	HEALTH RECORDS REGISTRATION BOARD	3,241,497.00
465.	521015001	MEDICAL REHABILITATION THERAPY BOARD	215,895.00
466.	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSITAL	2,863,215.00
467.	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	90,250,018.00
468.	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	15,000,000.00
469.	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	2,203,745.55
470.	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	6,485,184.59

471.	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	16,658,262.76
472.	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	4,999,070.00
473.	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	1,579,578.11
474.	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	65,489.00
475.	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	813,604.65
476.	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,362,447.50
477.	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	8,100,000.00
478.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	10,605,917.67
479.	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	2,067,850.00
480.	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	960,575.85
481.	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	522,599.04
482.	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	797,237.50
483.	521027018	FEDERAL MEDICAL CENTRE, OWO	4,148,763.65
484.	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	253,886.99
485.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	26,211,124.88
486.	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	1,429,387.50
487.	521027026	FEDERAL MEDICAL CENTRE, BIDA	1,002,653.13
488.	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	2,985,900.49
489.	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	7,099,833.19
490.	521027031	FEDERAL MEDICAL CENTRE, KOGI	7,430,425.24
491.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,511,618.75
492.	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	939,853.84
493.	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	471,050.00
494.	521027040	NATIONAL EAR CARE CENTRE KADUNA	1,995,950.00
495.	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	228,010.00

496.	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	523,500.00
497.	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	525,000.00
498.	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	6,328.00
499.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	134,735.00
500.	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	2,440,820.00
501.	521039001	DENTAL THERAPISTS REGISTRATION BOARD	17,630.00
502.	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	300,000.00
503.	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	1,344,380.00
504.	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	9,110,008.00
505.	535003001	KAINJI NATIONAL PARK	800,000.00
506.	535005001	CHAD BASIN NATIONAL PARK	4,136,970.00
507.	535009001	OKUMU NATIONAL PARK	120,000.00
508.	535012001	FEDERAL COLLEGE OF FORESTRY JOS	330,000.00
509.	535012302	RESOURCES MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)	200,000.00
510.	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	840,000.00
511.	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	4,005,355.00
512.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	20,590,483.88
513.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	1,334,380.60
514.	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	7,999,903.87
515.	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	2,999,967.50
516.	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	6,312,472.50
517.	0544009001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT MDG (OSSAP-MDGS)	3,275,340.00
		GRAND-TOTAL	**474,202,333,644.61**

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	111001001	STATE HOUSE - HQTRS	0.00	0.00	0.00	9,775,647,283.62	-9,775,647,283.62
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	0.00	0.00	2,761,041,096.12	-2,761,041,096.12
3	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	0.00	0.00	948,617,586.13	-948,617,586.13
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	20,391,699.63	-20,391,699.63
5	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	0.00	111,359,316.00	-111,359,316.00
6	111001006	STATE HOUSE MEDICAL CENTRE	0.00	0.00	0.00	331,730,027.63	-331,730,027.63
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	95,280,401.50	-95,280,401.50
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	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT – MDGS (OSSAP-MDGS)	0.00	0.00	0.00	30,230,639,435.38	-30,230,639,435.38
10	111006001	NIPSS, KURU	0.00	0.00	0.00	1,556,998,176.06	-1,556,998,176.06
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	1,647,735,960.03	-1,647,735,960.03
12	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	0.00	0.00	30,783,416,799.90	-30,783,416,799.90
13	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	0.00	0.00	3,795,181,237.07	-3,795,181,237.07
14	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	0.00	0.00	1,351,519,377.14	-1,351,519,377.14
15	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	998,044,530.62	-998,044,530.62
16	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	0.00	0.00	1,556,144,520.01	-1,556,144,520.01
17	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	46,864,075.50	-46,864,075.50
18	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	15,132,284,675.17	-15,132,284,675.17
19	0112002001	SENATE	0.00	0.00	0.00	28,835,039,731.97	-28,835,039,731.97
20	0112003001	HOUSE OF REPRESENTATIVES	0.00	0.00	0.00	48,339,251,763.79	-48,339,251,763.79
21	0112004001	NATIONAL ASSEMBLY COMMISSION	2,617,515.00	0.00	2,617,515.00	3,040,481,681.00	-3,037,864,166.00

22	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	0.00
23	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	118,949,182.70	-118,949,182.70
24	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	142,645,347.47	-142,645,347.47
25	0112008001	GENERAL SERVICE	0.00	0.00	0.00	8,317,677,693.21	-8,317,677,693.21
26	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	0.00	0.00
27	116001001	MINISTRY OF DEFENCE - MOD HQTRS	0.00	0.00	0.00	117,368,711,576.62	-117,368,711,576.62
28	116002001	DEFENCE HEADQURTERS	0.00	0.00	0.00	1,229,831,810.66	-1,229,831,810.66
29	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	0.00	0.00	0.00	1,229,831,810.66	-1,229,831,810.66
30	116003001	NIGERIAN ARMY	0.00	0.00	0.00	481,359,925,625.45	-481,359,925,625.45
31	116004001	NIGERIAN NAVY	0.00	0.00	0.00	113,684,303,812.73	-113,684,303,812.73
32	116005001	NIGERIAN AIRFORCE	0.00	0.00	0.00	117,575,684,570.27	-117,575,684,570.27
33	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	0.00	0.00	2,514,669,632.60	-2,514,669,632.60
34	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	0.00	0.00	0.00	14,680,680,875.39	-14,680,680,875.39
35	116007001	NIGERIAN DEFENCE COLLEGE	0.00	0.00	0.00	8,739,938,448.99	-8,739,938,448.99
36	116008001	COMMAND AND STAFF COLLEGE, JAJI	0.00	0.00	0.00	5,545,959,175.06	-5,545,959,175.06
37	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	0.00	0.00	0.00	3,987,146,551.37	-3,987,146,551.37
38	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0.00	0.00	0.00	1,687,655,186.71	-1,687,655,186.71
39	116011001	DEFENCE INTELLIGENCE SCHOOL	0.00	0.00	0.00	318,360,966.37	-318,360,966.37
40	116012001	DEFENCE INTELLIGENCE AGENCY	0.00	0.00	0.00	21,505,885,564.84	-21,505,885,564.84
41	116015017	DEFENCE MISSIONS	0.00	0.00	0.00	18,259,102,322.00	-18,259,102,322.00
42	116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	205,537,627,775.03	-205,537,627,775.03
43	0116022001	TRAINING AND DOCTRINE COMMAND NIGERIAN ARMY	0.00	0.00	0.00	5,000,000,000.00	-5,000,000,000.00
44	116018001	DEFENCE SPACE ADMINISTARTION	0.00	0.00	0.00	1,301,866,812.03	-1,301,866,812.03
45	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	0.00	0.00	0.00	7,445,420,942.15	-7,445,420,942.15
46	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	0.00	0.00	0.00	243,795,803.55	-243,795,803.55
47	119002001	TECHNICAL AIDS CORPS	0.00	0.00	0.00	3,788,922,026.49	-3,788,922,026.49
48	119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	0.00	52,940,499.63	-52,940,499.63
49	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	0.00	0.00	703,883,649.00	-703,883,649.00
50	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	0.00	0.00	539,365,911.37	-539,365,911.37
51	119008001	NIGERIAN INSTITUTE OF	0.00	0.00	0.00	345,161,424.80	-345,161,424.80

		INTERNATIONAL AFFAIRS, LAGOS					
52	119009001	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	658,164,592.40	-658,164,592.40
53	119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	415,578,407.69	-415,578,407.69
54	119009003	FOREIGN MISSION: ADDIS ABABA	8,210,526.32	0.00	8,210,526.32	351,775,101.33	-343,564,575.02
55	119009004	FOREIGN MISSION: ALGIERS	5,084,000.00	0.00	5,084,000.00	331,249,619.03	-326,165,619.03
56	119009005	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	454,008,679.08	-454,008,679.08
57	119009006	FOREIGN MISSION: ATHENS	1,346,153.85	0.00	1,346,153.85	879,314,609.09	-877,968,455.24
58	119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	534,478,903.23	-534,478,903.23
59	119009009	FOREIGN MISSION: BAMAKO	742,139.38	0.00	742,139.38	397,435,841.50	-396,693,702.12
60	119009010	FOREIGN MISSION: BANGKOK	3,532,199.27	0.00	3,532,199.27	279,483,777.67	-275,951,578.40
61	119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	109,273,113.29	-109,273,113.29
62	119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	343,305,455.23	-343,305,455.23
63	119009013	FOREIGN MISSION: BATA	0.00	0.00	0.00	393,362,496.62	-393,362,496.62
64	119009014	FOREIGN MISSION: BEIJING	31,276,274.51	0.00	31,276,274.51	683,097,453.99	-651,821,179.48
65	119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	440,456,231.75	-440,456,231.75
66	119009016	FOREIGN MISSION: BERLIN	47,140,284.42	0.00	47,140,284.42	1,221,039,488.98	-1,173,899,204.56
67	119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	356,278,084.51	-356,278,084.51
68	119009018	FOREIGN MISSION: BISSAU	841,352.76	0.00	841,352.76	238,795,154.40	-237,953,801.63
69	119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	455,889,353.25	-455,889,353.25
70	119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	286,337,894.31	-286,337,894.31
71	119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	673,519,712.39	-673,519,712.39
72	119009022	FOREIGN MISSION:BUCHAREST	39,740,909.08	0.00	39,740,909.08	722,910,830.46	-683,169,921.38
73	119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	516,934,963.60	-516,934,963.60
74	119009024	FOREIGN MISSION: BUEA	2,302,564.40	0.00	2,302,564.40	257,018,025.82	-254,715,461.42
75	119009025	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	0.00	791,108,884.85	-791,108,884.85
76	119009026	FOREIGN MISSION: BUJUMBURA	2,673,846.17	0.00	2,673,846.17	492,657,300.92	-489,983,454.75
77	119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	361,244,761.36	-361,244,761.36
78	119009028	FOREIGN MISSION: CANBERRA	44,258,659.09	0.00	44,258,659.09	247,376,517.68	-203,117,858.59
79	119009029	FOREIGN MISSION: CARACAS	0.00	0.00	0.00	186,316,685.11	-186,316,685.11
80	119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	494,898,226.15	-494,898,226.15
81	119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	333,916,045.61	-333,916,045.61
82	119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	267,015,489.42	-267,015,489.42
83	119009033	FOREIGN MISSION:DAMASCUS	33,551,538.46	0.00	33,551,538.46	264,276,485.09	-230,724,946.63
84	119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	256,763,589.24	-256,763,589.24
85	119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	315,825,936.40	-315,825,936.40
86	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	15,259,107.48	0.00	15,259,107.48	177,918,369.28	-162,659,261.80
87	119009037	FOREIGN MISSION: DUBLIN	8,738,782.76	0.00	8,738,782.76	291,821,909.64	-283,083,126.88
88	119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	257,737,539.82	-257,737,539.82
89	119009039	FOREIGN MISSION:GABORONE	0.00	0.00	0.00	251,427,141.41	-251,427,141.41
90	119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	699,834,236.39	-699,834,236.39
91	119009042	FOREIGN MISSION: HANOI	12,492,727.09	0.00	12,492,727.09	320,562,453.78	-308,069,726.69
92	119009043	FOREIGN MISSION: HARARE	88,461.54	0.00	88,461.54	310,048,796.16	-309,960,334.62
93	119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	334,603,315.39	-334,603,315.39
94	119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	390,293,812.90	-390,293,812.90

95	119009046	FOREIGN MISSION:	0.00	0.00	0.00	345,424,742.69	-345,424,742.69
96	119009047	FOREIGN MISSION: JAKARTA	16,920,175.21	0.00	16,920,175.21	250,080,619.94	-233,160,444.73
97	119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	658,164,592.40	-658,164,592.40
98	119009049	FOREIGN MISSION: JOHANNESBURG	5,502,869.31	0.00	5,502,869.31	325,625,196.67	-320,122,327.36
99	119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	296,410,648.34	-296,410,648.34
100	119009051	FOREIGN MISSION:KHARTOUM	0.00	0.00	0.00	486,344,543.25	-486,344,543.25
101	119009052	FOREIGN MISSION: KIEV	18,432,000.00	0.00	18,432,000.00	569,172,692.00	-550,740,692.00
102	119009053	FOREIGN MISSION: KIGALI RWANDA	8,713,903.61	0.00	8,713,903.61	253,322,666.66	-244,608,763.05
103	119009054	FOREIGN MISSION: KINGSTON	751,515.16	0.00	751,515.16	354,824,403.03	-354,072,887.87
104	119009055	FOREIGN MISSION: KINSHASA	11,468,181.82	0.00	11,468,181.82	203,225,662.18	-191,757,480.36
105	119009056	FOREIGN MISSION: KUALA LUMPUR	2,685,186.11	0.00	2,685,186.11	572,580,257.69	-569,895,071.58
106	119009057	FOREIGN MISSION: KUWAIT	2,265,625.00	0.00	2,265,625.00	245,821,161.72	-243,555,536.72
107	119009058	FOREIGN MISSION: LIBREVILLE	43,878,428.62	0.00	43,878,428.62	316,607,100.25	-272,728,671.62
108	119009059	FOREIGN MISSION: LISBON	1,800,000.00	0.00	1,800,000.00	433,686,397.84	-431,886,397.84
109	119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	369,747,139.23	-369,747,139.23
110	119009061	FOREIGN MISSION: LONDON	118,044,611.69	0.00	118,044,611.69	1,811,127,327.00	-1,693,082,715.31
111	119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	263,775,218.27	-263,775,218.27
112	119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	427,029,825.80	-427,029,825.80
113	119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	787,173,032.14	-787,173,032.14
114	119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	531,397,178.70	-531,397,178.70
115	119009066	FOREIGN MISSION: MANILLA	5,730,995.80	0.00	5,730,995.80	386,133,021.35	-380,402,025.55
116	119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	199,498,513.47	-199,498,513.47
117	119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	360,430,062.92	-360,430,062.92
118	119009069	FOREIGN MISSION:MONROVIA	0.00	0.00	0.00	467,662,832.50	-467,662,832.50
119	119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	0.00	458,351,084.99	-458,351,084.99
120	119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	419,395,537.96	-419,395,537.96
121	119009072	FOREIGN MISSION: N'DJAMENA	2,110,933.18	0.00	2,110,933.18	507,162,697.14	-505,051,763.96
122	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0.00	0.00	0.00	0.00	0.00
123	119009074	FOREIGN MISSION: NEW DELHI	60,995,709.38	0.00	60,995,709.38	421,745,960.69	-360,750,251.31
125	119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	2,325,577,167.00	-2,325,577,167.00
126	119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	277,159,282.17	-277,159,282.17
127	119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	0.00	0.00
128	119009080	FOREIGN MISSION: OTTAWA	64,516,129.03	0.00	64,516,129.03	1,059,100,000.00	-994,583,870.97
129	119009081	FOREIGN MISSION: OUAGADOUGOU	995,792.43	0.00	995,792.43	386,011,470.15	-385,015,677.72
130	119009082	FOREIGN MISSION: PARIS	71,021,305.66	0.00	71,021,305.66	768,275,163.63	-697,253,857.97
131	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	309,322,506.48	-309,322,506.48
132	119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	490,526,798.45	-490,526,798.45
133	119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	158,197,388.00	-158,197,388.00
134	119009086	FOREIGN MISSION: RABAT	8,437,865.61	0.00	8,437,865.61	372,146,928.26	-363,709,062.65

135	119009087	FOREIGN MISSION: RIYADH	2,933,911.57	0.00	2,933,911.57	588,231,335.44	-585,297,423.87
136	119009088	FOREIGN MISSION: ROME	47,991,000.01	0.00	47,991,000.01	1,272,790,693.38	-1,224,799,693.37
137	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0.00	0.00	0.00	0.00	0.00
138	119009091	FOREIGN MISSION: SAO TOME	486,542.31	0.00	486,542.31	478,746,159.38	-478,259,617.08
140	119009093	FOREIGN MISSION: SHANGHAI	2,832,579.79	0.00	2,832,579.79	410,547,231.29	-407,714,651.51
141	119009094	FOREIGN MISSION:SINGAPORE	0.00	0.00	0.00	385,728,146.37	-385,728,146.37
142	119009095	FOREIGN MISSION: STOCKHOLM	7,141,246.94	0.00	7,141,246.94	230,360,972.31	-223,219,725.37
143	119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	517,703,293.82	-517,703,293.82
144	119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	523,370,254.55	-523,370,254.55
145	119009099	FOREIGN MISSION: THE HAGUE	30,517,241.38	0.00	30,517,241.38	578,464,159.87	-547,946,918.50
146	119009100	FOREIGN MISSION: TOKYO	7,888,707.19	0.00	7,888,707.19	706,178,859.03	-698,290,151.84
148	119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	359,825,815.27	-359,825,815.27
149	119009103	FOREIGN MISSION: VIENNA	3,620,689.66	0.00	3,620,689.66	382,965,848.62	-379,345,158.96
150	119009104	FOREIGN MISSION: WARSAW	1,110,639.88	0.00	1,110,639.88	222,964,286.05	-221,853,646.17
151	119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	1,271,103,503.03	-1,271,103,503.03
152	119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	505,956,619.69	-505,956,619.69
153	119009107	FOREIGN MISSION: YAOUNDE	0.00	0.00	0.00	292,730,162.23	-292,730,162.23
154	0119009108	PERMANENT MISSION, ASACOF , CARACAS	0.00	0.00	0.00	0.00	0.00
155	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	0.00	211,462,473.96	-211,462,473.96
156	119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	519,923,538.16	-519,923,538.16
158	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	0.00	0.00	0.00	0.00
159	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	1,058,355.44	0.00	1,058,355.44	559,164,602.50	-558,106,247.07
160	119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	458,809,896.37	-458,809,896.37
161	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	0.00	0.00	0.00	0.00
162	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	0.00
163	119009120	FOREIGN MISSION DOHA,QATAR	0.00	0.00	0.00	310,373,169.19	-310,373,169.19
164	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0.00	0.00	0.00	0.00	0.00
165	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	0.00	0.00	344,332,131.80	-344,332,131.80
166	119009123	FOREIGN MISSION AMMAN, JORDAN	7,066,666.67	0.00	7,066,666.67	621,852,786.38	-614,786,119.71
167	119009124	FOREIGN MISSION GUANGZHOU, CHINA	1,155,313.41	0.00	1,155,313.41	317,467,657.95	-316,312,344.53
169	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	51,500.00	0.00	51,500.00	5,131,510,476.85	-5,131,458,976.85
170	123003001	NIGERIAN TELEVISION AUTHORITY	107,686,958.74	0.00	107,686,958.74	7,677,224,499.57	-7,569,537,540.83
171	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	0.00	9,194,833,365.70	-9,194,833,365.70
173	123006001	VOICE OF NIGERIA	0.00	0.00	0.00	2,845,707,156.32	-2,845,707,156.32

174	123007001	NIGERIAN FILM CORPORATION	6,600,322.50	0.00	6,600,322.50	661,877,847.46	-655,277,524.96
175	123008001	NATIONAL BROADCASTING	0.00	0.00	0.00	762,230,618.01	-762,230,618.01
176	123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	318,395,961.72	-318,395,961.72
177	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	0.00	1,129,453,826.27	-1,129,453,826.27
178	123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	375,328,786.63	-375,328,786.63
179	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	13,418,800.00	0.00	13,418,800.00	918,087,708.26	-904,668,908.26
180	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	0.00	0.00	4,366,168,395.94	-4,366,168,395.94
181	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	0.00	0.00	2,405,480,002.71	-2,405,480,002.71
182	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	545,706,991.23	-545,706,991.23
183	123031006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	272,429,148.61	-272,429,148.61
184	123031007	NATIONAL THEATRE	0.00	0.00	0.00	541,157,281.63	-541,157,281.63
185	123031008	NATIONAL GALLERY OF ART	0.00	0.00	0.00	2,494,493,338.93	-2,494,493,338.93
186	123031009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	0.00	0.00	95,322,483.01	-95,322,483.01
187	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	0.00	0.00	1,704,618,535.32	-1,704,618,535.32
188	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	1,931,736,057.25	-1,931,736,057.25
189	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	0.00	0.00	0.00	149,493,724.22	-149,493,724.22
190	123031017	NATIONAL ORIENTATION AGENCY	0.00	0.00	0.00	7,074,324,479.13	-7,074,324,479.13
191	0124001001	MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	1,500,176,925.03	-1,500,176,925.03
192	0124002001	NIGERIA CORRECTIONAL SERVICE	0.00	0.00	0.00	71,690,000,572.14	-71,690,000,572.14
193	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	57,201,974,529.59	-57,201,974,529.59
194	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	0.00	87,461,467,916.55	-87,461,467,916.55
195	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	307,778,488.63	-307,778,488.63
196	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	0.00	0.00
197	0124007001	FEDERAL FIRE SERVICE	0.00	0.00	0.00	10,063,541,301.47	-10,063,541,301.47
198	0124009001	POLICE PENSION BOARD(PTAD)	0.00	0.00	0.00	0.00	0.00
199	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	3,399,770,871.88	-3,399,770,871.88
200	155004001	POLICE FORMATIONS AND COMMANDS	0.00	0.00	0.00	463,644,383,756.50	-463,644,383,756.50
201	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	8,042,782,366.10	-8,042,782,366.10

202	125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00	2,785,525,232.96	-2,785,525,232.96
203	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	0.00	0.00	917,982,670.86	-917,982,670.86
204	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	33,033,333.13	-33,033,333.13
205	125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	84,864,504.62	-84,864,504.62
206	125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	0.00	0.00	94,934,349.75	-94,934,349.75
207	125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	92,870,137.61	-92,870,137.61
208	125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	0.00	0.00	127,123,335.85	-127,123,335.85
209	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00	84,231,551.53	-84,231,551.53
210	125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	0.00	0.00	70,943,144.91	-70,943,144.91
211	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	514,469,921.09	-514,469,921.09
212	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	328,416,470.26	-328,416,470.26
213	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	609,530,762.00	-609,530,762.00
214	140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	0.00	0.00	4,420,905,176.46	-4,420,905,176.46
215	145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	8,689,999,999.37	-8,689,999,999.37
216	147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	0.00	0.00	1,582,669,399.74	-1,582,669,399.74
217	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	39,999,999,999.63	-39,999,999,999.63
218	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	4,328,987,591.42	-4,328,987,591.42
219	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	5,483,123,386.72	-5,483,123,386.72
220	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	0.00	0.00	1,165,976,252.47	-1,165,976,252.47
221	156003001	NIGERIA COMMUNICATION SATELLITE	0.00	0.00	0.00	2,643,117,064.03	-2,643,117,064.03
222	156006001	NIPOST	0.00	0.00	0.00	12,170,068,562.71	-12,170,068,562.71
223	157001001	NATIONAL SECURITY ADVISER	0.00	0.00	0.00	19,898,571,059.99	-19,898,571,059.99
224	157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	0.00	69,944,853,863.96	-69,944,853,863.96
225	157003001	NATIONAL INTELLIGENCE AGENCY	0.00	0.00	0.00	60,422,225,216.08	-60,422,225,216.08
226	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	0.00	0.00	4,046,494,273.62	-4,046,494,273.62
227	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	0.00	0.00	0.00	1,057,482,567.88	-1,057,482,567.88
228	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	982,568,333.82	-982,568,333.82
229	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	1,214,472,857.80	-1,214,472,857.80
230	160001001	POLICE SERVICE COMMISSION	0.00	0.00	0.00	1,306,603,739.42	-1,306,603,739.42

		HQTRS					
231	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	16,932,818,220.37	-16,932,818,220.37
232	0161001003	SPECIAL DUTIES SGF	0.00	0.00	0.00	0.00	0.00
233	161004001	LAGOS LIAISON OFFICE	0.00	0.00	0.00	104,380,236.88	-104,380,236.88
234	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	200,396,942.61	0.00	200,396,942.61	6,370,647,934.49	-6,170,250,991.88
235	164002001	NATIONAL MERIT AWARD	0.00	0.00	0.00	101,806,345.23	-101,806,345.23
236	161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	0.00	0.00	46,765,511,595.05	-46,765,511,595.05
237	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	8,059,340.04	-8,059,340.04
238	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	0.00	0.00	988,925,061.73	-988,925,061.73
239	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	0.00	0.00	0.00	1,050,595,367.22	-1,050,595,367.22
240	161013001	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	57,067,976,079.53	-57,067,976,079.53
241	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	0.00	0.00	1,526,843,995.72	-1,526,843,995.72
242	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	0.00	1,742,546,689.40	-1,742,546,689.40
243	164003001	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	696,697,197.25	-696,697,197.25
244	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	0.00	0.00	0.00	2,088,103,449.30	-2,088,103,449.30
245	161018001	SERVICOM	0.00	0.00	0.00	78,321,540.88	-78,321,540.88
246	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	0.00	0.00	69,621,213.96	-69,621,213.96
247	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	0.00	0.00	1,283,810,084.66	-1,283,810,084.66
248	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	0.00	0.00	839,275,532.24	-839,275,532.24
249	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	609,530,762.00	-609,530,762.00
250	""	TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00	0.00	0.00
		ECONOMIC SECTOR	0.00	0.00	0.00	0.00	0.00
251	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	0.00	0.00	0.00	7,472,282,492.18	-7,472,282,492.18
252	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00	617,824,173.50	-617,824,173.50
253	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	0.00	0.00	568,494,177.65	-568,494,177.65
254	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	4,665,041.89	0.00	4,665,041.89	1,527,441,966.68	-1,522,776,924.79
255	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	0.00	0.00	3,070,201,314.76	-3,070,201,314.76

256	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	0.00	0.00	2,499,978,043.91	-2,499,978,043.91
257	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	2,009,439,659.20	-2,009,439,659.20
258	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	0.00	0.00	1,344,176,017.11	-1,344,176,017.11
259	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	10,001,301.15	0.00	10,001,301.15	1,116,116,971.75	-1,106,115,670.60
260	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	4,832,561.63	0.00	4,832,561.63	1,530,751,537.14	-1,525,918,975.51
261	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	0.00	0.00	0.00	407,713,670.51	-407,713,670.51
262	215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	1,399,945,485.59	-1,399,945,485.59
263	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	0.00	0.00	1,497,967,631.23	-1,497,967,631.23
264	215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	0.00	0.00	1,615,318,763.23	-1,615,318,763.23
265	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	0.00	0.00	808,393,917.33	-808,393,917.33
266	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	2,634,350.00	0.00	2,634,350.00	1,073,350,817.99	-1,070,716,467.99
267	215019001	VETERINARY COUNCIL OF NIGERIA	0.00	0.00	0.00	152,165,613.16	-152,165,613.16
268	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	1,300,052,836.06	-1,300,052,836.06
269	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	628,958,819.34	-628,958,819.34
270	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	0.00	0.00	738,556,778.57	-738,556,778.57
271	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	0.00	0.00	1,793,436,389.96	-1,793,436,389.96
272	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	0.00	0.00	400,179,808.61	-400,179,808.61
273	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	3,160,309.69	0.00	3,160,309.69	744,031,678.45	-740,871,368.76
274	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	208,775.00	0.00	208,775.00	579,643,980.16	-579,435,205.16
275	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	308,907,973.09	-308,907,973.09
276	215028001	FEDERAL COLLEGE OF FISHERIES	0.00	0.00	0.00	810,527,386.24	-810,527,386.24

		AND MARINE TECHNOLOGY - LAGOS					
277	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	165,511,028.38	-165,511,028.38
278	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	184,796,531.14	-184,796,531.14
279	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	160,866,154.55	-160,866,154.55
280	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	483,970,405.36	-483,970,405.36
281	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	291,299,747.43	-291,299,747.43
282	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	0.00	0.00	893,342,935.81	-893,342,935.81
283	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	0.00	0.00
284	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	0.00	421,733,088.98	-421,733,088.98
285	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	0.00	191,760,151.53	-191,760,151.53
286	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	984,687,099.77	-984,687,099.77
287	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	0.00	0.00	845,004,947.50	-845,004,947.50
288	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	1,456,404,697.69	-1,456,404,697.69
289	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	0.00	0.00	0.00	605,345,673.37	-605,345,673.37
290	215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	0.00	68,209,411.00	-68,209,411.00
291	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	465,950,558.56	-465,950,558.56
292	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	0.00	1,168,826,835.62	-1,168,826,835.62
293	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	0.00	0.00	5,765,429,486.09	-5,765,429,486.09
294	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	0.00	0.00	6,972,582,688.18	-6,972,582,688.18
295	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	7,866,755,784.28	-7,866,755,784.28
296	0215012004	FEDERAL UNIVERSITY OF	0.00	0.00	0.00	981,868,321.93	-981,868,321.93

		AGRICULTURE ZURU, KEBBI STATE					
297	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	0.00	0.00	0.00	6,745,047,854.88	-6,745,047,854.88
298	220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	808,022,870.97	-808,022,870.97
299	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	581,027,603.65	-581,027,603.65
300	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	0.00	441,680,622,331.95	-441,680,622,331.95
301	022001200100	CONSOLIDATED REVENUE FUND	10,528,957,414,520.80	0.00	10,528,957,414,520.80	0.00	10,528,957,414,520.80
302	220007002	FPO ABAKALIKI	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
303	220007003	FPO ABEOKUTA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
304	220007004	FPO ADO-EKITI	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
305	220007005	FPO AKURE	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
306	220007006	FPO ASABA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
307	220007007	FPO AWKA	312,730,597.60	0.00	312,730,597.60	314,910,680.79	-2,180,083.19
308	220007008	FPO BAUCHI	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
309	220007009	FPO BENIN	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
310	220007010	FPO BIRNI-KEBI	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
311	220007011	FPO CALABAR	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
312	220007012	FPO DAMATURU	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
313	220007013	FPO DUTSE	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
314	220007014	FPO ENUGU	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
315	220007015	FPO GOMBE	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
316	220007016	FPO GUSUA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
317	220007017	FPO IBADAN	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
318	220007018	FPO ILORIN	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
319	220007019	FPO JALINGO	271,782,811.10	0.00	271,782,811.10	273,942,811.10	-2,160,000.00
320	220007020	FPO JOS	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
321	220007021	FPO KADUNA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
322	220007022	FPO KANO	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
323	220007023	FPO KATSINA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
324	220007024	FPO LAFIA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
325	220007025	FPO LAGOS I	0.00	0.00	0.00	19,079,276.91	-19,079,276.91
326	220007026	FPO LAGOS II	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
327	220007027	FPO LOKOJA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
328	220007028	FPO MAIDUGURI	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
329	220007029	FPO MAKURDI	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
330	220007030	FPO MINNA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
331	220007031	FPO OSOGBO	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
332	220007032	FPO OWERRI	311,694,708.44	0.00	311,694,708.44	308,650,319.42	3,044,389.02
333	220007033	FPO PORT-HARCOURT	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
334	220007034	FPO SOKOTO	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
335	220007035	FPO UMUAHIA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
336	220007036	FPO UYO	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
337	220007037	FPO YENOGOA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
338	220007038	FPO YOLA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
339	220007039	SUB-TREASURER OF THE	0.00	0.00	0.00	2,160,000.00	-2,160,000.00

		FEDERATION					
340	220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	3,240,000.00	-3,240,000.00
341	220007041	ZONAL OFFICE ENUGU	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
342	220007042	ZONAL OFFICE IBADAN	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
343	220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
344	220007044	ZONAL OFFICE KADUNA	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
345	220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
346	220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	2,160,000.00	-2,160,000.00
347	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	0.00	0.00	145,871,064,396.28	-145,871,064,396.28
348	220003001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	2,320,990,368.22	-2,320,990,368.22
349	220003002	SERVICE WIDE VOTE	0.00	0.00	0.00	0.00	0.00
350	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	145,275,643.66	0.00	145,275,643.66	1,283,586,005.86	-1,138,310,362.20
351	220021001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	5,279,573,995.14	-5,279,573,995.14
352	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	0.00	0.00	0.00	822,583,844.80	-822,583,844.80
353	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00
354	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	3,784,654,631.23	-3,784,654,631.23
355	222001002	NIGERIA SPECIAL ECONOMIC ZONE COMPANY	0.00	0.00	0.00	0.00	0.00
356	222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	3,683,193,022.61	-3,683,193,022.61
357	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	0.00	0.00	0.00	508,500,868.95	-508,500,868.95
358	222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	1,529,604,166.50	-1,529,604,166.50
359	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	75,102,751.40	0.00	75,102,751.40	4,584,891,397.04	-4,509,788,645.64
360	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	0.00
361	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	935,764,356.74	-935,764,356.74
362	222009001	CONSUMER PROTECTION COUNCIL	1,339,085,303.80	0.00	1,339,085,303.80	910,197,095.92	428,888,207.88
363	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	0.00	0.00	180,297,321.45	-180,297,321.45
364	222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	110,425,001.50	-110,425,001.50
365	222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	0.00	429,001,048.00	-429,001,048.00
366	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	0.00	0.00	0.00	0.00	0.00
367	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	153,370,000.00	0.00	153,370,000.00	164,375,561.21	-11,005,561.21
368	222015001	NIGERIA COMMODITY EXCHANGE	0.00	0.00	0.00	267,755,212.14	-267,755,212.14

		(NCX)					
369	222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	0.00	160,632,432.75	-160,632,432.75
370	222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	0.00	137,768,379.00	-137,768,379.00
371	222027001	SMEDAN - H/QTRS	0.00	0.00	0.00	831,028,507.86	-831,028,507.86
372	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	904,430,619.03	-904,430,619.03
373	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	437,608,700.79	-437,608,700.79
374	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	0.00	0.00	0.00	5,544,889,890.91	-5,544,889,890.91
375	227002001	INDUSTRIAL ARBITRATION PANEL	0.00	0.00	0.00	604,553,714.70	-604,553,714.70
376	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	0.00	626,979,046.82	-626,979,046.82
377	227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	0.00	0.00	1,218,788,149.46	-1,218,788,149.46
378	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	0.00	0.00	5,087,845,045.82	-5,087,845,045.82
379	227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	0.00	238,200,004.62	-238,200,004.62
380	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	0.00	1,094,660,169.83	-1,094,660,169.83
381	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	0.00	0.00	0.00	1,081,558,026.32	-1,081,558,026.32
382	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	1,282,460.57	0.00	1,282,460.57	850,237,799.60	-848,955,339.03
383	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	0.00	0.00	472,120,603.44	-472,120,603.44
384	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	790,000.00	0.00	790,000.00	3,984,412,070.75	-3,983,622,070.75
385	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	0.00	0.00	0.00	979,678,995.06	-979,678,995.06
386	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	0.00	0.00	823,266,508.59	-823,266,508.59
387	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	0.00	0.00	0.00	1,261,334,373.88	-1,261,334,373.88
388	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	0.00	0.00	0.00	927,026,067.55	-927,026,067.55
389	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	0.00	0.00	0.00	1,954,962,342.66	-1,954,962,342.66
390	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	0.00	0.00	0.00	1,299,916,775.72	-1,299,916,775.72
391	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	0.00	0.00	0.00	2,503,458,493.66	-2,503,458,493.66
392	228005009	ZONAL ADVANCE TECHNOLOGY	0.00	0.00	0.00	383,572,110.20	-383,572,110.20

		LABORATORY - KANO, KANO STATE					
393	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	0.00	0.00	0.00	347,568,916.65	-347,568,916.65
394	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	0.00	0.00	0.00	417,219,193.88	-417,219,193.88
395	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	0.00	0.00	0.00	441,935,980.87	-441,935,980.87
396	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	0.00	0.00	0.00	463,271,696.56	-463,271,696.56
397	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	0.00	0.00	0.00	499,999.37	-499,999.37
398	0228005015	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, IKWO - EBONYI STATE	0.00	0.00	0.00	0.00	0.00
399	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	0.00	0.00	0.00	221,925,418.87	-221,925,418.87
400	228006001	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	1,118,133,737.64	-1,118,133,737.64
401	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	2,507,765,943.32	-2,507,765,943.32
402	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	0.00	0.00	410,614,827.76	-410,614,827.76
403	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	0.00	0.00	346,831,702.86	-346,831,702.86
404	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	0.00	0.00	380,953,453.54	-380,953,453.54
405	228008006	BIORESOURCE DEVELOPMENT CENTREKATSINA, KATSINA STATE	0.00	0.00	0.00	320,898,926.48	-320,898,926.48
406	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	0.00	0.00	394,680,313.55	-394,680,313.55
407	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	0.00	0.00	0.00	316,867,614.30	-316,867,614.30
408	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	0.00	0.00	346,218,801.97	-346,218,801.97
409	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	258,689,378.58	-258,689,378.58
410	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	0.00	0.00	267,921,168.53	-267,921,168.53
411	228008012	BIORESOURCE DEVELOPMENT CENTRE -	0.00	0.00	0.00	98,120,778.09	-98,120,778.09

		EFFRAYA, CROSS RIVER STATE					
412	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	0.00	71,132,378.30	-71,132,378.30
413	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	0.00	0.00	87,387,395.73	-87,387,395.73
414	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	0.00	0.00	90,285,597.34	-90,285,597.34
415	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	0.00	0.00	0.00	52,821,462.71	-52,821,462.71
416	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	80,990,117.10	-80,990,117.10
417	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	93,084,665.87	-93,084,665.87
418	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	83,527,272.77	-83,527,272.77
419	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	0.00	0.00	0.00	67,717,427.41	-67,717,427.41
420	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	0.00	0.00	71,973,871.84	-71,973,871.84
421	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	0.00	0.00	98,443,284.53	-98,443,284.53
422	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	0.00	0.00	84,660,507.90	-84,660,507.90
423	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	133,869,001.75	-133,869,001.75
424	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	71,779,446.66	-71,779,446.66
425	228008026	BIORESOURCE DEVELOPMENT CENTRE,BOGORO, BAUCHI STATE	0.00	0.00	0.00	46,494,093.39	-46,494,093.39
426	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	0.00	0.00	0.00	75,408,211.70	-75,408,211.70
427	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	0.00	61,095,919.69	-61,095,919.69
428	228008029	BIORESOURCE DEVELOPMENT CENTRE, OKWUDOR - IMO STATE	0.00	0.00	0.00	0.00	0.00

429	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	0.00	0.00	0.00	0.00	0.00
430	0228008031	AQUATIC BIORESOURCES DEVELOPMENT CENTRE, AJAGBA - ONDO STATE	0.00	0.00	0.00	0.00	0.00
431	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	0.00	0.00	0.00	0.00
432	0228008033	BIORESOURCES DEVELOPMENT CENTRE, IGEDE-EKITI EKITI STATE	0.00	0.00	0.00	0.00	0.00
433	0228008034	BIORESOURCES DEVELOPMENT CENTRE MGBOWO, ENUGU STATE	0.00	0.00	0.00	0.00	0.00
434	0228008035	BIORESOURCES DEVELOPMENT CENTRE ILESHA, OSUN STATE	0.00	0.00	0.00	0.00	0.00
435	0228008039	AQUATIC BIORESOURCES TRAINING CENTRE JENGRE PLATEAU STATE	0.00	0.00	0.00	0.00	0.00
436	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	427,142,416.78	-427,142,416.78
437	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	0.00	0.00	0.00	0.00
438	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	0.00	0.00	0.00	0.00	0.00
439	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	0.00	0.00	0.00	0.00
440	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	0.00	0.00	0.00
441	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	0.00	0.00	0.00
442	228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	9,999,996.63	-9,999,996.63
443	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	7,408,500.00	-7,408,500.00
444	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	8,050,000.00	-8,050,000.00
445	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	0.00	9,999,999.63	-9,999,999.63
446	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	0.00	0.00	9,999,999.63	-9,999,999.63
447	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	0.00	0.00	7,799,570.00	-7,799,570.00
448	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	0.00	0.00	161,754,176.13	-161,754,176.13
449	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	0.00	0.00	72,838,373.67	-72,838,373.67
450	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	0.00	0.00	124,814,554.86	-124,814,554.86
451	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	0.00	0.00	83,368,487.61	-83,368,487.61
452	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	0.00	0.00	68,557,411.44	-68,557,411.44

453	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	0.00	0.00	93,737,611.63	-93,737,611.63
454	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	0.00	0.00	64,691,955.24	-64,691,955.24
455	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	0.00	0.00	73,325,037.58	-73,325,037.58
456	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	0.00	0.00	100,594,563.86	-100,594,563.86
457	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	0.00	0.00	76,795,289.48	-76,795,289.48
458	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	0.00	0.00	67,284,627.88	-67,284,627.88
459	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	0.00	0.00	49,942,077.67	-49,942,077.67
460	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	0.00	0.00	61,367,111.42	-61,367,111.42
461	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	0.00	0.00	85,201,674.00	-85,201,674.00
462	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	1,397,400.00	0.00	1,397,400.00	101,714,511.32	-100,317,111.32
463	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	0.00	0.00	82,760,471.18	-82,760,471.18
464	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	0.00	0.00	63,241,694.60	-63,241,694.60
465	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	0.00	0.00	148,820,023.67	-148,820,023.67
466	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	0.00	0.00	50,098,198.50	-50,098,198.50
467	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	0.00	97,025,482.38	-97,025,482.38
468	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	0.00	0.00	50,401,608.93	-50,401,608.93
469	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	0.00	439,256,324.76	-439,256,324.76
470	228032001	ELECTRONICS DEVELOPMENT	0.00	0.00	0.00	365,935,811.40	-365,935,811.40

		INSTITUTE (ELDI), AWKA					
471	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	0.00	0.00	665,810,072.82	-665,810,072.82
472	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	89,822,476.89	-89,822,476.89
473	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	0.00	0.00	458,592,908.43	-458,592,908.43
474	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	0.00	0.00	0.00	0.00
475	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	0.00	0.00	1,864,174,353.74	-1,864,174,353.74
476	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	0.00	0.00	1,132,274,962.43	-1,132,274,962.43
477	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	0.00	955,904,981.69	-955,904,981.69
478	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	0.00	0.00	398,138,718.17	-398,138,718.17
479	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	4,133,588.23	0.00	4,133,588.23	1,090,727,510.58	-1,086,593,922.35
480	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	219,343.72	0.00	219,343.72	1,856,054,998.37	-1,855,835,654.65
481	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	0.00	0.00	2,177,940,045.77	-2,177,940,045.77
482	228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	0.00	0.00	0.00
484	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	0.00	0.00	0.00	0.00
485	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	0.00	0.00	0.00	0.00	0.00
486	228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	0.00	0.00	0.00	0.00	0.00
487	228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH SOUTH ZONAL OFFICE,	0.00	0.00	0.00	0.00	0.00
488	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL OFFICE,	0.00	0.00	0.00	0.00	0.00
489	228046008	FEDERAL INSTITUTE OF INDUSTRIAL	0.00	0.00	0.00	0.00	0.00

		RESEARCH, NORTH CENTRAL ZONAL OFFICE,					
490	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	0.00	0.00	1,188,735,993.08	-1,188,735,993.08
491	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	0.00	0.00	3,612,488,452.03	-3,612,488,452.03
492	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	0.00	0.00	478,240,563.45	-478,240,563.45
493	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	1,276,227,652.04	-1,276,227,652.04
494	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	0.00	0.00	34,022,057.18	-34,022,057.18
495	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	0.00	0.00	39,640,486.22	-39,640,486.22
496	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	0.00	66,808,762.93	-66,808,762.93
497	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	0.00	0.00	69,516,821.64	-69,516,821.64
498	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	0.00	0.00	0.00	0.00
499	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	0.00	0.00	0.00	0.00	0.00
500	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	0.00	0.00	0.00	0.00	0.00
501	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	0.00	0.00	375,764,378.45	-375,764,378.45
502	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	0.00	0.00	329,848,202.25	-329,848,202.25
503	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE – MINNA	0.00	0.00	0.00	587,335,521.16	-587,335,521.16
504	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	0.00	0.00	91,977,546.03	-91,977,546.03

505	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	0.00	0.00	45,171,710.39	-45,171,710.39
506	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	0.00	0.00	136,326,750.73	-136,326,750.73
507	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	0.00	0.00	416,274,855.42	-416,274,855.42
508	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	0.00	0.00	207,500,862.34	-207,500,862.34
509	228066001	SOKOTO ENERGY RESEARCH	0.00	0.00	0.00	16,414,411.63	-16,414,411.63
510	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	0.00	0.00	16,685,748.13	-16,685,748.13
511	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	0.00	12,000,000.00	-12,000,000.00
512	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	0.00	0.00	22,176,989.37	-22,176,989.37
513	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	0.00	19,556,435.75	-19,556,435.75
514	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	0.00	0.00	93,043,022.85	-93,043,022.85
515	228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	2,335,366,446.44	-2,335,366,446.44
516	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	0.00	0.00	25,575,098.12	-25,575,098.12
517	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	0.00	0.00	69,038,609.12	-69,038,609.12
518	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	0.00	0.00	57,752,412.88	-57,752,412.88
519	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY	0.00	0.00	0.00	63,000,450.05	-63,000,450.05
520	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	0.00	0.00	0.00	2,520,968,961.04	-2,520,968,961.04
522	229003001	NIGERIAN RAILWAY	0.00	0.00	0.00	8,790,126,015.27	-8,790,126,015.27
523	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	0.00	0.00	737,139,170.63	-737,139,170.63
524	229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	1,042,518,116.95	-1,042,518,116.95

525	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	0.00	0.00	511,763,564.19	-511,763,564.19
526	230001001	FEDERAL MINISTRY OF AVIATION	1,333,700.00	0.00	1,333,700.00	647,197,102.87	-645,863,402.87
527	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	0.00	0.00	0.00	0.00	0.00
528	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	0.00	0.00	0.00	1,586,825,326.62	-1,586,825,326.62
529	230002001	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	0.00	0.00
530	230006001	ACCIDENT AND INVESTIGATION BUREAU	0.00	0.00	0.00	159,400,002.38	-159,400,002.38
531	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	0.00
532	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	0.00	0.00
533	231001001	FEDERAL MINISTRY OF POWER - HQTRS	0.00	0.00	0.00	1,153,175,516.86	-1,153,175,516.86
534	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	1,134,584,493.83	-1,134,584,493.83
535	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	0.00	0.00	0.00
536	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	712,382,885.57	0.00	712,382,885.57	2,128,633,489.92	-1,416,250,604.35
537	231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	0.00	0.00	896,859,261.53	-896,859,261.53
538	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	468,756,720.88	-468,756,720.88
539	231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	0.00	0.00	0.00	0.00
540	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	0.00	0.00	0.00	0.00
541	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	0.00	0.00	0.00	10,465,116,000.26	-10,465,116,000.26
542	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	1,094,699,415.14	-1,094,699,415.14
543	234003001	FEDERAL SCHOOL OF SURVEY, OYO	0.00	0.00	0.00	597,996,746.74	-597,996,746.74
544	234004001	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	17,340,465,849.92	-17,340,465,849.92
545	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	262,203,380.24	-262,203,380.24
546	234006001	SURVEY COUNCIL OF NIGERIA	0.00	0.00	0.00	157,561,287.22	-157,561,287.22
547	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	0.00	0.00	0.00	0.00
548	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	0.00	0.00	0.00	1,466,478,660.46	-1,466,478,660.46
549	232002001	DEPARTMENT OF PETROLEUM RESOURCES	59,000.00	0.00	59,000.00	0.00	59,000.00
550	232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	0.00	13,659,493,258.72	-13,659,493,258.72

551	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	0.00	0.00	0.00	0.00
552	232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00	0.00	0.00
553	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	0.00	0.00	12,193,123,192.25	-12,193,123,192.25
554	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	0.00	0.00	0.00	1,911,497,027.78	-1,911,497,027.78
555	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	0.00	0.00	64,364,396.78	-64,364,396.78
556	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	0.00	0.00	1,459,767,408.34	-1,459,767,408.34
557	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	688,393,943.64	-688,393,943.64
558	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	0.00	0.00	722,690,439.87	-722,690,439.87
559	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	0.00	0.00	449,777,385.33	-449,777,385.33
560	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	0.00	0.00	1,569,821,946.87	-1,569,821,946.87
561	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	3,369,081.63	0.00	3,369,081.63	444,791,374.99	-441,422,293.36
562	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	0.00	0.00	334,100,637.55	-334,100,637.55
564	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	96,613,434.02	-96,613,434.02
565	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	0.00	0.00	1,025,876,601.87	-1,025,876,601.87
566	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	2,249,546,993.00	-2,249,546,993.00
567	250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	0.00	0.00	346,751,872.88	-346,751,872.88
568	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	2,229,669,025.29	-2,229,669,025.29
569	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	0.00	401,079,900.27	-401,079,900.27
570	252037001	ANAMBRA/ IMO RBDA	0.00	0.00	0.00	619,363,443.27	-619,363,443.27
571	252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	506,210,451.12	-506,210,451.12
572	252039001	CHAD BASIN RBDA	0.00	0.00	0.00	461,497,693.53	-461,497,693.53
573	252040001	CROSS RIVER RBDA	0.00	0.00	0.00	503,880,907.63	-503,880,907.63
574	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	0.00	0.00	0.00	539,831,806.98	-539,831,806.98
575	252042001	LOWER BENUE RBDA	6,138,373.68	0.00	6,138,373.68	548,470,788.96	-542,332,415.28
576	252043001	LOWER NIGER RBDA	32,296,467.62	0.00	32,296,467.62	646,995,017.79	-614,698,550.17
577	252044001	NIGER DELTA RBDA	0.00	0.00	0.00	753,167,639.78	-753,167,639.78
578	252045001	OGUN/ OSUN RBDA	0.00	0.00	0.00	456,043,949.72	-456,043,949.72
579	252046001	SOKOTO RIMA RBDA	0.00	0.00	0.00	545,173,252.08	-545,173,252.08
580	252047001	UPPER BENUE RBDA	64,673,353.51	0.00	64,673,353.51	470,403,661.52	-405,730,308.01
581	252048001	UPPER NIGER RBDA	0.00	0.00	0.00	471,397,210.03	-471,397,210.03
582	252049001	NATIONAL WATER RESOURCES	0.00	0.00	0.00	512,374,342.73	-512,374,342.73

		INSTITUTE- KADUNA					
583	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	221,835,626.83	-221,835,626.83
584	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	0.00	0.00
586		CUSTOM SERVICE	0.00	0.00	0.00	0.00	0.00
		LAW & JUSTICES SECTOR	0.00	0.00	0.00	0.00	0.00
587	0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	5,664,125.07	0.00	5,664,125.07	13,964,433,389.49	-13,958,769,264.42
588	0318002001	SUPREME COURT OF NIGERIA	114,396,359.81	0.00	114,396,359.81	5,236,677,310.52	-5,122,280,950.71
589	0318003001	COURT OF APPEAL	803,461,968.94	0.00	803,461,968.94	10,245,992,904.20	-9,442,530,935.26
590	0318004001	FEDERAL HIGH COURT-ABUJA	168,110,225.00	0.00	168,110,225.00	8,477,921,819.41	-8,309,811,594.41
591	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	6,344,132.00	0.00	6,344,132.00	7,302,440,895.12	-7,296,096,763.12
592	0318006001	SHARIA COURT OF APPEAL-ABUJA	17,903,531.10	0.00	17,903,531.10	3,086,886,526.93	-3,068,982,995.83
593	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	88,085,450.57	0.00	88,085,450.57	3,887,128,936.00	-3,799,043,485.43
594	0318008001	NATIONAL INDUSTRIAL COURT	1,167,000.00	0.00	1,167,000.00	6,279,886,108.71	-6,278,719,108.71
595	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	2,352,055,629.85	-2,352,055,629.85
596	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	313,550.00	0.00	313,550.00	2,193,782,807.91	-2,193,469,257.91
597	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	0.00	0.00	2,378,507,495.03	-2,378,507,495.03
598	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	70,000.00	0.00	70,000.00	7,066,793,811.36	-7,066,723,811.36
599	0326002001	NIGERIAN LAW REFORM COMMISSION	4,994,880.00	0.00	4,994,880.00	451,969,087.49	-446,974,207.49
600	0326003001	LEGAL AID COUNCIL	0.00	0.00	0.00	1,203,472,630.99	-1,203,472,630.99
601	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	1,381,632,208.15	-1,381,632,208.15
602	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	111,111,975.07	0.00	111,111,975.07	905,844,949.80	-794,732,974.73
603	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	0.00	2,201,335,969.68	-2,201,335,969.68
604	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	2,000.00	0.00	2,000.00	89,822,476.89	-89,820,476.89
605	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	9,585,835,143.96	-9,585,835,143.96
606	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	707,162,124.88	-707,162,124.88
607	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	0.00
608	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	0.00	10,804,711,988.76	-10,804,711,988.76
609	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	2,143,474,590.15	-2,143,474,590.15
610		**BODY OF BENCHERS**	0.00	0.00	0.00	0.00	0.00
		REGIONAL SECTOR					
611	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	620,000.00	0.00	620,000.00	0.00	620,000.00
612	451001001	FEDERAL MINISTRY OF NIGER	0.00	0.00	0.00	2,337,503,247.00	-2,337,503,247.00

		DELTA HQTRS					
613	451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	0.00
		SOCIAL SECTOR					
614	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	2,528,000.00	0.00	2,528,000.00	5,588,951,554.29	-5,586,423,554.29
615	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	1,359,097,031.60	-1,359,097,031.60
616	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	155,500.00	0.00	155,500.00	167,098,718,610.75	-167,098,563,110.75
617	513021002	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	1,798,174,408.13	-1,798,174,408.13
618	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	559,356,468.02	-559,356,468.02
619	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	0.00	0.00	1,284,151,838.08	-1,284,151,838.08
620	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	302,900,701.48	-302,900,701.48
621	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	6,508,008,654.99	-6,508,008,654.99
622	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	70,051,853,172.00	-70,051,853,172.00
623	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	0.00	0.00	614,180,166.23	-614,180,166.23
624	517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	0.00	0.00	3,512,257,356.77	-3,512,257,356.77
625	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	0.00	0.00	3,248,693,907.71	-3,248,693,907.71
626	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	0.00	0.00	0.00	740,059,545.32	-740,059,545.32
627	517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	0.00	1,523,767,267.50	-1,523,767,267.50
628	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	8,342,379,716.49	-8,342,379,716.49
629	517010001	MASS LITERACY COUNCIL	0.00	0.00	0.00	1,291,079,548.09	-1,291,079,548.09
630	517011001	NOMADIC EDUCATION COMMISSION	0.00	0.00	0.00	598,329,466.23	-598,329,466.23
631	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	1,106,887,282.93	-1,106,887,282.93
632	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	1,569,487,569.26	-1,569,487,569.26
633	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	1,298,543,681.51	-1,298,543,681.51
634	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	211,367,453.71	-211,367,453.71
635	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	1,003,544,589.20	-1,003,544,589.20
636	517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	1,589,328,377.21	-1,589,328,377.21
637	517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	3,644,968,683.11	-3,644,968,683.11

638	517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	3,768,818,676.59	-3,768,818,676.59
639	517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	5,317,562,590.69	-5,317,562,590.69
640	517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	3,001,440,655.49	-3,001,440,655.49
641	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	3,135,368,088.49	-3,135,368,088.49
642	517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	4,575,125,734.31	-4,575,125,734.31
643	517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	3,321,780,246.30	-3,321,780,246.30
644	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	49,959,327.20	0.00	49,959,327.20	4,860,816,736.43	-4,810,857,409.23
645	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	8,778,431,861.08	-8,778,431,861.08
646	517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	3,839,487,529.82	-3,839,487,529.82
647	517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	2,471,631,605.98	-2,471,631,605.98
648	517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	5,690,874,315.59	-5,690,874,315.59
649	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	5,333,781,053.52	-5,333,781,053.52
650	517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	6,499,682,296.29	-6,499,682,296.29
651	517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	1,695,139,029.95	-1,695,139,029.95
652	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	1,229,706,899.06	-1,229,706,899.06
653	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	3,436,436,247.10	-3,436,436,247.10
654	517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	2,881,139,667.38	-2,881,139,667.38
655	517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	5,139,613,160.77	-5,139,613,160.77
656	517018020	FEDERAL POLYTECHNIC BALI	0.00	0.00	0.00	1,734,932,894.62	-1,734,932,894.62
657	517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	1,503,822,699.60	-1,503,822,699.60
658	517018022	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	852,708,050.69	-852,708,050.69
659	517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	300,991,524.14	-300,991,524.14
660	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	262,139,569.82	-262,139,569.82
661	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	7,613,544.00	0.00	7,613,544.00	619,728,625.28	-612,115,081.28
662	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	0.00	0.00	0.00	757,876,086.47	-757,876,086.47
663	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	0.00	0.00	0.00	898,792,520.19	-898,792,520.19
664	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	0.00	2,557,073,688.11	-2,557,073,688.11
665	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	0.00	1,987,272,412.62	-1,987,272,412.62
666	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	2,565,144,313.73	-2,565,144,313.73
667	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,600,000.00	0.00	1,600,000.00	2,749,465,667.33	-2,747,865,667.33
668	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	500,000.00	0.00	500,000.00	2,727,017,413.83	-2,726,517,413.83
669	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	1,502,504,345.80	-1,502,504,345.80
670	517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	2,985,745,374.97	-2,985,745,374.97

671	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	1,866,649,077.99	-1,866,649,077.99
672	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	1,840,025,908.96	-1,840,025,908.96
673	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	2,947,977,385.65	-2,947,977,385.65
674	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	3,020,607,655.78	-3,020,607,655.78
675	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	3,202,767,783.59	-3,202,767,783.59
676	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	0.00	0.00	3,227,961,942.80	-3,227,961,942.80
677	517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	3,366,973,508.38	-3,366,973,508.38
678	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	2,273,703,140.99	-2,273,703,140.99
679	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	1,777,950,206.21	-1,777,950,206.21
680	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	3,156,661,494.98	-3,156,661,494.98
681	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	2,051,769,127.32	-2,051,769,127.32
682	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	5,724,143,739.40	-5,724,143,739.40
683	517019020	FEDERAL COLLEGE OF EDUCATION EHA- AMUFU	0.00	0.00	0.00	2,143,289,795.71	-2,143,289,795.71
684	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	6,124,912,156.72	-6,124,912,156.72
685	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	2,502,027,642.15	-2,502,027,642.15
686	517021001	UNIVERSITY OF IBADAN	0.00	0.00	0.00	14,347,146,046.07	-14,347,146,046.07
687	517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	13,049,803,854.20	-13,049,803,854.20
688	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	22,165,565,100.90	-22,165,565,100.90
689	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	18,541,654,354.51	-18,541,654,354.51
690	517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	11,219,788,071.12	-11,219,788,071.12
691	517021006	UNIVERSITY OF BENIN	0.00	0.00	0.00	16,680,762,026.69	-16,680,762,026.69
692	517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	10,275,760,529.60	-10,275,760,529.60
693	517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	18,157,550,409.66	-18,157,550,409.66
694	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	9,868,409,657.05	-9,868,409,657.05
695	517021010	UNIVERSITY OF ABUJA	288,600.00	0.00	288,600.00	6,205,352,336.22	-6,205,063,736.22
696	517021014	UNIVERSITY OF PORT HARCOURT	0.00	0.00	0.00	11,420,301,396.71	-11,420,301,396.71
697	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	5,492,997,552.57	-5,492,997,552.57
698	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	13,007,062,586.79	-13,007,062,586.79
699	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	6,091,059,028.62	-6,091,059,028.62
700	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,	0.00	0.00	0.00	5,801,164,440.94	-5,801,164,440.94

		MINNA					
701	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	6,870,875.57	0.00	6,870,875.57	5,575,236,340.27	-5,568,365,464.70
702	517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	10,153,657,647.99	-10,153,657,647.99
703	517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	13,998,281,385.70	-13,998,281,385.70
704	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	14,511,628,726.50	-14,511,628,726.50
705	517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	10,246,677,968.43	-10,246,677,968.43
706	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	0.00	0.00	7,872,839,345.74	-7,872,839,345.74
707	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	688,586,562.87	-688,586,562.87
708	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	0.00	0.00	667,438,231.15	-667,438,231.15
709	517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	0.00	729,793,353.42	-729,793,353.42
710	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	783,916,889.08	-783,916,889.08
711	517021029	FEDERAL UNIVERSITY OYE-EKITI	2,488,813.67	0.00	2,488,813.67	4,030,343,288.65	-4,027,854,474.98
712	517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	4,219,923,055.80	-4,219,923,055.80
713	517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	4,101,618,115.42	-4,101,618,115.42
714	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	5,889,650.00	0.00	5,889,650.00	4,837,896,483.58	-4,832,006,833.58
715	517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	3,477,151,374.89	-3,477,151,374.89
716	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	3,032,740,857.93	-3,032,740,857.93
717	517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	3,974,362,649.91	-3,974,362,649.91
718	517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	2,609,476,038.60	-2,609,476,038.60
719	517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	5,255,263,814.40	-5,255,263,814.40
720	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	0.00	2,031,908,028.00	-2,031,908,028.00
721	517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	0.00	0.00	1,935,922,160.07	-1,935,922,160.07
722	517021040	FEDERAL UNIVERSITYOF GUSAU	18,740,891.37	0.00	18,740,891.37	3,003,023,591.33	-2,984,282,699.96
723	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	9,818,389.32	0.00	9,818,389.32	3,043,241,712.78	-3,033,423,323.46
724	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	0.00	0.00	0.00	99,999,666.63	-99,999,666.63
725	517021044	NIGERIAN ARMY UNIVERSITY BIU	0.00	0.00	0.00	1,191,382,209.77	-1,191,382,209.77
726	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	0.00	0.00	0.00	530,643,605.90	-530,643,605.90
727	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00	2,231,775,345.31	-2,231,775,345.31
728	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	0.00	0.00	0.00	1,902,331,659.07	-1,902,331,659.07
729	517024001	NATIONAL OPEN UNIVERSITY	0.00	0.00	0.00	6,772,713,118.47	-6,772,713,118.47
730	517026001	F.S.C. SOKOTO	0.00	0.00	0.00	249,261,470.62	-249,261,470.62
731	517026002	FGC AZARE	0.00	0.00	0.00	373,380,476.32	-373,380,476.32
732	517026003	FGC BUNI-YADI	0.00	0.00	0.00	146,007,592.41	-146,007,592.41
733	517026004	FGC BIRIN YAURI	180,000.00	0.00	180,000.00	205,491,947.13	-205,311,947.13
734	517026005	FGC DAURA	0.00	0.00	0.00	336,454,528.28	-336,454,528.28
735	517026006	FGC GANYE	0.00	0.00	0.00	273,983,982.22	-273,983,982.22

736	517026007	FGC GARKI	0.00	0.00	0.00	704,948,911.06	-704,948,911.06
737	517026008	FGC IJANIKIN	0.00	0.00	0.00	823,483,745.19	-823,483,745.19
738	517026009	FGC IKET NISE	0.00	0.00	0.00	464,985,964.61	-464,985,964.61
739	517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	293,985,143.10	-293,985,143.10
740	517026011	FGC IKOM	38,546,000.00	0.00	38,546,000.00	361,799,706.37	-323,253,706.37
741	517026012	FGC IKOT EKPENE	19,903,850.00	0.00	19,903,850.00	449,495,880.05	-429,592,030.05
742	517026013	FGC IKURIN	280,000.00	0.00	280,000.00	514,389,575.65	-514,109,575.65
743	517026014	FGC JOS	18,095,400.00	0.00	18,095,400.00	534,513,180.44	-516,417,780.44
744	517026015	FGC KADUNA	0.00	0.00	0.00	683,694,197.76	-683,694,197.76
745	517026016	FGC KANO	0.00	0.00	0.00	523,879,332.03	-523,879,332.03
746	517026017	FGC KEFFI	0.00	0.00	0.00	531,095,714.57	-531,095,714.57
747	517026018	FGC KIYAWA	280,000.00	0.00	280,000.00	250,288,707.16	-250,008,707.16
748	517026019	FGC KWALI	0.00	0.00	0.00	799,131,776.45	-799,131,776.45
749	517026020	FGC MAIDUGURI	0.00	0.00	0.00	448,813,640.78	-448,813,640.78
750	517026021	FGC MINJIBIR	0.00	0.00	0.00	279,125,494.47	-279,125,494.47
751	517026022	FGC MINNA	0.00	0.00	0.00	678,000,653.41	-678,000,653.41
752	517026023	FGC ODIKOLOGUNA	0.00	0.00	0.00	263,141,974.32	-263,141,974.32
753	517026024	FGC ODOGBOLU	0.00	0.00	0.00	569,433,682.55	-569,433,682.55
754	517026025	FGC OGBOMOSHMO	0.00	0.00	0.00	495,468,881.92	-495,468,881.92
755	517026026	FGC OGOJA	310,000.00	0.00	310,000.00	321,667,388.10	-321,357,388.10
756	517026027	FGC OHAFIA	18,641,350.00	0.00	18,641,350.00	301,988,977.01	-283,347,627.01
757	517026028	FGC OKIGWE	0.00	0.00	0.00	497,616,054.91	-497,616,054.91
758	517026029	FGC OKPOSI	4,006,000.00	0.00	4,006,000.00	367,299,873.91	-363,293,873.91
759	517026030	FGC ONITSHA	0.00	0.00	0.00	534,748,719.46	-534,748,719.46
760	517026031	FGC PORT HARCOURT	22,997,981.96	0.00	22,997,981.96	620,035,751.13	-597,037,769.17
761	517026032	FGC POTISKUM	0.00	0.00	0.00	278,268,567.30	-278,268,567.30
762	517026033	FGC RUBBOCHI	48,657,000.00	0.00	48,657,000.00	306,432,902.03	-257,775,902.03
763	517026034	FGC SOKOTO	0.00	0.00	0.00	434,278,861.01	-434,278,861.01
764	517026035	FGC UGWOLAWO	0.00	0.00	0.00	296,676,579.25	-296,676,579.25
765	517026036	FGC WARRI	15,615,150.00	0.00	15,615,150.00	594,605,480.24	-578,990,330.24
766	517026037	FGC ZARIA	0.00	0.00	0.00	403,196,469.17	-403,196,469.17
767	517026038	FGC, BILLIRI	0.00	0.00	0.00	291,320,803.06	-291,320,803.06
768	517026039	FGC, IDO-ANI	0.00	0.00	0.00	377,132,156.32	-377,132,156.32
769	517026040	FGC, IKOLE	18,200,000.00	0.00	18,200,000.00	309,107,241.08	-290,907,241.08
770	517026041	FGGC ABAJI	0.00	0.00	0.00	354,160,993.38	-354,160,993.38
771	517026042	FGGC ABULOMA	0.00	0.00	0.00	492,693,884.57	-492,693,884.57
772	517026043	FGGC AKURE	0.00	0.00	0.00	570,625,486.92	-570,625,486.92
773	517026044	FGGC ANKA	0.00	0.00	0.00	279,764,249.69	-279,764,249.69
774	517026045	FGGC BAJOGA	0.00	0.00	0.00	201,395,040.36	-201,395,040.36
775	517026046	FGGC BAKORI	190,000.00	0.00	190,000.00	379,605,831.03	-379,415,831.03
776	517026047	FGGC BAUCHI	809,000.00	0.00	809,000.00	435,094,421.83	-434,285,421.83
777	517026048	FGGC BENIN	0.00	0.00	0.00	545,614,183.24	-545,614,183.24
778	517026049	FGGC BIDA	0.00	0.00	0.00	276,533,105.37	-276,533,105.37
779	517026050	FGGC BWARI	0.00	0.00	0.00	728,575,645.10	-728,575,645.10
780	517026051	FGGC CALABAR	0.00	0.00	0.00	492,586,982.85	-492,586,982.85
781	517026052	FGGC EFON ALAYE	0.00	0.00	0.00	280,278,220.17	-280,278,220.17
782	517026053	FGGC EFON IMNRINGI	3,571,250.00	0.00	3,571,250.00	244,344,434.76	-240,773,184.76
783	517026054	FGGC ENUGU	20,670,000.00	0.00	20,670,000.00	838,984,074.08	-818,314,074.08
784	517026055	FGGC EZZAMGBO ABAKALIKI	13,431,700.00	0.00	13,431,700.00	342,533,189.75	-329,101,489.75

785	517026056	FGGC GBOKO	0.00	0.00	0.00	399,798,004.37	-399,798,004.37
786	517026057	FGGC GUSAU	0.00	0.00	0.00	374,957,840.28	-374,957,840.28
787	517026058	FGGC GWANDU	0.00	0.00	0.00	254,406,393.90	-254,406,393.90
788	517026059	FGGC IBILLO	0.00	0.00	0.00	281,170,825.72	-281,170,825.72
789	517026060	FGGC IBUSA	0.00	0.00	0.00	434,591,310.96	-434,591,310.96
790	517026061	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	350,831,380.89	-350,831,380.89
791	517026062	FGGC ILORIN	0.00	0.00	0.00	521,125,556.33	-521,125,556.33
792	517026063	FGGC IPETUMODU	0.00	0.00	0.00	425,366,030.47	-425,366,030.47
793	517026064	FGGC JALINGO	0.00	0.00	0.00	335,638,695.91	-335,638,695.91
794	517026065	FGGC KABBA	0.00	0.00	0.00	334,361,392.91	-334,361,392.91
795	517026066	FGGC KAZAURE	380,000.00	0.00	380,000.00	251,383,629.51	-251,003,629.51
796	517026067	FGGC KEANA	0.00	0.00	0.00	210,272,591.80	-210,272,591.80
797	517026068	FGGC LANGTANG	0.00	0.00	0.00	377,394,726.89	-377,394,726.89
798	517026069	FGGC LEJJA	11,089,000.00	0.00	11,089,000.00	443,781,183.14	-432,692,183.14
799	517026070	FGGC MONGUNO	0.00	0.00	0.00	213,657,697.75	-213,657,697.75
800	517026071	FGGC NEW BUSA	0.00	0.00	0.00	238,730,406.97	-238,730,406.97
801	517026072	FGGC OMU-ARAN	0.00	0.00	0.00	287,840,210.63	-287,840,210.63
802	517026073	FGGC OWERRI	0.00	0.00	0.00	654,429,597.87	-654,429,597.87
803	517026074	FGGC OYO	0.00	0.00	0.00	575,890,993.93	-575,890,993.93
804	517026075	FGGC SHAGAMU	0.00	0.00	0.00	614,261,712.23	-614,261,712.23
805	517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	236,242,310.81	-236,242,310.81
806	517026077	FGGC UMUAHIA	0.00	0.00	0.00	519,501,429.97	-519,501,429.97
807	517026078	FGGC WUKARI	0.00	0.00	0.00	440,683,153.41	-440,683,153.41
808	517026079	FGGC, YOLA	4,844,800.00	0.00	4,844,800.00	324,380,812.70	-319,536,012.70
809	517026080	FSTC AHOADA	16,470,000.00	0.00	16,470,000.00	317,971,787.47	-301,501,787.47
810	517026081	FSTC AWKA	0.00	0.00	0.00	504,227,466.42	-504,227,466.42
811	517026082	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	489,771,610.68	-489,771,610.68
812	517026083	FSTC MICHIKA	0.00	0.00	0.00	158,827,236.83	-158,827,236.83
813	517026084	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	221,551,437.03	-221,551,437.03
814	517026085	FSTC USI-EKITI	0.00	0.00	0.00	316,766,291.48	-316,766,291.48
815	517026086	FTC IKARE	0.00	0.00	0.00	346,723,260.36	-346,723,260.36
816	517026087	FTC ILESA	0.00	0.00	0.00	453,954,362.12	-453,954,362.12
817	517026088	FTC JALINGO	0.00	0.00	0.00	381,181,629.01	-381,181,629.01
818	517026089	FTC KAFANCHAN	4,361,000.00	0.00	4,361,000.00	329,537,175.74	-325,176,175.74
819	517026090	FTC LASSA	0.00	0.00	0.00	140,776,500.24	-140,776,500.24
820	517026091	FTC OHANSO	0.00	0.00	0.00	335,522,531.37	-335,522,531.37
821	517026092	FTC OROZO	0.00	0.00	0.00	733,815,809.24	-733,815,809.24
822	517026093	FTC OTOBI	0.00	0.00	0.00	342,677,613.12	-342,677,613.12
823	517026094	FTC OTUPKO	0.00	0.00	0.00	356,719,275.50	-356,719,275.50
824	517026095	FTC SHIRORO	0.00	0.00	0.00	329,257,179.28	-329,257,179.28
825	517026096	FTC UROMI	1,564,004.76	0.00	1,564,004.76	324,623,975.96	-323,059,971.20
826	517026097	FTC UYO	0.00	0.00	0.00	379,244,466.84	-379,244,466.84
827	517026098	FTC YABA	24,100,965.00	0.00	24,100,965.00	1,160,607,757.79	-1,136,506,792.79
828	517026099	FTC ZURU	0.00	0.00	0.00	254,112,483.08	-254,112,483.08
829	517026100	KING'S COLLEGE	0.00	0.00	0.00	792,613,854.58	-792,613,854.58
830	517026101	QUEEN'S COLLEGE LAGOS	0.00	0.00	0.00	893,183,739.28	-893,183,739.28
831	517026102	SULEJA ACADEMY	0.00	0.00	0.00	465,788,027.91	-465,788,027.91
832	517026103	FSTC,DOMA	8,372,000.00	0.00	8,372,000.00	240,697,914.09	-232,325,914.09
833	517026104	FSTC DAYI	0.00	0.00	0.00	168,374,452.66	-168,374,452.66

834	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	224,277,771.11	-224,277,771.11
835	517028001	UNESCO PARIS	0.00	0.00	0.00	192,626,303.00	-192,626,303.00
836	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	1,093,428,344.64	-1,093,428,344.64
837	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	7,982,441,862.76	-7,982,441,862.76
838	0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	0.00	0.00	0.00	249,999,666.63	-249,999,666.63
839	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	0.00	0.00	6,756,759,924.51	-6,756,759,924.51
840	521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	0.00	0.00
841	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,382,300.74	0.00	1,382,300.74	41,942,841,247.22	-41,941,458,946.48
842	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	127,925,180.29	-127,925,180.29
843	521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	304,383,979.60	-304,383,979.60
844	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	0.00	0.00	176,553,681.02	-176,553,681.02
845	521008001	HEALTH RECORDS REGISTRATION BOARD	13,198,659.69	0.00	13,198,659.69	378,655,092.51	-365,456,432.82
846	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	0.00	283,035,937.24	-283,035,937.24
847	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	112,992,419.31	-112,992,419.31
848	521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	383,228,139.87	-383,228,139.87
849	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	0.00	916,618,919.82	-916,618,919.82
850	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	0.00	6,079,162,701.34	-6,079,162,701.34
851	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	6,084,498,526.67	-6,084,498,526.67
852	521015001	MEDICAL REHABILITATION THERAPY BOARD	20,287,235.76	0.00	20,287,235.76	374,837,393.06	-354,550,157.30
853	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	0.00	0.00	1,154,932,205.07	-1,154,932,205.07
854	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS- IBADAN	0.00	0.00	0.00	37,968,584.72	-37,968,584.72
855	521018001	NURSE TUTOR TRAINING - ENUGU	0.00	0.00	0.00	24,326,307.76	-24,326,307.76
856	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	30,114,254.20	-30,114,254.20
857	521020001	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	97,006,482.61	-97,006,482.61
858	521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	20,685,842.22	-20,685,842.22
862	0521023003	NHETC, ZARIA	0.00	0.00	0.00	0.00	0.00

863	0521023004	NHETC, ENUGU	0.00	0.00	0.00	0.00	0.00
864	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	0.00	0.00	27,663,626.47	-27,663,626.47
865	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	0.00	0.00	2,577,361.87	-2,577,361.87
866	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	23,528,692.96	-23,528,692.96
867	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	17,139,719,735.71	-17,139,719,735.71
868	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	9,119,948,098.51	-9,119,948,098.51
869	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	8,294,908,918.36	-8,294,908,918.36
870	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	2,367,752.19	0.00	2,367,752.19	13,125,481,277.59	-13,123,113,525.40
871	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	10,146,855,416.18	-10,146,855,416.18
872	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	0.00	0.00	0.00	9,747,324,565.69	-9,747,324,565.69
873	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	0.00	0.00	10,474,737,267.37	-10,474,737,267.37
874	521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	9,185,563,473.14	-9,185,563,473.14
875	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	5,000,000.00	0.00	5,000,000.00	9,693,004,967.80	-9,688,004,967.80
876	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	12,011,590,107.68	-12,011,590,107.68
877	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	8,411,823,012.94	-8,411,823,012.94
878	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	0.00	0.00	8,125,734,381.60	-8,125,734,381.60
879	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	9,010,999,397.67	-9,010,999,397.67
880	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	9,472,481,452.14	-9,472,481,452.14
881	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	7,860,566,708.32	-7,860,566,708.32
882	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	17,714,616.20	0.00	17,714,616.20	5,701,403,776.60	-5,683,689,160.40
883	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0.00	0.00	0.00	15,906,607,920.45	-15,906,607,920.45
884	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	16,216,732.50	0.00	16,216,732.50	4,747,667,779.31	-4,731,451,046.81
885	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	0.00	0.00	0.00	7,488,168,296.64	-7,488,168,296.64
886	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	0.00	0.00	0.00	7,801,148,127.17	-7,801,148,127.17
887	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	0.00	0.00	7,491,832,663.72	-7,491,832,663.72
888	521027003	FEDERAL MEDICAL CENTRE – ABUJA	0.00	0.00	0.00	3,487,948,636.52	-3,487,948,636.52

889	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	2,228,937,191.33	-2,228,937,191.33
890	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	1,376,826,389.78	-1,376,826,389.78
891	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	8,473,244.50	0.00	8,473,244.50	2,725,201,812.07	-2,716,728,567.57
892	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	1,971,791,125.13	-1,971,791,125.13
893	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	0.00	0.00	1,669,088,799.04	-1,669,088,799.04
894	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	3,753,079,967.85	-3,753,079,967.85
895	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	30,661,667.54	0.00	30,661,667.54	3,714,797,156.21	-3,684,135,488.67
896	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	0.00	291,568,111.76	-291,568,111.76
897	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,543,275.00	0.00	1,543,275.00	2,008,485,264.10	-2,006,941,989.10
898	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	3,683,227,945.46	-3,683,227,945.46
899	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	0.00	0.00	3,103,758,699.27	-3,103,758,699.27
900	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	0.00	0.00	3,404,406,717.00	-3,404,406,717.00
901	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	0.00	0.00	1,439,141,032.39	-1,439,141,032.39
902	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	0.00	6,032,629,340.89	-6,032,629,340.89
903	521027018	FEDERAL MEDICAL CENTRE, OWO	1,249,117.00	0.00	1,249,117.00	5,415,647,449.38	-5,414,398,332.38
904	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	7,891,655,411.44	-7,891,655,411.44
905	521027020	FEDERAL MEDICAL CENTRE, OWERRI	28,844,261.44	0.00	28,844,261.44	6,428,411,613.86	-6,399,567,352.42
906	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	5,170,041.97	0.00	5,170,041.97	6,497,653,760.03	-6,492,483,718.06
907	521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	4,709,145,245.60	-4,709,145,245.60
908	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	3,491,822,657.09	-3,491,822,657.09
909	521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	6,165,208,521.53	-6,165,208,521.53
910	521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	4,993,385,642.62	-4,993,385,642.62
911	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	4,165,673,313.86	-4,165,673,313.86
912	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	5,510,923.27	0.00	5,510,923.27	4,171,128,548.47	-4,165,617,625.20
913	521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	4,013,806,284.82	-4,013,806,284.82
914	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	3,624,271,468.33	-3,624,271,468.33
915	521027033	FEDERAL MEDICAL CENTRE, KEBBI	0.00	0.00	0.00	3,259,538,426.68	-3,259,538,426.68

		STATE					
916	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	0.00	3,792,604,739.32	-3,792,604,739.32
917	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	11,667,934.98	0.00	11,667,934.98	2,511,155,221.70	-2,499,487,286.72
918	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	10,161,092,137.89	-10,161,092,137.89
919	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	7,187,354,651.49	-7,187,354,651.49
920	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	3,214,913,051.42	-3,214,913,051.42
921	521027039	NATIONAL EYE CENTRE KADUNA	0.00	0.00	0.00	1,821,185,263.89	-1,821,185,263.89
922	521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	0.00	0.00	1,458,790,704.47	-1,458,790,704.47
923	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	275,820,394.86	-275,820,394.86
924	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	0.00	0.00	0.00	2,067,410,005.80	-2,067,410,005.80
928	0521027046	ONCHO KADUNA	0.00	0.00	0.00	0.00	0.00
929	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	0.00	1,186,491,137.63	-1,186,491,137.63
930	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	2,064,000.00	-2,064,000.00
931	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	2,362,500.00	-2,362,500.00
932	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	2,362,500.00	-2,362,500.00
933	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	0.00	2,362,500.00	-2,362,500.00
934	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	0.00	0.00	0.00	89,464,550.63	-89,464,550.63
935	521029001	PHS, ABUJA	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
936	521029002	PHS, YOLA	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
937	521029003	PHS, JALINGO	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
938	521029004	PHS, MAIDUGURI	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
939	521029005	PHS, DAMATURU	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
940	521029006	PHS, KANO	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
941	521029007	PHS, KASTINA	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
942	521029008	PHS, DUTSE	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
943	521029009	PHS, ILORIN	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
944	521029010	PHS, SOKOTO	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
945	521029011	PHS, IBADAN	0.00	0.00	0.00	1,860,495.63	-1,860,495.63
946	521029012	PHS, ABEOKUTA	0.00	0.00	0.00	1,224,445.87	-1,224,445.87
947	521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
948	521029014	PHS, CALABAR	0.00	0.00	0.00	1,674,445.87	-1,674,445.87
951	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	0.00	0.00	0.00	0.00	0.00

953	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	0.00	0.00	0.00
954	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	0.00	0.00	0.00	0.00	0.00
955	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	1,356,809.50	-1,356,809.50
956	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	2,569,360.21	0.00	2,569,360.21	1,008,334,380.00	-1,005,765,019.79
957	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	935,959,822.74	-935,959,822.74
958	0517026018	FGGC KEBBI	0.00	0.00	0.00	0.00	0.00
959	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0.00	0.00	0.00	187,058,467.46	-187,058,467.46
960	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	0.00	0.00	562,864,846.88	-562,864,846.88
961	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	0.00	0.00	179,446,919.98	-179,446,919.98
962	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	15,912,999.63	-15,912,999.63
963	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	140,762,906.00	-140,762,906.00
964	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	0.00	0.00	13,824,084.00	-13,824,084.00
965	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	196,254,502.69	-196,254,502.69
966	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00	0.00	0.00
967	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	0.00	0.00	0.00	638,189,897.44	-638,189,897.44
968	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	910,025,657.41	-910,025,657.41
969	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	0.00	892,208,452.51	-892,208,452.51
970	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	1,031,275,452.72	-1,031,275,452.72
971	521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	8,675,725,095.59	-8,675,725,095.59
972	521050001	BASIC HEALTH CARE FUND	0.00	0.00	0.00	35,025,926,585.50	-35,025,926,585.50
973	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	0.00	2,788,680,793.40	-2,788,680,793.40
974	535002001	NATIONAL PARK HEADQUARTERS	4,555,538.41	0.00	4,555,538.41	319,583,500.58	-315,027,962.17
975	535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	591,877,955.90	-591,877,955.90
976	535004001	OYO NATIONAL PARK	0.00	0.00	0.00	441,576,671.22	-441,576,671.22
977	535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	331,442,075.70	-331,442,075.70
978	535006001	GASHAKA GUMTI NATIONAL PARK	9,827,987.48	0.00	9,827,987.48	419,241,347.95	-409,413,360.47
979	535007001	CROSS RIVER NATIONAL PARK	0.00	0.00	0.00	598,027,155.84	-598,027,155.84
980	535008001	KAMUKU NATIONAL PARK	0.00	0.00	0.00	271,375,274.56	-271,375,274.56

981	535009001	OKUMU NATIONAL PARK	1,892,534.77	0.00	1,892,534.77	268,208,269.99	-266,315,735.22
982	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	0.00	0.00	616,993,540.62	-616,993,540.62
983	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	0.00	997,980,215.01	-997,980,215.01
984	535012001	FEDERAL COLLEGE OF FORESTRY JOS	0.00	0.00	0.00	739,957,788.82	-739,957,788.82
985	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH -SOUTH)	0.00	0.00	0.00	213,007,246.15	-213,007,246.15
986	535012302	RESOURCES MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)	0.00	0.00	0.00	177,476,893.19	-177,476,893.19
987	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	0.00	0.00	0.00	152,288,919.78	-152,288,919.78
994	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	681,714,271.53	-681,714,271.53
995	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	8,373,921,189.28	-8,373,921,189.28
996	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	0.00	0.00	0.00	1,108,875,680.00	-1,108,875,680.00
997	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	0.00	0.00	0.00	1,145,035,588.12	-1,145,035,588.12
998	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	0.00	0.00	145,833,333,333.34	-145,833,333,333.34
999	544004001	NORTH EAST DEVELOPMENT COMMISSION	0.00	0.00	0.00	31,334,539,569.13	-31,334,539,569.13
1000	544005001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	774,024.00	-774,024.00
1001	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	2,471,145,738.93	-2,471,145,738.93
1002	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	0.00	0.00	0.00	299,999,997.00	-299,999,997.00
1003	0544009001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT MDG (OSSAP-MDGS)	0.00	0.00	0.00	48,111,703,949.38	-48,111,703,949.38
		GRAND-TOTAL	**10,535,614,061,078.60**	**0.00**	**10,535,614,061,078.60**	**5,154,433,145,591.62**	**5,381,180,915,486.99**

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 2021	GAIN/LOSS 2020
			140501	140502	140503	140801	140802	140803	140804	140901		280101	280102	280103	280104	280105			
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	
1.	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	573,600.00
2.	123005001	NEWS AGENCY 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	0.00	0.00	0.00	0.00	321,677.56
3.	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	0.00	0.00	0.00	267,371.25	0.00	267,371.25	0.00	0.00	0.00	0.00	0.00	0.00	267,371.25	
4.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,000,000.00	0.00	48,000,000.00	-48,000,000.00	
5.	215018001	NATIONAL AGRIC EXTENSION RESEARCH LIAISON SERVIES, ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	331,960.00	0.00	0.00	331,960.00	331,960.00	
6.	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - 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	0.00	0.00	0.00	0.00	34,372.17
7.	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES 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	0.00	0.00	0.00	0.00	98,703,384.80
8.	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	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	2,660,600.00
9.	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	70,471,441.76	0.00	70,471,441.76	120,855,465.21	0.00	0.00	0.00	0.00	120,855,465.21	-50,384,023.45	
10.	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,648.33
11.	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	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	5,153,200.00
12.	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	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	821,307.88
13.	517021005	OBAFEMI AWOLOWO UNIVERSITY	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	21,500.00
14.	517022001	DIVISION OF ARICULTURAL COLLEE, ABU ZARIA	0.00	0.00	0.00	41,318.93	0.00	0.00	0.00	0.00	41,318.93	0.00	0.00	0.00	0.00	0.00	0.00	41,316.93	
15.	517026006	FGC GANYE	0.00	0.00	0.00	112,894,516.68	0.00	0.00	0.00	0.00	112,894,516.66	0.00	0.00	0.00	0.00	0.00	0.00	112,894,516.66	
16.	517026006	FGC KANO	0.00	0.00	0.00	0.00	0.00	0.00	9,615,066.86	0.00	9,615,066.86	19,397,560.23	0.00	0.00	0.00	0.00	19,397,560.23	-9,782,513.37	(11,014,236.36)
17.	517026006	FGC KEFFI	0.00	0.00	0.00	0.00	0.00	0.00	45,281,688.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,281,688.00	0.00
18.	517026018	FGC KIYAWA	0.00	0.00	0.00	0.00	0.00	0.00	20,185,317.34	0.00	20,185,317.34	127,532,473.73	0.00	0.00	0.00	0.00	127,532,473.73	-107,347,156.39	(32,663,027.84)

19.	517026020	FGC MAIDUGURI	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	940,000.00
20.	517026021	FGC MINJIBIR	0.00	0.00	0.00	0.00	0.00	0.00	6,247,679.05	0.00	6,247,679.05	0.00	0.00	0.00	50,336,983.29	0.00	50,336,983.29	-44,089,304.24	
21.	517026037	FGC ZARIA	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	24,511,002.62
22.	517026060	FGGC IBUSA	0.00	0.00	0.00	0.00	0.00	0.00	1,359,484.47	0.00	1,359,484.47	0.00	0.00	0.00	0.00	0.00	0.00	1,359,484.47	
23.	517026066	FGGC KAZAURE	0.00	0.00	0.00	0.00	0.00	10,991,296.44	0.00	0.00	10,991,296.44	0.00	0.00	0.00	3,376,523.30	0.00	3,376,523.30	7,614,773.14	10,463,297.38
24.	517026071	FGGC NEW BUSA	0.00	0.00	0.00	0.00	0.00	0.00	73,972,800.00	0.00	73,972,800.00	0.00	0.00	0.00	0.00	0.00	0.00	73,972,800.00	
25.	517026100	KING'S COLLEGE	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	141,482,954.96
26.	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	933,516.00
27.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0.00	0.00	0.00	0.00	0.00	0.00	4,978,859.81	0.00	4,978,859.81	18,890,195.63	0.00	0.00	0.00	0.00	18,890,195.63	-13,911,335.82	1,377,610.00
28.	544005001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	0.00	0.00	0.00	155,291,309,351.04	0.00	155,291,309,351.04	196,420,714,218.98	0.00	0.00	0.00	0.00	196,420,714,218.98	-41,129,404,867.94	
		GRAND-TOTAL	0.00	0.00	0.00	112,935,833.59	0.00	10,991,296.44	155,523,689,059.58	0.00	155,647,616,189.61	196,707,389,933.78	0.00	331,960.00	101,713,506.59	0.00	196,809,435,400.37	-41,161,819,210.76	244,326,407.50

NOTE 25:
GAIN ON FOREIGN EXCHANGE

S/N	ADMIN. CODE	MDA	GAIN ON FOREIGN EXCHANGE	LOSS ON FOREIGN EXCHANGE	GAIN/LOSS 2021	GAIN/LOSS 2020
			141001	220901		
			₦	₦	₦	N
		ADMINISTRATIVE SECTOR				
1.	116005001	NIGERIAN AIRFORCE	0.00	0.00	0.00	(1,078,224.36)
2.	119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	(4,685,800.42)
3.	119009016	FOREIGN MISSION: BERLIN	1,955,689.88	303,054,322.47	-301,098,632.59	86,373,151.27
4.	119009021	FOREIGN MISSION: BRUSSELS	0.00	1,894,324.00	-1,894,324.00	
5.	119009024	FOREIGN MISSION: BUEA	0.00	1,439,632.00	-1,439,632.00	(992,849.66)
6.	119009028	FOREIGN MISSION: CANBERRA	4,890,242.03	0.00	4,890,242.03	1,976,380.80
7.	119009029	FOREIGN MISSION: CARACAS	0.00	534,780.10	-534,780.10	(534,780.10)
8.	119009031	FOREIGN MISSION: COTONOU	2,159.09	0.00	2,159.09	56,729,670.25
9.	119009032	FOREIGN MISSION: DAKAR	0.00	2,418,305.64	-2,418,305.64	(2,779,661.65)
10.	119009033	FOREIGN MISSION:DAMASCUS	0.00	1,796,589.34	-1,796,589.34	
11.	119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	8,635,329.93
12.	119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	10,788,554.84
13.	119009040	FOREIGN MISSION: GENEVA	0.00	4,399,019.17	-4,399,019.17	(5,175,316.67)
14.	119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	(12,838,603.21)
15.	119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	(6,115,106.59)
16.	119009055	FOREIGN MISSION: KINSHASA	0.00	8,352,903.77	-8,352,903.77	
17.	119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	8,271,466.73
18.	119009061	FOREIGN MISSION: LONDON	0.00	10,000,457.14	-10,000,457.14	
19.	119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	4,153.20
20.	119009083	FOREIGN MISSION: PORT OFSPAIN	0.00	2,541,592.60	-2,541,592.60	(2,762,600.65)
21.	119009086	FOREIGN MISSION: RABAT	0.00	4,834,600.19	-4,834,600.19	(10,743,555.97)
22.	119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	53,846,911.95
23.	119009104	FOREIGN MISSION: WARSAW	0.00	8,854,201.37	-8,854,201.37	(25,297,718.21)
24.	119009120	FOREIGN MISSION DOHA, QATAR	0.00	0.00	0.00	(1,716,945.93)
25.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	48,000,000.00	-48,000,000.00	

26.	022001200100	CONSOLIDATED REVENUE FUND	0.00	297,212,383,400.00	-297,212,383,400.00	(245,085,870,000.00)
27.	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	12,960,069.89
28.	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	2,466,269.74	-2,466,269.74	
29.	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	6,682,320.79
30.	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	0.00	0.00	0.00	(8,816,492.19)
31.	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	0.00	599,477.49
32.	517021044	NIGERIAN ARMY UNIVERSITY BIU	0.00	0.00	0.00	(482,921.26)
		GRAND-TOTAL	**6,848,091.00**	**297,612,970,397.52**	**-297,606,122,306.53**	**(244,923,023,089.73)**

NOTE 26
SHARE OF SURPLUS IN ASSOCIATE

NOTE 27:
MINORITY INTEREST SHARE OF SURPLUS

S/N	ADMIN. CODE	MDA	MINORITY INTEREST SHARE OF SURPLUS
			140601
			₦
		ADMINISTRATIVE SECTOR	-
			-
			-

NOTE 28:
CASH/BANK BALANCES HELD BY AGF

S/N	ADMIN. CODE	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	DR	CR	NET BALANCE
			310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2021	2020			
		-	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR																
1	111001001	STATE HOUSE - HQTRS	0.00	0.00	0.00	0.00	1,134,292,699.74	0.00	4,609,555.32	0.00	0.00	0.00	0.00	1,138,902,255.06		1,138,902,255.06		1,138,902,255.06
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	0.00	0.00	0.00	413,129,039.45	0.00	4,702,829.22	0.00	0.00	0.00	0.00	417,831,868.67		417,831,868.67		417,831,868.67
3	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	0.00	0.00	0.00	74,378,271.47	0.00	738,185.89	0.00	0.00	0.00	0.00	75,116,457.36		75,116,457.36		75,116,457.36
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	56,162,472.78	0.00	29,062.78	0.00	0.00	0.00	0.00	56,191,535.56		56,191,535.56		56,191,535.56
5	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	0.00	0.00	245,555,316.30	0.00	9,422.89	0.00	0.00	0.00	0.00	245,564,739.19		245,564,739.19		245,564,739.19
6	111001006	STATE HOUSE MEDICAL CENTRE	0.00	0.00	0.00	0.00	273,441,536.88	0.00	2,815,334.39	0.00	0.00	0.00	0.00	276,256,871.27		276,256,871.27		276,256,871.27
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	69,196,270.05	0.00	160,334.45	0.00	0.00	0.00	0.00	69,356,604.50		69,356,604.50		69,356,604.50
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	231,205.29	0.00	0.00	0.00	0.00	231,205.29		231,205.29		231,205.29
9	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	0.00	0.00	0.00	10,556,650,158.53	0.00	2,955,723,089.65	0.00	0.00	0.00	0.00	13,512,373,248.18		13,512,373,248.18		13,512,373,248.18
10	111006001	NIPSS, KURU	0.00	0.00	0.00	0.00	114,016,004.71	32,741,302.44	4,611,774.54	0.00	0.00	0.00	0.00	151,369,081.69		151,369,081.69		151,369,081.69
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	115,831,624.49	0.00	64,859,203.53	0.00	0.00	0.00	0.00	180,690,828.02		180,690,828.02		180,690,828.02
12	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	0.00	0.00	0.00	2,081,025,737.13	1.15	238,872,794.83	0.00	0.00	0.00	0.00	2,319,898,533.11		2,319,898,533.11		2,319,898,533.11
13	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	0.00	0.00	0.00	17,679,156.12	128,749,006.38	15,753,149.95	0.00	0.00	0.00	0.00	162,181,312.45		162,181,312.45		162,181,312.45
14	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	0.00	0.00	0.00	572,361,571.06	18,175,686.04	118,336,991.97	0.00	0.00	0.00	0.00	708,874,249.07		708,874,249.07		708,874,249.07
15	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	1,880,326.12	0.00	21,529,029.47	0.00	0.00	0.00	0.00	23,409,355.59		23,409,355.59		23,409,355.59
16	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	0.00	0.00	0.00	546,815,134.09	0.00	103,379.37	0.00	0.00	0.00	0.00	546,918,513.46		546,918,513.46		546,918,513.46
17	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	20,474,402.00	0.00	22,564,537.77	0.00	0.00	0.00	0.00	43,038,939.77		43,038,939.77		43,038,939.77
18	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	0.00	200,333,078.52	0.00	0.00	0.00	0.00	0.00	0.00	200,333,078.52		200,333,078.52		200,333,078.52
19	0112002001	SENATE	0.00	0.00	0.00	0.00	6,704,028.63	0.00	0.00	0.00	0.00	0.00	0.00	6,704,028.63		6,704,028.63		6,704,028.63
20	0112003001	HOUSE OF REPRESENTATIVES	0.00	0.00	0.00	0.00	33,248,831.13	0.00	0.00	0.00	0.00	0.00	0.00	33,248,831.13		33,248,831.13		33,248,831.13
21	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		-		-
22	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		-		-
23	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		-		-
24	0112007001	HOUSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				

	1	COMMITTEE ON PUBLIC ACCOUNTS														-		-
25	0112008001	GENERAL SERVICE	0.00	0.00	0.00	0.00	20,550,334.72	0.00	0.00	0.00	0.00	0.00	0.00	20,550,334.72		20,550,334.72		20,550,334.72
26	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	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	116001001	MINISTRY OF DEFENCE - MOD HQTRS	0.00	0.00	0.00	0.00	2,011,826,552.08	999,053.40	99.00	0.00	0.00	0.00	0.00	2,012,825,704.48		2,012,825,704.48		2,012,825,704.48
28	116002001	DEFENCE HEADQURTERS	0.00	0.00	0.00	0.00	136.73	14,700,036.46	14,700,040.14	0.00	0.00	0.00	0.00	29,400,213.33		29,400,213.33		29,400,213.33
29	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	0.00	0.00	0.00	0.00	136.73	14,700,036.46	14,700,040.14	0.00	0.00	0.00	0.00	29,400,213.33		29,400,213.33		29,400,213.33
30	116003001	NIGERIAN ARMY	0.00	0.00	0.00	0.00	111,417,638,091.00	962,894,542.76	3,000.00	0.00	0.00	0.00	0.00	112,380,535,633.76		112,380,535,633.76		112,380,535,633.76
31	116004001	NIGERIAN NAVY	0.00	0.00	0.00	0.00	0.54	0.08	128,871.27	0.00	0.00	0.00	0.00	128,871.89		128,871.89		128,871.89
32	116005001	NIGERIAN AIRFORCE	0.00	0.00	0.00	0.00	128,428,482,238.00	0.15	0.00	0.00	0.00	0.00	0.00	128,428,482,238.15		128,428,482,238.15		128,428,482,238.15
33	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	0.00	0.00	0.00	517.25	58,588,421.00	0.80	0.00	0.00	0.00	0.00	58,588,939.05		58,588,939.05		58,588,939.05
34	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	0.00	0.00	0.00	0.00	89.59	0.23	206.78	0.00	0.00	0.00	0.00	296.60		296.60		296.60
35	116007001	NIGERIAN DEFENCE COLLEGE	0.00	0.00	0.00	0.00	0.00	2,761,943.06	0.02	0.00	0.00	0.00	0.00	2,761,943.08		2,761,943.08		2,761,943.08
36	116008001	COMMAND AND STAFF COLLEGE, JAJI	0.00	0.00	0.00	0.00	605,625,041.02	3,057,160.22	0.01	0.00	0.00	0.00	0.00	608,682,201.25		608,682,201.25		608,682,201.25
37	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
38	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0.00	0.00	0.00	0.00	421,459.27	7,714,426.79	2.75	0.00	0.00	0.00	0.00	8,135,888.81		8,135,888.81		8,135,888.81
39	116011001	DEFENCE INTELLIGENCE SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.00	0.67		0.67		0.67
40	116012001	DEFENCE INTELLIGENCE AGENCY	0.00	0.00	0.00	0.00	0.00	4.26	0.00	0.00	0.00	0.00	0.00	4.26		4.26		4.26
41	116015017	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		-		-
42	116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	1,021.32	0.00	0.00	0.00	0.00	0.00	0.00	1,021.32		1,021.32		1,021.32
43	0116022001	TRAINING AND DOCTRINE COMMAND NIGERIAN ARMY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
44	116018001	DEFENCE SPACE ADMINISTARTION	0.00	0.00	0.00	0.00	28,465,032,470.39	8,284,810.99	79.89	0.00	0.00	0.00	0.00	28,473,317,361.27		28,473,317,361.27		28,473,317,361.27
45	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	790,540,646.79	28,588,746.85	1,002,360,782.04	0.00	0.00	0.00	0.00	1,821,490,175.68		1,821,490,175.68		1,821,490,175.68
46	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	0.00	0.00	0.00	0.00	30,150,295.63	0.00	890.61	0.00	0.00	0.00	0.00	30,151,186.24		30,151,186.24		30,151,186.24
47	119002001	TECHNICAL AIDS CORPS	0.00	0.00	0.00	0.00	13,385.16	322,469.54	788.46	0.00	0.00	0.00	0.00	336,643.16		336,643.16		336,643.16
48	119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	0.00	0.00	61,092,704.10	66,369.03	0.00	0.00	0.00	0.00	0.00	61,159,073.13		61,159,073.13		61,159,073.13
49	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	0.00	0.00	0.00	549,726,925.36	0.00	2,777,666.47	0.00	0.00	0.00	0.00	552,504,591.83		552,504,591.83		552,504,591.83
50	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	0.00	0.00	0.00	25,306,639.01	11,741,501.13	59,035,120.99	0.00	0.00	0.00	0.00	96,083,261.13		96,083,261.13		96,083,261.13
51	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	0.00	0.00	0.00	27,322,184.74	0.00	3,147,890.27	0.00	0.00	0.00	0.00	30,470,075.01		30,470,075.01		30,470,075.01
52	119009001	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	0.00	0.00	23,128,761.18	1,605,073.74	0.00	0.00	0.00	0.00	24,733,834.92		24,733,834.92		24,733,834.92
53	119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	0.00	22,848,245.45	70,231,588.16	146,703,603.78	0.00	0.00	0.00	0.00	239,783,437.40		239,783,437.40		239,783,437.40
54	119009003	FOREIGN MISSION: ADDIS ABABA	0.00	0.00	0.00	0.00	925,947.27	72,979,116.94	43,805,672.15	2,215,213.10	0.00	0.00	0.00	119,925,949.46		119,925,949.46		119,925,949.46
55	119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	0.00	44,098,995.46	17,024,627.45	5,841,190.03	945,176.82	0.00	0.00	0.00	67,909,989.76		67,909,989.76		67,909,989.76
56	119009005	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	0.00	0.00	103,233,182.69	49,929,163.86	0.00	0.00	0.00	0.00	153,162,346.55		153,162,346.55		153,162,346.55
57	119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	0.00	873,134,084.42	61,415,050.44	12,853,869.27	567,508.63	0.00	0.00	0.00	947,970,512.76		947,970,512.76		947,970,512.76
58	119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	0.00	81,137,123.23	56,316,006.62	0.00	72,493,648.31	0.00	0.00	0.00	209,946,778.16		209,946,778.16		209,946,778.16
59	119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	0.00	1,183,780.52	182,108,347.33	7,358,828.89	1,371,257.73	0.00	0.00	0.00	192,022,214.47		192,022,214.47		192,022,214.47

60	119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	0.00	12,665,143.38	57,667,010.42	9,778,888.75	196,805.47	0.00	0.00	0.00	80,307,848.03		80,307,848.03		80,307,848.03
61	119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	0.00	0.00	23,641,911.54	7,233,286.15	9,085,258.00	0.00	0.00	0.00	39,960,455.69		39,960,455.69		39,960,455.69
62	119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	0.00	3,569,627.21	9,944,841.67	416,906.10	1,795,636.57	0.00	0.00	0.00	15,727,011.56		15,727,011.56		15,727,011.56
63	119009013	FOREIGN MISSION: BATA	0.00	0.00	0.00	0.00	243,028,607.67	150,906,849.68	494,913.99	192,490.64	0.00	0.00	0.00	394,622,861.98		394,622,861.98		394,622,861.98
64	119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	0.00	144,407,338.13	287,007,799.62	19,876,694.73	81,346,187.00	0.00	0.00	0.00	532,638,019.48		532,638,019.48		532,638,019.48
65	119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	0.00	0.00	61,310,520.26	112,314,323.97	55,054.62	100,370,850.00	0.00	0.00	274,050,748.84		274,050,748.84		274,050,748.84
66	119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	0.00	15,489,289.25	47,500,160.00	322,097.85	1,777,333.33	0.00	0.00	0.00	65,088,880.43		65,088,880.43		65,088,880.43
67	119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	0.00	90,246,903.05	7,953,549.09	7,900,827.26	5,062,752.16	0.00	0.00	0.00	111,164,031.56		111,164,031.56		111,164,031.56
68	119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	0.00	6,502,923.64	5,388,136.73	1,112,857.30	86,832.99	0.00	0.00	0.00	13,090,750.66		13,090,750.66		13,090,750.66
69	119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	0.00	0.00	211,668,789.20	27,567,427.00	0.00	0.00	0.00	0.00	239,236,216.20		239,236,216.20		239,236,216.20
70	119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	0.00	126,605,847.19	181,965,826.53	96,741,861.47	1,077,496.85	0.00	0.00	0.00	406,391,032.04		406,391,032.04		406,391,032.04
71	119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	0.00	0.00	4,017,335.58	120,355.46	0.00	0.00	0.00	0.00	4,137,691.04		4,137,691.04		4,137,691.04
72	119009022	FOREIGN MISSION:BUCHAREST	0.00	0.00	0.00	0.00	318,015,229.17	92,605,829.17	114,890,413.14	3,930,875.00	0.00	0.00	0.00	529,442,346.48		529,442,346.48		529,442,346.48
73	119009023	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	119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	0.00	0.00	36,730,264.93	80,319,330.13	1,108,006.03	0.00	0.00	0.00	118,157,601.09		118,157,601.09		118,157,601.09
75	119009025	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	119009026	FOREIGN MISSION: BUJUMBURA	0.00	0.00	0.00	0.00	20,383,387.24	51,000,500.19	53,338,205.31	165,692.44	0.00	0.00	0.00	124,887,785.18		124,887,785.18		124,887,785.18
77	119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	0.00	22,939,275.28	56,603,463.81	3,003,339.79	1,683,048.82	0.00	0.00	0.00	84,229,127.71		84,229,127.71		84,229,127.71
78	119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	0.00	0.00	48,210,544.07	24,119,321.62	0.00	0.00	0.00	0.00	72,329,865.69		72,329,865.69		72,329,865.69
79	119009029	FOREIGN MISSION: CARACAS	0.00	0.00	0.00	0.00	2,232,029.71	30,043,810.78	25,688,967.08	0.00	0.00	0.00	0.00	57,964,807.56		57,964,807.56		57,964,807.56
80	119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	0.00	158,593,899.56	0.00	0.00	0.00	0.00	0.00	0.00	158,593,899.56		158,593,899.56		158,593,899.56
81	119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	5,909,396.15	1,168,847.00	10,031,467.27	120,737,554.88	0.00	0.00	0.00	137,847,265.30		137,847,265.30		137,847,265.30
82	119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	0.00	0.00	20,824,289.14	11,200,314.27	0.00	0.00	0.00	0.00	32,024,603.41		32,024,603.41		32,024,603.41
83	119009033	FOREIGN MISSION:DAMASCUS	0.00	0.00	0.00	0.00	0.00	0.00	50,799,940.00	0.00	0.00	0.00	0.00	50,799,940.00		50,799,940.00		50,799,940.00
84	119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
85	119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	0.00	28,246,754.63	2,688,192.61	19,115,424.06	661,341.21	0.00	0.00	0.00	50,711,712.51		50,711,712.51		50,711,712.51
86	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	0.00	0.00	31,516,570.54	184,148,406.93	22,344,271.07	742.42	0.00	0.00	0.00	238,009,990.95		238,009,990.95		238,009,990.95
87	119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	0.00	147,911.72	12,101,612.73	5,630,275.56	882,487.52	0.00	0.00	0.00	18,762,287.53		18,762,287.53		18,762,287.53
88	119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	0.00	91,590,685.17	0.00	0.00	0.00	0.00	0.00	0.00	91,590,685.17		91,590,685.17		91,590,685.17
89	119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	0.00	43,793,196.97	58,449,605.36	83,746.24	0.00	0.00	0.00	0.00	102,326,548.57		102,326,548.57		102,326,548.57
90	119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	0.00	0.00	31,891,038.11	21,260,692.07	0.00	0.00	0.00	0.00	53,151,730.18		53,151,730.18		53,151,730.18
91	119009042	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	119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	0.00	18,972,137.68	66,508,839.79	41,762,707.97	12,151,348.06	0.00	0.00	0.00	139,395,033.50		139,395,033.50		139,395,033.50
93	119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	0.00	0.00	1,307,109.09	508,968.00	0.00	0.00	0.00	0.00	1,816,077.09		1,816,077.09		1,816,077.09
94	119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	0.00	0.00	82,341,030.40	0.00	0.00	0.00	0.00	0.00	82,341,030.40		82,341,030.40		82,341,030.40
95	119009046	FOREIGN MISSION: ISLAMABAD	0.00	0.00	0.00	0.00	0.00	112,730,024.54	105,335,432.04	2,249,563.71	0.00	0.00	0.00	220,315,020.30		220,315,020.30		220,315,020.30
96	119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	0.00	0.00	106,542,511.52	93,521,879.24	23,871,675.42	2,898,703.44	0.00	0.00	0.00	226,834,769.63		226,834,769.63		226,834,769.63
97	119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	0.00	0.00	23,128,761.18	1,605,073.74	0.00	0.00	0.00	0.00	24,733,834.92		24,733,834.92		24,733,834.92
98	119009049	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	0.00	0.00	22,583.81	10,251,935.26	3,700,781.82	399,656.67	0.00	0.00	0.00	14,374,957.57		14,374,957.57		14,374,957.57
99	119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	0.00	531,419.04	33,403,809.52	29,350,907.81	667,453.85	0.00	0.00	0.00	63,953,590.21		63,953,590.21		63,953,590.21
100	119009051	FOREIGN MISSION:KHARTOUM	0.00	0.00	0.00	0.00	0.00	35,620,438.99	9,888,322.02	0.00	0.00	0.00	0.00	45,508,761.01		45,508,761.01		45,508,761.01
101	119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	0.00	0.00	67,961,258.60	62,310,630.44	464,929.53	0.00	0.00	0.00	130,736,818.57		130,736,818.57		130,736,818.57
102	119009053	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	119009054	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	119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	0.00	56,460,661.45	29,737,984.55	448,989.55	948,812.73	0.00	0.00	0.00	87,596,448.27		87,596,448.27		87,596,448.27
105	119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	0.00	0.00	153,940,811.53	7,551,225.03	12,576,410.98	0.00	0.00	0.00	0.00	174,068,447.54		174,068,447.54		174,068,447.54

106	119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	0.00	0.00	10,185,172.00	6,790,115.13	3,395,057.33	0.00	0.00	0.00	20,370,344.46		20,370,344.46		20,370,344.46
107	119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	0.00	6,034,154.55	37,874,013.70	5,114,542.37	12,060,458.41	0.00	0.00	0.00	61,083,169.02		61,083,169.02		61,083,169.02
108	119009059	FOREIGN MISSION: LISBON	0.00	0.00	0.00	0.00	22,974,309.52	26,892,792.39	1,794,592.37	0.00	0.00	0.00	0.00	51,661,694.28		51,661,694.28		51,661,694.28
109	119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	0.00	0.00	483,398.08	297,841,431.36	904,591.94	0.00	0.00	0.00	299,229,421.38		299,229,421.38		299,229,421.38
110	119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	403,750,000.00	302,812,500.00	75,703,125.00	87,058,593.75	0.00	0.00	0.00	869,324,218.75		869,324,218.75		869,324,218.75
111	119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	0.00	296,542.61	46,898,368.18	9,747,933.94	9,318,240.91	0.00	0.00	0.00	66,261,085.64		66,261,085.64		66,261,085.64
112	119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	0.00	43,793,196.97	58,449,605.36	0.00	83,746.24	0.00	0.00	0.00	102,326,548.57		102,326,548.57		102,326,548.57
113	119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	0.00	0.00	84,116,564.29	34,112,228.57	1,652,201.01	0.00	0.00	0.00	119,880,993.87		119,880,993.87		119,880,993.87
114	119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	0.00	139,440,292.26	13,005,796.77	94,465,397.57	40,760,903.18	0.00	0.00	0.00	287,672,389.78		287,672,389.78		287,672,389.78
115	119009066	FOREIGN MISSION: MANILLA	0.00	0.00	0.00	0.00	32,201,699.98	40,214,697.91	67,798,148.44	8,416,168.50	0.00	0.00	0.00	148,630,714.83		148,630,714.83		148,630,714.83
116	119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	0.00	8,658,334.17	65,416,750.28	2,883,579.78	2,078,326.53	0.00	0.00	0.00	79,036,990.76		79,036,990.76		79,036,990.76
117	119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	0.00	2,093,157.37	71,972,598.78	30,845,399.48	328,466.38	0.00	0.00	0.00	105,239,622.01		105,239,622.01		105,239,622.01
118	119009069	FOREIGN MISSION:MONROVIA	0.00	0.00	0.00	0.00	0.00	48,210,570.00	78,281,187.50	0.00	0.00	0.00	0.00	126,491,757.50		126,491,757.50		126,491,757.50
119	119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	0.00	0.00	0.00	5,611,850.11	543,534.34	720,554.16	0.00	0.00	0.00	6,875,938.61		6,875,938.61		6,875,938.61
120	119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	0.00	171,247,188.85	123,855,078.03	1,570,884.88	1,546,162.19	0.00	0.00	0.00	298,219,313.95		298,219,313.95		298,219,313.95
121	119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	0.00	82,191,894.24	535,599,993.17	447,137.60	13,064.49	0.00	0.00	0.00	618,252,089.50		618,252,089.50		618,252,089.50
122	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
123	119009074	FOREIGN MISSION: NEW DELHI	0.00	0.00	0.00	0.00	130,655,202.00	42,568,601.94	138,106,693.64	66,676,482.89	0.00	0.00	0.00	378,006,980.46		378,006,980.46		378,006,980.46
124	119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	0.00	0.00	0.00	73,553,385.02	120,474,428.00	53,379,524.55	15,624,295.45	0.00	0.00	0.00	263,031,633.02		263,031,633.02		263,031,633.02
125	119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	0.00	201,088,580.72	7,417,436.00	34,960,284.81	0.00	0.00	0.00	0.00	243,466,301.54		243,466,301.54		243,466,301.54
126	119009077	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	46,249,067.92		46,249,067.92		46,249,067.92
127	119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	0.00	0.00	74,086.96	46,921,538.46	0.00	0.00	0.00	0.00	46,995,625.42		46,995,625.42		46,995,625.42
128	119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	0.00	143,186,488.89	101,438,412.70	88,014,122.22	1,921,925.81	0.00	0.00	0.00	334,560,949.62		334,560,949.62		334,560,949.62
129	119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	0.00	29,462,844.00	241,174,448.00	13,724,502.69	929,194.21	0.00	0.00	0.00	285,290,988.90		285,290,988.90		285,290,988.90
130	119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	0.00	101,353,267.24	79,890,142.05	40,352,730.33	15,430,032.43	0.00	0.00	0.00	237,026,172.04		237,026,172.04		237,026,172.04
131	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	0.00	223,254.06	47,540,883.10	21,533,266.40	1,502,732.20	0.00	0.00	0.00	70,800,135.76		70,800,135.76		70,800,135.76
132	119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	0.00	50,509,380.89	83,899,996.03	50,448,756.71	1,210,014.79	0.00	0.00	0.00	186,068,148.42		186,068,148.42		186,068,148.42
133	119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	0.00	0.00	8,695,071.57	5,796,714.38	0.00	0.00	0.00	0.00	14,491,785.95		14,491,785.95		14,491,785.95
134	119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	0.00	12,811,343.96	73,959,213.65	17,387,323.10	9,625,905.42	0.00	0.00	0.00	113,783,786.13		113,783,786.13		113,783,786.13
135	119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	0.00	42,732,164.00	86,295,978.34	24,195,155.66	464,929.53	0.00	0.00	0.00	153,688,227.53		153,688,227.53		153,688,227.53
136	119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	0.00	171,861.90	5,568,608.95	884,815.81	18,095,072.72	0.00	0.00	0.00	24,720,359.38		24,720,359.38		24,720,359.38
137	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
138	119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	0.00	138,884,051.42	8,116,489.54	5,636,843.56	938,911.69	0.00	0.00	0.00	153,576,296.21		153,576,296.21		153,576,296.21
139	119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	0.00	14,740,809.25	77,857,345.60	260,344.70	4,426,982.51	0.00	0.00	0.00	97,285,482.06		97,285,482.06		97,285,482.06
140	119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	0.00	157,286,818.60	66,410,214.72	911,944.40	1,245,706.21	0.00	0.00	0.00	225,854,683.93		225,854,683.93		225,854,683.93
141	119009094	FOREIGN MISSION:SINGAPORE	0.00	0.00	0.00	0.00	0.00	97,841,830.77	58,901,580.77	0.00	0.00	0.00	0.00	156,743,411.54		156,743,411.54		156,743,411.54
142	119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	0.00	0.00	20,628,959.66	12,298,322.58	679,924.58	0.00	0.00	0.00	33,607,206.82		33,607,206.82		33,607,206.82
143	119009096	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
144	119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	0.00	838,309.09	51,064,296.97	530,966.14	0.00	0.00	0.00	0.00	52,433,572.20		52,433,572.20		52,433,572.20
145	119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	0.00	234,326.76	25,634,229.74	23,621,197.12	3,273,175.20	0.00	0.00	0.00	52,762,928.81		52,762,928.81		52,762,928.81
146	119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	0.00	99,297,227.82	70,494,498.13	6,791,943.43	10,441,854.48	0.00	0.00	0.00	187,025,523.86		187,025,523.86		187,025,523.86
147	119009101	FOREIGN MISSION: TRIPOLI	0.00	0.00	0.00	0.00	0.00	14,957,423.35	8,660,196.97	0.00	0.00	0.00	0.00	23,617,620.32		23,617,620.32		23,617,620.32
148	119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	0.00	0.00	115,164,067.67	16,389,935.72	0.00	0.00	0.00	0.00	131,554,003.39		131,554,003.39		131,554,003.39
149	119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	0.00	12,706,939.32	54,540,454.87	8,809,457.33	3,399,005.55	0.00	0.00	0.00	79,455,857.06		79,455,857.06		79,455,857.06
150	119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	0.00	0.00	34,673,414.72	22,396,627.57	1,173,635.20	0.00	0.00	0.00	58,243,677.50		58,243,677.50		58,243,677.50

151	119009105	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
152	119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	0.00	675,338.51	48,809,870.54	7,852,349.02	9,047,547.09	0.00	0.00	0.00	66,385,105.16		66,385,105.16		66,385,105.16
153	119009107	FOREIGN MISSION: YAOUNDE	0.00	0.00	0.00	0.00	22,848,245.45	70,231,588.16	46,703,603.78	0.00	0.00	0.00	0.00	139,783,437.40		139,783,437.40		139,783,437.40
154	011900910 8	PERMANENT MISSION, ASACOF , CARACAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
155	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	0.00	0.00	0.00	42,783,927.32	17,339,792.36	8,788,603.59	0.00	0.00	0.00	68,912,323.27		68,912,323.27		68,912,323.27
156	119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	0.00	38,364,290.40	91,507,958.16	36,603,183.26	31,920,648.25	0.00	0.00	0.00	198,396,080.07		198,396,080.07		198,396,080.07
157	119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	0.00	26,874,896.12	439,194,962.74	36,256,506.76	513,599.69	-53,578,591.11	0.00	0.00	449,261,374.20		449,261,374.20		449,261,374.20
158	011900911 2	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		-		-
159	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	0.00	31,311.54	1,653,782.21	1,925.72	33,015.40	0.00	0.00	0.00	1,720,034.87		1,720,034.87		1,720,034.87
160	119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	0.00	74,427,003.43	232,537,849.52	1,075,629.14	0.00	0.00	0.00	0.00	308,040,482.09		308,040,482.09		308,040,482.09
161	011900911 7	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		-		-
162	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	0.00	-13,130,671.67	-23,130,671.67	0.00	0.00	0.00	0.00	-36,261,343.34			36,261,343.34	(36,261,343.34)
163	119009120	FOREIGN MISSION DOHA, QATAR	0.00	0.00	0.00	0.00	0.00	0.00	185,737,583.48	0.00	0.00	0.00	0.00	185,737,583.48		185,737,583.48		185,737,583.48
164	011900912 1	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
165	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	0.00	0.00	0.00	0.00	42,208,948.80	4,093,331.00	0.00	0.00	0.00	0.00	46,302,279.80		46,302,279.80		46,302,279.80
166	119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	0.00	0.00	87,943,421.18	187,239,169.67	14,002,976.11	1,282,124.24	0.00	0.00	0.00	290,467,691.20		290,467,691.20		290,467,691.20
167	119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	0.00	0.00	120,453,351.26	47,096,213.67	18,243,967.80	6,243,932.65	0.00	0.00	0.00	192,037,465.38		192,037,465.38		192,037,465.38
168	011900912 5	CONSULAR MISSION MAROUA, CAMEROON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
169	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	0.00	0.00	0.00	0.00	739,565,390.67	117,006,492.14	40,993.39	0.00	0.00	0.00	0.00	856,612,876.20		856,612,876.20		856,612,876.20
170	123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	0.00	2,005,845,368.35	0.00	406,935,188.34	559,344,850.11	20,220,933.51	0.00	0.00	2,992,346,340.31		2,992,346,340.31		2,992,346,340.31
171	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	0.00	0.00	4,063,388.96	0.00	1,712,053.44	0.00	0.00	0.00	0.00	5,775,442.40		5,775,442.40		5,775,442.40
172	123005001	NEWS AGENCY OF NIGERIA	0.00	0.00	0.00	0.00	66,658,088.16	5,974,138.90	47,695.73	0.00	0.00	0.00	0.00	72,679,922.79		72,679,922.79		72,679,922.79
173	123006001	VOICE OF NIGERIA	0.00	0.00	0.00	0.00	347,726,745.46	2,000.67	990.57	0.00	0.00	0.00	0.00	347,729,736.70		347,729,736.70		347,729,736.70
174	123007001	NIGERIAN FILM CORPORATION	0.00	0.00	0.00	0.00	1,779,974,556.34	0.00	677,627.83	35,302,828.75	0.00	0.00	0.00	1,815,955,012.92		1,815,955,012.92		1,815,955,012.92
175	123008001	NATIONAL BROADCASTING	0.00	0.00	0.00	0.00	594,818.00	5.04	0.00	0.00	0.00	0.00	0.00	594,823.04		594,823.04		594,823.04
176	123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	0.00	10,071,170.31	0.00	563,205.86	0.00	0.00	0.00	0.00	10,634,376.17		10,634,376.17		10,634,376.17
177	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	0.00	0.00	319,753,336.21	0.00	570.97	0.00	0.00	0.00	0.00	319,753,907.18		319,753,907.18		319,753,907.18
178	123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	0.00	37,457.78	14,698,120.90	626,237.50	0.00	0.00	0.00	0.00	15,361,816.18		15,361,816.18		15,361,816.18
179	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	0.00	0.00	0.00	955,913,409.11	51,572.00	7,119,909.60	0.00	0.00	0.00	0.00	963,084,890.71		963,084,890.71		963,084,890.71
180	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	0.00	0.00	0.00	44,098,240.37	0.00	1,091,632.98	0.00	0.00	0.00	0.00	45,189,873.35		45,189,873.35		45,189,873.35
181	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	0.00	0.00	0.00	1,549.77	4.00	2,421,872.68	0.00	0.00	0.00	0.00	2,423,426.45		2,423,426.45		2,423,426.45
182	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	0.00	749,484.35	0.00	10,579.34	0.00	0.00	0.00	0.00	760,063.69		760,063.69		760,063.69
183	123031006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	0.00	20,483,771.18	1,796,772.77	21,523.10	0.00	0.00	0.00	0.00	22,302,067.05		22,302,067.05		22,302,067.05
184	123031007	NATIONAL THEATRE	0.00	0.00	0.00	0.00	48,956,827.13	14,236,192.82	18,870.18	0.00	0.00	0.00	0.00	63,211,890.13		63,211,890.13		63,211,890.13
185	123031008	NATIONAL GALLERY OF ART	0.00	0.00	0.00	0.00	169,605,725.42	0.73	41,212.60	0.00	0.00	0.00	0.00	169,646,938.75		169,646,938.75		169,646,938.75

186	123031009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	0.00	0.00	0.00	989,936.01	0.00	148,111.63	0.00	0.00	0.00	0.00	1,138,047.64		1,138,047.64		1,138,047.64
187	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	0.00	0.00	0.00	444,275,616.72	60,233,634.60	67,740.11	0.00	0.00	0.00	0.00	504,576,991.43		504,576,991.43		504,576,991.43
188	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	0.00	107,233,084.31	50,152,299.43	13,842.33	0.00	0.00	0.00	0.00	157,399,226.07		157,399,226.07		157,399,226.07
189	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	0.00	0.00	0.00	0.00	328,317.65	3,190.00	4,790.00	0.00	0.00	0.00	0.00	336,297.65		336,297.65		336,297.65
190	123031017	NATIONAL ORIENTATION AGENCY	0.00	0.00	0.00	0.00	416,613,144.41	186,093,936.02	806,442.79	0.00	0.00	0.00	0.00	603,513,523.22		603,513,523.22		603,513,523.22
191	012400100 1	MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	0.00	1,195,485,408.71	157,458,511.74	819,202.82	0.00	0.00	0.00	0.00	1,353,763,123.27		1,353,763,123.27		1,353,763,123.27
192	012400200 1	NIGERIA CORRECTIONAL SERVICE	0.00	0.00	0.00	0.00	2,547,606,887.22	0.00	1,593,819.95	0.00	0.00	0.00	0.00	2,549,200,707.17		2,549,200,707.17		2,549,200,707.17
193	012400300 1	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	0.00	7,275,211,154.04	8.00	1,203,653,636.63	0.00	0.00	0.00	0.00	8,478,864,798.67		8,478,864,798.67		8,478,864,798.67
194	012400400 1	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	0.00	0.00	15,377,150,582.96	291,781.75	56,720,181.15	0.00	0.00	0.00	0.00	15,434,162,545.86		15,434,162,545.86		15,434,162,545.86
195	012400500 1	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	0.00	137,033,177.92	0.00	10,626.05	0.00	0.00	0.00	0.00	137,043,803.97		137,043,803.97		137,043,803.97
196	012400600 1	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
197	012400700 1	FEDERAL FIRE SERVICE	0.00	0.00	0.00	0.00	268,592,849.13	99.10	750,705.87	0.00	0.00	0.00	0.00	269,343,654.10		269,343,654.10		269,343,654.10
198	012400900 1	POLICE PENSION BOARD(PTAD)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
199	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	0.00	30,757,055.57	6.05	47,283.41	0.00	0.00	0.00	0.00	30,804,345.03		30,804,345.03		30,804,345.03
200	155004001	POLICE FORMATIONS AND COMMANDS	0.00	0.00	0.00	0.00	15,075,562.35	687,493,565.31	10,018,232,965.23	0.00	0.00	0.00	0.00	10,720,802,092.89		10,720,802,092.89		10,720,802,092.89
201	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	0.00	997,571,383.85	971,760.05	152,226,882.00	0.00	0.00	0.00	0.00	1,150,770,025.90		1,150,770,025.90		1,150,770,025.90
202	125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00	0.00	34,163,340.89	78,162.00	66,794,183.55	0.00	0.00	0.00	0.00	101,035,686.44		101,035,686.44		101,035,686.44
203	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	0.00	0.00	0.00	100,290,236.34	0.00	784,062.60	0.00	0.00	0.00	0.00	101,074,298.94		101,074,298.94		101,074,298.94
204	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	0.00	0.00	0.00	1,736,168.13	0.00	0.00	0.00	0.00	1,736,168.13		1,736,168.13		1,736,168.13
205	125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	0.00	58,555.09	1,273,069.03	15,756.62	0.00	0.00	0.00	0.00	1,347,380.74		1,347,380.74		1,347,380.74
206	125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	0.00	0.00	0.00	0.05	0.00	5,696.62	0.00	0.00	0.00	0.00	5,696.67		5,696.67		5,696.67
207	125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	0.00	51,444.20	74,144.59	10,022.52	0.00	0.00	0.00	0.00	135,611.31		135,611.31		135,611.31
208	125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	0.00	0.00	0.00	3.23	553,395.89	29,164.30	0.00	0.00	0.00	0.00	582,563.42		582,563.42		582,563.42
209	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00	0.00	-17,100.90	0.00	124,976.62	0.00	0.00	0.00	0.00	107,875.72		107,875.72		107,875.72
210	125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	0.00	0.00	0.00	27,029,083.05	0.00	839,470.62	0.00	0.00	0.00	0.00	27,868,553.67		27,868,553.67		27,868,553.67
211	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	0.00	10,405.16	0.00	112,262.90	0.00	0.00	0.00	0.00	122,668.06		122,668.06		122,668.06
212	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	0.00	2,842,939.98	327.67	13,237,242.99	0.00	0.00	0.00	0.00	16,080,510.64		16,080,510.64		16,080,510.64
213	012500900 1	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	0.00	686,691,766.53	425,486.61	193,525.18	0.00	0.00	0.00	0.00	687,310,778.32		687,310,778.32		687,310,778.32
214	140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	0.00	0.00	0.00	130,996,614.75	5.30	114,777,235.90	0.00	0.00	0.00	0.00	245,773,855.95		245,773,855.95		245,773,855.95
215	145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	3,466,787.29	0.00	0.00	0.00	0.00	3,466,787.29		3,466,787.29		3,466,787.29
216	147001001	FEDERAL CIVIL	0.00	0.00	0.00	0.00	16,877,786.59	181,025.06	6,821,532.30	0.00	0.00	0.00	0.00	23,880,343.95				

		SERVICE COMMISSION														23,880,343.95		23,880,343.95
217	0148001001	INDEPENDENT NATIONAL ELECTORAL 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		-		-
218	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	0.00	13,331,642.10	9,630,965.57	88,499,335.70	0.00	0.00	0.00	0.00	111,461,943.37		111,461,943.37		111,461,943.37
219	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	0.00	5,538,401,423.69	9,036,331.19	1,747,065,402.87	0.00	0.00	0.00	0.00	7,294,503,157.75		7,294,503,157.75		7,294,503,157.75
220	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	0.00	0.00	0.00	253,009,281.73	26,725,909.25	17,378,616.24	0.00	0.00	0.00	0.00	297,113,807.22		297,113,807.22		297,113,807.22
221	156003001	NIGERIA COMMUNICATION SATELLITE	0.00	0.00	0.00	0.00	4,352,555,389.23	103,215,286.09	14,260,556.38	0.00	0.00	0.00	0.00	4,470,031,231.70		4,470,031,231.70		4,470,031,231.70
222	156006001	NIPOST	0.00	0.00	0.00	0.00	0.00	455,518,514.62	0.00	0.00	0.00	0.00	0.00	455,518,514.62		455,518,514.62		455,518,514.62
223	157001001	NATIONAL SECURITY ADVISER	0.00	0.00	0.00	0.00	0.00	1,173,796.00	0.00	0.00	0.00	0.00	0.00	1,173,796.00		1,173,796.00		1,173,796.00
224	157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	0.00	0.00	0.00	151,604,067.85	0.00	0.00	0.00	0.00	0.00	151,604,067.85		151,604,067.85		151,604,067.85
225	157003001	NATIONAL INTELLIGENCE AGENCY	0.00	0.00	0.00	0.00	0.00	112,480,376.00	0.00	0.00	0.00	0.00	0.00	112,480,376.00		112,480,376.00		112,480,376.00
226	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	0.00	0.00	0.00	56,136,283.05	36,847,361.91	45,540,091.04	0.00	0.00	0.00	0.00	138,523,736.00		138,523,736.00		138,523,736.00
227	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	0.00	0.00	0.00	0.00	0.00	6,688,446.30	300.00	0.00	0.00	0.00	0.00	6,688,746.30		6,688,746.30		6,688,746.30
228	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	0.00	140.26	8,567,552.80	323.85	0.00	0.00	0.00	0.00	8,568,016.91		8,568,016.91		8,568,016.91
229	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	226,608,480.55	16,553,023.25	960.79	0.00	0.00	0.00	0.00	243,162,464.59		243,162,464.59		243,162,464.59
230	160001001	POLICE SERVICE COMMISSION HQTRS	0.00	0.00	0.00	0.00	94,793,515.72	8,243,794.54	692,248.44	0.00	0.00	0.00	0.00	103,729,558.70		103,729,558.70		103,729,558.70
231	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	0.00	2,759,328,216.85	50,646,690.29	6,416,529,940.60	0.00	0.00	0.00	0.00	9,226,504,847.74		9,226,504,847.74		9,226,504,847.74
232	0161001003	SPECIAL DUTIES SGF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
233	161004001	LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	96,132,323.36	0.00	207,806.01	0.00	0.00	0.00	0.00	96,340,129.37		96,340,129.37		96,340,129.37
234	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	31,034,991.56	19,635.86	7,013.36	165,349,394.43	0.00	0.00	0.00	196,411,035.21		196,411,035.21		196,411,035.21
235	164002001	NATIONAL MERIT AWARD	0.00	0.00	0.00	0.00	175,950.41	424,381.65	31,318.46	0.00	0.00	0.00	0.00	631,650.52		631,650.52		631,650.52
236	161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	0.00	0.00	0.00	1,481,005,106.17	923,482,248.93	719,723,637.21	0.00	0.00	0.00	0.00	3,124,210,992.31		3,124,210,992.31		3,124,210,992.31
237	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	8,059,340.04	0.00	0.00	0.00	0.00	8,059,340.04		8,059,340.04		8,059,340.04
238	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	0.00	0.00	0.00	647,604,493.73	4,612,728.96	275,352.49	0.00	0.00	0.00	0.00	652,492,575.18		652,492,575.18		652,492,575.18
239	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	0.00	0.00	0.00	0.00	1,064,634,615.85	27,002,284.00	30,619,766.68	0.00	0.00	0.00	0.00	1,122,256,666.53		1,122,256,666.53		1,122,256,666.53
240	161013001	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	40,865,482.48	0.00	0.00	0.00	0.00	40,865,482.48		40,865,482.48		40,865,482.48
241	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	160,864,385.07	8,155,639.52	6,167,641.92	0.00	0.00	0.00	0.00	175,187,666.51		175,187,666.51		175,187,666.51
242	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	0.00	0.00	495,956,428.32	0.00	1,580.58	0.00	0.00	0.00	0.00	495,958,008.90		495,958,008.90		495,958,008.90
243	164003001	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	0.00	789,500,952.46	13,440,686.88	146,240.88	0.00	0.00	0.00	0.00	803,087,880.22		803,087,880.22		803,087,880.22
244	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	0.00	0.00	0.00	0.00	3,792,939,137.79	25,757,284.99	3,118,579.92	0.00	0.00	0.00	0.00	3,821,815,002.70		3,821,815,002.70		3,821,815,002.70
245	161018001	SERVICOM	0.00	0.00	0.00	0.00	1,647.67	0.00	64,820.48	43,974,374.98	0.00	0.00	0.00	44,040,843.13		44,040,843.13		44,040,843.13
246	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	0.00	0.00	0.00	269,914,102.49	0.00	674,488.96	0.00	0.00	0.00	0.00	270,588,591.45		270,588,591.45		270,588,591.45
247	161021001	NATIONAL	0.00	0.00	0.00	0.00	3,298,763,710.09	14,811,229.24	437,282.00	0.00	0.00	0.00	0.00	3,314,012,221.33				

		BOUNDARY COMMISSION (NBC) HQTRS														3,314,012,221.33		3,314,012,221.33
248	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	0.00	0.00	0.00	13,613,216,319.66	0.00	9,939,754.27	0.00	0.00	0.00	0.00	13,623,156,073.93		13,623,156,073.93		13,623,156,073.93
249	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	0.00	686,691,766.53	425,486.61	202,125.18	0.00	0.00	0.00	0.00	687,319,378.32		687,319,378.32		687,319,378.32
250	"""	TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84,649,760.78	3,474,883,365.51	0.00	0.00	3,559,533,126.29		3,559,533,126.29		3,559,533,126.29
			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		-		-
		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		-		-
251	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	0.00	0.00	0.00	0.00	28,108,421,411.77	13,854.51	64,451.67	0.00	0.00	0.00	0.00	28,108,499,717.95		28,108,499,717.95		28,108,499,717.95
252	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	0.00	512,243,327.00	0.00	203,706.05	0.00	0.00	0.00	0.00	512,447,033.05		512,447,033.05		512,447,033.05
253	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00	0.00	20,340,301.20	24,495,686.39	235,535.98	0.00	0.00	0.00	0.00	45,071,523.57		45,071,523.57		45,071,523.57
254	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	0.00	0.00	0.00	2,568,044,745.95	26,709,566.15	1,763,247.05	0.00	0.00	0.00	0.00	2,596,517,559.15		2,596,517,559.15		2,596,517,559.15
255	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	0.00	0.00	0.00	147,732.34	10,620,513.17	31,155.73	17,691.67	-222,173,011.19	0.00	0.00	-211,355,918.28			211,355,918.28	(211,355,918.28)
256	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	0.00	0.00	0.00	199,460,908.66	0.00	159,828.41	0.00	0.00	0.00	0.00	199,620,737.07		199,620,737.07		199,620,737.07
257	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	0.00	0.00	0.00	331,611,683.85	74,197.70	30,410.58	0.00	0.00	0.00	0.00	331,716,292.13		331,716,292.13		331,716,292.13
258	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	0.00	487,059,362.60	73,477,672.40	1,585,568.88	0.00	0.00	0.00	0.00	562,122,603.88		562,122,603.88		562,122,603.88
259	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	0.00	0.00	0.00	195,702,238.29	6,741.76	49,547.61	0.00	0.00	0.00	0.00	195,758,527.66		195,758,527.66		195,758,527.66
260	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	0.00	0.00	0.00	25,811,907.00	0.00	43,089.01	0.00	0.00	0.00	0.00	25,854,996.01		25,854,996.01		25,854,996.01
261	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	499,511,839.90	33,101,836.05	491,976.12	63,831,552.24	0.00	0.00	0.00	596,937,204.31		596,937,204.31		596,937,204.31
262	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	0.00	0.00	0.00	0.00	7,260,243,331.88	0.00	27,461.35	0.00	0.00	0.00	0.00	7,260,270,793.23		7,260,270,793.23		7,260,270,793.23
263	215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	268,193,148.49	4,073,582.10	375,154.86	0.00	0.00	0.00	0.00	272,641,885.45		272,641,885.45		272,641,885.45
264	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	0.00	0.00	0.00	148,379,247.15	16,014,431.01	5,883.36	0.00	0.00	0.00	0.00	164,399,561.52		164,399,561.52		164,399,561.52
265	215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	0.00	0.00	0.00	744,821,991.99	62,052,456.21	1,278,140.28	0.00	0.00	0.00	0.00	808,152,588.48		808,152,588.48		808,152,588.48
266	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	0.00	0.00	0.00	0.00	8,672,445.68	32.00	1,211,138.11	0.00	0.00	0.00	0.00	9,883,615.79		9,883,615.79		9,883,615.79
267	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	0.00	0.00	0.00	33,668,101.86	3,264,682.95	10,394.65	0.00	15,147,813.71	0.00	0.00	52,090,993.17		52,090,993.17		52,090,993.17

268	215019001	VETERINARY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	333,800,904.00	235,240.71	390,212.51	0.00	0.00	0.00	0.00	334,426,357.22		334,426,357.22		334,426,357.22
269	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	64,078,248.41	43,972,304.44	1,794,285.02	0.00	0.00	0.00	0.00	109,844,837.87		109,844,837.87		109,844,837.87
270	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	0.00	166,299,835.47	1,006.08	166.42	0.00	0.00	0.00	0.00	166,301,007.97		166,301,007.97		166,301,007.97
271	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	0.00	0.00	0.00	321,227,831.34	0.00	1,113,602.84	0.00	0.00	0.00	0.00	322,341,434.18		322,341,434.18		322,341,434.18
272	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	0.00	0.00	0.00	452,283,078.71	13,601,435.00	2,400.50	0.00	0.00	0.00	0.00	465,886,914.21		465,886,914.21		465,886,914.21
273	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	0.00	0.00	0.00	21,238,010.18	1,395,945.47	530,045.00	0.00	0.00	0.00	0.00	23,164,000.65		23,164,000.65		23,164,000.65
274	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	230,587,172.71	16,323,439.36	63,828.14	177,778,460.69	0.00	0.00	0.00	424,752,900.90		424,752,900.90		424,752,900.90
275	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	66,124,753.66	39.02	2,088.85	0.00	0.00	0.00	0.00	66,126,881.53		66,126,881.53		66,126,881.53
276	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	0.00	62,951.23	6,980,354.96	132,421.69	0.00	0.00	0.00	0.00	7,175,727.88		7,175,727.88		7,175,727.88
277	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	0.00	3,543,719,782.81	5.00	1,059,899.62	0.00	0.00	0.00	0.00	3,544,779,687.43		3,544,779,687.43		3,544,779,687.43
278	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	0.00	562,154,532.99	8.06	2,671,991.99	1,207,250.93	0.00	0.00	0.00	566,033,783.97		566,033,783.97		566,033,783.97
279	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	0.00	4,793,404.47	4,366,066.78	7,735.97	0.00	0.00	0.00	0.00	9,167,207.22		9,167,207.22		9,167,207.22
280	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	0.00	355,827,818.87	16,000.27	3,952.62	0.00	0.00	0.00	0.00	355,847,771.76		355,847,771.76		355,847,771.76
281	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	0.00	7,118,285.76	4.87	56,626.50	0.00	0.00	0.00	0.00	7,174,917.13		7,174,917.13		7,174,917.13
282	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	0.00	7,643.20	16,065,145.62	863.96	0.00	0.00	0.00	0.00	16,073,652.78		16,073,652.78		16,073,652.78
283	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	0.00	0.00	0.00	99,994,363.50	0.00	304,667.81	0.00	0.00	0.00	0.00	100,299,031.31		100,299,031.31		100,299,031.31
284	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	0.00	571,456,680.41	0.00	0.00	0.00	0.00	0.00	0.00	571,456,680.41		571,456,680.41		571,456,680.41
285	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	0.00	0.00	1,242,810,818.99	7.00	871,073.86	0.00	0.00	0.00	0.00	1,243,681,899.85		1,243,681,899.85		1,243,681,899.85
286	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	0.00	0.00	365,129,858.28	5,880,792.66	3,413,926.91	0.00	0.00	0.00	0.00	374,424,577.85		374,424,577.85		374,424,577.85
287	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	0.00	5,744,870,483.91	31,366,992.08	624,378.50	3,851,123.85	0.00	0.00	0.00	5,780,712,978.34		5,780,712,978.34		5,780,712,978.34
288	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	0.00	0.00	0.00	2,670,017,748.25	0.35	646.30	0.00	0.00	0.00	0.00	2,670,018,394.90		2,670,018,394.90		2,670,018,394.90
289	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	0.00	1,228,792,533.17	36,107,827.61	206,386.46	0.00	0.00	0.00	0.00	1,265,106,747.24		1,265,106,747.24		1,265,106,747.24

290	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	143,184,841.08	7,957,440.15	81,207.34	0.00	0.00	0.00	0.00	151,223,488.57		151,223,488.57		151,223,488.57
291	215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.03		0.03		0.03
292	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	0.00	330,962,475.50	381,837.42	0.00	0.00	0.00	0.00	0.00	331,344,312.92		331,344,312.92		331,344,312.92
293	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	0.00	0.00	2,200,962,599.90	0.00	45,752.76	0.00	0.00	0.00	0.00	2,201,008,352.66		2,201,008,352.66		2,201,008,352.66
294	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	0.00	0.00	0.00	47,638,146.03	0.00	9,442.30	0.00	0.00	0.00	0.00	47,647,588.33		47,647,588.33		47,647,588.33
295	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	0.00	0.00	0.00	143,699,446.36	27.93	3,363,031.55	0.00	0.00	0.00	0.00	147,062,505.84		147,062,505.84		147,062,505.84
296	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	0.00	386,887,816.09	4,062,807.67	2,888,912.83	0.00	0.00	0.00	0.00	393,839,536.59		393,839,536.59		393,839,536.59
297	0215012004	FEDERAL UNIVERSITY OF AGRICULTURE ZURU, KEBBI STATE	0.00	0.00	0.00	0.00	132,674,974.67	6.69	108,120.25	0.00	0.00	0.00	0.00	132,783,101.61		132,783,101.61		132,783,101.61
298	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	0.00	0.00	0.00	0.00	3,702,019,201.21	49,365,627.20	867,238,442.99	0.00	0.00	0.00	0.00	4,618,623,271.40		4,618,623,271.40		4,618,623,271.40
299	220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	0.00	180,542,765.95	110,251.35	1,064,154.18	0.00	0.00	0.00	0.00	181,717,171.48		181,717,171.48		181,717,171.48
300	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	0.00	6,846,159.09	3.27	3,176.00	0.00	0.00	0.00	0.00	6,849,338.36		6,849,338.36		6,849,338.36
301	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	498,386,978.56	5.75	1,755,605,922.52	0.00	0.00	0.00	0.00	2,253,992,906.83		2,253,992,906.83		2,253,992,906.83
302	022001200100	CONSOLIDATED REVENUE FUND	-17,105,111,709,523.00	2,316,140,584,358.21	54,952,115,035.00	0.00	0.00	31,115,141,122.07	0.00	0.00	0.00	0.00	912,221,594,107.43	-13,790,682,274,900.30			13,790,682,274,900.30	(13,790,682,274,900.30)
303	220007002	FPO ABAKALIKI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
304	220007003	FPO ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	253.00	0.00	0.00	0.00	0.00	253.00		253.00		253.00
305	220007004	FPO ADO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	1,480.00	0.00	0.00	0.00	0.00	1,480.00		1,480.00		1,480.00
306	220007005	FPO AKURE	0.00	0.00	0.00	0.00	0.00	0.00	41,200.00	0.00	0.00	0.00	0.00	41,200.00		41,200.00		41,200.00
307	220007006	FPO ASABA	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	15.00		15.00		15.00
308	220007007	FPO AWKA	0.00	0.00	0.00	0.00	0.00	0.00	20,083.19	0.00	0.00	0.00	0.00	20,083.19		20,083.19		20,083.19
309	220007008	FPO 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		-		-
310	220007009	FPO BENIN	0.00	0.00	0.00	0.00	0.00	0.00	900.00	0.00	0.00	0.00	0.00	900.00		900.00		900.00
311	220007010	FPO BIRNI-KEBI	0.00	0.00	0.00	0.00	0.00	0.00	5,200.00	0.00	0.00	0.00	0.00	5,200.00		5,200.00		5,200.00
312	220007011	FPO CALABAR	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
313	220007012	FPO DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00		9.00		9.00
314	220007013	FPO DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	1,250.00	0.00	0.00	0.00	0.00	1,250.00		1,250.00		1,250.00
315	220007014	FPO ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	2,360.00	0.00	0.00	0.00	0.00	2,360.00		2,360.00		2,360.00
316	220007015	FPO GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00		2,000.00		2,000.00
317	220007016	FPO GUSUA	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00	0.00	0.00	0.00	0.00	6,500.00		6,500.00		6,500.00
318	220007017	FPO IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	4,200.00	0.00	0.00	0.00	0.00	4,200.00		4,200.00		4,200.00
319	220007018	FPO ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
320	220007019	FPO JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00		10,000.00
321	220007020	FPO JOS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00		500.00		500.00
322	220007021	FPO KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	2,150.00	0.00	0.00	0.00	0.00	2,150.00		2,150.00		2,150.00
323	220007022	FPO KANO	0.00	0.00	0.00	0.00	0.00	0.00	170.00	0.00	0.00	0.00	0.00	170.00		170.00		170.00
324	220007023	FPO KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	1,500.00		1,500.00		1,500.00
325	220007024	FPO LAFIA	0.00	0.00	0.00	0.00	0.00	0.00	61.00	0.00	0.00	0.00	0.00	61.00		61.00		61.00
326	220007025	FPO LAGOS I	0.00	0.00	0.00	0.00	0.00	0.00	4,800.00	0.00	0.00	0.00	0.00	4,800.00				

																4,800.00		4,800.00
327	220007026	FPO LAGOS II	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	7.00		7.00		7.00
328	220007027	FPO LOKOJA	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00		9.00		9.00
329	220007028	FPO MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	270.00	0.00	0.00	0.00	0.00	270.00		270.00		270.00
330	220007029	FPO MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	99.56	0.00	0.00	0.00	0.00	99.56		99.56		99.56
331	220007030	FPO MINNA	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	9.00		9.00		9.00
332	220007031	FPO OSOGBO	0.00	0.00	0.00	0.00	0.00	0.00	14,964.00	0.00	0.00	0.00	0.00	14,964.00		14,964.00		14,964.00
333	220007032	FPO OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	25,010.98	0.00	0.00	0.00	0.00	25,010.98		25,010.98		25,010.98
334	220007033	FPO PORT-HARCOURT	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
335	220007034	FPO SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	2,342.69	0.00	0.00	0.00	0.00	2,342.69		2,342.69		2,342.69
336	220007035	FPO UMUAHIA	0.00	0.00	0.00	0.00	0.00	0.00	14,555.89	0.00	0.00	0.00	0.00	14,555.89		14,555.89		14,555.89
337	220007036	FPO UYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
338	220007037	FPO YENOGOA	0.00	0.00	0.00	0.00	0.00	0.00	1,779.00	0.00	0.00	0.00	0.00	1,779.00		1,779.00		1,779.00
339	220007038	FPO YOLA	0.00	0.00	0.00	0.00	0.00	0.00	3,021.00	0.00	0.00	0.00	0.00	3,021.00		3,021.00		3,021.00
340	220007039	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	3,750.00	0.00	0.00	0.00	0.00	3,750.00		3,750.00		3,750.00
341	220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
342	220007041	ZONAL OFFICE ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	19,000.00	0.00	0.00	0.00	0.00	19,000.00		19,000.00		19,000.00
343	220007042	ZONAL OFFICE IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	8,000.00		8,000.00		8,000.00
344	220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00		500.00		500.00
345	220007044	ZONAL OFFICE KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	900.00	0.00	0.00	0.00	0.00	900.00		900.00		900.00
346	220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00	0.00	0.00	0.00	55.00		55.00		55.00
347	220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	1,480.00	0.00	0.00	0.00	0.00	1,480.00		1,480.00		1,480.00
348	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	0.00	0.00	0.00	493,720,183.18	9,082.00	1,733,646,210.83	0.00	0.00	0.00	0.00	2,227,375,476.01		2,227,375,476.01		2,227,375,476.01
349	220003001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	0.00	319,758,119.88	17,278,376.60	240,228,294.07	0.00	0.00	0.00	0.00	577,264,790.55		577,264,790.55		577,264,790.55
350	220003002	SERVICE WIDE VOTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
351	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	0.00	0.00	0.00	0.00	1,876,446,828.96	41,780,205.51	3,934,377.00	20,514,343.83	0.00	0.00	0.00	1,942,675,755.30		1,942,675,755.30		1,942,675,755.30
352	220021001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	0.00	3,440.70	119,699,936.02	6,770.71	0.00	0.00	0.00	0.00	119,710,147.43		119,710,147.43		119,710,147.43
353	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	0.00	0.00	0.00	0.00	423,932,448.62	29,338,734.28	1,916.48	0.00	0.00	0.00	0.00	453,273,099.38		453,273,099.38		453,273,099.38
354	0238005001	BUDGET OFFICE OF THE FEDERATION	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	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	0.00	3,707,988,081.34	77,502,071.00	134,149,095.27	0.00	0.00	0.00	0.00	3,919,639,247.61		3,919,639,247.61		3,919,639,247.61
356	222001002	NIGERIA SPECIAL ECONOMIC ZONE COMPANY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
357	222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	0.00	185,688,825.31	2,431,599.73	1,615,053.63	0.00	0.00	0.00	0.00	189,735,478.67		189,735,478.67		189,735,478.67
358	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	687,252.70	0.00	0.00	0.00	0.00	687,252.70		687,252.70		687,252.70
359	222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	0.00	1,375,664,572.92	629,055,000.00	0.00	0.00	35,072,564.01	0.00	0.00	2,039,792,136.93		2,039,792,136.93		2,039,792,136.93
360	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	0.00	0.00	627,766,931.82	0.00	74,383.14	632,202,499.81	0.00	0.00	0.00	1,260,043,814.77		1,260,043,814.77		1,260,043,814.77
361	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	111,488,432.18	0.00	0.00	0.00	0.00	0.00	0.00	111,488,432.18		111,488,432.18		111,488,432.18
362	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	0.00	19,009,735,418.28	0.00	0.00	0.00	0.00	0.00	0.00	19,009,735,418.28		19,009,735,418.28		19,009,735,418.28
363	222009001	CONSUMER	0.00	0.00	0.00	0.00	203,619,077.72	8,674,058.16	47,828,211.41	0.00	69,068.80	0.00	0.00	260,190,416.09				

		PROTECTION COUNCIL														260,190,416.09		260,190,416.09
364	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	0.00	0.00	0.00	9,294,091.24	0.00	6,884,615.88	0.00	0.00	0.00	0.00	16,178,707.12		16,178,707.12		16,178,707.12
365	222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	0.00	21,866,603.86	0.00	335.50	0.00	0.00	0.00	0.00	21,866,939.36		21,866,939.36		21,866,939.36
366	222012001	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		-		-
367	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	0.00	0.00	0.00	0.00	651,669,994.08	0.00	0.00	0.00	0.00	0.00	0.00	651,669,994.08		651,669,994.08		651,669,994.08
368	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	0.00	0.00	27,574.07	0.00	7,002.06	3,758,477.44	0.00	0.00	0.00	3,793,053.57		3,793,053.57		3,793,053.57
369	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	0.00	0.00	0.00	375,992,850.91	0.00	1,343,305.04	0.00	0.00	0.00	0.00	377,336,155.95		377,336,155.95		377,336,155.95
370	222016001	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		-		-
371	222017001	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		-		-
372	222027001	SMEDAN - H/QTRS	0.00	0.00	0.00	0.00	11,035,398,429.09	21,615,538.02	9,534,009.32	0.00	0.00	0.00	0.00	11,066,547,976.43		11,066,547,976.43		11,066,547,976.43
373	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	0.00	436,711,314.84	0.00	108,099,757.11	0.00	0.00	0.00	0.00	544,811,071.95		544,811,071.95		544,811,071.95
374	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	0.00	537,302,224.66	1,100,389.72	514,999.09	0.00	0.00	0.00	0.00	538,917,613.47		538,917,613.47		538,917,613.47
375	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	0.00	0.00	0.00	0.00	8,914,276,254.98	118,683,033.96	74,534,657.62	0.00	0.00	0.00	0.00	9,107,493,946.56		9,107,493,946.56		9,107,493,946.56
376	227002001	INDUSTRIAL ARBITRATION PANEL	0.00	0.00	0.00	0.00	211,795,042.29	19,788.00	438,112.26	0.00	0.00	0.00	0.00	212,252,942.55		212,252,942.55		212,252,942.55
377	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	0.00	0.00	409,238,677.23	7,341,724.36	5,746.07	0.00	0.00	0.00	0.00	416,586,147.66		416,586,147.66		416,586,147.66
378	227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	0.00	0.00	0.00	15,084,282,784.71	37,258,078.94	1,127,945.01	0.00	0.00	0.00	0.00	15,122,668,808.66		15,122,668,808.66		15,122,668,808.66
379	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	0.00	0.00	0.00	16,150,185,507.51	145,503,175.78	14,433,503.99	0.00	0.00	0.00	0.00	16,310,122,187.28		16,310,122,187.28		16,310,122,187.28
380	227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	1.68	0.00	0.00	0.00	0.00	1.68		1.68		1.68
381	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	0.00	0.00	2,248,742,888.03	27,191,336.03	268,139.81	0.00	275,650.87	0.00	0.00	2,276,478,014.74		2,276,478,014.74		2,276,478,014.74
382	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	0.00	0.00	0.00	0.00	680,005,859.80	10.20	49,554.57	0.00	0.00	0.00	0.00	680,055,424.57		680,055,424.57		680,055,424.57
383	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	0.00	1,048,403,766.15	0.00	74,794.43	49,525.20	0.00	0.00	0.00	1,048,528,085.78		1,048,528,085.78		1,048,528,085.78
384	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	443,558,698.48	0.00	1,218,661.94	0.00	0.00	0.00	0.00	444,777,360.42		444,777,360.42		444,777,360.42
385	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	0.00	731,682,852.18	105,151,938.74	22,200.82	659,457,784.81	9,525,455.47	0.00	0.00	1,505,840,232.02		1,505,840,232.02		1,505,840,232.02
386	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	0.00	0.00	0.00	0.00	3,035,522.21	704,111.11	112,306.90	0.00	0.00	0.00	0.00	3,851,940.22		3,851,940.22		3,851,940.22
387	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	0.00	0.00	0.00	521,250.94	31,834,353.70	161,662.62	0.00	0.00	0.00	0.00	32,517,267.26		32,517,267.26		32,517,267.26
388	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	0.00	0.00	0.00	0.00	6,263,178.95	42,747,915.00	363,450.26	0.00	0.00	0.00	0.00	49,374,544.21		49,374,544.21		49,374,544.21
389	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	0.00	0.00	0.00	0.00	17,196,047.83	34,030,547.58	5,004.67	0.00	0.00	0.00	0.00	51,231,600.08		51,231,600.08		51,231,600.08

390	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	0.00	0.00	0.00	0.00	4,501,287.43	51,783,309.15	9,025.62	0.00	0.00	0.00	0.00	56,293,622.20		56,293,622.20		56,293,622.20
391	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	0.00	0.00	0.00	0.00	191,600,605.85	0.00	117,707.87	0.00	0.00	0.00	0.00	191,718,313.72		191,718,313.72		191,718,313.72
392	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	0.00	0.00	0.00	0.00	8,197.98	0.00	117,733.19	0.00	0.00	0.00	0.00	125,931.17		125,931.17		125,931.17
393	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	0.00	0.00	0.00	11.54	12,430,755.54	99.37	0.00	0.00	0.00	0.00	12,430,866.45		12,430,866.45		12,430,866.45
394	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	0.00	0.00	0.00	0.00	72.48	2,626,109.31	666.03	0.00	0.00	0.00	0.00	2,626,847.82		2,626,847.82		2,626,847.82
395	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	0.00	0.00	0.00	0.00	7,244,850.79	15,192,349.67	499.37	0.00	0.00	0.00	0.00	22,437,699.83		22,437,699.83		22,437,699.83
396	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	0.00	0.00	0.00	0.00	157,149,435.62	0.00	23,683.37	0.00	0.00	0.00	0.00	157,173,118.99		157,173,118.99		157,173,118.99
397	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	0.00	0.00	0.00	0.00	236,423.26	18,902,156.11	2,717.67	0.00	0.00	0.00	0.00	19,141,297.04		19,141,297.04		19,141,297.04
398	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	0.00	0.00	0.00	0.00	31,216,364.07	0.00	41,666.37	0.00	0.00	0.00	0.00	31,258,030.44		31,258,030.44		31,258,030.44
399	022800501 5	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, IKWO - EBONYI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
400	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	0.00	0.00	0.00	0.00	77,501,151.21	1,005,003.00	9,999.37	0.00	0.00	0.00	0.00	78,516,153.58		78,516,153.58		78,516,153.58
401	228006001	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	0.00	33,146.84	0.00	118,394.37	0.00	0.00	0.00	0.00	151,541.21		151,541.21		151,541.21
402	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	0.00	768,409,844.97	12,844,218.63	104,191.29	0.00	0.00	0.00	0.00	781,358,254.89		781,358,254.89		781,358,254.89
403	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	0.00	0.00	0.00	21,923,529.07	12,318,281.89	208,697.00	0.00	0.00	0.00	0.00	34,450,507.96		34,450,507.96		34,450,507.96
404	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	0.00	0.00	0.00	30,634,792.67	4,426,252.90	11,815.00	0.00	0.00	0.00	0.00	35,072,860.57		35,072,860.57		35,072,860.57
405	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	0.00	0.00	0.00	1,393,490.24	99,000.00	10,233.00	0.00	0.00	0.00	0.00	1,502,723.24		1,502,723.24		1,502,723.24
406	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	0.00	0.00	0.00	28,925,074.43	8,969,918.92	903,540.25	0.00	0.00	0.00	0.00	38,798,533.60		38,798,533.60		38,798,533.60
407	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	0.00	0.00	0.00	16,965,518.31	12,448,820.17	71,352.50	0.00	0.00	0.00	0.00	29,485,690.98		29,485,690.98		29,485,690.98
408	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	0.00	0.00	0.00	0.00	2,713,088.04	0.00	2,667.50	0.00	0.00	0.00	0.00	2,715,755.54		2,715,755.54		2,715,755.54
409	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	0.00	0.00	0.00	1,821,365.44	0.00	10,022.81	0.00	0.00	0.00	0.00	1,831,388.25		1,831,388.25		1,831,388.25
410	228008010	BIORESOURCE DEVELOPMENT CENTRE	0.00	0.00	0.00	0.00	14,445,788.38	10,527,631.56	3,664.62	0.00	0.00	0.00	0.00	24,977,084.56		24,977,084.56		24,977,084.56

		AROCHUKWU, ABIA STATE																
411	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	0.00	0.00	0.00	13,661,609.69	2,125,513.49	2,797.62	0.00	0.00	0.00	0.00	15,789,920.80		15,789,920.80		15,789,920.80
412	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	0.00	0.00	0.00	0.00	14,465,052.32	3,772,662.21	522.80	0.00	0.00	0.00	0.00	18,238,237.33		18,238,237.33		18,238,237.33
413	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	0.00	0.00	64,633,046.54	1,833,777.19	100.52	0.00	0.00	0.00	0.00	66,466,924.25		66,466,924.25		66,466,924.25
414	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	0.00	0.00	0.00	23,855,118.00	1,361,207.25	111,153.25	0.00	0.00	0.00	0.00	25,327,478.50		25,327,478.50		25,327,478.50
415	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	0.00	0.00	0.00	10,222,964.99	2,303,319.63	91,563.12	0.00	0.00	0.00	0.00	12,617,847.74		12,617,847.74		12,617,847.74
416	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	0.00	0.00	0.00	0.00	12,570,134.35	679,257.93	11,015.88	0.00	0.00	0.00	0.00	13,260,408.16		13,260,408.16		13,260,408.16
417	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	0.00	4,256,026.25	9.00	1,313.50	0.00	0.00	0.00	0.00	4,257,348.75		4,257,348.75		4,257,348.75
418	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	0.00	9,734,986.93	2,019,878.33	226,824.12	0.00	0.00	0.00	0.00	11,981,689.38		11,981,689.38		11,981,689.38
419	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	0.00	12,333,214.51	1,989,894.13	216,480.75	0.00	0.00	0.00	0.00	14,539,589.39		14,539,589.39		14,539,589.39
420	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	0.00	0.00	0.00	0.00	80,409,147.01	13.56	15,773.00	0.00	0.00	0.00	0.00	80,424,933.57		80,424,933.57		80,424,933.57
421	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	0.00	0.00	0.00	7,711,187.26	2,075,574.66	465.00	0.00	0.00	0.00	0.00	9,787,226.92		9,787,226.92		9,787,226.92
422	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	0.00	0.00	0.00	4,261,353.02	1,992,575.54	8,730.38	0.00	0.00	0.00	0.00	6,262,658.94		6,262,658.94		6,262,658.94
423	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	0.00	0.00	0.00	21,709,479.15	2,494,307.52	1,877.00	0.00	0.00	0.00	0.00	24,205,663.67		24,205,663.67		24,205,663.67
424	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	6,588,017.82	3,380,133.76	36,143,792.37	0.00	0.00	0.00	0.00	46,111,943.95		46,111,943.95		46,111,943.95
425	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	0.00	200,121,915.00	917,251.95	7,832.12	0.00	0.00	0.00	0.00	201,046,999.07		201,046,999.07		201,046,999.07
426	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	0.00	0.00	0.00	0.00	9,335,637.18	688,417.78	703.25	0.00	0.00	0.00	0.00	10,024,758.21		10,024,758.21		10,024,758.21
427	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UJKU, DELTA STATE	0.00	0.00	0.00	0.00	12,747,261.11	1,405,590.89	6,000.00	0.00	0.00	0.00	0.00	14,158,852.00		14,158,852.00		14,158,852.00
428	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	171,731,636.37	4,725,110.01	0.00	0.00	0.00	0.00	0.00	176,456,746.38		176,456,746.38		176,456,746.38
429	228008029	BIORESOURCE DEVELOPMENT CENTRE, OKWUDOR - IMO STATE	0.00	0.00	0.00	0.00	69,119,924.00	0.00	0.00	0.00	0.00	0.00	0.00	69,119,924.00		69,119,924.00		69,119,924.00
430	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	0.00	0.00	0.00	0.00	10,123,221.01	0.00	0.00	0.00	0.00	0.00	0.00	10,123,221.01		10,123,221.01		10,123,221.01
431	022800803	AQUATIC	0.00	0.00	0.00	0.00	10,123,221.01	0.00	0.00	0.00	0.00	0.00	0.00	10,123,221.01				

	1	BIORESOURCES DEVELOPMENT CENTRE, AJAGBA - ONDO STATE														10,123,221.01		10,123,221.01
432	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	0.00	0.00	0.00	8,351,862.86	0.00	-1,182.50	0.00	0.00	0.00	0.00	8,350,680.36		8,350,680.36		8,350,680.36
433	0228008033	BIORESOURCES DEVELOPMENT CENTRE, IGEDE-EKITI EKITI STATE	0.00	0.00	0.00	0.00	9,123,217.94	0.00	0.00	0.00	0.00	0.00	0.00	9,123,217.94		9,123,217.94		9,123,217.94
434	0228008034	BIORESOURCES DEVELOPMENT CENTRE MGBOWO, ENUGU STATE	0.00	0.00	0.00	0.00	9,123,221.00	0.00	0.00	0.00	0.00	0.00	0.00	9,123,221.00		9,123,221.00		9,123,221.00
435	0228008035	BIORESOURCES DEVELOPMENT CENTRE ILESHA, OSUN STATE	0.00	0.00	0.00	0.00	10,567,059.00	0.00	0.00	0.00	0.00	0.00	0.00	10,567,059.00		10,567,059.00		10,567,059.00
436	0228008039	AQUATIC BIORESOURCES TRAINING CENTRE JENGRE PLATEAU STATE	0.00	0.00	0.00	0.00	10,567,051.90	0.00	0.00	0.00	0.00	0.00	0.00	10,567,051.90		10,567,051.90		10,567,051.90
437	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	0.00	1,355,209,614.46	0.00	81,881.02	0.00	0.00	0.00	0.00	1,355,291,495.48		1,355,291,495.48		1,355,291,495.48
438	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	0.00	0.00	0.00	7,323,098.21	0.00	0.00	0.00	0.00	0.00	0.00	7,323,098.21		7,323,098.21		7,323,098.21
439	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	0.00	0.00	0.00	0.00	9,198,999.34	0.00	0.00	0.00	0.00	0.00	0.00	9,198,999.34		9,198,999.34		9,198,999.34
440	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	0.00	0.00	0.00	23,126,337.50	0.00	0.00	0.00	0.00	0.00	0.00	23,126,337.50		23,126,337.50		23,126,337.50
441	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	0.00	0.00	32,898,734.72	0.00	0.00	0.00	0.00	0.00	0.00	32,898,734.72		32,898,734.72		32,898,734.72
442	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	0.00	0.00	19,490,829.75	0.00	0.00	0.00	0.00	0.00	0.00	19,490,829.75		19,490,829.75		19,490,829.75
443	228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	0.00	8,896,879.01	0.00	5.45	0.00	0.00	0.00	0.00	8,896,884.46		8,896,884.46		8,896,884.46
444	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	0.00	619,334.87	0.00	0.00	0.00	0.00	0.00	0.00	619,334.87		619,334.87		619,334.87
445	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	0.00	5,627,275.58	0.00	0.00	0.00	0.00	0.00	0.00	5,627,275.58		5,627,275.58		5,627,275.58
446	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	0.00	0.00	265,303.21	0.00	10,648.38	0.00	0.00	0.00	0.00	275,951.59		275,951.59		275,951.59
447	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	0.00	0.00	0.00	1,387,827.49	0.00	42,695.05	0.00	0.00	0.00	0.00	1,430,522.54		1,430,522.54		1,430,522.54
448	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	0.00	0.00	0.00	3,888,467.49	0.00	0.00	0.00	0.00	0.00	0.00	3,888,467.49		3,888,467.49		3,888,467.49
449	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	0.00	0.00	0.00	3,901,672.39	9,950,383.54	6,042.82	0.00	0.00	0.00	0.00	13,858,098.75		13,858,098.75		13,858,098.75
450	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	0.00	0.00	0.00	9,750,088.64	3,425,994.64	391,142.59	0.00	0.00	0.00	0.00	13,567,225.87		13,567,225.87		13,567,225.87
451	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	0.00	0.00	0.00	11,946,894.17	3,823,573.45	27,921.88	0.00	0.00	0.00	0.00	15,798,389.50		15,798,389.50		15,798,389.50
452	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	0.00	0.00	0.00	864,400.42	3,026,722.70	456.30	0.00	0.00	0.00	0.00	3,891,579.42		3,891,579.42		3,891,579.42
453	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	0.00	0.00	0.00	10,940,151.17	27.63	4,419.34	0.00	0.00	0.00	0.00	10,944,598.14		10,944,598.14		10,944,598.14
454	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE – MINNA	0.00	0.00	0.00	0.00	18,800,000.00	2,538,060.89	6,172.63	0.00	0.00	0.00	0.00	21,344,233.52		21,344,233.52		21,344,233.52
455	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	0.00	0.00	0.00	18,853,369.42	2,009,015.12	513.54	0.00	0.00	0.00	0.00	20,862,898.08		20,862,898.08		20,862,898.08
456	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	0.00	0.00	0.00	19,843,204.33	3,772,179.00	4,037.89	0.00	0.00	0.00	0.00	23,619,421.22		23,619,421.22		23,619,421.22
457	228018001	TECHNOLOGY BUSINESS INCUBATOR	0.00	0.00	0.00	0.00	6,457,831.31	7,252,979.00	5,328.92	0.00	0.00	0.00	0.00	13,716,139.23		13,716,139.23		13,716,139.23

		CENTRE - GUSAU																
458	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	0.00	0.00	0.00	6,109,203.39	1,869,108.00	4,632.39	0.00	0.00	0.00	0.00	7,982,943.78		7,982,943.78		7,982,943.78
459	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	0.00	0.00	0.00	8,187,375.70	3,361,581.00	0.30	0.00	0.00	0.00	0.00	11,548,957.00		11,548,957.00		11,548,957.00
460	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	0.00	0.00	0.00	9,941,278.40	742.20	2,438.67	0.00	0.00	0.00	0.00	9,944,459.27		9,944,459.27		9,944,459.27
461	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	0.00	0.00	0.00	9,085,658.18	961,806.69	54,191.32	0.00	0.00	0.00	0.00	10,101,656.19		10,101,656.19		10,101,656.19
462	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	0.00	0.00	0.00	2,452,670.00	0.00	4,018.75	0.00	0.00	0.00	0.00	2,456,688.75		2,456,688.75		2,456,688.75
463	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	0.00	0.00	0.00	8,035,813.41	7.02	1,419.58	0.00	0.00	0.00	0.00	8,037,240.01		8,037,240.01		8,037,240.01
464	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	0.00	0.00	0.00	15,187,217.62	2,465,976.62	251,765.89	0.00	0.00	0.00	0.00	17,904,960.13		17,904,960.13		17,904,960.13
465	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	0.00	0.00	0.00	41,743,575.57	150,136.48	8,290.01	0.00	0.00	0.00	0.00	41,902,002.06		41,902,002.06		41,902,002.06
466	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	0.00	0.00	0.00	12,497,754.31	11,428,881.00	58,100.04	0.00	0.00	0.00	0.00	23,984,735.35		23,984,735.35		23,984,735.35
467	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	0.00	0.00	0.00	8,664,814.06	1,041,117.44	1,688.14	0.00	0.00	0.00	0.00	9,707,619.64		9,707,619.64		9,707,619.64
468	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	0.00	0.00	5,026,195.14	0.00	6,537.64	0.00	0.00	0.00	0.00	5,032,732.78		5,032,732.78		5,032,732.78
469	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	0.00	0.00	0.00	8,323,944.39	2.04	8,043.75	0.00	0.00	0.00	0.00	8,331,990.18		8,331,990.18		8,331,990.18
470	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	11,311,770.86	8,045,684.36	21.73	0.00	3,396,371.01	0.00	0.00	22,753,847.96		22,753,847.96		22,753,847.96
471	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	0.00	0.00	0.00	8,068,923.23	5.00	155,098.35	0.00	0.00	0.00	0.00	8,224,026.58		8,224,026.58		8,224,026.58
472	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HOTRS, ILE IFE	0.00	0.00	0.00	0.00	66,817,261.26	6,271,020.48	35,191.27	0.00	0.00	0.00	0.00	73,123,473.01		73,123,473.01		73,123,473.01
473	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	0.00	2,683.95	828,104.52	3,006.25	0.00	0.00	0.00	0.00	833,794.72		833,794.72		833,794.72
474	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	0.00	0.00	0.00	2,136,960.35	1,010,963.30	54,712.24	0.00	0.00	0.00	0.00	3,202,635.89		3,202,635.89		3,202,635.89
475	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		-		-
476	228037001	CENTRE FOR SATELLITE TECNOLOGY DEVELOPMENT – ABUJA	0.00	0.00	0.00	0.00	7,855,612.79	1.06	101,749.38	0.00	0.00	0.00	0.00	7,957,363.23		7,957,363.23		7,957,363.23
477	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	0.00	0.00	0.00	32,919,846,925.73	39,037,027.83	12,382,166.06	0.00	0.00	0.00	0.00	32,971,266,119.62		32,971,266,119.62		32,971,266,119.62
478	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	0.00	0.00	6,035,567,953.45	0.00	38,976.39	0.00	0.00	0.00	0.00	6,035,606,929.84		6,035,606,929.84		6,035,606,929.84
479	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	0.00	0.00	0.00	767,295,944.14	10,371,478.72	1,673,719.16	0.00	0.00	0.00	0.00	779,341,142.02		779,341,142.02		779,341,142.02
480	228044001	NATIONAL	0.00	0.00	0.00	0.00	623,466,950.77	26,149,207.88	2,523,005.57	-4,133,588.23	0.00	0.00	0.00	648,005,575.99				

		RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA														648,005,575.99		648,005,575.99
481	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	0.00	141,134,483.76	8.80	11,126.20	4,225,494.63	0.00	0.00	0.00	145,371,113.39		145,371,113.39		145,371,113.39
482	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	0.00	0.00	0.00	1,355,068,096.10	83,674,365.34	12,115,643.45	0.00	0.00	0.00	0.00	1,450,858,104.89		1,450,858,104.89		1,450,858,104.89
483	228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	0.00	0.00	43,190,346.96	0.00	0.00	0.00	0.00	0.00	0.00	43,190,346.96		43,190,346.96		43,190,346.96
484	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	0.00	13,568,591.25	0.00	0.00	0.00	0.00	0.00	0.00	13,568,591.25		13,568,591.25		13,568,591.25
485	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	0.00	0.00	0.00	11,313,777.50	0.00	0.00	0.00	0.00	0.00	0.00	11,313,777.50		11,313,777.50		11,313,777.50
486	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	0.00	0.00	0.00	0.00	18,231,235.88	0.00	0.00	0.00	0.00	0.00	0.00	18,231,235.88		18,231,235.88		18,231,235.88
487	228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	0.00	0.00	0.00	0.00	22,451,462.95	0.00	0.00	0.00	0.00	0.00	0.00	22,451,462.95		22,451,462.95		22,451,462.95
488	228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH SOUTH ZONAL OFFICE,	0.00	0.00	0.00	0.00	18,541,354.10	0.00	0.00	0.00	0.00	0.00	0.00	18,541,354.10		18,541,354.10		18,541,354.10
489	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL OFFICE,	0.00	0.00	0.00	0.00	184,244,406.39	0.00	0.00	0.00	0.00	0.00	0.00	184,244,406.39		184,244,406.39		184,244,406.39
490	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH CENTRAL ZONAL OFFICE,	0.00	0.00	0.00	0.00	184,244,406.39	0.00	0.00	0.00	0.00	0.00	0.00	184,244,406.39		184,244,406.39		184,244,406.39
491	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	0.00	0.00	0.00	204,193,938.77	0.58	1,576,852.25	0.00	0.00	0.00	0.00	205,770,791.60		205,770,791.60		205,770,791.60
492	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	0.00	0.00	0.00	30,321,825.17	523,271.14	947,669,891.86	0.00	0.00	0.00	0.00	978,514,988.17		978,514,988.17		978,514,988.17
493	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	0.00	0.00	0.00	1,234,998,112.34	4,000,002.39	16,724.34	0.00	0.00	0.00	0.00	1,239,014,839.07		1,239,014,839.07		1,239,014,839.07
494	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	0.00	282,120,842.58	2,466.70	10.52	0.00	0.00	0.00	0.00	282,123,319.80		282,123,319.80		282,123,319.80
495	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	0.00	0.00	0.00	118,227,565.14	79.37	0.00	0.00	0.00	0.00	0.00	118,227,644.51		118,227,644.51		118,227,644.51
496	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	0.00	0.00	0.00	165,472,671.72	605,445.24	79.37	0.00	0.00	0.00	0.00	166,078,196.33		166,078,196.33		166,078,196.33
497	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	0.00	0.00	52,083,758.63	8.43	79.37	0.00	0.00	0.00	0.00	52,083,846.43		52,083,846.43		52,083,846.43
498	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	0.00	0.00	0.00	46,475,179.44	0.00	79.37	0.00	0.00	0.00	0.00	46,475,258.81		46,475,258.81		46,475,258.81
499	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH &	0.00	0.00	0.00	0.00	8,113,707.77	0.00	0.00	0.00	0.00	0.00	0.00	8,113,707.77		8,113,707.77		8,113,707.77

		DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE															
500	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	0.00	0.00	0.00	0.00	39,335,570.53	0.00	0.00	0.00	0.00	0.00	0.00	39,335,570.53		39,335,570.53		39,335,570.53
501	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	0.00	0.00	0.00	0.00	17,171,952.44	0.00	0.00	0.00	0.00	0.00	0.00	17,171,952.44		17,171,952.44		17,171,952.44
502	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	263,973,253.31	0.00	1,159,827.02	0.00	0.00	0.00	0.00	265,133,080.33		265,133,080.33		265,133,080.33
503	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	0.00	0.00	0.00	23,542,758.41	6,095.04	12,376.35	0.00	0.00	0.00	0.00	23,561,229.80		23,561,229.80		23,561,229.80
504	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	0.00	0.00	0.00	246,595,271.85	19,859,904.00	540,600.00	0.00	0.00	0.00	0.00	266,995,775.85		266,995,775.85		266,995,775.85
505	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	0.00	0.00	0.00	8,801,138.02	1,075,745.06	878.00	0.00	0.00	0.00	0.00	9,877,761.08		9,877,761.08		9,877,761.08
506	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	0.00	0.00	0.00	8,975,926.54	394,754.80	670,488.71	0.00	0.00	0.00	0.00	10,041,170.05		10,041,170.05		10,041,170.05
507	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	0.00	0.00	0.00	6,322,143.05	3,992,498.59	40.05	0.00	0.00	0.00	0.00	10,314,681.69		10,314,681.69		10,314,681.69
508	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	0.00	0.00	0.00	48,905,778.61	19,371,785.13	3,732.76	0.00	0.00	0.00	0.00	68,281,296.50		68,281,296.50		68,281,296.50
509	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	0.00	0.00	0.00	1,760,654.38	11.56	296.12	0.00	0.00	0.00	0.00	1,760,962.06		1,760,962.06		1,760,962.06
510	228066001	SOKOTO ENERGY RESEARCH	0.00	0.00	0.00	0.00	70,913,281.57	0.00	285,059.94	0.00	0.00	0.00	0.00	71,198,341.51		71,198,341.51		71,198,341.51
511	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	0.00	0.00	0.00	801,173,425.90	854.51	0.00	0.00	0.00	0.00	0.00	801,174,280.41		801,174,280.41		801,174,280.41
512	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	0.00	0.00	237,935,857.88	0.00	63,352.84	0.00	0.00	0.00	0.00	237,999,210.72		237,999,210.72		237,999,210.72
513	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	1,446,081,707.69	0.00	274,721.86	0.00	0.00	0.00	0.00	1,446,356,429.55		1,446,356,429.55		1,446,356,429.55
514	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	212,596,281.05	0.00	1,861,311.97	0.00	0.00	0.00	0.00	214,457,593.02		214,457,593.02		214,457,593.02
515	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	0.00	0.00	0.00	1,178,038.61	151,167.19	1,855.55	0.00	0.00	0.00	0.00	1,331,061.35		1,331,061.35		1,331,061.35
516	228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	3,280,317,178.81	0.00	109,824.06	2,347,485.00	0.00	0.00	0.00	3,282,774,487.87		3,282,774,487.87		3,282,774,487.87
517	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	0.00	0.00	0.00	209,800,996.86	0.00	2,072,362.49	0.00	0.00	0.00	0.00	211,873,359.35		211,873,359.35		211,873,359.35
518	228076001	TECHNOLOGY BUSINESS	0.00	0.00	0.00	0.00	3,224,869.60	1,911,379.84	6,263.39	0.00	0.00	0.00	0.00	5,142,512.83		5,142,512.83		5,142,512.83

		INCUBATION CENTRE ADO-EKITI																
519	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	0.00	0.00	0.00	18,164,661.41	5.06	6,984.59	0.00	0.00	0.00	0.00	18,171,651.06		18,171,651.06		18,171,651.06
520	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY	0.00	0.00	0.00	0.00	196,866,887.37	0.00	1,462,975.24	0.00	0.00	0.00	0.00	198,329,862.61		198,329,862.61		198,329,862.61
521	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	0.00	0.00	0.00	0.00	28,908,688,292.84	1,172.93	78,247,633.30	0.00	0.00	0.00	0.00	28,986,937,099.07		28,986,937,099.07		28,986,937,099.07
522	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	0.00	0.00	0.00	5,980,478,552.19	2,973,647.59	2,859.99	0.00	0.00	0.00	0.00	5,983,455,059.77		5,983,455,059.77		5,983,455,059.77
523	229003001	NIGERIAN RAILWAY	0.00	0.00	0.00	0.00	17,610,980,689.37	13,269.59	3,267,748.37	0.00	0.00	0.00	0.00	17,614,261,707.33		17,614,261,707.33		17,614,261,707.33
524	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	0.00	0.00	0.00	3,410,733,535.75	168,636.39	0.00	0.00	0.00	0.00	0.00	3,410,902,172.14		3,410,902,172.14		3,410,902,172.14
525	229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	0.00	130,945,797.52	0.00	9,583,038.38	0.00	0.00	0.00	0.00	140,528,835.90		140,528,835.90		140,528,835.90
526	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	0.00	0.00	0.00	1,866,456,310.49	13,620,709.23	267,216.52	0.00	0.00	0.00	0.00	1,880,344,236.24		1,880,344,236.24		1,880,344,236.24
527	230001001	FEDERAL MINISTRY OF AVIATION	0.00	0.00	0.00	0.00	64,854,590,029.79	14,709,947.56	10,315,582.93	0.00	0.00	0.00	0.00	64,879,615,560.28		64,879,615,560.28		64,879,615,560.28
528	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
529	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY- ZARIA	0.00	0.00	0.00	0.00	2,406,167,989.79	0.00	29,239,432.71	0.00	0.00	0.00	0.00	2,435,407,422.50		2,435,407,422.50		2,435,407,422.50
530	230002001	NIGERIAN METEOROLOGICAL 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		-		-
531	230006001	ACCIDENT AND INVESTIGATION BUREAU	0.00	0.00	0.00	0.00	1,009,712,353.96	0.00	23,629,414.05	0.00	0.00	0.00	0.00	1,033,341,768.01		1,033,341,768.01		1,033,341,768.01
532	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	3,986,154,988.37	0.00	0.00	0.00	0.00	0.00	0.00	3,986,154,988.37		3,986,154,988.37		3,986,154,988.37
533	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
534	231001001	FEDERAL MINISTRY OF POWER - HQTRS	0.00	0.00	0.00	0.00	18,496,503,816.82	28,133,031.72	1,981,771.51	0.00	0.00	0.00	0.00	18,526,618,620.05		18,526,618,620.05		18,526,618,620.05
535	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	0.00	19,877,984,549.66	0.79	4,741,605.67	0.00	1,199,873,726.62	0.00	0.00	21,082,599,882.74		21,082,599,882.74		21,082,599,882.74
536	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	0.00	0.00	232,878,849.56	0.00	0.00	0.00	0.00	0.00	0.00	232,878,849.56		232,878,849.56		232,878,849.56
537	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	0.00	0.00	0.00	0.00	221,263,033.36	97,018,276.12	869,334.38	0.00	0.00	0.00	0.00	319,150,643.86		319,150,643.86		319,150,643.86
538	231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	0.00	0.00	0.00	140,503,738.11	0.00	262,075.81	0.00	0.00	0.00	0.00	140,765,813.92		140,765,813.92		140,765,813.92
539	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	0.00	338,664,138.69	0.00	535,767.27	0.00	0.00	0.00	0.00	339,199,905.96		339,199,905.96		339,199,905.96
540	231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	0.00	0.00	0.00	7,082,665,183.05	0.00	0.00	0.00	0.00	0.00	0.00	7,082,665,183.05		7,082,665,183.05		7,082,665,183.05
541	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	0.00	0.00	0.00	3,258,552,929.37	0.00	0.00	0.00	0.00	0.00	0.00	3,258,552,929.37		3,258,552,929.37		3,258,552,929.37
542	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	0.00	0.00	0.00	0.00	99,157,903,547.40	29,233,130.14	47,016.99	0.00	0.00	0.00	0.00	99,187,183,694.53		99,187,183,694.53		99,187,183,694.53
543	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	788,353,699.63	0.00	791,869.81	0.00	0.00	0.00	0.00	789,145,569.44		789,145,569.44		789,145,569.44
544	234003001	FEDERAL SCHOOL OF SURVEY, OYO	0.00	0.00	0.00	0.00	62,719,968.53	0.00	457.11	0.00	0.00	0.00	0.00	62,720,425.64		62,720,425.64		62,720,425.64
545	234004001	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	0.00	24,019,329,979.15	6,019.00	542,125.53	0.00	0.00	0.00	0.00	24,019,878,123.68		24,019,878,123.68		24,019,878,123.68
546	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN	0.00	0.00	0.00	0.00	36,395,594.24	847,681.00	2,953.56	0.00	0.00	0.00	0.00	37,246,228.80		37,246,228.80		37,246,228.80

		NIGERIA (COREN)																
547	234006001	SURVEY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	232,901,386.07	835,007.48	94,530.00	0.00	0.00	0.00	0.00	233,830,923.55		233,830,923.55		233,830,923.55
548	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	0.00	0.00	0.00	26,560,371.83	0.00	0.00	0.00	0.00	0.00	0.00	26,560,371.83		26,560,371.83		26,560,371.83
549	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	0.00	0.00	0.00	0.00	26,621,185.87	685.18	15,013.13	0.00	0.00	0.00	0.00	26,636,884.18		26,636,884.18		26,636,884.18
550	232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	0.00	8,501.05	0.00	0.00	0.00	0.00	0.00	0.00	8,501.05		8,501.05		8,501.05
551	232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	0.00	0.00	1,483,337.67	1,942.72	599.79	0.00	0.00	0.00	0.00	1,485,880.18		1,485,880.18		1,485,880.18
552	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		-		-
553	232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00	0.00	1,014,745,720.41	0.00	0.00	0.00	0.00	0.00	0.00	1,014,745,720.41		1,014,745,720.41		1,014,745,720.41
554	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	0.00	0.00	0.00	247,079,000.96	27,072.67	324,347.09	0.00	0.00	0.00	0.00	247,430,420.72		247,430,420.72		247,430,420.72
555	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	0.00	0.00	0.00	0.00	2,991,341,454.79	34,489,340.58	58,752,255.81	0.00	0.00	0.00	0.00	3,084,583,051.18		3,084,583,051.18		3,084,583,051.18
556	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	0.00	0.00	0.00	10,202,304.03	0.00	1,089.26	0.00	0.00	0.00	0.00	10,203,393.29		10,203,393.29		10,203,393.29
557	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	0.00	0.00	0.00	1,471,163,845.36	0.00	26,602.97	0.00	0.00	0.00	0.00	1,471,190,448.33		1,471,190,448.33		1,471,190,448.33
558	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	0.00	82,034,765.87	361,390.78	6,311.13	0.00	0.00	0.00	0.00	82,402,467.78		82,402,467.78		82,402,467.78
559	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	0.00	0.00	0.00	13,681,315.09	16,177,800.53	1,588,459.88	0.00	0.00	0.00	0.00	31,447,575.50		31,447,575.50		31,447,575.50
560	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	0.00	0.00	0.00	259,376,715.44	9,531,628.78	57,511.65	0.00	0.00	0.00	0.00	268,965,855.87		268,965,855.87		268,965,855.87
561	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	0.00	0.00	0.00	691,503,169.09	427.90	241.56	0.00	0.00	0.00	0.00	691,503,838.55		691,503,838.55		691,503,838.55
562	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	0.00	0.00	0.00	58,972,944.31	7.50	5,645.82	1,262,824.30	2,047,763.16	0.00	0.00	62,289,185.09		62,289,185.09		62,289,185.09
563	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	0.00	0.00	0.00	184,627,304.15	5,655,212.00	525,501.88	0.00	0.00	0.00	0.00	190,808,018.03		190,808,018.03		190,808,018.03
564	233011001	AJAOKUTA STEEL COMPANY LIMITED	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	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	0.00	536,931.69	81.42	585,159.50	0.00	0.00	0.00	0.00	1,122,172.61		1,122,172.61		1,122,172.61
566	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	0.00	0.00	0.00	739,078.68	0.00	205,313,891.34	0.00	0.00	0.00	0.00	206,052,970.02		206,052,970.02		206,052,970.02
567	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	0.00	25,431.78	64,675,724.23	1,105,884.59	0.00	0.00	0.00	0.00	65,807,040.60		65,807,040.60		65,807,040.60
568	250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	0.00	0.00	0.00	1,391,160.25	4,056,930.23	110,524.11	0.00	0.00	0.00	0.00	5,558,614.59		5,558,614.59		5,558,614.59
569	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	0.00	23,397,405,265.69	71,390,837.29	26,317,060.89	0.00	0.00	0.00	0.00	23,495,113,163.87		23,495,113,163.87		23,495,113,163.87
570	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	0.00	0.00	349,310,675.83	0.00	93,612.47	0.00	0.00	0.00	0.00	349,404,288.30		349,404,288.30		349,404,288.30
571	252037001	ANAMBRA/ IMO RBDA	0.00	0.00	0.00	0.00	7,736,339,135.61	1,477.48	126,847.02	0.00	0.00	0.00	0.00	7,736,467,460.11		7,736,467,460.11		7,736,467,460.11
572	252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	0.00	3,884,095,809.90	9,000.03	2,291,961.27	0.00	0.00	0.00	0.00	3,886,396,771.20		3,886,396,771.20		3,886,396,771.20
573	252039001	CHAD BASIN RBDA	0.00	0.00	0.00	0.00	1,503,988,053.51	6,306.81	1,017,767.54	0.00	0.00	0.00	0.00	1,505,012,127.86		1,505,012,127.86		1,505,012,127.86
574	252040001	CROSS RIVER RBDA	0.00	0.00	0.00	0.00	1,158,803,705.24	376.00	15,541,750.18	0.00	0.00	0.00	0.00	1,174,345,831.42		1,174,345,831.42		1,174,345,831.42
575	252041001	HADEJIA-JAMAÄ„Â»ARE RBDA	0.00	0.00	0.00	0.00	5,860,438,312.29	12,598,975.92	1,595,655.75	0.00	0.00	0.00	0.00	5,874,632,943.96		5,874,632,943.96		5,874,632,943.96
576	252042001	LOWER BENUE RBDA	0.00	0.00	0.00	0.00	5,692,076,736.10	2,562,008.94	2,212,833.63	0.00	0.00	0.00	0.00	5,696,851,578.67		5,696,851,578.67		5,696,851,578.67

577	252043001	LOWER NIGER RBDA	0.00	0.00	0.00	0.00	3,006,561,826.78	11,024,806.45	8,771,464.84	0.00	0.00	0.00	0.00	3,026,358,098.07		3,026,358,098.07		3,026,358,098.07
578	252044001	NIGER DELTA RBDA	0.00	0.00	0.00	0.00	173,970,065.41	1,460.91	14,149.92	0.00	0.00	0.00	0.00	173,985,676.24		173,985,676.24		173,985,676.24
579	252045001	OGUN/ OSUN RBDA	0.00	0.00	0.00	0.00	1,394,693,462.12	8,051.00	605,940.75	0.00	0.00	0.00	0.00	1,395,307,453.87		1,395,307,453.87		1,395,307,453.87
580	252046001	SOKOTO RIMA RBDA	0.00	0.00	0.00	0.00	1,884,245,032.34	25,402,694.78	10,784,231.00	0.00	0.00	0.00	0.00	1,920,431,958.12		1,920,431,958.12		1,920,431,958.12
581	252047001	UPPER BENUE RBDA	0.00	0.00	0.00	0.00	2,204,490,228.77	671,657.48	210,193.46	137,477.61	0.00	0.00	0.00	2,205,509,557.32		2,205,509,557.32		2,205,509,557.32
582	252048001	UPPER NIGER RBDA	0.00	0.00	0.00	0.00	5,137,045,232.79	0.00	6,253,320.68	0.00	0.00	0.00	0.00	5,143,298,553.47		5,143,298,553.47		5,143,298,553.47
583	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	0.00	0.00	0.00	559,841,271.48	13,856,039.95	584,854.06	0.00	0.00	0.00	0.00	574,282,165.49		574,282,165.49		574,282,165.49
584	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	24,762,872.99	0.00	2,498.47	0.00	0.00	0.00	0.00	24,765,371.46		24,765,371.46		24,765,371.46
585	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
586	0220011001	NIGERIA CUSTOMS SERVIVES	0.00	0.00	0.00	0.00	1,994,451,504.00	0.00	16,062.00	213,420,955.00	0.00	0.00	0.00	2,207,888,521.00		2,207,888,521.00		2,207,888,521.00
			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		-		-
		LAW & JUSTICES SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
587	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	0.00	0.00	513,022,604.42	9,671,789,428.88	0.00	0.00	1,653,545,021.11	0.00	0.00	11,838,357,054.41		11,838,357,054.41		11,838,357,054.41
588	0318002001	SUPREME COURT OF NIGERIA	0.00	0.00	0.00	0.00	509,523,556.24	86,434.15	670,160.98	0.00	0.00	0.00	0.00	510,280,151.37		510,280,151.37		510,280,151.37
589	0318003001	COURT OF APPEAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
590	0318004001	FEDERAL HIGH COURT-ABUJA	0.00	0.00	0.00	0.00	29,124,456.84	0.00	0.00	0.00	0.00	0.00	0.00	29,124,456.84		29,124,456.84		29,124,456.84
591	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		-		-
592	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00		1,500.00		1,500.00
593	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	10,287.50	0.00	0.00	0.00	0.00	0.00	0.00	10,287.50		10,287.50		10,287.50
594	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		-		-
595	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	0.00	23,836,811.55	0.00	0.00	0.00	0.00	0.00	0.00	23,836,811.55		23,836,811.55		23,836,811.55
596	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		-		-
597	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	0.00	0.00	0.00	63,674,999.88	0.00	0.00	0.00	0.00	0.00	0.00	63,674,999.88		63,674,999.88		63,674,999.88
598	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	0.00	0.00	39,282,921.07	110,361,619.99	18,140,516.39	0.00	0.00	0.00	0.00	167,785,057.45		167,785,057.45		167,785,057.45
599	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	1,076,347.99	0.00	0.00	0.00	0.00	0.00	0.00	1,076,347.99		1,076,347.99		1,076,347.99
600	0326003001	LEGAL AID COUNCIL	0.00	0.00	0.00	0.00	644.06	15,086,356.56	2,185.99	270,000.00	8,421,022.90	0.00	0.00	23,780,209.51		23,780,209.51		23,780,209.51
601	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	0.00	19,141,364.22	57,966,468.92	12,352,137.73	1,801,094,060.20	0.00	0.00	0.00	1,890,554,031.07		1,890,554,031.07		1,890,554,031.07
602	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	0.00	0.00	0.00	31,396,915.39	87.00	33,259.35	0.00	0.00	0.00	0.00	31,430,261.74		31,430,261.74		31,430,261.74
603	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	0.00	0.00	598,208,855.03	0.00	0.00	0.00	328,810,537.76	0.00	0.00	927,019,392.79		927,019,392.79		927,019,392.79
604	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	0.00	0.00	2,683.95	828,104.52	3,006.25	0.00	0.00	0.00	0.00	833,794.72		833,794.72		833,794.72
605	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	991,212,354.59	-950.29	0.00	0.00	0.00	0.00	0.00	991,211,404.30		991,211,404.30		991,211,404.30
606	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	6,188,756.00	0.00	4,727.73	0.00	0.00	0.00	0.00	6,193,483.73		6,193,483.73		6,193,483.73
607	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
608	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED	0.00	0.00	0.00	0.00	872,949,444.03	873,407,152.94	91,775,593.73	0.00	0.00	0.00	0.00	1,838,132,190.70		1,838,132,190.70		1,838,132,190.70

		OFFENCES COMMISSION																
609	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	0.00	470,446,224.23	109.60	5,007,649.84	0.00	0.00	0.00	0.00	475,453,983.67		475,453,983.67		475,453,983.67
610		BODY OF BENCHERS	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
		REGIONAL SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
611	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	0.00	0.00	0.00	23,670,549,827.52	0.00	-28,057.50	0.00	0.00	0.00	0.00	23,670,521,770.02		23,670,521,770.02		23,670,521,770.02
612	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	0.00	9,298,930,735.37	49,425,218.33	-128,367.28	0.00	0.00	0.00	0.00	9,348,227,586.42		9,348,227,586.42		9,348,227,586.42
613	451002001	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	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		-		-
		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		-		-
614	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	0.00	0.00	0.00	5,929,484,945.08	588.51	49,965,744.78	0.00	0.00	0.00	0.00	5,979,451,278.37		5,979,451,278.37		5,979,451,278.37
615	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	0.00	183,704,098.71	0.00	1,641.85	0.00	0.00	0.00	0.00	183,705,740.56		183,705,740.56		183,705,740.56
616	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	0.00	0.00	0.00	265,825,620.33	32,200,261,839.63	2,147,610.20	0.00	0.00	0.00	0.00	32,468,235,070.16		32,468,235,070.16		32,468,235,070.16
617	513021002	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	0.00	52,129,409.57	64,474.00	3,280,271.72	0.00	0.00	0.00	0.00	55,474,155.29		55,474,155.29		55,474,155.29
618	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	0.00	296,578,103.11	4.90	3,656.17	0.00	0.00	0.00	0.00	296,581,764.18		296,581,764.18		296,581,764.18
619	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	183,480,098.45	31,999,265.07	153,258.47	0.00	0.00	0.00	0.00	215,632,621.99		215,632,621.99		215,632,621.99
620	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	0.00	2,608,495,767.70	8,521,255.42	264,590.73	0.00	0.00	0.00	0.00	2,617,281,613.85		2,617,281,613.85		2,617,281,613.85
621	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	0.00	14,923,224,072.35	33,151.36	55,114,625.18	0.00	0.00	0.00	0.00	14,978,371,848.89		14,978,371,848.89		14,978,371,848.89
622	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	0.00	23,605,638,516.97	0.00	0.00	0.00	0.00	0.00	0.00	23,605,638,516.97		23,605,638,516.97		23,605,638,516.97
623	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	0.00	0.00	0.00	35,610,506.11	3,115,147.45	684,941.20	0.00	0.00	0.00	0.00	39,410,594.76		39,410,594.76		39,410,594.76
624	517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	0.00	0.00	0.00	0.00	113,822,154.85	0.00	0.00	0.00	0.00	0.00	113,822,154.85		113,822,154.85		113,822,154.85
625	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	0.00	0.00	0.00	134,341,573.86	18,383,142.23	13,605.35	0.00	0.00	0.00	0.00	152,738,321.44		152,738,321.44		152,738,321.44
626	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	0.00	0.00	0.00	0.00	23,606,007.06	24,840,896.63	20,108.95	0.00	0.00	0.00	0.00	48,467,012.64		48,467,012.64		48,467,012.64
627	517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	0.00	0.00	1,319,312,318.23	42,890,152.01	2,550,943.56	0.00	0.00	0.00	0.00	1,364,753,413.80		1,364,753,413.80		1,364,753,413.80
628	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	0.00	40,104.05	311,994,315.33	0.00	0.00	0.00	0.00	0.00	312,034,419.38		312,034,419.38		312,034,419.38
629	517010001	MASS LITERACY COUNCIL	0.00	0.00	0.00	0.00	470,007,449.75	16,212,282.84	407,566.22	0.00	0.00	0.00	0.00	486,627,298.81		486,627,298.81		486,627,298.81
630	517011001	NOMADIC EDUCATION COMMISSION	0.00	0.00	0.00	0.00	400,612,517.51	0.00	147,738.84	0.00	0.00	0.00	0.00	400,760,256.35		400,760,256.35		400,760,256.35
631	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	0.00	582,875,331.90	36,922,303.59	6,927.42	0.00	0.00	0.00	0.00	619,804,562.91		619,804,562.91		619,804,562.91
632	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	0.00	237,707,212.55	33,602,596.09	5,972,848.94	0.00	0.00	0.00	0.00	277,282,657.58		277,282,657.58		277,282,657.58
633	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	188,099,957.50	53,108,080.93	1,306,323.74	0.00	0.00	0.00	0.00	242,514,362.17		242,514,362.17		242,514,362.17
634	517015001	COMPUTER	0.00	0.00	0.00	0.00	2,763,198.94	5,037,413.05	55,748.83	0.00	0.00	0.00	0.00	7,856,360.82				

		REGISTRATION COUNCIL OF NIGERIA														7,856,360.82		7,856,360.82
635	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	0.00	303,271,966.19	0.00	9,839.61	0.00	0.00	0.00	0.00	303,281,805.80		303,281,805.80		303,281,805.80
636	517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	0.00	93,206,362.89	42,052,531.98	8,126,353.13	0.00	0.00	0.00	0.00	143,385,248.00		143,385,248.00		143,385,248.00
637	517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	0.00	200,499,889.25	1.66	731,311.83	0.00	0.00	0.00	0.00	201,231,202.74		201,231,202.74		201,231,202.74
638	517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	0.00	161,204,046.50	3.30	13,631.69	-125,484,216.44	139,945,821.13	0.00	0.00	175,679,286.18		175,679,286.18		175,679,286.18
639	517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	0.00	14,139,024.02	19,285,310.88	1,286,070.99	0.00	0.00	0.00	0.00	34,710,405.89		34,710,405.89		34,710,405.89
640	517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	0.00	305.44	38,992,551.90	152.80	0.00	0.00	0.00	0.00	38,993,010.14		38,993,010.14		38,993,010.14
641	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	0.00	215,373,459.41	1.05	44,588.37	0.00	0.00	0.00	0.00	215,418,048.83		215,418,048.83		215,418,048.83
642	517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	0.00	269,953,532.62	54,857,621.00	22,070.88	0.00	0.00	0.00	0.00	324,833,224.50		324,833,224.50		324,833,224.50
643	517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	0.00	41,327,999.26	780,001.30	449,564.87	0.00	0.00	0.00	0.00	42,557,565.43		42,557,565.43		42,557,565.43
644	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	0.00	0.00	0.00	0.00	0.25	410,527,018.65	3,681.88	2,003,501.55	176,641,574.88	0.00	0.00	589,175,777.21		589,175,777.21		589,175,777.21
645	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	0.00	268,725,222.33	0.00	9,946,994.54	0.00	0.00	0.00	0.00	278,672,216.87		278,672,216.87		278,672,216.87
646	517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	0.00	314,365,325.29	7,674,533.05	7,544,649.19	0.00	0.00	0.00	0.00	329,584,507.53		329,584,507.53		329,584,507.53
647	517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	0.00	104,410,621.12	40,912,727.56	5,323,823.68	0.00	0.00	0.00	0.00	150,647,172.36		150,647,172.36		150,647,172.36
648	517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	0.00	185,989,477.40	7,629,849.16	8,593,787.50	0.00	0.00	0.00	0.00	202,213,114.06		202,213,114.06		202,213,114.06
649	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	0.00	35,349.60	48,308.50	1,526.78	0.00	0.00	0.00	0.00	85,184.88		85,184.88		85,184.88
650	517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	0.00	229,471,285.10	1.00	2,177,966.49	0.00	0.00	0.00	0.00	231,649,252.59		231,649,252.59		231,649,252.59
651	517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	0.00	5,895.81	8.99	933.54	116,544.22	0.00	0.00	0.00	123,382.56		123,382.56		123,382.56
652	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	0.00	255,946,191.77	0.48	45,195.65	0.00	0.00	0.00	0.00	255,991,387.90		255,991,387.90		255,991,387.90
653	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	0.00	162,846,185.66	0.09	1,801.42	0.00	0.00	0.00	0.00	162,847,987.17		162,847,987.17		162,847,987.17
654	517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	0.00	177,246,832.87	5.20	1,793,393.74	0.00	0.00	0.00	0.00	179,040,231.81		179,040,231.81		179,040,231.81
655	517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	0.00	534,937,033.53	49.90	2,001,371.45	0.00	0.00	0.00	0.00	536,938,454.88		536,938,454.88		536,938,454.88
656	517018020	FEDERAL POLYTECHNIC BALI	0.00	0.00	0.00	0.00	5,669,428.07	16,687,445.99	12,162.37	0.00	0.00	0.00	0.00	22,369,036.43		22,369,036.43		22,369,036.43
657	517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	0.00	159,768,089.00	5,899,219.42	1,895.88	2,826,384.88	197,624,571.47	0.00	0.00	366,120,160.65		366,120,160.65		366,120,160.65
658	517018022	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	0.00	9,417.57	0.00	99.90	0.00	0.00	0.00	0.00	9,517.47		9,517.47		9,517.47
659	517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	0.00	1,151,075.44	4,223,624.86	188,972.63	0.00	0.00	0.00	0.00	5,563,672.93		5,563,672.93		5,563,672.93
660	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	0.00	447,471,067.05	1,453,387.23	43,112.52	0.00	0.00	0.00	0.00	448,967,566.80		448,967,566.80		448,967,566.80
661	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	0.00	0.00	218,395,559.27	0.00	1,080,206.31	16,460,203.10	657,501,877.78	0.00	0.00	893,437,846.46		893,437,846.46		893,437,846.46
662	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	0.00	0.00	0.00	0.00	257,187,880.28	8.10	9,943,698.97	0.00	0.00	0.00	0.00	267,131,587.35		267,131,587.35		267,131,587.35
663	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	0.00	0.00	0.00	0.00	25,258,747.43	0.00	194,682.86	0.00	0.00	0.00	0.00	25,453,430.29		25,453,430.29		25,453,430.29
664	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	0.00	0.00	104,059,984.76	910,007.40	6,894.62	0.00	0.00	0.00	0.00	104,976,886.78		104,976,886.78		104,976,886.78

665	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	0.00	0.00	215,475,184.76	6.20	722,198.61	0.00	0.00	0.00	0.00	216,197,389.57		216,197,389.57		216,197,389.57
666	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	0.00	44,235,764.29	35,856,309.94	27,559.76	0.00	0.00	0.00	0.00	80,119,633.99		80,119,633.99		80,119,633.99
667	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	0.00	63,738.06	0.80	23,978.66	201,548,625.01	15,089,671.34	0.00	0.00	216,726,013.87		216,726,013.87		216,726,013.87
668	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	0.00	53,766,375.67	9.75	12,354.73	39,354,595.20	-83,316,070.41	0.00	0.00	9,817,264.94		9,817,264.94		9,817,264.94
669	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	0.00	17,034,498.13	36.91	94,659.78	0.00	0.00	0.00	0.00	17,129,194.82		17,129,194.82		17,129,194.82
670	517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	0.00	272,763,350.63	7.81	648,542.56	0.00	0.00	0.00	0.00	273,411,901.00		273,411,901.00		273,411,901.00
671	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	0.00	1,658,103.27	2.01	78,896.99	0.00	0.00	0.00	0.00	1,737,002.27		1,737,002.27		1,737,002.27
672	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	0.00	5,292,652.00	7.39	63,734.45	0.00	0.00	0.00	0.00	5,356,393.84		5,356,393.84		5,356,393.84
673	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	0.00	82,040,870.98	8,731.00	48,627.32	0.00	0.00	0.00	0.00	82,098,229.30		82,098,229.30		82,098,229.30
674	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	0.00	704,393,967.35	29,875,047.19	15,560.58	3,641,743.34	350,438,155.59	0.00	0.00	1,088,364,474.05		1,088,364,474.05		1,088,364,474.05
675	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	0.00	0.00	200,000.50	163.33	0.00	0.00	0.00	0.00	200,163.83		200,163.83		200,163.83
676	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	0.00	0.00	0.00	170,721,186.64	1.00	3,592,661.40	0.00	0.00	0.00	0.00	174,313,849.04		174,313,849.04		174,313,849.04
677	517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	0.00	781,187,489.24	9.20	1,359,923.64	0.00	0.00	0.00	0.00	782,547,422.08		782,547,422.08		782,547,422.08
678	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	0.00	228,208,489.96	0.00	3,168,815.60	3,000,000.00	167,418,306.92	0.00	0.00	401,795,612.48		401,795,612.48		401,795,612.48
679	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	0.00	1,961,382.25	5,990.04	543,330.94	0.00	0.00	0.00	0.00	2,510,703.23		2,510,703.23		2,510,703.23
680	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	0.00	487,461.10	0.00	11,034.19	0.00	0.00	0.00	0.00	498,495.29		498,495.29		498,495.29
681	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	0.00	38,830,887.55	0.89	362.62	0.00	0.00	0.00	0.00	38,831,251.06		38,831,251.06		38,831,251.06
682	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	0.00	2,474,808.84	3.99	57,445.04	0.00	0.00	0.00	0.00	2,532,257.87		2,532,257.87		2,532,257.87
683	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	0.00	97,510.99	2.60	10,364.88	0.00	0.00	0.00	0.00	107,878.47		107,878.47		107,878.47
684	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	0.00	235,593,257.34	434,918,728.96	43,684.23	0.00	0.00	0.00	0.00	670,555,670.53		670,555,670.53		670,555,670.53
685	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	0.00	117,842,758.36	61,780,041.53	27,111,250.00	0.00	0.00	0.00	0.00	206,734,049.89		206,734,049.89		206,734,049.89
686	517021001	UNIVERSITY OF IBADAN	0.00	0.00	0.00	0.00	298,804,359.00	75,399,316.19	3,970,929.59	0.00	0.00	0.00	0.00	378,174,604.78		378,174,604.78		378,174,604.78
687	517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	0.00	319,135,448.49	195,572,859.04	77,120,510.84	0.00	0.00	0.00	0.00	591,828,818.37		591,828,818.37		591,828,818.37
688	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	0.00	421,724,587.52	348,748,039.37	26,403,191.79	0.00	0.00	0.00	0.00	796,875,818.68		796,875,818.68		796,875,818.68
689	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	0.00	289,730,444.32	8.55	133,955.11	0.00	0.00	0.00	0.00	289,864,407.98		289,864,407.98		289,864,407.98
690	517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	0.00	402,714,498.73	583,720,807.65	5,057,023.54	0.00	0.00	0.00	0.00	991,492,329.92		991,492,329.92		991,492,329.92
691	517021006	UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	361,755,871.33	583,208,976.08	1,532,335.12	0.00	0.00	0.00	0.00	946,497,182.53		946,497,182.53		946,497,182.53
692	517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	0.00	43,954,328.41	5.23	1,215,714.41	0.00	0.00	0.00	0.00	45,170,048.05		45,170,048.05		45,170,048.05
693	517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	0.00	178,959,389.88	441,146,902.14	700,185.15	0.00	0.00	0.00	0.00	620,806,477.17		620,806,477.17		620,806,477.17
694	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	272,088,245.77	106,280,912.62	1,216.91	0.00	0.00	0.00	0.00	378,370,375.30		378,370,375.30		378,370,375.30
695	517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	0.00	512,886,184.71	15,977,317.81	441,617.51	0.00	0.00	0.00	0.00	529,305,120.03		529,305,120.03		529,305,120.03
696	517021014	UNIVERSITY OF PORT HARCOURT	0.00	0.00	0.00	0.00	277,906,807.65	559,594,435.61	71,159.21	0.00	0.00	0.00	0.00	837,572,402.47		837,572,402.47		837,572,402.47

697	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	0.00	163,738,410.98	82,485,731.56	1,132,716.03	0.00	0.00	0.00	0.00	247,356,858.57		247,356,858.57		247,356,858.57
698	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	0.00	449,869,730.70	2.44	71,902.91	186,127,540.16	-341,025,725.33	0.00	0.00	295,043,450.88		295,043,450.88		295,043,450.88
699	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	0.00	275,401,228.59	395,204,342.00	60,020.82	0.00	0.00	0.00	0.00	670,665,591.41		670,665,591.41		670,665,591.41
700	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	0.00	241,304,938.43	6.00	6,438,438.22	0.00	0.00	0.00	0.00	247,743,382.65		247,743,382.65		247,743,382.65
701	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	0.00	11,220,518.52	2,893,307.77	1,088,031.00	648,008,803.19	1,755,388,958.97	0.00	0.00	2,418,599,619.45		2,418,599,619.45		2,418,599,619.45
702	517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	0.00	235,749,700.55	920,013,973.51	14,434.32	0.00	0.00	0.00	0.00	1,155,778,108.38		1,155,778,108.38		1,155,778,108.38
703	517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	0.00	320,526,856.38	1,000.42	163,063.49	0.00	0.00	0.00	0.00	320,690,920.29		320,690,920.29		320,690,920.29
704	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	499,274,949.46	620,425,913.01	1,172.76	0.00	60.00	0.00	0.00	1,119,702,095.23		1,119,702,095.23		1,119,702,095.23
705	517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	0.00	297,024,335.48	6.03	939,056.14	1,039,342,775.79	1,367,069,950.06	0.00	0.00	2,704,376,123.50		2,704,376,123.50		2,704,376,123.50
706	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	0.00	0.00	0.00	168,208,431.98	21.32	74,110.50	0.00	0.00	0.00	0.00	168,282,563.80		168,282,563.80		168,282,563.80
707	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	0.00	142,637,469.84	0.00	4,423.83	0.00	0.00	0.00	0.00	142,641,893.67		142,641,893.67		142,641,893.67
708	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	0.00	0.00	0.00	174,102,592.98	3,199,983.70	77,392.48	0.00	0.00	0.00	0.00	177,379,969.16		177,379,969.16		177,379,969.16
709	517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	0.00	0.00	138,133,416.62	56,855,278.42	104,483.75	0.00	0.00	0.00	0.00	195,093,178.79		195,093,178.79		195,093,178.79
710	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	0.00	5,733,281.01	1,001,000.01	276,866.78	0.00	0.00	0.00	0.00	7,011,147.80		7,011,147.80		7,011,147.80
711	517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	0.00	0.00	176,867,262.14	8.03	128,997.27	887,731,765.07	1,208,330,153.96	0.00	0.00	2,273,058,186.47		2,273,058,186.47		2,273,058,186.47
712	517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	0.00	1,280,534.24	115,417,724.50	1,272.92	0.00	0.00	0.00	0.00	116,699,531.66		116,699,531.66		116,699,531.66
713	517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	0.00	22.29	102,332,173.10	4,050.99	0.00	0.00	0.00	0.00	102,336,246.38		102,336,246.38		102,336,246.38
714	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	0.00	0.00	0.00	0.00	22.29	102,332,173.10	-1,861.51	554,289.17	457,131,762.54	0.00	0.00	560,016,385.59		560,016,385.59		560,016,385.59
715	517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	0.00	103,559,294.20	81,127,159.80	206,219.14	0.00	0.00	0.00	0.00	184,892,673.14		184,892,673.14		184,892,673.14
716	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	0.00	60,392,661.03	34,968,561.91	21,737.54	0.00	0.00	0.00	0.00	95,382,960.48		95,382,960.48		95,382,960.48
717	517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	0.00	60,691,980.47	1.70	4.25	0.00	0.00	0.00	0.00	60,691,986.42		60,691,986.42		60,691,986.42
718	517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	0.00	111,081,153.40	7.09	0.00	0.00	0.00	0.00	0.00	111,081,160.49		111,081,160.49		111,081,160.49
719	517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	0.00	17,517,328.94	1.02	4,998.79	0.00	0.00	0.00	0.00	17,522,328.75		17,522,328.75		17,522,328.75
720	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	0.00	0.00	4,067.74	0.00	1,677.34	0.00	0.00	0.00	0.00	5,745.08		5,745.08		5,745.08
721	517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	0.00	0.00	0.00	193,143,539.55	73,015,665.50	2,189,644.86	0.00	0.00	0.00	0.00	268,348,849.91		268,348,849.91		268,348,849.91
722	517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	0.00	0.00	21,069,640.23	58,130,603.29	4,148.84	2,072,094.79	541,251,310.78	0.00	0.00	622,527,797.93		622,527,797.93		622,527,797.93
723	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	0.00	0.00	0.00	0.00	464,800,857.63	3,007.58	9,997,168.15	2,993,481.52	-66,643,815.99	0.00	0.00	411,150,698.89		411,150,698.89		411,150,698.89
724	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	0.00	0.00	0.00	0.00	69,321,560.72	24,646,089.65	0.00	0.00	0.00	0.00	0.00	93,967,650.37		93,967,650.37		93,967,650.37
725	517021044	NIGERIAN ARMY UNIVERSITY BIU	0.00	0.00	0.00	0.00	705,784,422.57	5,048,109.24	5,143,689.77	0.00	0.00	0.00	0.00	715,976,221.58		715,976,221.58		715,976,221.58
726	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	0.00	0.00	0.00	0.00	165,874,604.55	61,626,400.82	2,829,997.75	0.00	0.00	0.00	0.00	230,331,003.12		230,331,003.12		230,331,003.12
727	517022001	DIVISION OF AGRICULTURAL	0.00	0.00	0.00	0.00	34,916,627.28	98,647,601.50	70,470,367.12	0.00	0.00	0.00	0.00	204,034,595.90		204,034,595.90		204,034,595.90

		COLLEGE, ABU ZARIA																
728	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	0.00	0.00	0.00	19,729,456.32	71,819,444.28	82,513.96	0.00	0.00	0.00	0.00	91,631,414.56		91,631,414.56		91,631,414.56
729	517024001	NATIONAL OPEN UNIVERSITY	0.00	0.00	0.00	0.00	3,741,566,458.91	39,008,573.80	38,379,977.08	0.00	0.00	0.00	0.00	3,818,955,009.79		3,818,955,009.79		3,818,955,009.79
730	517026001	F.S.C. SOKOTO	0.00	0.00	0.00	0.00	2,185,699.31	322.64	17,594.02	0.00	0.00	0.00	0.00	2,203,615.97		2,203,615.97		2,203,615.97
731	517026002	FGC AZARE	0.00	0.00	0.00	0.00	7,842,218.52	594.23	358,828.04	0.00	0.00	0.00	0.00	8,201,640.79		8,201,640.79		8,201,640.79
732	517026003	FGC BUNI-YADI	0.00	0.00	0.00	0.00	7,107,728.08	1,241.73	42,799.92	81,199.95	0.00	0.00	0.00	7,232,969.68		7,232,969.68		7,232,969.68
733	517026004	FGC BIRIN YAURI	0.00	0.00	0.00	0.00	5,984.86	0.00	21,587,715.50	-20,767,004.00	0.00	0.00	0.00	826,696.36		826,696.36		826,696.36
734	517026005	FGC DAURA	0.00	0.00	0.00	0.00	924,705.52	534.24	252.66	0.00	0.00	0.00	0.00	925,492.42		925,492.42		925,492.42
735	517026006	FGC GANYE	0.00	0.00	0.00	0.00	9,267,344.01	0.00	16,655.16	0.00	0.00	0.00	0.00	9,283,999.17		9,283,999.17		9,283,999.17
736	517026007	FGC GARKI	0.00	0.00	0.00	0.00	10,127,768.32	394.87	42,216.85	10,770,590.57	0.00	0.00	0.00	20,940,970.61		20,940,970.61		20,940,970.61
737	517026008	FGC IJANIKIN	0.00	0.00	0.00	0.00	38,160,893.25	1,826.52	58,246.71	884,463.73	0.00	0.00	0.00	39,105,430.21		39,105,430.21		39,105,430.21
738	517026009	FGC IKET NISE	0.00	0.00	0.00	0.00	19,540,835.95	2,935,313.91	8,850.58	269,916.24	0.00	0.00	0.00	22,754,916.68		22,754,916.68		22,754,916.68
739	517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	0.00	48,223,048.28	675.44	665,880.88	0.00	0.00	0.00	0.00	48,889,604.60		48,889,604.60		48,889,604.60
740	517026011	FGC IKOM	0.00	0.00	0.00	0.00	31,563,847.00	0.00	179,135.92	6,425.98	0.00	0.00	0.00	31,749,408.90		31,749,408.90		31,749,408.90
741	517026012	FGC IKOT EKPENE	0.00	0.00	0.00	0.00	9,228,107.84	0.00	96,037.96	10,852.18	0.00	0.00	0.00	9,334,997.98		9,334,997.98		9,334,997.98
742	517026013	FGC IKURIN	0.00	0.00	0.00	0.00	3,430,506.00	0.00	21,201.15	27,750.00	0.00	0.00	0.00	3,479,457.15		3,479,457.15		3,479,457.15
743	517026014	FGC JOS	0.00	0.00	0.00	0.00	637,592.68	0.00	21,430.52	138,277.69	0.00	0.00	0.00	797,300.89		797,300.89		797,300.89
744	517026015	FGC KADUNA	0.00	0.00	0.00	0.00	39,592,254.15	2,345.86	807,878.00	1,623.86	0.00	0.00	0.00	40,404,101.87		40,404,101.87		40,404,101.87
745	517026016	FGC KANO	0.00	0.00	0.00	0.00	140,662.14	1,748.84	92,024.92	-101,109.50	0.00	0.00	0.00	133,326.40		133,326.40		133,326.40
746	517026017	FGC KEFFI	0.00	0.00	0.00	0.00	5,175,852.60	6,953.88	1,044.89	0.00	0.00	0.00	0.00	5,183,851.37		5,183,851.37		5,183,851.37
747	517026018	FGC KIYAWA	0.00	0.00	0.00	0.00	82,702.71	0.00	34,005.02	0.00	0.00	0.00	0.00	116,707.73		116,707.73		116,707.73
748	517026019	FGC KWALI	0.00	0.00	0.00	0.00	41,209,235.01	16,915,776.35	833.37	0.00	0.00	0.00	0.00	58,125,844.73		58,125,844.73		58,125,844.73
749	517026020	FGC MAIDUGURI	0.00	0.00	0.00	0.00	99,080.19	705.71	388,526.79	0.00	0.00	0.00	0.00	488,312.69		488,312.69		488,312.69
750	517026021	FGC MINJIBIR	0.00	0.00	0.00	0.00	102,092,113.61	1,841.07	4,810.91	0.00	0.00	0.00	0.00	102,098,765.59		102,098,765.59		102,098,765.59
751	517026022	FGC MINNA	0.00	0.00	0.00	0.00	45,829,753.88	12,802,951.34	602,244.75	8,219,891.46	0.00	0.00	0.00	67,454,841.43		67,454,841.43		67,454,841.43
752	517026023	FGC ODIKOLOGUNA	0.00	0.00	0.00	0.00	41,115,765.50	0.00	233,587.67	0.00	0.00	0.00	0.00	41,349,353.17		41,349,353.17		41,349,353.17
753	517026024	FGC ODOGBOLU	0.00	0.00	0.00	0.00	26,695,173.95	0.00	66,003.53	0.00	0.00	0.00	0.00	26,761,177.48		26,761,177.48		26,761,177.48
754	517026025	FGC OGBOMOSHMO	0.00	0.00	0.00	0.00	4,994.00	0.00	5,280.00	0.00	0.00	0.00	0.00	10,274.00		10,274.00		10,274.00
755	517026026	FGC OGOJA	0.00	0.00	0.00	0.00	72,620,491.28	0.00	92,130.46	1,905,465.86	0.00	0.00	0.00	74,618,087.60		74,618,087.60		74,618,087.60
756	517026027	FGC OHAFIA	0.00	0.00	0.00	0.00	48,780,862.72	0.00	7,716.62	832,399.25	0.00	0.00	0.00	49,620,978.59		49,620,978.59		49,620,978.59
757	517026028	FGC OKIGWE	0.00	0.00	0.00	0.00	26,053,910.78	0.00	41,285.71	14.94	0.00	0.00	0.00	26,095,211.43		26,095,211.43		26,095,211.43
758	517026029	FGC OKPOSI	0.00	0.00	0.00	0.00	1,052,216.24	0.00	1,332,165.09	2,891,724.31	0.00	0.00	0.00	5,276,105.64		5,276,105.64		5,276,105.64
759	517026030	FGC ONITSHA	0.00	0.00	0.00	0.00	29,918,511.73	0.00	20,558.96	1,102,707.80	0.00	0.00	0.00	31,041,778.49		31,041,778.49		31,041,778.49
760	517026031	FGC PORT HARCOURT	0.00	0.00	0.00	0.00	15,438,435.79	871.88	19,700.24	-756,897.34	0.00	0.00	0.00	14,702,110.57		14,702,110.57		14,702,110.57
761	517026032	FGC POTISKUM	0.00	0.00	0.00	0.00	702,972.94	0.00	383,649.67	0.00	0.00	0.00	0.00	1,086,622.61		1,086,622.61		1,086,622.61
762	517026033	FGC RUBBOCHI	0.00	0.00	0.00	0.00	171,508.32	4,404.78	230,912.92	26,778.50	0.00	0.00	0.00	433,604.52		433,604.52		433,604.52
763	517026034	FGC SOKOTO	0.00	0.00	0.00	0.00	49,680,026.03	1,934.95	1,997.00	0.00	0.00	0.00	0.00	49,683,957.98		49,683,957.98		49,683,957.98
764	517026035	FGC UGWOLAWO	0.00	0.00	0.00	0.00	129,733,112.27	0.00	4,190,329.13	0.00	0.00	0.00	0.00	133,923,441.40		133,923,441.40		133,923,441.40
765	517026036	FGC WARRI	0.00	0.00	0.00	0.00	62,820,505.34	564.23	179,949.80	93,143,223.20	0.00	0.00	0.00	156,144,242.57		156,144,242.57		156,144,242.57
766	517026037	FGC ZARIA	0.00	0.00	0.00	0.00	33,671,926.98	0.00	221,411.91	0.00	0.00	0.00	0.00	33,893,338.89		33,893,338.89		33,893,338.89
767	517026038	FGC, BILLIRI	0.00	0.00	0.00	0.00	5,739,491.40	0.00	292,077.56	5,075,555.57	0.00	0.00	0.00	11,107,124.53		11,107,124.53		11,107,124.53
768	517026039	FGC, IDO-ANI	0.00	0.00	0.00	0.00	56,812,373.94	0.00	36,629.17	0.00	0.00	0.00	0.00	56,849,003.11		56,849,003.11		56,849,003.11
769	517026040	FGC, IKOLE	0.00	0.00	0.00	0.00	3,123,129.35	10,000.00	236,256.04	2,607,225.53	0.00	0.00	0.00	5,976,610.92		5,976,610.92		5,976,610.92
770	517026041	FGGC ABAJI	0.00	0.00	0.00	0.00	602,117.06	2,201.52	38,015.83	0.00	0.00	0.00	0.00	642,334.41		642,334.41		642,334.41
771	517026042	FGGC ABULOMA	0.00	0.00	0.00	0.00	6,375,460.13	3,283.44	10,065.00	0.00	0.00	0.00	0.00	6,388,808.57		6,388,808.57		6,388,808.57
772	517026043	FGGC AKURE	0.00	0.00	0.00	0.00	54,983,014.30	5,116,749.32	297,676.91	0.00	0.00	0.00	0.00	60,397,440.53		60,397,440.53		60,397,440.53
773	517026044	FGGC ANKA	0.00	0.00	0.00	0.00	47,982,710.79	0.00	61,256.93	0.00	0.00	0.00	0.00	48,043,967.72		48,043,967.72		48,043,967.72
774	517026045	FGGC BAJOGA	0.00	0.00	0.00	0.00	3,689,559.53	0.00	26,865.58	0.00	0.00	0.00	0.00	3,716,425.11		3,716,425.11		3,716,425.11

775	517026046	FGGC BAKORI	0.00	0.00	0.00	0.00	13,820,466.99	0.00	1,778,016.54	0.00	0.00	0.00	0.00	15,598,483.53		15,598,483.53		15,598,483.53
776	517026047	FGGC BAUCHI	0.00	0.00	0.00	0.00	15,753,733.61	402.80	27,600.37	20,080,505.65	0.00	0.00	0.00	35,862,242.43		35,862,242.43		35,862,242.43
777	517026048	FGGC BENIN	0.00	0.00	0.00	0.00	2,252,456.64	0.00	16,633.91	106,103.17	0.00	0.00	0.00	2,375,193.72		2,375,193.72		2,375,193.72
778	517026049	FGGC BIDA	0.00	0.00	0.00	0.00	54,856,000.34	502,461.14	0.00	0.00	0.00	0.00	0.00	55,358,461.48		55,358,461.48		55,358,461.48
779	517026050	FGGC BWARI	0.00	0.00	0.00	0.00	132,272,335.21	16,856,620.64	1,069,776.67	0.00	0.00	0.00	0.00	150,198,732.52		150,198,732.52		150,198,732.52
780	517026051	FGGC CALABAR	0.00	0.00	0.00	0.00	39,627,358.02	1,407.96	532,510.36	0.00	0.00	0.00	0.00	40,161,276.34		40,161,276.34		40,161,276.34
781	517026052	FGGC EFON ALAYE	0.00	0.00	0.00	0.00	49,253,039.20	0.00	12,444.12	0.00	0.00	0.00	0.00	49,265,483.32		49,265,483.32		49,265,483.32
782	517026053	FGGC EFON IMNRINGI	0.00	0.00	0.00	0.00	49,296,694.10	0.00	314,771.96	106,364.51	0.00	0.00	0.00	49,717,830.57		49,717,830.57		49,717,830.57
783	517026054	FGGC ENUGU	0.00	0.00	0.00	0.00	108,263.14	1,207.30	1,842,889.26	0.00	0.00	0.00	0.00	1,952,359.70		1,952,359.70		1,952,359.70
784	517026055	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	0.00	4,390,372.18	0.00	158,053.12	1,309.87	0.00	0.00	0.00	4,549,735.17		4,549,735.17		4,549,735.17
785	517026056	FGGC GBOKO	0.00	0.00	0.00	0.00	1,257,080.73	0.00	2,707.00	0.00	0.00	0.00	0.00	1,259,787.73		1,259,787.73		1,259,787.73
786	517026057	FGGC GUSAU	0.00	0.00	0.00	0.00	16,056,450.53	0.00	154,198.07	0.00	0.00	0.00	0.00	16,210,648.60		16,210,648.60		16,210,648.60
787	517026058	FGGC GWANDU	0.00	0.00	0.00	0.00	45,958,237.50	35,580.62	0.20	0.00	0.00	0.00	0.00	45,993,818.32		45,993,818.32		45,993,818.32
788	517026059	FGGC IBILLO	0.00	0.00	0.00	0.00	10,597,579.81	0.00	98,813.96	5,017,321.85	0.00	0.00	0.00	15,713,715.62		15,713,715.62		15,713,715.62
789	517026060	FGGC IBUSA	0.00	0.00	0.00	0.00	44,281,761.49	0.00	1,057,064.41	0.00	0.00	0.00	0.00	45,338,825.90		45,338,825.90		45,338,825.90
790	517026061	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	0.00	44,263,733.81	967.92	17,250.00	0.00	0.00	0.00	0.00	44,281,951.73		44,281,951.73		44,281,951.73
791	517026062	FGGC ILORIN	0.00	0.00	0.00	0.00	55,843,147.37	0.00	399.24	0.00	0.00	0.00	0.00	55,843,546.61		55,843,546.61		55,843,546.61
792	517026063	FGGC IPETUMODU	0.00	0.00	0.00	0.00	14,530,899.01	767.29	170,960.38	497,210.22	0.00	0.00	0.00	15,199,836.90		15,199,836.90		15,199,836.90
793	517026064	FGGC JALINGO	0.00	0.00	0.00	0.00	26,484,769.94	0.00	248,427.99	0.00	0.00	0.00	0.00	26,733,197.93		26,733,197.93		26,733,197.93
794	517026065	FGGC KABBA	0.00	0.00	0.00	0.00	1,791,353.03	355.21	0.00	0.00	0.00	0.00	0.00	1,791,708.24		1,791,708.24		1,791,708.24
795	517026066	FGGC KAZAURE	0.00	0.00	0.00	0.00	6,612,981.39	0.00	101,638.08	13,483,587.03	0.00	0.00	0.00	20,198,206.50		20,198,206.50		20,198,206.50
796	517026067	FGGC KEANA	0.00	0.00	0.00	0.00	7,555,890.38	2,184.98	21,411.96	0.00	0.00	0.00	0.00	7,579,487.32		7,579,487.32		7,579,487.32
797	517026068	FGGC LANGTANG	0.00	0.00	0.00	0.00	16,639,070.04	0.00	338,570.01	0.00	0.00	0.00	0.00	16,977,640.05		16,977,640.05		16,977,640.05
798	517026069	FGGC LEJJA	0.00	0.00	0.00	0.00	6,198,593.03	1,451.11	466,988.42	1,526,767.50	0.00	0.00	0.00	8,193,800.06		8,193,800.06		8,193,800.06
799	517026070	FGGC MONGUNO	0.00	0.00	0.00	0.00	59,639,846.81	0.00	20,806.96	0.00	0.00	0.00	0.00	59,660,653.77		59,660,653.77		59,660,653.77
800	517026071	FGGC NEW BUSA	0.00	0.00	0.00	0.00	29,392,528.75	402.80	199,285.04	0.00	0.00	0.00	0.00	29,592,216.59		29,592,216.59		29,592,216.59
801	517026072	FGGC OMU-ARAN	0.00	0.00	0.00	0.00	35,167,068.63	2,323.62	6,363.80	0.00	0.00	0.00	0.00	35,175,756.05		35,175,756.05		35,175,756.05
802	517026073	FGGC OWERRI	0.00	0.00	0.00	0.00	42,256,427.42	0.00	11,686.37	644,236.06	0.00	0.00	0.00	42,912,349.85		42,912,349.85		42,912,349.85
803	517026074	FGGC OYO	0.00	0.00	0.00	0.00	7,360.78	0.00	11,965.58	0.00	0.00	0.00	0.00	19,326.36		19,326.36		19,326.36
804	517026075	FGGC SHAGAMU	0.00	0.00	0.00	0.00	33,676,968.94	0.00	7,074.27	0.00	0.00	0.00	0.00	33,684,043.21		33,684,043.21		33,684,043.21
805	517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	0.00	10,367.81	0.00	4,361.58	0.00	0.00	0.00	0.00	14,729.39		14,729.39		14,729.39
806	517026077	FGGC UMUAHIA	0.00	0.00	0.00	0.00	413,391.23	0.00	629,652.84	419,665,314.51	0.00	0.00	0.00	420,708,358.58		420,708,358.58		420,708,358.58
807	517026078	FGGC WUKARI	0.00	0.00	0.00	0.00	43,362,337.98	0.00	22,637.50	0.00	0.00	0.00	0.00	43,384,975.48		43,384,975.48		43,384,975.48
808	517026079	FGGC, YOLA	0.00	0.00	0.00	0.00	6,834.79	0.00	5,401.04	9,611,419.39	0.00	0.00	0.00	9,623,655.22		9,623,655.22		9,623,655.22
809	517026080	FSTC AHOADA	0.00	0.00	0.00	0.00	19,136,477.68	1,041.91	35,634.08	1,715,242.00	0.00	0.00	0.00	20,888,395.67		20,888,395.67		20,888,395.67
810	517026081	FSTC AWKA	0.00	0.00	0.00	0.00	38,968,886.93	0.00	53,157.71	0.00	0.00	0.00	0.00	39,022,044.64		39,022,044.64		39,022,044.64
811	517026082	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	0.00	32,047,689.87	0.00	4,200.23	116,307,237.19	0.00	0.00	0.00	148,359,127.29		148,359,127.29		148,359,127.29
812	517026083	FSTC MICHIKA	0.00	0.00	0.00	0.00	383,272.34	0.00	14,581.96	1,696,096.73	0.00	0.00	0.00	2,093,951.03		2,093,951.03		2,093,951.03
813	517026084	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	0.00	49,851.15	402.80	208,299.63	0.00	0.00	0.00	0.00	258,553.58		258,553.58		258,553.58
814	517026085	FSTC USI-EKITI	0.00	0.00	0.00	0.00	95,592,590.17	0.00	1,080.21	0.00	0.00	0.00	0.00	95,593,670.38		95,593,670.38		95,593,670.38
815	517026086	FTC IKARE	0.00	0.00	0.00	0.00	5,635,500.52	767.29	18,676.09	0.00	0.00	0.00	0.00	5,654,943.90		5,654,943.90		5,654,943.90
816	517026087	FTC ILESA	0.00	0.00	0.00	0.00	42,073,994.49	0.00	105,957.00	736,664.30	0.00	0.00	0.00	42,916,615.79		42,916,615.79		42,916,615.79
817	517026088	FTC JALINGO	0.00	0.00	0.00	0.00	67,444.03	726.24	67,715.83	0.00	0.00	0.00	0.00	135,886.10		135,886.10		135,886.10
818	517026089	FTC KAFANCHAN	0.00	0.00	0.00	0.00	51,052,881.32	0.00	65,974.46	288,873.55	0.00	0.00	0.00	51,407,729.33		51,407,729.33		51,407,729.33
819	517026090	FTC LASSA	0.00	0.00	0.00	0.00	1,135,366.24	1,219.85	123,170.21	0.00	0.00	0.00	0.00	1,259,756.30		1,259,756.30		1,259,756.30
820	517026091	FTC OHANSO	0.00	0.00	0.00	0.00	15,044,496.95	0.00	2,424,806.38	0.00	0.00	0.00	0.00	17,469,303.33		17,469,303.33		17,469,303.33
821	517026092	FTC OROZO	0.00	0.00	0.00	0.00	14,161,363.79	673.12	422,829.00	0.00	0.00	0.00	0.00	14,584,865.91		14,584,865.91		14,584,865.91
822	517026093	FTC OTOBI	0.00	0.00	0.00	0.00	4,000.00	5,013.89	58,827.64	-384,404,541.45	0.00	0.00	0.00	-384,336,699.92			384,336,699.92	(384,336,699.92)
823	517026094	FTC OTUPKO	0.00	0.00	0.00	0.00	28,969,481.32	3,833,815.43	0.98	0.00	0.00	0.00	0.00	32,803,297.73		32,803,297.73		32,803,297.73
824	517026095	FTC SHIRORO	0.00	0.00	0.00	0.00	28,019,949.92	963.77	269,932.08	2,782,949.00	0.00	0.00	0.00	31,073,794.77				

																	31,073,794.77		31,073,794.77
825	517026096	FTC UROMI	0.00	0.00	0.00	0.00	1,528,150.11	25,042.75	211,325.77	0.00	0.00	0.00	0.00	1,764,518.63		1,764,518.63		1,764,518.63
826	517026097	FTC UYO	0.00	0.00	0.00	0.00	40,892,209.70	798.69	37,155.08	0.00	0.00	0.00	0.00	40,930,163.47		40,930,163.47		40,930,163.47
827	517026098	FTC YABA	0.00	0.00	0.00	0.00	88,483,495.97	1,231.68	316,479.84	56,081,732.72	0.00	0.00	0.00	144,882,940.21		144,882,940.21		144,882,940.21
828	517026099	FTC ZURU	0.00	0.00	0.00	0.00	33,555,934.01	3,529.55	509.67	0.00	0.00	0.00	0.00	33,559,973.23		33,559,973.23		33,559,973.23
829	517026100	KING'S COLLEGE	0.00	0.00	0.00	0.00	70,593.15	0.00	26,628,943.19	-19,274,558.02	0.00	0.00	0.00	7,424,978.32		7,424,978.32		7,424,978.32
830	517026101	QUEEN'S COLLEGE LAGOS	0.00	0.00	0.00	0.00	42,810,563.71	1,587.99	10,597.01	0.00	0.00	0.00	0.00	42,822,748.71		42,822,748.71		42,822,748.71
831	517026102	SULEJA ACADEMY	0.00	0.00	0.00	0.00	11,829,315.00	2,507.75	874,412.92	0.00	0.00	0.00	0.00	12,706,235.67		12,706,235.67		12,706,235.67
832	517026103	FSTC,DOMA	0.00	0.00	0.00	0.00	33,754,375.68	0.00	14,200.88	0.00	0.00	0.00	0.00	33,768,576.56		33,768,576.56		33,768,576.56
833	517026104	FSTC DAYI	0.00	0.00	0.00	0.00	8,273,057.60	0.00	245,487.79	911,727.54	0.00	0.00	0.00	9,430,272.93		9,430,272.93		9,430,272.93
834	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	13,114,915.25	9,842,550.76	1,913,937.90	0.00	0.00	0.00	0.00	24,871,403.91		24,871,403.91		24,871,403.91
835	517028001	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		-		-
836	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	0.00	1,111,974.96	7,900,855.27	-7,848.15	0.00	0.00	0.00	0.00	9,004,982.08		9,004,982.08		9,004,982.08
837	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	0.00	106,161,439.00	224,600,351.46	666,671.79	0.00	0.00	0.00	0.00	331,428,462.25		331,428,462.25		331,428,462.25
838	0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	0.00	0.00	0.00	0.00	313,949,540.01	0.00	12,241,594.74	0.00	0.00	0.00	0.00	326,191,134.75		326,191,134.75		326,191,134.75
839	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	0.00	0.00	0.00	20,783,934,584.12	22,503.56	6,742,969.42	0.00	0.00	0.00	0.00	20,790,700,057.10		20,790,700,057.10		20,790,700,057.10
840	521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	0.00	362,339,702.49	0.00	0.00	0.00	0.00	0.00	0.00	362,339,702.49		362,339,702.49		362,339,702.49
841	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	8,098,661,035.23	86,019,415.47	83,397.86	0.00	0.00	0.00	0.00	8,184,763,848.56		8,184,763,848.56		8,184,763,848.56
842	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	0.00	10,186,900.02	45.52	2,100.87	0.00	0.00	0.00	0.00	10,189,046.41		10,189,046.41		10,189,046.41
843	521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	4,097,521.72	712,377.00	1,678.87	0.00	0.00	0.00	0.00	4,811,577.59		4,811,577.59		4,811,577.59
844	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	0.00	0.00	0.00	75,351.94	0.00	8,939.00	0.00	0.00	0.00	0.00	84,290.94		84,290.94		84,290.94
845	521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	0.00	0.00	7,164.18	0.00	13,480.00	-1,757,901.24	0.00	0.00	0.00	-1,737,257.06			1,737,257.06	(1,737,257.06)
846	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	0.00	0.00	21,230,658.90	2,857,888.18	99.63	0.00	0.00	0.00	0.00	24,088,646.71		24,088,646.71		24,088,646.71
847	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	2,757,626.36	1,109,079.39	382,229.62	0.00	0.00	0.00	0.00	4,248,935.37		4,248,935.37		4,248,935.37
848	521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	0.00	26,594,746.18	0.00	3,132,061.87	0.00	0.00	0.00	0.00	29,726,808.05		29,726,808.05		29,726,808.05
849	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	0.00	0.00	144,229,539.32	738.00	857,899.63	0.00	0.00	0.00	0.00	145,088,176.95		145,088,176.95		145,088,176.95
850	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	130,246,268.19	1.05	17,380.62	0.00	0.00	0.00	0.00	130,263,649.86		130,263,649.86		130,263,649.86
851	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	1,181,280,161.99	195,259,690.57	1,289,635.00	0.00	0.00	0.00	0.00	1,377,829,487.56		1,377,829,487.56		1,377,829,487.56
852	521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	0.00	54,841,087.99	2,531,077.00	22,730.75	0.00	0.00	0.00	0.00	57,394,895.74		57,394,895.74		57,394,895.74
853	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	0.00	0.00	0.00	1,876.70	70,771,861.46	389,386.63	0.00	0.00	0.00	0.00	71,163,124.79		71,163,124.79		71,163,124.79
854	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	0.00	0.00	0.00	34,439,607.08	1,386,794.67	299,118.50	0.00	0.00	0.00	0.00	36,125,520.25		36,125,520.25		36,125,520.25
855	521018001	NURSE TUTOR	0.00	0.00	0.00	0.00	20,780,106.44	85.51	132,797.13	0.00	0.00	0.00	0.00	20,912,989.08				

		TRAINING - ENUGU														20,912,989.08		20,912,989.08
856	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	0.00	331,204.57	0.00	2,000.25	0.00	0.00	0.00	0.00	333,204.82		333,204.82		333,204.82
857	521020001	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	0.00	26,209.99	0.00	10,912.37	0.00	0.00	0.00	0.00	37,122.36		37,122.36		37,122.36
858	521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	0.00	36,826,032.95	0.00	1,763.50	0.00	0.00	0.00	0.00	36,827,796.45		36,827,796.45		36,827,796.45
859	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	0.00	0.00	95,278,636.39	3,453,863.01	219,365.30	0.00	0.00	0.00	0.00	98,951,864.70		98,951,864.70		98,951,864.70
860	0521023001	NHETC, 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		-		-
861	0521023002	NHETC, MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
862	0521023003	NHETC, ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
863	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		-		-
864	521024001	PHC TUTORS PROGRAMME,'UCH -IBADAN	0.00	0.00	0.00	0.00	23,146,136.24	0.00	5,052.88	0.00	0.00	0.00	0.00	23,151,189.12		23,151,189.12		23,151,189.12
865	521024002	PHC TUTORS PROGRAMME,KAD UNA POLYTECHNIC	0.00	0.00	0.00	0.00	545,347.24	0.00	26,313.87	0.00	0.00	0.00	0.00	571,661.11		571,661.11		571,661.11
866	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	0.00	27,285,635.78	0.00	5,606.75	0.00	0.00	0.00	0.00	27,291,242.53		27,291,242.53		27,291,242.53
867	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	0.00	175,640,652.58	5.17	333,900.54	0.00	0.00	0.00	0.00	175,974,558.29		175,974,558.29		175,974,558.29
868	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	2,430,491,640.48	66,676,791.38	129,559,787.21	0.00	0.00	0.00	0.00	2,626,728,219.07		2,626,728,219.07		2,626,728,219.07
869	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	843,968,490.04	9,220,047.20	3,882,778.15	0.00	0.00	0.00	0.00	857,071,315.39		857,071,315.39		857,071,315.39
870	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	0.00	0.00	11,211,620.37	26,130,844.56	138,877.09	-5,066,602.57	0.00	0.00	0.00	32,414,739.45		32,414,739.45		32,414,739.45
871	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	0.00	94,701,644.37	4.06	56,088.25	0.00	0.00	0.00	0.00	94,757,736.68		94,757,736.68		94,757,736.68
872	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	987,507,082.28	17,336,896.77	129,247,243.22	0.00	0.00	0.00	0.00	1,134,091,222.27		1,134,091,222.27		1,134,091,222.27
873	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	0.00	0.00	0.00	1,202,126,204.98	30,093,496.52	114,724,690.01	0.00	0.00	0.00	0.00	1,346,944,391.51		1,346,944,391.51		1,346,944,391.51
874	521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	385,720,729.24	9,739,759.88	113,392,469.95	0.00	0.00	0.00	0.00	508,852,959.07		508,852,959.07		508,852,959.07
875	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	0.00	0.00	0.00	54,656,884.88	49,678,850.60	8,573.59	25,535,107.86	0.00	0.00	0.00	129,879,416.93		129,879,416.93		129,879,416.93
876	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	0.00	440,760,514.00	7,907,502.49	4,814,917.54	0.00	0.00	0.00	0.00	453,482,934.03		453,482,934.03		453,482,934.03
877	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	0.00	192,845,656.38	265,433,606.26	1,364,685.83	0.00	0.00	0.00	0.00	459,643,948.47		459,643,948.47		459,643,948.47
878	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	0.00	0.00	0.00	24,161,943.55	0.50	2,260.63	0.00	0.00	0.00	0.00	24,164,204.68		24,164,204.68		24,164,204.68
879	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	857,640,673.81	258,143,830.25	50,074,885.23	0.00	0.00	0.00	0.00	1,165,859,389.29		1,165,859,389.29		1,165,859,389.29
880	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	0.00	141,994,795.73	258,703,861.55	7,875,793.79	0.00	0.00	0.00	0.00	408,574,451.07		408,574,451.07		408,574,451.07
881	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	0.00	575,502,678.75	50,413,187.57	38,270,720.56	0.00	0.00	0.00	0.00	664,186,586.88		664,186,586.88		664,186,586.88
882	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	0.00	322,902,806.06	121,776,586.93	1,472,808.02	518,707.80	0.00	0.00	0.00	446,670,908.81		446,670,908.81		446,670,908.81
883	521026017	FEDERAL TEACHING	0.00	0.00	0.00	0.00	216,905,603.03	507,375,657.55	5,067,090.08	0.00	0.00	0.00	0.00	729,348,350.66		729,348,350.66		729,348,350.66

		HOSPITAL, ABAKALIKI																
884	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	0.00	0.00	0.00	0.00	407,116,640.93	62,267,420.70	129,339,084.66	98,391,567.74	0.00	0.00	0.00	697,114,714.03		697,114,714.03		697,114,714.03
885	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	0.00	0.00	0.00	0.00	18,960,839.75	29,370,881.58	8,686,805.11	0.00	0.00	0.00	0.00	57,018,526.44		57,018,526.44		57,018,526.44
886	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	0.00	0.00	0.00	0.00	385,829,804.82	15.00	133,033,506.04	0.00	0.00	0.00	0.00	518,863,325.86		518,863,325.86		518,863,325.86
887	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	0.00	0.00	0.00	192,823,411.32	767,952.19	33,730,125.24	0.00	0.00	0.00	0.00	227,321,488.75		227,321,488.75		227,321,488.75
888	521027003	FEDERAL MEDICAL CENTRE - ABUJA	0.00	0.00	0.00	0.00	8,553,149.50	825,185.33	420,299.23	0.00	0.00	0.00	0.00	9,798,634.06		9,798,634.06		9,798,634.06
889	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	127,588,008.83	37,336,831.50	1,818,456.50	0.00	0.00	0.00	0.00	166,743,296.83		166,743,296.83		166,743,296.83
890	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	0.00	284,396,188.80	11,256,395.42	1,371,391.36	0.00	0.00	0.00	0.00	297,023,975.58		297,023,975.58		297,023,975.58
891	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	0.00	0.00	198,134,674.90	20,205,451.20	129,155,061.04	8,189,137.60	10,636,000.13	0.00	0.00	366,320,324.87		366,320,324.87		366,320,324.87
892	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	0.00	102,581,376.26	218.23	793,786.25	0.00	0.00	0.00	0.00	103,375,380.74		103,375,380.74		103,375,380.74
893	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	0.00	0.00	0.00	173,505,680.29	56,370,941.95	131,490,927.98	0.00	0.00	0.00	0.00	361,367,550.22		361,367,550.22		361,367,550.22
894	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	0.00	13,424,457.31	161,891,808.30	160,202.70	0.00	0.00	0.00	0.00	175,476,468.31		175,476,468.31		175,476,468.31
895	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	0.00	138,025,406.45	15,452,701.27	74,442.78	372,203,132.52	0.00	0.00	0.00	525,755,683.02		525,755,683.02		525,755,683.02
896	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	0.00	0.00	238,000.00	999.98	0.00	0.00	0.00	0.00	0.00	238,999.98		238,999.98		238,999.98
897	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	0.00	0.00	0.00	33,195,208.49	505,261.35	414,335.18	688,860,850.66	0.00	0.00	0.00	722,975,655.68		722,975,655.68		722,975,655.68
898	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	0.00	462,506,272.25	38,084,426.81	19,819,195.34	0.00	0.00	0.00	0.00	520,409,894.40		520,409,894.40		520,409,894.40
899	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	0.00	0.00	0.00	158,439,138.08	5,068,879.37	198,753.79	0.00	0.00	0.00	0.00	163,706,771.24		163,706,771.24		163,706,771.24
900	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	162,157,821.30	49,930,473.41	129,164,834.30	0.00	0.00	0.00	0.00	341,253,129.01		341,253,129.01		341,253,129.01
901	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	0.00	0.00	0.00	25,026.40	511,199.99	0.00	0.00	424,232,500.00	0.00	0.00	424,768,726.39		424,768,726.39		424,768,726.39
902	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	0.00	0.00	196,045,776.03	266,219,539.28	2,265,674.63	0.00	0.00	0.00	0.00	464,530,989.94		464,530,989.94		464,530,989.94
903	521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	0.00	0.00	620,060,944.18	70,276.22	8,198,389.51	89,205,460.16	0.00	0.00	0.00	717,535,070.07		717,535,070.07		717,535,070.07
904	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	0.00	1,748,049,294.96	0.24	14,931,577.59	18,484,672.34	0.00	0.00	0.00	1,781,465,545.13		1,781,465,545.13		1,781,465,545.13
905	521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	0.00	630,187,546.67	158,382,024.30	1,244,009.23	56,764,579.80	0.00	0.00	0.00	846,578,160.00		846,578,160.00		846,578,160.00
906	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	0.00	0.00	0.00	79,925,240.15	0.83	1,733,447.45	54,428,975.66	0.00	0.00	0.00	136,087,664.09		136,087,664.09		136,087,664.09
907	521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	0.00	1,345,620.38	63,481,124.67	114,869.07	0.00	0.00	0.00	0.00	64,941,614.12		64,941,614.12		64,941,614.12
908	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	0.00	103,612,635.23	1.75	11,307,774.08	0.00	0.00	0.00	0.00	114,920,411.06		114,920,411.06		114,920,411.06
909	521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	0.00	366,253,275.43	200,247,492.43	14,013,205.46	0.00	0.00	0.00	0.00	580,513,973.32		580,513,973.32		580,513,973.32
910	521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	0.00	282,488,477.53	265,374,378.22	16,000,503.40	0.00	0.00	0.00	0.00	563,863,359.15		563,863,359.15		563,863,359.15
911	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	0.00	325,259,332.07	149,447.02	96,599,688.35	0.00	0.00	0.00	0.00	422,008,467.44		422,008,467.44		422,008,467.44
912	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	0.00	0.00	18,398,410.63	41,921,615.19	42,894.44	2,664,965.71	2,471,040.00	0.00	0.00	65,498,925.97		65,498,925.97		65,498,925.97
913	521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	0.00	410,561,861.87	0.00	743,061.40	0.00	0.00	0.00	0.00	411,304,923.27		411,304,923.27		411,304,923.27
914	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	0.00	257,468,643.11	88,525,127.30	56,145,203.16	0.00	0.00	0.00	0.00	402,138,973.57		402,138,973.57		402,138,973.57
915	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	0.00	0.00	0.00	338,042,373.18	0.00	0.06	0.00	0.00	0.00	0.00	338,042,373.24		338,042,373.24		338,042,373.24
916	521027034	FEDERAL MEDICAL	0.00	0.00	0.00	0.00	16,933,457.83	2,359,315.49	6,870,224.87	0.00	0.00	0.00	0.00	26,162,998.19				

		CENTRE, TARABA STATE														26,162,998.19		26,162,998.19
917	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0.00	0.00	0.00	0.00	283,255,301.21	5.22	642,019.10	17,694,523.27	0.00	0.00	0.00	301,591,848.80		301,591,848.80		301,591,848.80
918	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	0.00	174,102,031.47	0.68	778.14	0.00	0.00	0.00	0.00	174,102,810.29		174,102,810.29		174,102,810.29
919	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	0.00	108,402,263.98	82,675,712.80	9,171,317.59	3,135,721.31	0.00	0.00	0.00	203,385,015.68		203,385,015.68		203,385,015.68
920	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	0.00	413,784,826.23	347,639.64	185,501.41	0.00	0.00	0.00	0.00	414,317,967.28		414,317,967.28		414,317,967.28
921	521027039	NATIONAL EYE CENTRE KADUNA	0.00	0.00	0.00	0.00	238,346,768.61	11,711,749.18	401,890.36	0.00	0.00	0.00	0.00	250,460,408.15		250,460,408.15		250,460,408.15
922	521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	0.00	0.00	0.00	102,066,479.22	6,844.28	1,634,861.86	0.00	0.00	0.00	0.00	103,708,185.36		103,708,185.36		103,708,185.36
923	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	0.00	184,691,650.15	6,820,271.89	225,359.55	0.00	0.00	0.00	0.00	191,737,281.59		191,737,281.59		191,737,281.59
924	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	0.00	0.00	0.00	0.00	7,932,533.23	1,447,594.70	1,268.01	0.00	0.00	0.00	0.00	9,381,395.94		9,381,395.94		9,381,395.94
925	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		-		-
926	0521027044	ONCHO 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		-		-
927	0521027045	ONCHO 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		-		-
928	0521027046	ONCHO 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		-		-
929	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	0.00	0.00	560,137,920.07	0.00	388,766.21	0.00	0.00	0.00	0.00	560,526,686.28		560,526,686.28		560,526,686.28
930	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
931	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00		1,500.00		1,500.00
932	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00		1,000.00		1,000.00
933	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00		500.00		500.00
934	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	0.00	0.00	0.00	0.00	353,419,712.23	0.00	70,024,549.63	0.00	0.00	0.00	0.00	423,444,261.86		423,444,261.86		423,444,261.86
935	521029001	PHS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	13,045.87	0.00	0.00	0.00	0.00	13,045.87		13,045.87		13,045.87
936	521029002	PHS, YOLA	0.00	0.00	0.00	0.00	0.00	0.00	1,445.87	0.00	0.00	0.00	0.00	1,445.87		1,445.87		1,445.87
937	521029003	PHS, JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	2,445.87	0.00	0.00	0.00	0.00	2,445.87		2,445.87		2,445.87
938	521029004	PHS, MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	545.87	0.00	0.00	0.00	0.00	545.87		545.87		545.87
939	521029005	PHS, DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
940	521029006	PHS, KANO	0.00	0.00	0.00	0.00	0.00	0.00	9,445.87	0.00	0.00	0.00	0.00	9,445.87		9,445.87		9,445.87
941	521029007	PHS, KASTINA	0.00	0.00	0.00	0.00	0.00	0.00	1,445.87	0.00	0.00	0.00	0.00	1,445.87		1,445.87		1,445.87
942	521029008	PHS, DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	445.87	0.00	0.00	0.00	0.00	445.87		445.87		445.87
943	521029009	PHS, ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	1,045.87	0.00	0.00	0.00	0.00	1,045.87		1,045.87		1,045.87
944	521029010	PHS, SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	0.85	0.00	0.00	0.00	0.00	0.85		0.85		0.85
945	521029011	PHS, IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	495.63	0.00	0.00	0.00	0.00	495.63		495.63		495.63
946	521029012	PHS, ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	45.87	0.00	0.00	0.00	0.00	45.87		45.87		45.87
947	521029013	PHS, PORT-HARCOURT(BONNY , BRASS, ONNE, AIRPORT AND WHARF)	0.00	0.00	0.00	0.00	0.00	0.00	50,650.87	0.00	0.00	0.00	0.00	50,650.87		50,650.87		50,650.87
948	521029014	PHS, CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	5.87	0.00	0.00	0.00	0.00	5.87		5.87		5.87
949	521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	0.00	0.00	0.00	0.00	0.00	0.00	4,445.87	0.00	0.00	0.00	0.00	4,445.87		4,445.87		4,445.87
950	521029016	PHS, WARRI	0.00	0.00	0.00	0.00	0.00	0.00	5.87	0.00	0.00	0.00	0.00	5.87		5.87		5.87
951	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) 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		-		-
952	521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	0.00	0.00	0.00	0.00	0.00	0.00	999.63	0.00	0.00	0.00	0.00	999.63		999.63		999.63
953	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		-		-
954	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-

955	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	117,809.50	0.00	0.00	0.00	0.00	117,809.50		117,809.50		117,809.50
956	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	0.00	0.00	0.00	570,333,600.51	3,510,953.28	54,286.93	1,637,084,797.90	0.00	0.00	0.00	2,210,983,638.62		2,210,983,638.62		2,210,983,638.62
957	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	0.00	0.00	0.00	0.00	2,629,356,689.57	5,562,967.40	943,982.12	0.00	0.00	0.00	0.00	2,635,863,639.09		2,635,863,639.09		2,635,863,639.09
958	0517026018	FGGC KEBBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
959	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0.00	0.00	0.00	0.00	12,505,511.96	5,942,400.22	244,951.78	0.00	0.00	0.00	0.00	18,692,863.96		18,692,863.96		18,692,863.96
960	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	0.00	0.00	0.00	0.00	12,004,510.32	8,021.65	464,208.38	0.00	0.00	0.00	0.00	12,476,740.35		12,476,740.35		12,476,740.35
961	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	0.00	0.00	0.00	295,213.31	1,948,468.75	630.73	0.00	0.00	0.00	0.00	2,244,312.79		2,244,312.79		2,244,312.79
962	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	0.00	5,671.59	9,599.63	0.00	0.00	0.00	0.00	0.00	15,271.22		15,271.22		15,271.22
963	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	0.00	6.57	1,514,408.36	6,401.13	0.00	0.00	0.00	0.00	1,520,816.06		1,520,816.06		1,520,816.06
964	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	0.00	0.00	0.00	50,709.76	674.00	0.00	0.00	0.00	0.00	0.00	51,383.76		51,383.76		51,383.76
965	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	0.00	4,460,438.90	3,387,626.60	638.98	35,373,644.21	0.00	0.00	0.00	43,222,348.69		43,222,348.69		43,222,348.69
966	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-		-
967	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	0.00	0.00	0.00	0.00	94,390,823.99	7.25	462.30	0.00	0.00	0.00	0.00	94,391,293.54		94,391,293.54		94,391,293.54
968	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	0.00	16,245,722.32	7,379,600.51	8,099.83	0.00	0.00	0.00	0.00	23,633,422.66		23,633,422.66		23,633,422.66
969	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	0.00	0.00	877,305.35	1,722,516.73	38,081.77	0.00	0.00	0.00	0.00	2,637,903.85		2,637,903.85		2,637,903.85
970	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	0.00	2,049,427.13	32,976,177.87	1,367,272.85	0.00	0.00	0.00	0.00	36,392,877.85		36,392,877.85		36,392,877.85
971	521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	0.00	398,074,089.72	1.30	149,254,907.36	0.00	0.00	0.00	0.00	547,328,998.38		547,328,998.38		547,328,998.38
972	521050001	BASIC HEALTH CARE FUND	0.00	0.00	0.00	0.00	0.00	0.00	2,918,827,214.83	0.00	0.00	0.00	0.00	2,918,827,214.83		2,918,827,214.83		2,918,827,214.83
973	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	0.00	0.00	7,083,931,382.99	11,890,486.27	4,047,359.37	591,719,328.58	0.00	0.00	0.00	7,691,588,557.21		7,691,588,557.21		7,691,588,557.21
974	535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	0.00	0.00	508,097,810.26	14,224,587.52	9,416.59	212,910.00	0.00	0.00	0.00	522,544,724.37		522,544,724.37		522,544,724.37
975	535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	60,397,610.55	13,365,727.74	84,312.88	0.00	0.00	0.00	0.00	73,847,651.17		73,847,651.17		73,847,651.17
976	535004001	OYO NATIONAL PARK	0.00	0.00	0.00	0.00	44,605,345.62	0.00	196,707.47	0.00	0.00	0.00	0.00	44,802,053.09		44,802,053.09		44,802,053.09
977	535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	0.00	41,508,058.47	6,715,789.99	206,104.00	0.00	0.00	0.00	0.00	48,429,952.46		48,429,952.46		48,429,952.46
978	535006001	GASHAKA GUMTI NATIONAL PARK	0.00	0.00	0.00	0.00	19,424,580.02	183,947.84	0.00	-738,730.00	0.00	0.00	0.00	18,869,797.86		18,869,797.86		18,869,797.86
979	535007001	CROSS RIVER NATIONAL PARK	0.00	0.00	0.00	0.00	48,703,547.99	0.00	0.00	0.00	0.00	0.00	0.00	48,703,547.99		48,703,547.99		48,703,547.99
980	535008001	KAMUKU NATIONAL PARK	0.00	0.00	0.00	0.00	42,506,956.54	0.00	204,628.82	0.00	0.00	0.00	0.00	42,711,585.36		42,711,585.36		42,711,585.36
981	535009001	OKUMU NATIONAL PARK	0.00	0.00	0.00	0.00	18,326,946.15	2.44	11,890.30	0.00	0.00	0.00	0.00	18,338,838.89		18,338,838.89		18,338,838.89
982	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	0.00	0.00	0.00	4,573,353.56	0.00	98.72	0.00	0.00	0.00	0.00	4,573,452.28		4,573,452.28		4,573,452.28
983	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	0.00	0.00	30,755,265.62	0.00	678.54	0.00	0.00	0.00	0.00	30,755,944.16		30,755,944.16		30,755,944.16
984	535012001	FEDERAL COLLEGE OF FORESTRY JOS	0.00	0.00	0.00	0.00	20,791,747.74	0.00	13,471.21	0.00	0.00	0.00	0.00	20,805,218.95		20,805,218.95		20,805,218.95
985	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH -SOUTH)	0.00	0.00	0.00	0.00	29,556,923.49	5,350,053.79	169.84	0.00	0.00	0.00	0.00	34,907,147.12		34,907,147.12		34,907,147.12
986	535012302	RESOURCES	0.00	0.00	0.00	0.00	67,123,376.48	4,878,057.64	59,881.71	0.00	0.00	0.00	0.00	72,061,315.83				

		MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)														72,061,315.83		72,061,315.83
987	535012303	RESOURCES MANAGEMENT, EBONYISTATE (SOUTH -EAST)	0.00	0.00	0.00	0.00	32,472,353.35	12.69	73,404.75	0.00	0.00	0.00	0.00	32,545,770.79		32,545,770.79		32,545,770.79
988	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	0.00	824,399,680.49	0.00	3,785,285.16	2,766,065.95	986,939,628.11	0.00	0.00	1,817,890,659.71		1,817,890,659.71		1,817,890,659.71
989	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	0.00	0.00	0.00	5,757,466.32	26,097,412.86	1,749,217.37	0.00	0.00	0.00	0.00	33,604,096.55		33,604,096.55		33,604,096.55
990	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	0.00	0.00	0.00	2,999.91	3.00	12,839.95	0.00	0.00	0.00	0.00	15,842.86		15,842.86		15,842.86
991	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	56,364,958.99	1.00	190,165.38	0.00	0.00	0.00	0.00	56,555,125.37		56,555,125.37		56,555,125.37
992	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	108,308,276.88	3,460,960.08	201,515.07	0.00	0.00	0.00	0.00	111,970,752.03		111,970,752.03		111,970,752.03
993	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	0.00	0.00	0.00	1,617,660,162.74	8,363,613.71	836,904.86	0.00	13,251,807,759.01	0.00	0.00	14,878,668,440.32		14,878,668,440.32		14,878,668,440.32
994	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	0.00	132,526,607.04	16,928,277.21	646,889.25	0.00	0.00	0.00	0.00	150,101,773.50		150,101,773.50		150,101,773.50
995	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	0.00	28,059,798.24	201,482,976.14	6,787,043.40	0.00	0.00	0.00	0.00	236,329,817.78		236,329,817.78		236,329,817.78
996	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	0.00	0.00	0.00	0.00	1,723,100,596.25	0.00	309,040,109.06	0.00	0.00	0.00	0.00	2,032,140,705.31		2,032,140,705.31		2,032,140,705.31
997	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	2,600,174,502.50	4.06	12,907,006.32	0.00	0.00	0.00	0.00	2,613,081,512.88		2,613,081,512.88		2,613,081,512.88
998	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	0.00	0.00	0.00	45,278,813,604.14	13,765,221,188.00	18,541,530,320.85	0.00	0.00	0.00	0.00	77,585,565,112.99		77,585,565,112.99		77,585,565,112.99
999	544004001	NORTH EAST DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00	500,000.00		500,000.00		500,000.00
1000	544005001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	0.00	0.00	0.00	774,024.00	0.00	0.00	0.00	0.00	774,024.00		774,024.00		774,024.00
1001	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	1,595,125,665.51	0.06	6,068,394.93	0.00	0.00	0.00	0.00	1,601,194,060.50		1,601,194,060.50		1,601,194,060.50
1002	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	0.00	0.00	0.00	0.00	34,325,524.48	0.00	3,152,949.00	0.00	0.00	0.00	0.00	37,478,473.48		37,478,473.48		37,478,473.48
1003	0544009001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT MDG (OSSAP-MDGS)	0.00	0.00	0.00	0.00	4,205,942,983.12	0.00	5,895,910,465.60	0.00	0.00	0.00	0.00	10,101,853,448.72		10,101,853,448.72		10,101,853,448.72
		GRAND-TOTAL	-17,105,111,700,823.00	2,316,140,884,388.21	54,952,115,035.00	0.00	1,190,448,977,429.82	114,752,805,429.09	66,696,804,432.96	12,178,977,296.80	27,796,342,023.06	0.00	913,221,894,107.43	-12,410,936,609,491.50	0.00	1,390,377,396,827.39	13,791,315,005,119.00	-12,410,936,609,491.50

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.	116011001	DEFENCE INTELLIGENCE SCHOOL	0.00	0.00	318,360,965.70	0.00	318,360,965.70
2.	116012001	DEFENCE INTELLIGENCE AGENCY	0.00	0.00	5,308,036,761.12	0.00	5,308,036,761.12
3.	116015017	DEFENCE MISSIONS	0.00	5,060,403,572.50	0.00	0.00	5,060,403,572.50
4.	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	0.00	0.00	608,438.10	0.00	608,438.10
5.	119009002	FOREIGN MISSION: ACCRA	0.00	0.00	72,944,741.90	0.00	72,944,741.90
6.	119009003	FOREIGN MISSION: ADDIS ABABA	60,184,330.81	0.00	0.00	0.00	60,184,330.81
7.	119009005	FOREIGN MISSION: ANKARA	0.00	0.00	175,671,030.86	0.00	175,671,030.86
8.	119009006	FOREIGN MISSION: ATHENS	0.00	282,437,016.19	0.00	0.00	282,437,016.19
9.	119009007	FOREIGN MISSION: ATLANTA	0.00	305,506,457.22	0.00	0.00	305,506,457.22
10.	119009009	FOREIGN MISSION: BAMAKO	0.00	24,472,912.50	0.00	0.00	24,472,912.50
11.	119009010	FOREIGN MISSION: BANGKOK	31,158,153.08	0.00	0.00	0.00	31,158,153.08
12.	119009014	FOREIGN MISSION: BEIJING	0.00	406,100,442.13	64,564,142.38	0.00	470,664,584.51
13.	119009015	FOREIGN MISSION: BEIRUT	0.00	224,796,539.83	66,622,276.92	0.00	291,418,816.75
14.	119009016	FOREIGN MISSION: BERLIN	0.00	51,132,534.80	0.00	0.00	51,132,534.80
15.	119009017	FOREIGN MISSION: BERNE	17,579,220.95	0.00	0.00	0.00	17,579,220.95

16.	119009021	FOREIGN MISSION: BRUSSELS	37,509,898.16	0.00	0.00	0.00	37,509,898.16
17.	119009024	FOREIGN MISSION: BUEA	40,603,535.70	0.00	0.00	0.00	40,603,535.70
18.	119009029	FOREIGN MISSION: CARACAS	0.00	0.00	15,021,905.39	0.00	15,021,905.39
19.	119009030	FOREIGN MISSION: CONAKRY	196,664,467.80	0.00	0.00	0.00	196,664,467.80
20.	119009031	FOREIGN MISSION: COTONOU	0.00	15,228,549.01	61,722,230.77	0.00	76,950,779.78
21.	119009032	FOREIGN MISSION: DAKAR	0.00	0.00	10,182,495.79	0.00	10,182,495.79
22.	119009033	FOREIGN MISSION:DAMASCUS	0.00	62,300,803.66	0.00	0.00	62,300,803.66
23.	119009042	FOREIGN MISSION: HANOI	0.00	0.00	-909,090.91	0.00	-909,090.91
24.	119009043	FOREIGN MISSION: HARARE	124,432,619.23	0.00	0.00	0.00	124,432,619.23
25.	119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	28,243,363.99	0.00	28,243,363.99
26.	119009051	FOREIGN MISSION:KHARTOUM	0.00	19,205,187.52	0.00	0.00	19,205,187.52
27.	119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	66,823,230.14	0.00	66,823,230.14
28.	119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	125,655,631.83	0.00	125,655,631.83
29.	119009058	FOREIGN MISSION: LIBREVILLE	0.00	17,632,409.67	36,454,545.45	0.00	54,086,955.13
30.	119009060	FOREIGN MISSION: LOME	0.00	26,256,035.41	0.00	0.00	26,256,035.41
31.	119009061	FOREIGN MISSION: LONDON	255,645,913.61	0.00	0.00	0.00	255,645,913.61
32.	119009065	FOREIGN MISSION: MALABO	45,043,086.12	0.00	0.00	0.00	45,043,086.12
33.	119009072	FOREIGN MISSION: N'DJAMENA	4,665,340.79	12,852,416.74	0.00	0.00	17,517,757.53
34.	119009075	FOREIGN MISSION NEW YORK (CG)	0.00	0.00	329,010,957.52	0.00	329,010,957.52
35.	119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	292,149,773.25	0.00	292,149,773.25

36.	119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	21,923,076.90	0.00	0.00	21,923,076.90
37.	119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	19,998,392.87	0.00	19,998,392.87
38.	119009081	FOREIGN MISSION:OUAGADOUGOU	0.00	247,400,000.00	112,615,384.62	0.00	360,015,384.62
39.	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	20,714,330.44	0.00	20,714,330.44
40.	119009086	FOREIGN MISSION: RABAT	83,225,073.02	0.00	0.00	0.00	83,225,073.02
41.	119009088	FOREIGN MISSION: ROME	208,987,490.55	0.00	0.00	0.00	208,987,490.55
42.	1190009092	FOREIGN MISSION:	59,154,169.80	00.0	00.0	00.0	59,154,169.80
43.	119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	146,619,945.06	0.00	146,619,945.06
44.	119009102	FOREIGN MISSION: TUNIS	0.00	0.00	33,063,768.45	0.00	33,063,768.45
45.	119009103	FOREIGN MISSION: VIENNA	0.00	0.00	84,678,348.86	0.00	84,678,348.86
46.	119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	117,972,512.12	0.00	117,972,512.12
47.	119009106	FOREIGN MISSION: WINDHOEK	0.00	40,707,229.70	0.00	0.00	40,707,229.70
48.	119009107	FOREIGN MISSION: YAOUNDE	0.00	0.00	27,247,611.94	0.00	27,247,611.94
49.	119009111	FOREIGN MISSION: LILONGWE, MALAWI	00.0	-6,982,739.56	10,000,000.00	-14,076,923.08	-11059,662.64
50.	119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	59,866,667.36	0.00	59,866,667.36
51.	119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	183,901,464.28	0.00	183,901,464.28
52.	123003001	NIGERIAN TELEVISION AUTHORITY	0.00	556,201,147.90	0.00	0.00	556,201,147.90
53.	0124002001	NIGERIA CORRECTIONAL SERVICE	0.00	0.00	1,335,626.38	0.00	1,335,626.38
54.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	39,887,705.85	0.00	39,887,705.85
55.	157001001	NATIONAL SECURITY ADVISER	0.00	0.00	12,182,376,944.61	0.00	12,182,376,944.61

56.	157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	7,936,001,434.44	0.00	7,936,001,434.44
57.	157003001	NATIONAL INTELLIGENCE AGENCY	0.00	0.00	6,156,338,191.30	0.00	6,156,338,191.30
58.	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	3,001,290.00	570,000.00	0.00	0.00	3,571,290.00
59.	215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	48,209,410.97	0.00	48,209,410.97
60.	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	9,697,741.30	0.00	0.00	0.00	9,697,741.30
61.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	512,913,742.32	0.00	0.00	0.00	512,913,742.32
62.	222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	249,635,344.00	0.00	249,635,344.00
63.	222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	94,458,334.25	0.00	94,458,334.25
64.	222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	79,214,442.00	0.00	79,214,442.00
65.	227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	238,200,002.94	0.00	238,200,002.94
66.	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	376,612.00	0.00	0.00	0.00	376,612.00
67.	228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	15,114,899.77	0.00	15,114,899.77
68.	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	98,000.00	0.00	0.00	0.00	98,000.00
69.	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	0.00	0.00	333,006,062.98	0.00	333,006,062.98
70.	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	0.00	1,473,096.21	0.00	0.00	1,473,096.21
71.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	45,496.18	0.00	45,496.18
72.	0326004001	COUNCIL OF LEGAL EDUCATION	309,001,569.14	0.00	0.00	0.00	309,001,569.14
73.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	798,000.00	0.00	0.00	0.00	798,000.00
74.	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	6,335,146.13	0.00	6,335,146.13
75.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	300,000.00	0.00	0.00	300,000.00

76.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	82,289,014.50	0.00	0.00	82,289,014.50
77.	517021023	BAYERO UNIVERSITY, KANO	0.00	-160,470,000.00	106,119,876.10	0.00	-54,350,123.90
78.	517026048	FGGC BENIN	1,799,500.00	0.00	0.00	0.00	1,799,500.00
79.	517028001	UNESCO PARIS	0.00	0.00	192,626,303.00	0.00	192,626,303.00
80.	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	1,406,205.28	0.00	1,406,205.28
81.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	19,899,807.70	19,899,807.70
82.	535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	279,000.00	0.00	279,000.00
		GRAND-TOTAL	**2,002,539,754.38**	**7,291,735,702.83**	**35,468,432,252.38**	**5,822,884.62**	**44,768,530,594.22**

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 31/12/2021	BALANCE AS AT 31/12/2020
			310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR										
1.	111001001	STATE HOUSE - HQTRS	0.00	0.00	34,940,253.61	0.00	0.00	0.00	34,940,253.61	0.00	34,940,253.61	31,335,325.00
2.	111001006	STATE HOUSE MEDICAL CENTRE	0.00	0.00	4,922,216.00	0.00	0.00	0.00	4,922,216.00	0.00	4,922,216.00	1,000,000.00
3.	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	0.00	0.00	717,739,008.95	0.00	0.00	0.00	717,739,008.95	0.00	717,739,008.95	589,969,300.00
4.	111006001	NIPSS, KURU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,614,900.00
5.	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	12,731,433.20	0.00	0.00	0.00	12,731,433.20	0.00	12,731,433.20	3,614,582.96
6.	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	77,974,783.00	0.00	0.00	0.00	77,974,783.00	0.00	77,974,783.00	10,455,929.00
7.	116001001	MINISTRY OF DEFENCE – MOD HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(257,160.10)
8.	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	0.00	0.00	120,000.00	0.00	0.00	0.00	120,000.00	0.00	120,000.00	730,409.00
9.	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	0.00	5,853,350.00	0.00	0.00	0.00	5,853,350.00	0.00	5,853,350.00	11,433,367.36
10.	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	0.00	0.00	66,666.00	0.00	0.00	0.00	66,666.00	0.00	66,666.00	-
11.	119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,237,199.62
12.	119009016	FOREIGN MISSION: BERLIN	8,719,307.36	0.00	0.00	0.00	0.00	0.00	8,719,307.36	0.00	8,719,307.36	5,708,990.15
13.	119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	1,712,121.21	0.00	0.00	1,712,121.21	0.00	1,712,121.21	1,712,121.21
14.	119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	1,667,836.00	0.00	0.00	1,667,836.00	0.00	1,667,836.00	-
15.	119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	1,666,666.67	0.00	0.00	1,666,666.67	0.00	1,666,666.67	-
16.	119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	14,080,808.08	0.00	0.00	14,080,808.08	0.00	14,080,808.08	-
17.	119009052	FOREIGN MISSION: KIEV	0.00	0.00	3,256,340.00	0.00	0.00	0.00	3,256,340.00	0.00	3,256,340.00	-
18.	119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	578,787.88	0.00	0.00	0.00	578,787.88	0.00	578,787.88	-
19.	119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,136,346.13
20.	119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	9,857,969.24	0.00	0.00	0.00	9,857,969.24	0.00	9,857,969.24	13,234,647.06
21.	119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	1,183,393.68	0.00	0.00	1,183,393.68	0.00	1,183,393.68	-
22.	119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	777,283.46	0.00	0.00	777,283.46	0.00	777,283.46	-
23.	119009092	FOREIGN MISSION:				2,221,614.53			2,221,614.53	0.00	2,221,614.53	3,607,203.30

			0.00	0.00	0.00		0.00	0.00					
24.	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,181,245.54
25.	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,328,609.63)
26.	123006001	VOICE OF NIGERIA	0.00	0.00	80,577,247.99	0.00	0.00	0.00	80,577,247.99	0.00	80,577,247.99	0.00	63,639,907.16
27.	123010001	NATIONAL FILM AND VEDIO CENSO BOARD	0.00	0.00	38,456,886.60	0.00	0.00	0.00	38,456,886.60	0.00	38,456,886.60	0.00	25,862,402.40
28.	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	224,800.00	0.00	0.00	0.00	0.00	0.00	224,800.00	0.00	224,800.00	0.00	-
29.	012400200	NIGERIA CORRECTIONAL SERVICE	48,000.00	0.00	13,350,000.00	0.00	0.00	0.00	13,398,000.00	0.00	13,398,000.00	0.00	-
30.	012400300	NIGERIA IMMIGRATION SERVICE	3,897,425.00	0.00	0.00	0.00	0.00	0.00	3,897,425.00	0.00	3,897,425.00	0.00	5,193,700.00
31.	012400400	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	542,781.65	0.00	0.00	0.00	0.00	0.00	542,781.65	0.00	542,781.65	0.00	389,400.00
32.	155004001	POLICE FORMATIONS AND COMMANDS	0.00	0.00	2,450,000.00	0.00	0.00	0.00	2,450,000.00	0.00	2,450,000.00	0.00	-
33.	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,359,000.00
34.	125008001	BUREAU OF PUBLIC SERVICE REFORMS	96,049,681.00	0.00	0.00	0.00	0.00	0.00	96,049,681.00	0.00	96,049,681.00	0.00	51,494,015.00
35.	140001001	AUDITOR GENERAL FOR THE FEDERATION	261,191,230.00	0.00	0.00	0.00	0.00	0.00	261,191,230.00	0.00	261,191,230.00	0.00	348,615,216.00
36.	145001001	PUBLIC COMPLAINTS COMMISSION	33,000.00	0.00	0.00	0.00	0.00	0.00	33,000.00	0.00	33,000.00	0.00	192,365,890.00
37.	147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
38.	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(828,900.34)
39.	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	351,800.00	0.00	0.00	0.00	0.00	351,800.00	0.00	351,800.00	0.00	-
40.	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,533,980.00)
41.	156003001	NIGERIA COMMUNICATION SATELLITE	965,000.00	0.00	0.00	0.00	0.00	0.00	965,000.00	0.00	965,000.00	0.00	8,741,290.00
42.	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(40,060,838.52)

43.	161004001	LAGOS LIAISON OFFICE	210,152.00	0.00	0.00	0.00	0.00	0.00	210,152.00	0.00	210,152.00	-
44.	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	24,000.00	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	24,000.00	(5,573,432.54)
45.	161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	140,750.68	0.00	0.00	0.00	0.00	140,750.68	0.00	140,750.68	279,514.40
46.	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	342,100.00
47.	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	0.00	0.00	30,625,263.90	0.00	0.00	0.00	30,625,263.90	0.00	30,625,263.90	31,964,461.96
48.	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	0.00	537,200.00	0.00	0.00	0.00	537,200.00	0.00	537,200.00	-
49.	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	113,827,240.41	0.00	0.00	0.00	113,827,240.41	0.00	113,827,240.41	30,478,610.00
50.	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	0.00	74,280,305.30	0.00	0.00	0.00	74,280,305.30	0.00	74,280,305.30	9,542,790.00
51.	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	0.00	204,000.00	0.00	0.00	0.00	204,000.00	0.00	204,000.00	-
52.	""	TERTIARY EDUCATION TRUST FUND	0.00	0.00	4,062,200.00	0.00	395,644,711,669.75	0.00	395,648,773,869.75	0.00	395,648,773,869.75	510,326,816,298.30
53.	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	0.00	0.00	300,000.00	0.00	0.00	0.00	300,000.00	0.00	300,000.00	28,075,000.00
54.	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,650,040.00
55.	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	0.00	0.00	300,000.00	0.00	0.00	0.00	300,000.00	0.00	300,000.00	9,973,150.00
56.	215008001	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	19,068,349.18
57.	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(774,750.00)
58.	215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	503,975.00
59.	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	0.00	5,151,745.10	0.00	0.00	0.00	5,151,745.10	0.00	5,151,745.10	4,285,780.00
60.	215020001	FEDERAL COLLEGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

		OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN										29,155,031.00
61.	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265,448.50
62.	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	692,400.00	0.00	0.00	0.00	0.00	0.00	692,400.00	0.00	692,400.00	-
63.	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,000.00
64.	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	0.00	113,679,395.00	0.00	0.00	0.00	113,679,395.00	0.00	113,679,395.00	120,349,700.00
65.	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,711,050.00
66.	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	40,000.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00	-
67.	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,575,878.26
68.	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	0.00	0.00	2,934,167.42	0.00	0.00	0.00	2,934,167.42	0.00	2,934,167.42	30,910,550.00
69.	220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	580,000.00
70.	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(40,000.00)
71.	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	13,600.00	0.00	0.00	0.00	13,600.00	0.00	13,600.00	362,000.00
72.	220007012	FPO DAMATURU	89,000.00	0.00	0.00	0.00	0.00	0.00	89,000.00	0.00	89,000.00	-
73.	220007031	FPO OSOGBO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
74.	220007035	FPO UMUAHIA	0.00	0.00	779,814.97	0.00	0.00	0.00	779,814.97	0.00	779,814.97	533,884.86
75.	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	726,000.00
76.	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	0.00	0.00	0.00	5,166,750.00	0.00	0.00	5,166,750.00	0.00	5,166,750.00	3,241,170.00
77.	220021001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	45,254.00	0.00	0.00	0.00	45,254.00	0.00	45,254.00	-
78.	220022001	NIGERIA INSTITUTE	0.00	8,555,802.74	0.00	0.00	0.00	0.00	8,555,802.74	0.00	8,555,802.74	

		OF SOCIAL AND ECONOMIC RESEARCH										7,124,454.40
79.	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,185,213.51)
80.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,000,000.00
81.	222009001	CONSUMER PROTECTION COUNCIL	0.00	0.00	33,598,134.00	0.00	0.00	0.00	33,598,134.00	0.00	33,598,134.00	31,186,905.87
82.	222027001	SMEDAN - H/QTRS	0.00	0.00	268,600.00	0.00	0.00	0.00	268,600.00	0.00	268,600.00	-
83.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	2,419,000.00	0.00	0.00	0.00	2,419,000.00	0.00	2,419,000.00	245,000.00
84.	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163,067,162.00
85.	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	0.00	48,107,496.00	0.00	0.00	0.00	48,107,496.00	0.00	48,107,496.00	70,359,297.80
86.	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	252,202,678.18	0.00	0.00	0.00	252,202,678.18	0.00	252,202,678.18	634,833,616.03
87.	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWAIBOM STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800,000.00
88.	228005004	CENTRE FOR GEODESY AND GEODYNAMICS-TORO BAUCHI STATE	0.00	0.00	8,108,000.00	0.00	0.00	0.00	8,108,000.00	0.00	8,108,000.00	275,500.00
89.	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	0.00	0.00	9,948,121.00	0.00	0.00	0.00	9,948,121.00	0.00	9,948,121.00	40,000.00
90.	228006001	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,160,000.00
91.	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI BAYELSA STATE	130,000.00	0.00	0.00	0.00	0.00	0.00	130,000.00	0.00	130,000.00	-
92.	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	0.00	14,833,800.00	0.00	0.00	0.00	14,833,800.00	0.00	14,833,800.00	8,322,034.00
93.	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,000.00
94.	228008014	AQUATIC BIORESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,000.00

		TRAINING CENTRE TUNARI TARABA STATE										
95.	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIR GOMBE STATE	0.00	0.00	2,367,650.00	0.00	0.00	0.00	2,367,650.00	0.00	2,367,650.00	-
96.	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	89,600.00	0.00	0.00	0.00	89,600.00	0.00	89,600.00	-
97.	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANGPLATEAU STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
98.	**228008021**	**BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE**	**0.00**	**439,990.00**	**0.00**	**0.00**	**0.00**	**0.00**	**439,990.00**	**0.00**	**439,990.00**	**45,000.00**
99.	228008025	BIORESOURCE DEVELOPMENT CENTRE, OK AKOKO ONDO STATE	0.00	41,600.00	0.00	0.00	0.00	0.00	41,600.00	0.00	41,600.00	-
100.	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	150,000.00	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00	150,000.00	-
101.	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	4,996,560.00	0.00	0.00	0.00	0.00	0.00	4,996,560.00	0.00	4,996,560.00	-
102.	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
103.	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	0.00	28,611,910.00	0.00	0.00	0.00	28,611,910.00	0.00	28,611,910.00	17,006,795.00
104.	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	-
105.	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	0.00	50,100.00	0.00	0.00	0.00	50,100.00	0.00	50,100.00	-
106.	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNI VERSITY OF LAGOS.	0.00	0.00	333,800.00	0.00	0.00	0.00	333,800.00	0.00	333,800.00	-
107.	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	1,148,543.00	0.00	0.00	0.00	0.00	1,148,543.00	0.00	1,148,543.00	-
108.	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE	0.00	3,626,950.00	0.00	0.00	0.00	0.00	3,626,950.00	0.00	3,626,950.00	

		AND TECHNOLOGY										
109.	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	3,170,900.00	0.00	0.00	0.00	0.00	0.00	3,170,900.00	0.00	3,170,900.00	123,891,575.00
110.	229003001	NIGERIAN RAILWAY	0.00	0.00	51,600.00	0.00	0.00	0.00	51,600.00	0.00	51,600.00	5,000.00
111.	230001001	FEDERAL MINISTRY OF AVIATION	83,624,740.00	0.00	0.00	0.00	0.00	0.00	83,624,740.00	0.00	83,624,740.00	30,493,500.00
112.	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,940,161.25)
113.	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	0.00	0.00	87,706,494.02	0.00	0.00	0.00	87,706,494.02	0.00	87,706,494.02	15,105,466.99
114.	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	0.00	0.00	4,836,850.00	0.00	0.00	0.00	4,836,850.00	0.00	4,836,850.00	8,761,200.00
115.	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	63,654,566.70	0.00	0.00	0.00	63,654,566.70	0.00	63,654,566.70	3,072,082.84
116.	234004001	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	228,000.00	0.00	0.00	0.00	228,000.00	0.00	228,000.00	-
117.	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,214,482.61
118.	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	0.00	0.00	156,556,388.03	0.00	0.00	0.00	156,556,388.03	0.00	156,556,388.03	227,295,093.50
119.	232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	10,490,188.75	0.00	0.00	0.00	10,490,188.75	0.00	10,490,188.75	6,294,704.17
120.	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT-HQTRS	466,004,531.95	0.00	0.00	0.00	0.00	0.00	466,004,531.95	0.00	466,004,531.95	801,376,790.00
121.	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	222,809,871.33
122.	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	17,899,428.00	0.00	0.00	0.00	0.00	17,899,428.00	0.00	17,899,428.00	2,765,500.00
123.	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	423,061,965.60	0.00	0.00	0.00	0.00	0.00	423,061,965.60	0.00	423,061,965.60	513,399,694.50
124.	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	175,289,028.97	0.00	0.00	0.00	0.00	0.00	175,289,028.97	0.00	175,289,028.97	114,116,695.00
125.	252040001	CROSS RIVER RBDA	32,000.00	0.00	0.00	0.00	0.00	0.00	32,000.00	0.00	32,000.00	-
126.	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9,536,442.90)
127.	252046001	SOKOTO RIMA RBDA	3,126,950.00	0.00	0.00	0.00	0.00	0.00	3,126,950.00	0.00	3,126,950.00	2,072,000.00
128.	252047001	UPPER BENUE RBDA	10,978,460.00	0.00	0.00	0.00	0.00	0.00	10,978,460.00	0.00	10,978,460.00	13,591,678.00
129.	252049001	NATIONAL WATER	5,217,851.75	0.00	0.00	0.00	0.00	0.00	5,217,851.75	0.00	5,217,851.75	

		RESOURCES INSTITUTE-KADUNA										196,555,150.52
130.	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,028,600.00
131.	0220011001	NIGERIA CUSTOMS SERVIVES	1,663,528,630.00	0.00	5,390,174,015.00	0.00	259,572,379.00	0.00	7,313,275,024.00	0.00	7,313,275,024.00	34,900,000.00
132.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	150,000.00	0.00	0.00	0.00	150,000.00	0.00	150,000.00	(410,440.00)
133.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,917,500.00)
134.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	27,135,106.45	4,952,750.00	0.00	0.00	32,087,856.45	0.00	32,087,856.45	23,660,541.07
135.	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	486,410.00
136.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,300,516.35
137.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	8,393,517.00	0.00	0.00	0.00	8,393,517.00	0.00	8,393,517.00	8,469,620.00
138.	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,280,000.00
139.	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	226,104,575.71	0.00	0.00	0.00	263,744,992.17	0.00	489,849,567.88	0.00	489,849,567.88	144,597,697.02
140.	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,244,590.68
141.	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(526,550.00)
142.	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS HQTRS	514,300.00	0.00	0.00	0.00	0.00	0.00	514,300.00	0.00	514,300.00	5,960,700.00
143.	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,072,053.95
144.	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,855,558,298.78	0.00	0.00	0.00	0.00	0.00	1,855,558,298.78	0.00	1,855,558,298.78	2,016,622,083.38
145.	517008001	NATIONAL LIBRARY OF NIGERIA	48,257,110.72	0.00	0.00	0.00	0.00	0.00	48,257,110.72	0.00	48,257,110.72	29,693,442.18
146.	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,632,717.95
147.	517010001	MASS LITERACY COUNCIL	46,454,760.00	0.00	0.00	0.00	0.00	0.00	46,454,760.00	0.00	46,454,760.00	22,786,149.99

148.	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	126,877,712.26	0.00	0.00	0.00	0.00	0.00	126,877,712.26	0.00	126,877,712.26	132,119,717.22
149.	517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,111,400.00
150.	517018001	FEDERAL POLYTECHNIC ADO-EKITI	20,750,301.00	0.00	0.00	0.00	0.00	0.00	20,750,301.00	0.00	20,750,301.00	129,935,302.12
151.	517018002	FEDERAL POLYTECHNIC BAUCHI	32,450,024.55	0.00	0.00	0.00	0.00	0.00	32,450,024.55	0.00	32,450,024.55	29,016,182.22
152.	517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,105,061.72
153.	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,745,000.00
154.	517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,935,302.12
155.	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,515,404.99
156.	517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	-
157.	517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,128,934.00
158.	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	188,100.00	0.00	0.00	0.00	188,100.00	0.00	188,100.00	164,984,874.47
159.	517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,129,289.00
160.	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	442,000.00
161.	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(527,500.00)
162.	517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,235,372.00
163.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	36,104,919.13	3,513,797.89	0.00	0.00	39,618,717.02	0.00	39,618,717.02	33,886,856.79
164.	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	0.00	0.00	880,000.00	0.00	0.00	0.00	880,000.00	0.00	880,000.00	
165.	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	771,280.00	0.00	0.00	0.00	0.00	0.00	771,280.00	0.00	771,280.00	-
166.	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,973,325.00
167.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,878,850.00

168.	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	80,598,110.00	0.00	0.00	0.00	0.00	80,598,110.00	0.00	80,598,110.00	22,482,469.00
169.	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(51,914,583.65)
170.	517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,043,092.07
171.	517021006	UNIVERSITY OF BENIN	58,000.00	0.00	0.00	0.00	0.00	0.00	58,000.00	0.00	58,000.00	-
172.	517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,639,351.00
173.	517021008	UNIVERSITY OF CALABAR	1,389,000.00	0.00	0.00	0.00	0.00	0.00	1,389,000.00	0.00	1,389,000.00	162,600.00
174.	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	307,491,070.79
175.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	176,938,071.15	0.00	0.00	903,384.93	0.00	0.00	177,841,456.08	0.00	177,841,456.08	54,584,323.81
176.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	73,600.00	0.00	290,347,740.09	0.00	116,135,776.00	0.00	406,557,116.09	0.00	406,557,116.09	4,162,258.07
177.	517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,167,088.35
178.	517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,475,290.31
179.	517021023	BAYERO UNIVERSITY, KANO	3,082,568.57	0.00	132,211,288.10	-2,775,567.20	0.00	0.00	132,518,289.47	0.00	132,518,289.47	98,315,776.42
180.	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	2,364,200.00	0.00	0.00	9,276,797.39	0.00	0.00	11,640,997.39	0.00	11,640,997.39	11,380,379.97
181.	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	12,535,000.00	0.00	0.00	0.00	0.00	0.00	12,535,000.00	0.00	12,535,000.00	16,594,178.08
182.	517021031	FEDERAL UNIVERSITY DUTSE	8,385,806.00	0.00	0.00	0.00	0.00	0.00	8,385,806.00	0.00	8,385,806.00	-
183.	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	0.00	8,385,806.00	0.00	0.00	0.00	0.00	8,385,806.00	0.00	8,385,806.00	-
184.	517021033	FEDERAL UNIVERSITY LAFIA	33,929,669.59	0.00	0.00	0.00	0.00	0.00	33,929,669.59	0.00	33,929,669.59	25,747,609.63
185.	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	4,931,720.00	0.00	0.00	0.00	4,931,720.00	0.00	4,931,720.00	122,937,948.00
186.	517021036	FEDERAL UNIVERSITY LOKOJA	456,200.00	0.00	0.00	0.00	0.00	0.00	456,200.00	0.00	456,200.00	-
187.	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	458,400.00	0.00	0.00	0.00	0.00	0.00	458,400.00	0.00	458,400.00	-
188.	517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	4,723,911.51	1,811,200.00	0.00	0.00	6,535,111.51	0.00	6,535,111.51	1,666,500.00
189.	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	0.00	0.00	16,007,323.17	17,667,500.00	0.00	0.00	33,674,823.17	0.00	33,674,823.17	98,279,682.80
190.	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	0.00	0.00	57,000.00	0.00	0.00	0.00	57,000.00	0.00	57,000.00	
191.	517023001	FEDERAL UNIVERSITY OF PETROLEUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,152,509.00

		RESOURCES, EFFURUN										
192.	517026001	F.S.C. SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,388.59
193.	517026009	FGC IKET NISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,850,000.00
194.	517026017	FGC KEFFI	0.00	0.00	10,844,288.55	0.00	0.00	0.00	10,844,288.55	0.00	10,844,288.55	133,100,788.50
195.	517026036	FGC WARRI	0.00	0.00	2,400,000.00	0.00	0.00	0.00	2,400,000.00	0.00	2,400,000.00	-
196.	517026044	FGGC ANKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,716.40
197.	517026047	FGGC BAUCHI	0.00	0.00	33,657,068.00	0.00	0.00	0.00	33,657,068.00	0.00	33,657,068.00	162,111,818.92
198.	517026048	FGGC BENIN	247,182,000.00	0.00	0.00	0.00	0.00	0.00	247,182,000.00	0.00	247,182,000.00	-
199.	517026049	FGGC BIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,645,440.00
200.	517026067	FGGC KEANA	1,500,000.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	-
201.	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	7,585,866.00	0.00	0.00	0.00	7,585,866.00	0.00	7,585,866.00	3,830,317.50
202.	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800,000.00
203.	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	0.00	4,330,226,143.47	0.00	0.00	0.00	4,330,226,143.47	0.00	4,330,226,143.47	2,296,523,489.28
204.	521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,500,000.00)
205.	521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
206.	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA, IJANIKIN, LAGOS	0.00	0.00	0.00	0.00	8,261,684.80	0.00	8,261,684.80	0.00	8,261,684.80	5,245,310.00
207.	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
208.	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,379,468.38
209.	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	24,534,197.44	0.00	0.00	0.00	24,534,197.44	0.00	24,534,197.44	-
210.	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,633,369.66
211.	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,513,674.00
212.	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,420.00

213.	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,089.33
214.	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,357,368.48
215.	521027003	FEDERAL MEDICAL CENTRE - ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,500,000.00
216.	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	-
217.	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	666,375.00
218.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	0.00	0.00	182,423,287.84	485,367.50	0.00	0.00	182,908,655.34	0.00	182,908,655.34	76,346,733.07
219.	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	298,160.47
220.	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	36,271,827.61	0.00	0.00	36,271,827.61	0.00	36,271,827.61	-
221.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,471,000.00
222.	521027026	FEDERAL MEDICAL CENTRE, BIDA	434,000.00	0.00	0.00	0.00	0.00	0.00	434,000.00	0.00	434,000.00	-
223.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,188.30
224.	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	9,618,190.09	3,641,330.00	0.00	0.00	13,259,520.09	0.00	13,259,520.09	27,175,710.00
225.	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,937,000.00)
226.	521029004	PHS, MAIDUGURI	0.00	1,673,900.00	0.00	0.00	0.00	0.00	1,673,900.00	0.00	1,673,900.00	1,395,000.00
227.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	0.00	10,475,789.00	500,000.00	0.00	0.00	10,975,789.00	0.00	10,975,789.00	6,384,660.00
228.	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	0.00	7,240,433.00	0.00	0.00	0.00	0.00	7,240,433.00	0.00	7,240,433.00	1,000,000.00
229.	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	261,500.00	0.00	0.00	0.00	261,500.00	0.00	261,500.00	-
230.	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	417,800.00	0.00	0.00	0.00	417,800.00	0.00	417,800.00	-
231.	535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,000.00)
232.	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192,000.00
233.	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,782,324.12

234.	053502100	NATIONAL AGENCY FOR GREAT GREEN WAL HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
235.	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	542,866,982.50	0.00	0.00	0.00	0.00	0.00	542,866,982.50	0.00	542,866,982.50	2,048,924,218.95
236.	054400700	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	105,747,973.00	0.00	0.00	0.00	0.00	0.00	105,747,973.00	0.00	105,747,973.00	
237.	054400800	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	0.00	0.00	20,263,669.32	0.00	0.00	0.00	20,263,669.32	0.00	20,263,669.32	
		TOTAL	**6,707,238,229.11**	**130,103,113.42**	**12,618,315,545.41**	**104,724,861.78**	**396,292,426,501.72**	**0.00**	**415,852,808,251.44**	**0.00**	**415,852,808,251.44**	**524,443,597,505.94**

NOTE 30
PREPAYMENT- GENERAL

S/N	ADMIN. CODE	MDA	PREPAYMENT-GENERAL
			310801
			₦
		ADMINISTRATIVE SECTOR	
1	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	15,910,00000
2	""	TERTIARY EDUCATION TRUST FUND	45,873,756.72
		ECONOMIC SECTOR	
3	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE, ZARIA	11,035,723.80
4	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION, IBADAN	206,000.00
5	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	4,316,010.00
		LAW & JUSTICES SECTOR	
6	0318004001	FEDERAL HIGH COURT, ABUJA	30,225,000.00
7	0318008001	NATIONAL INDUSTRIAL COURT	42,781,088.39
8	0318010001	JUDICIARY SERVICE COMMITTEE-FCT, ABUJA	3,083,333.33
9	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	43,181,554.03
		SOCIAL SECTOR	
10	517018006	FEDERAL POLYECHNIC,MUBI	121,081,921.58
11	0517021046	FEDERALUNIVESITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	123,047.80
12	517026017	FGC KEFFI	24,434,960.00
13	517026032	FGC POTISKUM	56,210,648.15
14	517026047	FGGC BAUCHI	2,175,859.01
15	517026048	FGGC BENIN	1,730,000.00
16	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA STATE	1,500,000.00
		GRAND TOTAL;	**403,868,901.81**

NOTE 31:
INVENTORIES

S/N	ADMIN. CODE	MDA	INVENTORIES	WORK-IN-PROGRESS	TOTAL
			310501	310502	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1.	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,239,774.99	0.00	1,239,774.99
2.	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	5,204,917.07	0.00	5,204,917.07
3.	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	39,434,729.76	0.00	39,434,729.76
4.	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	3,771,225.16	0.00	3,771,225.16
5.	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	47,002,787.24	0.00	47,002,787.24
6.	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	1,856,548.00	0.00	1,856,548.00
7.	123011001	ADVERTISING PRACTIONERS OF NIGERIA	2,280,000.00	0.00	2,280,000.00
8.	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	322,000.00	0.00	322,000.00
9.	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	22,787,429.28	0.00	22,787,429.28
10.	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	1,660,070.00	0.00	1,660,070.00
11.	156003001	NIGERIA COMMUNICATION SATELLITE	68,510,479.07	0.00	68,510,479.07
12.	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	628,425.00	0.00	628,425.00
13.	""	TERTIARY EDUCATION TRUST FUND	49,897,643.17	0.00	49,897,643.17
14.	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	198,700.27	0.00	198,700.27
15.	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	13,585,472.62	0.00	13,585,472.62
16.	215016001	RUBBER RESEARCH INSTITUTE- BENIN	160,716,276.00	0.00	160,716,276.00
17.	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	57,165,179.93	0.00	57,165,179.93
18.	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	19,380,816.11	0.00	19,380,816.11
19.	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	15,389,387.65	0.00	15,389,387.65
20.	222027001	SMEDAN - H/QTRS	5,818,123,950.97	0.00	5,818,123,950.97
21.	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	24,740,972.81	0.00	24,740,972.81
22.	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	14,093,711.52	0.00	14,093,711.52
23.	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	6,017,814.04	0.00	6,017,814.04
24.	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	8,929,905.54	0.00	8,929,905.54
25.	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	18,399.70	0.00	18,399.70
26.	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	5,218,499.90	0.00	5,218,499.90
27.	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	24,000.00	0.00	24,000.00
28.	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	3,858,120.66	0.00	3,858,120.66
29.	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	59,629,639.80	0.00	59,629,639.80
30.	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,599,567.76	0.00	1,599,567.76
31.	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	33,526,040.24	0.00	33,526,040.24

32.	228073001	ENERGY COMMISSION OF NIGERIA	13,264,425.00	0.00	13,264,425.00
33.	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	86,561,375.62	0.00	86,561,375.62
34.	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	1,295,173,794.19	0.00	1,295,173,794.19
35.	230001001	FEDERAL MINISTRY OF AVIATION	100,382,855.55	0.00	100,382,855.55
36.	234006001	SURVEY COUNCIL OF NIGERIA	42,617,565.44	0.00	42,617,565.44
37.	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	3,825,800.00	0.00	3,825,800.00
38.	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	374,320.00	0.00	374,320.00
39.	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	452,312,026.96	0.00	452,312,026.96
40.	252045001	OGUN/ OSUN RBDA	2,258,834.22	0.00	2,258,834.22
41.	252046001	SOKOTO RIMA RBDA	16,799,909.99	0.00	16,799,909.99
42.	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	1,637,410.50	0.00	1,637,410.50
43.	0220011001	NIGERIA CUSTOMS SERVIVES	1,634,786,706.00	0.00	1,634,786,706.00
44.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	62,668,315.00	0.00	62,668,315.00
45.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	35,743,409.38	0.00	35,743,409.38
46.	0318008001	NATIONAL INDUSTRIAL COURT	59,170,158.00	0.00	59,170,158.00
47.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	147,862,278.10	0.00	147,862,278.10
48.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	10,858,178.25	0.00	10,858,178.25
49.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	361,335,300.45	0.00	361,335,300.45
50.	0326004001	COUNCIL OF LEGAL EDUCATION	39,718,076.35	0.00	39,718,076.35
51.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	17,396,230.00	0.00	17,396,230.00
52.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	7,290,279.85	0.00	7,290,279.85
53.	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	23,726,809.88	0.00	23,726,809.88
54.	517008001	NATIONAL LIBRARY OF NIGERIA	132,444,260.91	0.00	132,444,260.91
55.	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	499,191.94	0.00	499,191.94
56.	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	31,043,706.98	0.00	31,043,706.98
57.	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	47,561,483.04	0.00	47,561,483.04
58.	517018015	FEDERAL POLYTECHNIC DAMATURU	4,756,647.12	0.00	4,756,647.12
59.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	31,054,698.42	31,054,698.42
60.	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	28,741,103.20	0.00	28,741,103.20
61.	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	3,314,140.00	0.00	3,314,140.00
62.	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	17,040,497.97	0.00	17,040,497.97
63.	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	60,849,950.88	0.00	60,849,950.88
64.	517019007	FEDERAL COLLEGE OF EDUCATION KANO	32,424,504.75	0.00	32,424,504.75
65.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	27,536,180.00	0.00	27,536,180.00
66.	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	80,064,721.23	0.00	80,064,721.23
67.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	2,597,217.83	0.00	2,597,217.83
68.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	247,497,947.90	0.00	247,497,947.90
69.	517021021	UNIVERSITY OF MAIDUGURI	47,898,648.79	0.00	47,898,648.79
70.	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	1,356,420.00	0.00	1,356,420.00
71.	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	538,500.00	0.00	538,500.00
72.	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	31,144,186.04	0.00	31,144,186.04
73.	517021029	FEDERAL UNIVERSITY OYE-EKITI	45,198,027.00	0.00	45,198,027.00
74.	517021036	FEDERAL UNIVERSITY LOKOJA	12,853,290.97	0.00	12,853,290.97
75.	517021037	FEDERAL UNIVERSITY WUKARI	343,326,280.44	0.00	343,326,280.44
76.	517021039	FEDERAL UNIVERSITYOF GASHUA	15,688,405.71	0.00	15,688,405.71
77.	517021040	FEDERAL UNIVERSITYOF GUSAU	79,761,575.65	0.00	79,761,575.65
78.	517026001	F.S.C. SOKOTO	60,420,740.00	0.00	60,420,740.00
79.	517026004	FGC BIRIN YAURI	110,120,000.00	0.00	110,120,000.00
80.	517026005	FGC DAURA	136,291,978.20	0.00	136,291,978.20

81.	517026006	FGC GANYE	4,927,981.16	0.00	4,927,981.16
82.	517026009	FGC IKET NISE	133,170,000.75	0.00	133,170,000.75
83.	517026013	FGC IKURIN	30,338,512.50	0.00	30,338,512.50
84.	517026015	FGC KADUNA	221,700,646.70	0.00	221,700,646.70
85.	517026016	FGC KANO	48,053,048.04	0.00	48,053,048.04
86.	517026017	FGC KEFFI	89,827,687.06	0.00	89,827,687.06
87.	517026018	FGC KIYAWA	17,890,592.74	0.00	17,890,592.74
88.	517026020	FGC MAIDUGURI	225,822,028.00	0.00	225,822,028.00
89.	517026021	FGC MINJIBIR	76,172,785.12	0.00	76,172,785.12
90.	517026022	FGC MINNA	132,476,849.01	0.00	132,476,849.01
91.	517026024	FGC ODOGBOLU	65,074,508.00	0.00	65,074,508.00
92.	517026030	FGC ONITSHA	26,717,000.00	0.00	26,717,000.00
93.	517026034	FGC SOKOTO	31,676,639.68	0.00	31,676,639.68
94.	517026037	FGC ZARIA	175,464,691.50	0.00	175,464,691.50
95.	517026038	FGC, BILLIRI	41,861,952.97	0.00	41,861,952.97
96.	517026045	FGGC BAJOGA	59,730,794.08	0.00	59,730,794.08
97.	517026046	FGGC BAKORI	34,655,007.10	0.00	34,655,007.10
98.	517026047	FGGC BAUCHI	34,571,807.70	0.00	34,571,807.70
99.	517026057	FGGC GUSAU	34,950,027.67	0.00	34,950,027.67
100.	517026058	FGGC GWANDU	117,205,396.66	0.00	117,205,396.66
101.	517026060	FGGC IBUSA	106,561,508.98	0.00	106,561,508.98
102.	517026062	FGGC ILORIN	212,922,920.00	0.00	212,922,920.00
103.	517026063	FGGC IPETUMODU	192,620.00	0.00	192,620.00
104.	517026066	FGGC KAZAURE	15,964,829.40	0.00	15,964,829.40
105.	517026068	FGGC LANGTANG	139,303,438.12	0.00	139,303,438.12
106.	517026070	FGGC MONGUNO	114,619,838.44	0.00	114,619,838.44
107.	517026071	FGGC NEW BUSA	156,137,850.00	0.00	156,137,850.00
108.	517026076	FGGC GUMI TAMBAWAL	10,775,863.00	0.00	10,775,863.00
109.	517026079	FGGC, YOLA	22,159,096.71	0.00	22,159,096.71
110.	517026080	FSTC AHOADA	3,839,723.76	0.00	3,839,723.76
111.	517026082	FSTC JUBU-IMUSHIN	64,844,237.75	0.00	64,844,237.75
112.	517026083	FSTC MICHIKA	1,687,202.53	0.00	1,687,202.53
113.	517026087	FTC ILESA	21,279,020.86	0.00	21,279,020.86
114.	517026089	FTC KAFANCHAN	134,558,171.00	0.00	134,558,171.00
115.	517026090	FTC LASSA	32,860,000.00	0.00	32,860,000.00
116.	517026095	FTC SHIRORO	9,368,040.00	0.00	9,368,040.00
117.	517026098	FTC YABA	316,237,919.94	0.00	316,237,919.94
118.	517026099	FTC ZURU	92,835,623.37	0.00	92,835,623.37
119.	517026100	KING'S COLLEGE	276,846,679.10	0.00	276,846,679.10
120.	517026102	SULEJA ACADEMY	102,992,620.50	0.00	102,992,620.50
121.	517026104	FSTC DAYI	32,703,187.00	0.00	32,703,187.00
122.	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	5,237,160.90	0.00	5,237,160.90
123.	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	96,242,725.22	0.00	96,242,725.22
124.	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	10,017,963.00	0.00	10,017,963.00
125.	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	30,217,220.00	0.00	30,217,220.00
126.	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	158,674,725.01	0.00	158,674,725.01
127.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	19,961,185.00	0.00	19,961,185.00
128.	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	3,733,249.54	0.00	3,733,249.54
129.	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	160,836,703.46	0.00	160,836,703.46
130.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	3,762,000.00	0.00	3,762,000.00
131.	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,336,609.90	0.00	1,336,609.90
132.	521027031	FEDERAL MEDICAL CENTRE, KOGI	100,244,111.55	0.00	100,244,111.55
133.	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	104,418,485.80	0.00	104,418,485.80
134.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	5,272,102.68	0.00	5,272,102.68
135.	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	106,846,000.00	0.00	106,846,000.00
136.	521027039	NATIONAL EYE CENTRE KADUNA	6,307,883.60	0.00	6,307,883.60
137.	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	13,407,264.62	0.00	13,407,264.62
138.	521047001	NATIONAL BLOOD TRANSFUSION	29,736,973.73	0.00	29,736,973.73

		SERVICE(NBTS)			
139.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	19,390,799.53	0.00	19,390,799.53
140.	544005001	NATIONAL COMMISSION FOR REFUGEES	63,798,335,557.98	0.00	63,798,335,557.98
		GRAND-TOTAL	**80,648,503,217.96**	**31,054,698.42**	**80,679,557,916.38**

NOTE 32:
LONG TERM LOAN

S/N	ADMIN. CODE	MDA	LOCAL LOANS	FOREIGN LOANS	TOTALS
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
250	""	TERTIARY EDUCATION TRUST FUND	2,734,459,400.03	0.00	2,734,459,400.03
701	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,877,000.00	0.00	3,877,000.00
		GRAND TOTAL	**2,738,336,400.03**	**-**	**2,738,336,400.03**

NOTE 33 A:
INVESTMENT

S/N	ADMIN. CODE	MDA	LOCAL INVESTMENT	FOREIGN INVESTMENT	TOTALS
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1.	""	TERTIARY EDUCATION TRUST FUND	435,935,791,506.58	0.00	435,935,791,506.58
2.	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	0.00	147,481,696.00	147,481,696.00
3.	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	3,646,100,000.00	3,646,100,000.00
4.	022001200100	CONSOLIDATED REVENUE FUND	1,111,158,203,441.46	30,390,042,482.80	1,141,548,245,924.26
5.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	172,888,150.36	0.00	172,888,150.36
6.	517018019	YABA COLLEGE OF TECHNOLOGY	4,493,382.34	0.00	4,493,382.34
7.	517021004	AHMADU BELLO UNIVERSITY, ZARIA	36,126,400.00	0.00	36,126,400.00
8.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	16,133,385.05	0.00	16,133,385.05
9.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	133,802,735.00	0.00	133,802,735.00
10.	517021034	FEDERAL UNIVERSITY DUTSIN-MA	20,000,000.00	0.00	20,000,000.00
11.	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	13,952,280.00	0.00	13,952,280.00
		GRAND TOTAL	**1,547,491,391,280.79**	**34,183,624,178.80**	**1,581,675,015,459.59**

NOTE 33:
SCHEDULE OF FEDERAL GOVERNMENT INVESTMENTS FOR 2021

S/NO	INVESTMENT GROUP	ECONOMIC CODE	AMOUNT AS 31/12/2021	DISINVESTMENT/ADJUSTMENT	ADDITION/ADJUSTMENT	AMOUNT AS AT 1/1/2021
			₦	₦	₦	₦
1	Investments in Public Corporation-Manufacturing Industries	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			311,487,088,636.37
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: Forfeited to Federal Govt. of Nigeria	31090101	1,230,287.00			1,230,287.00
7	Loans to Companies -under Power & Steel	31090107	81,612,357,636.00			81,612,357,636.00
8	Loans to Companies -under Finance	31090107	15,188,715,049.00			15,188,715,049.00
9	Loans to Companies -under Works	31090107	19,263,643,570.09			19,263,643,570.09
10	Loans to Companies -under Transport	31090107	4,610,423,710.00			4,610,423,710.00
11	Loans to Companies -under Communication	31090107	42,395,300,872.00			42,395,300,872.00
12	Loans to Companies -under Secience & Tech.	31090107	42,933,333.00			42,933,333.00
13	Loans to Companies -under Agriculture	31090107	3,465,055,515.00			3,465,055,515.00
14	Loans to Companies -under Industry	31090107	850,000,000.00			850,000,000.00
15	Loan to Democratic Republic of Sao-Tome & Principe	31090107	5,233,086,000.00			5,233,086,000.00

16	Loan to Sao-Tome & Principe Joint Dev. Authority	31090107	1,649,581,000.00			1,649,581,000.00
17	Funds Invested on behalf of the FGN by Crown Agents (Cash A)	31090202	-			
18	Funds Invested on behalf of the FGN by Crown Agents (Bond & Equity B)	31090202	-	-		
19	INVESTMENT BY MDA		-			
20	GIFMIS		-			
	TOTAL		**1,141,548,245,924.26**	**-**	**-**	**1,141,548,245,924.26**

S/N	ADMIN. CODE	MDA	₦
1	05170020010	TETFUND	435,935,791,506.58
2	0318009001	NJI	172,888,150.36
3	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE	16,133,385.05
4	517021020	UNIVERSITY OF UYO	133,802,735.00
5	517024001	NATIONAL OPEN UNIVERSITY	13,952,280.00
6	0220001001	FEDERAL MINISTRY OF FINANCE	147,481,696.00
7	02200007011	OAGF	3,646,100,000.00
8	0521026001	ABU ZARIA	36,126,400.00
9		YABA COLLEGE OF TECHNOLOGY	4,493,382.34
10		FEDERAL UNIVERSITY, DUTSINMA	20,000,000.00
			440,126,769,535.33
		TOTAL	**1,581,675,015,459.59**

NOTE 34 A:
PROPERTY, PLANT AND EQUIPMENT (PPE)

S/N	ADMIN. CODE	MDA	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 2021
			320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	320401	
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR												
1	111001001	STATE HOUSE - HQTRS	12,710,809,237.17	396,514,944.65	248,725,929.09	2,631,989,352.14	36,401,078.00	65,885,365.87	0.00	0.00	298,647,079.97	297,275.55	5,831,875.00	16,395,102,137.44
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	1,000.00	4,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	1,226,516,415.68	0.00	1,226,523,415.68
3	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	5,000.00	0.00	2,000.00	1,603,000.00	10,000,000.00	11,980,005.00	0.00	0.00	0.00	0.00	0.00	23,590,005.00
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	5,000.00	0.00	0.00	0.00	27,070,430.00	18,000.00	0.00	0.00	0.00	0.00	0.00	27,093,430.00
5	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	5,000.00	2,450,000.00	3,000,000.00	797,417,618.86	0.00	0.00	0.00	0.00	26,799,050.00	0.00	0.00	829,671,668.86
6	111001006	STATE HOUSE MEDICAL CENTRE	174,680,351.67	0.00	87,753,418.26	1,000.00	0.00	0.00	0.00	0.00	1,232,502,435.43	201,150,356.21	0.00	1,696,087,561.57
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	629,748,932.12	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	629,749,932.12
9	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	7,290,334,791.54	4,410,758,980.44	853,512,529.51	1,600,753,605.40	225,664,999.75	32,116,361.65	0.00	0.00	0.00	1,993,003,258.87	4,956,433,481.54	21,362,578,008.70
10	111006001	NIPSS, KURU	452,563,755.08	92,173.26	110,472,000.00	123,090,646.01	4,340,617.50	190,000.00	0.00	0.00	0.00	271,387,676.00	0.00	962,136,867.85
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	44,003,257.00	6,000.00	3,824,320.60	173,399,682.41	52,464,225.86	683,377,216.80	0.00	0.00	0.00	149,901,626.00	34,009,508.46	1,140,985,837.13
12	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	31,518,324,892.75	200,639,769.05	602,188,401.64	3,613,034,768.16	1,890,237,375.06	1,144,043,706.68	0.00	0.00	133,045,520.25	27,808,933,169.41	0.00	66,910,447,603.00
13	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	469,029,761.90	24,994,789.76	84,119,855.91	871,023,278.29	186,128,442.68	299,978,645.09	0.00	0.00	166,645,706.00	956,326,095.90	95,176,930.26	3,153,423,505.79
14	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	107,012,158.24	0.00	0.00	118,296,737.12	1,704,234.55	35,118,415.51	0.00	0.00	0.00	2,977,703.79	84,911,528.48	350,020,777.69
15	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	241,621,257.92	0.00	18,251,240.00	125,333,450.00	46,737,969.64	86,685,644.45	0.00	0.00	0.00	10,615,195.00	158,154,396.49	687,399,153.50
16	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	482,327,027.99	605,488,031.95	98,088,813.00	110,704,352.76	54,782,694.48	43,879,587.90	0.00	0.00	115,228,393.53	8,079,400,494.70	0.00	9,589,899,396.31
17	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	14,608,385.70	8,309,837.94	0.00	0.00	0.00	0.00	0.00	22,918,223.64
18	0112001001	NASS MANAGEMENT	2,863,821,225.17	3,821,206,201.94	794,692,869.53	10,582,534,241.55	4,258,249,210.18	2,035,758,508.55	0.00	0.00	1,159,770,551.08	2,992,667,984.98	0.00	28,508,700,792.98
19	0112002001	SENATE	928,567,866.00	11,451,634,083.84	787,415,004.63	57,531,912,429.15	17,513,794,509.63	4,547,559,545.22	0.00	0.00	62,789,300.01	0.00	0.00	92,823,672,738.48
20	0112003001	HOUSE OF REPRESENTATIVES	0.00	2,906,362,121.18	0.00	54,162,144,143.98	14,286,531,295.29	4,494,850,108.19	0.00	0.00	0.00	0.00	0.00	75,849,887,668.64
21	0112004001	NATIONAL ASSEMBLY COMMISSION	498,941,941.85	780,839,121.36	233,397,313.81	2,023,403,511.45	667,717,939.26	264,619,920.87	0.00	0.00	219,873,665.00	1,283,019,450.00	0.00	5,971,812,863.60
22	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	1,933,748,529.96	331,068,891.12	0.00	0.00	0.00	0.00	0.00	2,264,817,421.08
23	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
24	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
25	0112008001	GENERAL SERVICE	11,336,622,846.14	815,429,258.70	653,655,514.90	6,553,194,066.33	1,477,828,136.80	945,671,018.00	0.00	0.00	0.00	56,613,072,857.34	3,140,684,248.64	81,536,157,946.85
26	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
27	116001001	MINISTRY OF DEFENCE – MOD HQTRS	114,115,091,556.32	155,288,400.00	174,193,369.85	2,701,309,098.42	1,257,160,064.95	945,443,557.19	0.00	0.00	1,567,861,761.56	7,661,533,273.92	2,038,338,208.30	130,616,219,290.51
28	116002001	DEFENCE HEADQURTERS	986,064,974.46	0.00	22,780,800.00	2,025,554,475.00	0.00	508,778,161.51	0.00	0.00	498,293,817.95	4,196,666,255.26	7,000,000.00	8,245,138,484.18
29	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	0.00	0.00	0.00	100,000,458.35	0.00	45,703,500.00	0.00	0.00	54,219,294.95	1,717,631,648.71	0.00	1,917,554,902.01
30	116003001	NIGERIAN ARMY	18,926,087,098.20	3,886,053,256.41	0.00	15,056,562,840.78	1,779,355,526.03	7,671,512,991.49	0.00	0.00	149,286,823,659.70	63,029,003,099.10	27,130,668,956.47	286,766,067,428.18
31	116004001	NIGERIAN NAVY	0.00	0.00	0.00	27,207,908,396.15	7,212,665,410.00	0.00	13,422,040,029.66	976,812,197.00	#172,016,396,161.81	16,118,138,004.00	1,983,000,000.00	238,936,960,198.62
32	116005001	NIGERIAN AIRFORCE	1,608,520,024.16	0.00	0.00	429,032,265.15	0.00	0.00	0.00	0.00	220,757,577,720.30	3,022,621,301.86	2,130,548,606.09	227,948,299,417.56

33	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,684,450,438.75	0.00	1,684,450,438.75
34	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	1,114,041,634.60	556,200,000.00	1,995,134,225.94	207,211,500.00	100,000,000.00	893,000,000.00	600,000,000.00	2,885,360,875.70	3,602,439,304.39	6,234,735,300.57	400,000,000.00	18,588,122,841.20
35	116007001	NIGERIAN DEFENCE COLLEGE	8,209,915,852.15	512,433,874.13	204,955,014.22	1,183,142,308.04	1,990,000.00	698,560,693.72	32,599,006.53	1,634,538,732.58	424,431,785.71	12,757,446,318.14	931,479,645.05	26,591,493,230.27
36	116008001	COMMAND AND STAFF COLLEGE, JAJI	7,188,424,883.40	300,000,000.00	0.00	452,525,195.00	0.00	0.00	0.00	0.00	0.00	4,429,087,542.39	0.00	12,370,037,620.79
37	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	2,179,143,498.52	58,922,000.00	432,157,142.73	137,162,761.00	17,374,035.00	532,814,216.93	0.00	0.00	492,824,506.23	2,689,348,475.84	0.00	6,539,746,636.25
38	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0.00	1,170,002,663.38	1,807,120,466.99	47,399,067.01	150,000.00	245,995,664.44	0.00	0.00	2,883,331,838.86	3,855,961,812.38	439,644,365.24	10,449,605,878.30
39	116011001	DEFENCE INTELLIGENCE SCHOOL	1,841,413,123.77	861,715,000.00	0.00	118,964,708.74	0.00	0.00	0.00	0.00	1,482,790,400.72	3,110,728,144.17	0.00	7,415,611,377.40
40	116012001	DEFENCE INTELLIGENCE AGENCY	4,613,972,148.39	14,679,042,420.69	996,608,667.49	1,813,662,922.94	0.00	915,803,114.37	0.00	0.00	28,450,861,124.24	6,151,215,328.62	1,896,399,223.00	59,517,564,949.74
41	116015017	DEFENCE MISSIONS	9,955,208,620.81	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	12,706,904,235.89
42	116021001	MILITARY PENSION BOARD	52,659,095.43	0.00	0.00	68,856,252.40	0.00	122,803,000.00	0.00	0.00	0.00	578,953,430.06	0.00	823,271,777.89
43	0116022001	TRAINING AND DOCTRINE COMMAND NIGERIAN ARMY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000,000.00	0.00	0.00	1,000,000,000.00
44	116018001	DEFENCE SPACE ADMINISTARTION	1,275,641,394.70	371,679,344.24	6,495,217,303.03	978,132,731.80	29,656,840.50	14,690,285.35	0.00	0.00	12,369,958,454.05	1,610,813,288.77	0.00	23,145,789,642.44
45	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	1,008,682,014.03	786,699,391.83	0.00	266,528,689.45	133,839,824.86	47,913,959.60	0.00	0.00	0.00	857,369,029.41	813,487,965.20	3,914,520,874.38
46	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	0.00	0.00	7,414,450.69	413,922,227.15	39,600,000.00	92,125,272.57	0.00	0.00	0.00	0.00	173,432,795.02	726,494,745.43
47	119002001	TECHNICAL AIDS CORPS	322,095,338.42	3,915,000.00	11,993,853.02	37,100,000.00	6,990,500.00	0.00	0.00	0.00	0.00	0.00	162,483,577.86	544,578,269.30
48	119003001	FOREIGN SERVICE ACADEMY(FSA)	168,569,770.00	16,464,400.15	67,078,942.21	92,044,812.50	4,784,325.00	16,897,678.50	0.00	0.00	0.00	134,455,921.31	0.00	500,295,849.67
49	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	22,342,801.64	13,086,828.86	1,489,000.00	58,285,163.47	3,393,600.00	13,107,299.51	0.00	0.00	0.00	0.00	2,430,000.00	114,134,693.48
50	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	5,859,010.39	7,512,324.34	0.00	20,873,333.00	23,954,175.30	4,052,000.00	0.00	0.00	0.00	0.00	0.00	62,250,843.03
51	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	8,748,526,119.52	13,041,816.02	1,905,285.80	106,562,510.00	42,370,253.65	24,452,077.88	0.00	0.00	0.00	0.00	0.00	8,936,858,062.87
52	119009001	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
53	119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	119009003	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
55	119009004	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
56	119009005	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	119009009	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	182,664,446.03
60	119009010	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
61	119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	119009012	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
63	119009013	FOREIGN MISSION: BATA	68,376,957.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,376,957.90
64	119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67	119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68	119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	119009019	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
70	119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

71	119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	119009022	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
73	119009023	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
74	119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	119009025	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76	119009026	FOREIGN MISSION: BUJUMBURA	10,272,205.68	8,903,180.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,175,385.82
77	119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78	119009028	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
79	119009029	FOREIGN MISSION: CARACAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81	119009031	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
82	119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83	119009033	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	119009034	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
85	119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86	119009036	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
87	119009037	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
88	119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89	119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91	119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	16,645,161.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,645,161.29
92	119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93	119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
94	119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	41,640,457.93	66,986.67	0.00	0.00	0.00	0.00	0.00	0.00	41,707,444.59
95	119009046	FOREIGN MISSION:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	119009047	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
97	119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98	119009049	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
99	119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	119009051	FOREIGN MISSION:KHARTOUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101	119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
102	119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
103	119009054	FOREIGN MISSION: KINGSTON	13,506,042.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,506,042.42
104	119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
106	119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
107	119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	0.00	2,193,308.55	8,425,990.83	0.00	0.00	0.00	0.00	0.00	10,619,299.38
108	119009059	FOREIGN MISSION: LISBON	5,765,909.09	0.00	0.00	0.00	0.00	2,614,990.91	0.00	0.00	0.00	0.00	0.00	8,380,900.00
109	119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110	119009061	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

111	119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113	119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114	119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	119009066	FOREIGN MISSION: MANILLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116	119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117	119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
118	119009069	FOREIGN MISSION:MONROVIA	1,344,069.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,344,069.99
119	119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
120	119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	5,769,230.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,769,230.77
121	119009072	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
122	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123	119009074	FOREIGN MISSION: NEW DELHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
125	119009076	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
126	119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	6,875,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,875,000.00
127	119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
128	119009080	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
129	119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
133	119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
134	119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
135	119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136	119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
137	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
138	119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
140	119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141	119009094	FOREIGN MISSION:SINGAPORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142	119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143	119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
144	119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
145	119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
146	119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
148	119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
149	119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
150	119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
151	119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	0.00	1,193,503.04	484,272.74	0.00	0.00	0.00	0.00	0.00	1,677,775.78

152	119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
153	119009107	FOREIGN MISSION: YAOUNDE	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	0119009108	PERMANENT MISSION, ASACOF , CARACAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
155	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	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
156	119009110	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
158	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
159	119009115	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
160	119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
161	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
162	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163	119009120	FOREIGN MISSION DOHA, QATAR	0.00	0.00	0.00	0.00	237,812.50	0.00	0.00	0.00	0.00	0.00	0.00	237,812.50
164	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	119009122	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
166	119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
167	119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
169	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	277,786,762.76	571,168,640.87	372,510,283.70	188,635,197.90	81,320,748.59	223,098,381.59	0.00	0.00	19,999,999.99	141,856,186.79	2,425,912,034.27	4,302,288,236.46
170	123003001	NIGERIAN TELEVISION AUTHORITY	13,822,044,757.36	39,154,608.79	9,828,906,845.02	1,905,505,791.78	317,111,961.16	962,970,805.40	0.00	0.00	53,025,000.00	0.00	0.00	26,928,719,769.51
171	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	33,650.00	0.00	1,891,891,897.52	879,200.11	19,578,504.21	83,525,588.30	0.00	0.00	0.00	200,419.49	0.00	1,996,109,259.63
172	123005001	NEWS AGENCY OF NIGERIA	2,093,243,379.82	25,597,163.00	929,693,688.07	574,448,685.75	501,286,531.40	253,572,663.58	0.00	0.00	6,254,701.20	14,228,191.00	0.00	4,398,325,003.82
173	123006001	VOICE OF NIGERIA	1,655,308,116.49	2,552,627,439.12	937,934,753.36	53,474,116.75	389,404,092.51	16,776,285.28	0.00	0.00	14,998,050.63	307,374,178.27	0.00	5,927,897,032.41
174	123007001	NIGERIAN FILM CORPORATION	704,105,755.63	78,403,938.40	10.00	181,424,731.51	0.00	16,460,761.00	0.00	0.00	0.00	522,017,404.91	2,299,786,915.93	3,802,199,517.38
175	123008001	NATIONAL BROADCASTING	22,323,900.00	0.00	218,797,178.36	280,369,507.10	35,152,044.95	90,257,261.00	0.00	0.00	56,739,250.00	0.00	0.00	703,639,141.41
176	123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	208,045,670.50	70,615,894.73	36,418,055.00	0.00	0.00	0.00	170,833,092.18	0.00	485,912,712.41
177	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	9,999,999.99	32,597,439.00	2,355,000.00	96,568,780.00	20,000.00	23,752,056.91	0.00	0.00	20,000.00	0.00	488,798.00	165,802,073.90
178	123011001	ADVERTISING PRACTIONERS OF NIGERIA	195,000,000.00	5,763,754.54	42,712.50	89,871,750.00	4,150,125.00	8,165,270.00	0.00	0.00	0.00	0.00	32,230,425.04	335,224,037.08
179	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	4,575,062.00	430,011,315.57	13,355,300.00	417,944,515.00	15,826,130.00	65,228,807.75	0.00	0.00	0.00	148,071,979.67	14,257,887.50	1,109,270,997.49
180	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	114,048,220.17	22,637,603.00	10.00	146,245,130.26	6,371,390.63	176,644,943.93	0.00	0.00	26,611,556.30	482,084,864.83	4,999,600.00	979,643,319.12
181	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	140,771,562.74	0.00	0.00	94,468,362.81	7,418,900.00	8,242,272.87	0.00	0.00	0.00	74,906,936.55	57,256,078.53	383,064,113.50
182	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	55,607,245.45	11,602,870.92	54,598,516.53	60,473,129.99	6,184,743.34	10,998,810.00	0.00	0.00	0.00	62,995,350.79	22,430,300.00	284,890,967.02
183	123031006	NATIONAL TROUPE OF NIGERIA	0.00	5,574,010.50	0.00	4,695,485.00	9,549,542.03	5,025,762.50	0.00	0.00	1,689,534.00	0.00	55,744,899.99	82,279,234.02
184	123031007	NATIONAL THEATRE	167,701,673.26	100,812,664.27	62,387,110.18	3,651,119.00	0.00	18,741,514.66	0.00	0.00	12,597,749.51	39,746,585.60	0.00	405,638,416.48
185	123031008	NATIONAL GALLERY OF ART	1,368,621,270.10	26,915,456.95	3,999,499.99	282,489,825.34	26,975,985.91	22,334,805.98	0.00	0.00	0.00	106,352,456.76	64,051,376.17	1,901,740,677.20
186	123031009	NATIONAL WAR MUSEUM - UMUAHIA	15,132,700.00	15,975,232.43	0.00	0.00	4,055,272.00	0.00	0.00	0.00	0.00	0.00	0.00	35,163,204.43
187	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	42,607,860.10	53,364,410.00	16,344,464.00	143,143,986.02	34,747,432.00	53,784,607.51	0.00	0.00	2,546,608.00	148,930,200.00	38,618,000.00	534,087,567.63

188	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	63,468,862.81	40,000.00	0.00	83,355,019.62	1,750,000.00	52,868,150.61	0.00	0.00	0.00	43,287,871.47	8,323,575.00	253,093,479.51
189	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	35,482,169.00	10,331,942.00	0.00	100,000.00	2,325,600.00	0.00	0.00	0.00	8,515,730.10	7,500,452.75	0.00	64,255,893.85
190	123031017	NATIONAL ORIENTATION AGENCY	362,576,644.97	527,425,664.00	103,836,467.50	715,279,410.00	116,677,865.00	260,914,405.00	0.00	0.00	0.00	240,912,857.51	55,003,800.00	2,382,627,113.98
191	0124001001	MINISTRY OF INTERIOR - HQTRS	1,018,315,173.50	1,420,102,291.81	286,774,737.41	189,501,250.00	541,226,713.35	222,042,206.38	0.00	0.00	677,842,738.42	173,054,000.00	15,365,200.00	4,544,224,310.87
192	0124002001	NIGERIA CORRECTIONAL SERVICE	39,423,915,008.05	1,471,890,820.90	0.00	11,167,696,343.53	0.00	172,900,000.00	0.00	0.00	48,375,907.03	20,465,953,936.73	0.00	72,750,732,016.24
193	0124003001	NIGERIA IMMIGRATION SERVICE	5,578,413,803.78	4,846,839,689.27	829,112,722.49	5,765,079,221.75	1,384,136,073.49	392,442,338.78	0.00	0.00	1,721,954,350.99	14,320,893,265.47	3,237,058,832.70	38,075,930,298.72
194	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	1,596,381,926.76	2,368,560,284.05	1,354,028,439.79	4,913,446,690.83	98,900,000.00	1,841,715,007.72	0.00	0.00	5,892,138,181.96	4,347,178,076.31	3,002,929,044.83	25,415,277,652.25
195	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	2,029,562,640.00	27,591,812.49	10,520,000.00	43,564,837.50	44,036,249.99	112,000.00	0.00	0.00	0.00	34,050,400.00	0.00	2,189,437,939.98
196	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
197	0124007001	FEDERAL FIRE SERVICE	1,556,346,379.00	1,765,099,609.41	7,060,679,402.41	355,719,521.86	161,872,917.17	429,120,170.56	0.00	0.00	10,342,638,042.45	3,294,597,203.70	62,812,983.70	25,028,886,230.26
198	0124009001	POLICE PENSION BOARD(PTAD)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	932,090,358.40	419,055,591.51	81,495,806.21	61,137,978.96	11,286,349.98	106,202,319.85	0.00	0.00	67,859,478.35	3,419,600,819.60	0.00	5,098,728,702.86
200	155004001	POLICE FORMATIONS AND COMMANDS	5,674,901,855.92	16,006,958,396.79	3,457,330,638.44	10,085,537,849.93	23,440,000.00	0.00	0.00	0.00	11,610,749,277.46	45,901,159,481.99	6,718,385,954.56	99,478,463,455.09
201	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	748,467,379.25	270,644,299.76	30,089,800.15	577,706,118.88	39,252,397.27	85,172,909.55	0.00	0.00	13,594,564.46	224,374,636.50	51,842,304.50	2,041,144,410.32
202	125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	1,999,265,875.68	7,000,000.00	0.00	42,523,889.88	0.00	7,100,000.00	0.00	0.00	14,645,733.00	111,724,775.06	1,100,000.00	2,183,360,273.62
203	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	2,147,913,903.62	942,090,171.43	477,645,599.28	128,897,772.76	0.00	13,479,427.50	0.00	0.00	0.00	0.00	0.00	3,710,026,874.59
204	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	100,000.00	0.00	255,150.00	0.00	0.00	1,417,550.00	0.00	0.00	1,772,700.00
205	125005002	FEDERAL TRAINING CENTRE,ENUGU	52,537,981.62	0.00	200,000.00	6,700,000.00	0.00	2,707,857.10	0.00	0.00	0.00	553,600.00	0.00	62,699,438.72
206	125005003	FEDERAL TRAINING CENTRE,ILORIN	198,715,572.21	4,513,097.00	2,000.00	4,000.00	0.00	0.00	0.00	0.00	0.00	39,748,368.97	385,131.00	243,368,169.18
207	125005004	FEDERAL TRAINING CENTRE,KADUNA	1,509,142,464.25	4,216,336.28	0.00	90,000.00	0.00	4,113,683.72	0.00	0.00	0.00	3,494,883.72	0.00	1,521,057,367.97
208	125005005	FEDERAL TRAINING CENTRE,LAGOS	27,818,317.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	28,318,317.58
209	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	4,513,095.00	8,992,000.14	210,000.00	190,000.00	817,000.00	14,152,719.93	0.00	0.00	0.00	13,502,500.00	1,390,454.88	43,767,769.95
210	125005007	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	84,260,431.76	0.00	125,338,823.75
211	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	147,734,787.56	269,744,478.61	92,197,696.47	45,479,000.00	19,784,062.00	367,377,414.03	0.00	0.00	48,292,940.12	651,118,232.73	0.00	1,641,728,611.52
212	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	11,946,025.00	0.00	0.00	0.00	0.00	990,624.00	0.00	22,230,688.40	35,167,337.40
213	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	50,000.00	54,422,630.00	10,400.00	63,078,400.00	38,679,256.00	100,509,684.00	0.00	0.00	0.00	3,308,475.00	195,758,913.50	455,817,758.50
214	140001001	AUDITOR GENERAL FOR THE FEDERATION	106,133,100.00	69,828,124.10	57,857,500.00	372,088,386.09	250,332,243.44	36,941,326.76	0.00	0.00	2,589,733.00	0.00	0.00	895,770,413.39
215	145001001	PUBLIC COMPLAINTS COMMISSION	67,367,898.55	82,454,277.00	1,000.00	4,000.00	66,369,600.00	11,342,002.78	0.00	0.00	0.00	0.00	0.00	227,538,778.33
216	147001001	FEDERAL CIVIL SERVICE COMMISSION	4,858,234.07	8,402,000.00	69,850.00	138,818,410.59	20,556,264.91	16,957,643.03	0.00	0.00	0.00	0.00	46,737,398.10	236,399,800.70
217	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	5,170,756,662.48	0.00	1,523,987,947.22	2,782,217,235.83	21,300,056,343.49	2,084,729,466.83	0.00	0.00	0.00	0.00	0.00	32,861,747,655.85
218	0149001001	FEDERAL CHARACTER COMMISSION	2,525,234,887.64	4,219,100.00	0.00	382,724,160.81	66,819,090.00	936,572,476.00	0.00	0.00	0.00	1,125,088,761.19	47,589,632.65	5,088,248,108.29
219	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	143,129,312.48	109,635,677.07	24,593,972.00	255,844,149.00	2,184,000.00	71,654,602.18	0.00	0.00	325,601,991.23	399,670,914.20	44,785,583.00	1,377,100,201.16

220	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	4,483,629,585.00	1,162,811,374.96	2,267,715,943.21	109,481,970.77	30,771,466.08	29,054,487.20	0.00	0.00	0.00	3,685,282,227.48	412,402,523.59	12,181,149,578.29
221	156003001	NIGERIA COMMUNICATION SATELLITE	4,588,852.50	2,126,438,048.30	51,186,305,471.03	259,456,260.60	33,263,762.70	527,826,078.96	0.00	0.00	0.00	2,987,335,269.26	0.00	57,125,213,743.35
222	156006001	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
223	157001001	NATIONAL SECURITY ADVISER	1,015,000,000.00	14,523,460,390.00	0.00	26,600,000.00	0.00	0.00	0.00	0.00	8,982,216,420.66	70,763,259,561.58	19,694,493,799.00	115,005,030,171.24
224	157002001	DIRECTORATE OF STATE SECURITY SERVICE	2,893,687,474.67	7,013,835,450.70	737,150,500.00	1,939,470,765.23	184,320,000.00	0.00	0.00	0.00	15,427,377,568.72	15,765,319,181.50	600,000,000.00	44,561,160,940.82
225	157003001	NATIONAL INTELLIGENCE AGENCY	4,457,703,709.00	4,279,408,078.00	1,332,679,390.00	354,720,000.00	1,120,000.00	0.00	0.00	0.00	10,371,058,659.68	2,935,639,659.00	500,000,000.00	24,232,329,495.68
226	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	1,639,505,360.00	826,660,000.00	13,795,074,030.00	1,176,620,000.00	1,120,000.00	55,050,000.00	0.00	0.00	70,950,000.00	525,052,000.00	3,568,126,500.00	21,658,157,890.00
227	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	449,700,685.00	71,682,162.00	0.00	787,343,521.00	48,941,190.00	81,965,431.00	0.00	0.00	61,331,715.60	716,780,239.00	67,985,462.00	2,285,730,405.60
228	0158001001	CODE OF CONDUCT TRIBUNAL	4,156,825,728.05	6,670,334.24	79,961,857.13	361,577,848.80	95,576,723.45	478,240,755.67	0.00	276,519,239.98	32,699,500.00	453,606,059.88	0.00	5,941,678,047.20
229	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,157,386,244.43	0.00	8,986,530.32	378,629,674.98	20,176,975.12	63,141,149.24	0.00	0.00	0.00	576,233,616.90	17,887,000.00	2,222,441,190.99
230	160001001	POLICE SERVICE COMMISSION HQTRS	277,157,054.78	98,615,246.24	31,990,787.50	145,266,120.94	22,792,875.00	125,061,730.55	0.00	0.00	0.00	2,028,624,624.82	0.00	2,729,508,439.83
231	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	940,012,326.79	125,765,877,926.74	865,447,022.13	1,939,756,029.82	78,531,236.93	206,157,033.84	0.00	0.00	892,406,701.33	0.00	185,680,480.00	130,873,868,757.58
232	0161001003	SPECIAL DUTIES SGF	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
233	161004001	LAGOS LIAISON OFFICE	487,426,824.11	58,647,875.00	200,040.00	100.00	50.00	140.00	0.00	0.00	0.00	0.00	0.00	546,275,029.11
234	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	7,569,534,818.76	6,302,740,939.92	865,835,920.74	422,906,835.90	171,155,433.90	56,716,789.37	0.00	0.00	0.00	300,114,778.11	0.00	15,689,005,516.70
235	164002001	NATIONAL MERIT AWARD	68,500,061.00	15,402,900.25	7,169,970.00	0.00	22,490,285.00	24,035,000.00	0.00	0.00	0.00	43,978,000.03	0.00	181,576,216.28
236	161007001	FEDERAL ROAD SAFETY COMMISSION	1,584,367,656.23	298,569,455.43	157,812,608.50	4,912,034,337.30	122,454,952.24	332,820,339.69	0.00	0.00	188,204,030.47	1,567,891,714.76	0.00	9,164,155,094.62
237	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
238	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	49,542,515.40	209,241,450.72	14,271,595.66	18,924,995.66	52,495,720.48	27,762,984.00	0.00	0.00	159,256,689.00	39,122,500.00	48,380,104.00	618,998,554.92
239	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	40.00	2,550,000.00	108,338,248.57	136,200,170.00	53,981,803.45	37,335,816.76	0.00	0.00	2,495,000.00	0.00	1,915,991,727.12	2,256,892,805.90
240	161013001	NATIONAL PENSION COMMISSION	1,012,449,996.71	0.00	43,732,805.00	59,061,726.69	0.00	0.00	0.00	0.00	0.00	36,339,159.62	0.00	1,151,583,688.02
241	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	184,759,968.00	10,557,613.80	12,751,784.53	89,171,788.69	6,618,150.00	159,640,664.56	0.00	0.00	0.00	829,211,131.52	9,055,000.00	1,301,766,101.10
242	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	383,844,375.00	10,529,975.00	7,372,070.66	51,245,244.00	26,320,149.90	35,112,840.00	0.00	0.00	0.00	753,240,248.60	0.00	1,267,664,903.16
243	164003001	NATIONAL LOTTERY TRUST FUND	0.00	387,329,955.89	0.00	349,157,620.33	84,942,200.00	23,308,775.00	0.00	0.00	368,076,101.29	0.00	1,380,000.00	1,214,194,652.51
244	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	58,835,350.86	0.00	0.00	50,032,675.00	0.00	86,924,165.72	0.00	0.00	0.00	176,659,567.36	3,301,352.00	375,753,110.94
245	161018001	SERVICOM	0.00	0.00	0.00	48,846,000.00	0.00	0.00	0.00	0.00	0.00	0.00	257,175,356.58	306,021,356.58
246	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	11,539,413.01	19,835,867.00	46,500,000.00	0.00	1,775,800.00	0.00	0.00	5,196,400.00	1,839,998.00	0.00	86,687,478.01
247	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	808,538,253.22	9,898,983.46	26,596,997.22	523,971,059.00	36,157,488.70	29,789,450.00	0.00	0.00	0.00	2,444,571,989.31	33,058,590.00	3,912,582,810.91
248	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	1,504,849,115.02	2,110,790,666.00	483,941,982.72	271,304,134.82	17,465,276.39	32,156,766.18	0.00	0.00	134,885,909.18	30,176,227,394.21	78,998,760.26	34,810,620,004.78
249	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	50,000.00	1,026,935,335.34	10,400.00	51,312,058.52	8,395,625.72	45,194,000.00	0.00	0.00	40,922,630.00	78,187,857.96	195,758,913.50	1,446,766,821.04
250	""	TERTIARY EDUCATION TRUST FUND	2,560,422,270.82	21,158,567.56	316,202,405.26	1,978,667,999.60	1,897,522,655.67	1,764,538,285.41	0.00	0.00	18,946,067.56	1,206,731,541.50	0.00	9,764,189,793.38
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
														0.00
		ECONOMIC SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

251	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	12,668,748,180.27	24,692,416,971.11	55,463,964,518.33	365,867,256.24	176,105,401.00	8,792,200.00	0.00	0.00	17,065,370,376.62	38,226,448,418.97	8,732,659,611.89	157,400,372,934.43
252	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	838,855,458.56	120,179,112.00	82,652,773.27	176,056,716.23	46,452,781.00	1,815,140.00	0.00	0.00	11,208,811.50	537,860,692.45	0.00	1,815,081,485.01
253	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,031,835,551.12	117,968,675.25	258,293,999.65	181,192,512.23	151,075,941.89	248,819,339.80	0.00	0.00	0.00	532,798,965.71	468,958,344.18	2,990,943,329.83
254	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	325,679,167.52	466,829,212.10	241,123,642.79	101,071,900.00	48,068,559.42	71,806,814.00	0.00	0.00	149,450,000.00	1,767,935,825.80	1,243,172,996.92	4,415,138,118.55
255	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	1,673,465,083.62	704,511,111.81	296,391,830.25	312,734,787.15	54,706,205.88	57,499,257.18	0.00	0.00	90,073,923.56	370,011,917.58	233,203,665.25	3,792,597,782.28
256	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	16,298,959.99	191,207,376.75	240,000.00	98,435,161.53	471,500.00	3,108,111.31	0.00	0.00	20,000.00	0.00	57,411,868.35	367,192,977.93
257	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	141,375,356.47	355,351,970.52	0.00	204,590,000.00	0.00	0.00	0.00	0.00	0.00	1,185,466,858.09	0.00	1,886,784,185.08
258	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	5,258,828.26	99,446,656.96	3,150,000.00	58,309,407.01	3,959,998.69	10,434,313.42	0.00	0.00	114,968,424.45	207,744,687.28	9,216,000.00	512,488,316.07
259	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	1,753,730,559.69	126,761,771.82	41,924,608.00	66,736,204.61	12,253,297.87	60,178,627.24	0.00	0.00	18,832,175.00	456,833,766.49	0.00	2,537,251,010.72
260	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	797,532,534.79	257,849,519.51	4,045,000.00	8,170,000.00	0.00	0.00	0.00	0.00	32,772,667.98	1,093,342,160.06	0.00	2,193,711,882.34
261	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	380,553,908.07	148,452,440.79	190,805,877.83	33,500,065.00	0.00	14,412,765.00	0.00	0.00	164,068,281.83	178,631,790.63	12,440,000.00	1,122,865,129.15
262	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	83,742,281.95	331,803,119.39	31,000.00	245,038,984.06	95,990,596.50	105,700,500.00	0.00	0.00	1,687,153,644.50	5,673,489,503.61	18,986,125.00	8,241,935,755.01
263	215014001	COCOA RESEARCH INSTITUTE- IBADAN	376,616,041.95	259,593,592.54	285,213,168.06	125,636,021.08	41,226,873.69	10,821,293.02	0.00	0.00	37,031,094.65	431,217,915.45	4,548,000.00	1,571,904,000.44
264	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	441,561,307.72	143,828,894.44	256,013,582.30	124,873,372.37	316,000.00	19,916,405.69	0.00	0.00	79,631,280.66	492,615,949.73	0.00	1,558,756,792.91
265	215016001	RUBBER RESEARCH INSTITUTE- BENIN	271,837,303.66	60,028,232.75	3,439,275.00	0.00	0.00	9,682,560.00	0.00	0.00	0.00	387,820,556.18	0.00	732,807,927.59
266	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	665,741,231.94	179,463,199.08	15,485,521.00	42,708,220.00	0.00	23,464,105.00	0.00	0.00	45,343,062.50	40,352,626.99	24,988,480.00	1,037,546,446.51
267	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES-ZARIA	622,458,803.44	72,401,451.08	26,767,240.00	28,440,100.00	130,348,803.75	194,854,519.92	0.00	0.00	4,721,850.00	120,753,517.45	0.00	1,200,746,285.64
268	215019001	VETERINARY COUNCIL OF NIGERIA	202,788,572.32	32,090,379.56	5,243,103.89	101,523,024.89	29,477,876.72	125,296,608.82	0.00	0.00	206,595,248.00	161,217,561.06	0.00	864,232,375.26
269	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	771,107,364.78	345,535,217.45	40,600,455.66	177,951,345.38	0.00	2,972,714.66	0.00	0.00	54,519,132.05	376,171,064.85	100,000,000.00	1,868,857,294.83
270	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	476,700,897.56	19,156,260.00	53,266,701.00	117,162,456.63	0.00	6,301,215.00	0.00	0.00	9,591,159.91	523,130,280.78	0.00	1,205,308,970.88
271	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION-IBADAN	175,334,270.74	500,696,153.94	180,864,561.66	64,424,803.75	0.00	89,259,028.35	0.00	0.00	0.00	955,319,761.99	0.00	1,965,898,580.43
272	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	1,143,935,708.26	563,213,597.68	541,576,570.92	244,723,198.39	0.00	307,958,334.50	0.00	0.00	10,796,999.85	3,815,152,532.88	0.00	6,627,356,942.48
273	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	377,611,136.92	265,607,739.08	50,899,838.87	106,675,298.00	61,973,911.00	202,129,217.97	0.00	0.00	71,924,765.00	401,785,059.52	0.00	1,538,606,966.36
274	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	964,541,988.76	66,375,027.76	63,639,092.75	218,052,669.87	59,342,285.81	67,806,662.09	0.00	0.00	272,934,765.80	722,154,860.66	0.00	2,434,847,353.50

275	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	163,549,506.54	56,999,101.21	89,579,897.97	140,631,152.64	45,293,325.28	89,254,538.72	0.00	0.00	109,266,541.66	218,160,561.01	0.00	912,734,625.03
276	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	927,500,673.96	1,161,513,054.59	477,220,834.72	141,531,301.64	0.00	69,514,185.24	0.00	0.00	160,773,759.00	595,868,186.85	14,850,000.00	3,548,771,996.00
277	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	5,987,925,107.08	1,016,960,412.16	9,300,000.00	126,247,517.97	0.00	56,028,169.29	0.00	0.00	47,307,525.00	5,030,096,415.48	0.00	12,273,865,146.98
278	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	711,524,346.52	225,077,599.45	38,840,400.01	80,342,133.39	0.00	84,288,274.50	0.00	0.00	0.00	736,051,141.61	14,921,650.00	1,891,045,545.48
279	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	301,132,759.34	372,968,816.02	10,502,750.00	33,015,125.00	142,003,294.35	419,777,777.74	0.00	0.00	7,319,681.07	1,088,076,793.10	0.00	2,374,796,996.62
280	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	207,697,525.89	716,730,000.00	63,105,829.74	0.00	24,293,929.00	7,105,000.00	0.00	0.00	0.00	1,609,707,498.90	2,125,645,000.00	4,754,284,783.53
281	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	270,387,792.68	48,195,622.74	20,366,947.62	264,004,494.62	32,661,734.00	24,930,609.62	0.00	0.00	0.00	793,317,533.27	0.00	1,453,864,734.55
282	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	22,816,802.00	1,570,773,121.33	95,097,579.77	168,001.00	0.00	20,347,718.29	0.00	0.00	14,654,500.00	331,676,188.94	75,000,000.00	2,130,533,911.33
283	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	2,184,596,825.64	186,173,742.04	510,409,907.99	443,503,441.84	68,329,265.07	486,302,590.83	0.00	0.00	344,360,748.00	1,313,942,868.56	0.00	5,537,619,389.97
284	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	38,553,385.01	34,133,403.40	5,044,811.00	144,589,461.00	0.00	19,364,881.00	0.00	0.00	0.00	3,508,953,047.59	0.00	3,750,638,989.00
285	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	102,001,147.82	0.00	14,034,499.99	95,278,425.61	10,587,408.00	13,372,015.00	0.00	0.00	0.00	30,326,563.06	0.00	265,600,059.48
286	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	1,083,929,567.71	758,886,894.09	153,153,616.00	381,795,167.35	52,545,304.25	137,999,325.49	0.00	0.00	110,790,763.75	424,510,712.67	1,797,626,523.54	4,901,237,874.85
287	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	6,741,168,473.28	441,257,334.35	58,704,284.59	23,400,000.00	1,213,800.00	66,448,208.00	0.00	0.00	66,479,370.15	1,751,079,601.34	4,926,006,324.21	14,075,757,395.92
288	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	401,425,318.41	213,929,297.54	54,439,641.06	50.00	56,340,655.00	41,586,086.22	0.00	0.00	38,027,558.00	322,874,221.28	1,241,600.00	1,129,864,427.51
289	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	89,778,667.56	19,485,297.70	426,052,580.87	107,759,816.92	12,167,289.79	29,523,360.75	0.00	0.00	142,407,652.76	355,299,405.29	102,888,593.59	1,285,362,665.23
290	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	34,363,995.87	5,000.00	2,010,000.00	27,899,200.00	34,860,376.50	8,000.00	0.00	0.00	0.00	97,624,552.65	146,672,502.73	343,443,627.75
291	215055001	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
292	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	514,527,346.36	4,470,098.60	77,407,761.50	84,033,921.16	0.00	4,749,933.26	0.00	0.00	50,000.00	615,825,654.49	0.00	1,301,064,715.37
293	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	2,172,694,044.37	394,863,203.35	445,853,812.30	236,837,781.90	119,022,049.76	145,754,420.00	0.00	0.00	27,630,460.00	693,243,208.83	0.00	4,235,898,980.51
294	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	11,497,826.75	371,982,096.27	123,887,843.75	6,950,300.00	39,433,746.00	7,958,755.00	0.00	0.00	456,726,841.42	780,408,847.31	0.00	1,798,846,256.50
295	215012002	FEDERAL UNIVERSITY OF AGRICULTURE,MAKURDI	32,038,187.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,433,901.12	1,946,001,846.44	0.00	1,992,473,935.35
296	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,659,834,797.01	224,666,151.82	6,906,734.43	438,929,127.49	171,023,083.62	337,369,764.74	0.00	0.00	391,111,292.09	384,771,781.58	0.00	3,614,612,732.78
297	0215012004	FEDERAL UNIVERSITY OF AGRICULTURE ZURU, KEBBI STATE	1,105,450,054.00	0.00	9,350,000.00	242,536,247.68	0.00	144,480,600.01	0.00	0.00	186,291,086.51	383,392,351.68	0.00	2,071,500,339.88
298	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	154,503,751.77	306,087,613.61	212,685,653.60	155,104,868.36	198,275,034.37	29,056,429.73	0.00	0.00	0.00	53,980,369.75	292,627,073.77	1,402,320,794.96
299	220002001	DEBT MANAGEMENT OFFICE	350,075,068.01	8,945,764.03	44,428,250.40	431,360,237.20	135,142,817.67	112,229,024.40	0.00	0.00	5,975,110.00	0.00	0.00	1,088,156,271.71
300	220006001	INVESTMENT AND SECURITIES TRIBUNAL	27,542,826,715.69	14,667,887.89	50.00	6,444,088,537.00	32,419,035.04	16,135,338.35	0.00	0.00	2,013,300.00	52,834,600.00	238,929,428,765.00	273,034,414,228.97
301	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	425,299,075.34	47,031,828.51	0.00	89,138,991.91	0.00	24,570,176.05	0.00	0.00	21,696,600.00	6,379,505,790.77	128,705,386,970.47	135,692,629,433.05
302	022001200100	CONSOLIDATED REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

303	220007002	FPO ABAKALIKI	0.00	0.00	7,070,000.00	0.00	1,753,000.00	1,493,000.00	0.00	0.00	0.00	0.00	0.00	10,316,000.00
304	220007003	FPO ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
305	220007004	FPO ADO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
306	220007005	FPO AKURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
307	220007006	FPO ASABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
308	220007007	FPO AWKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
309	220007008	FPO 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
310	220007009	FPO BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
311	220007010	FPO BIRNI-KEBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
312	220007011	FPO CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
313	220007012	FPO DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
314	220007013	FPO DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
315	220007014	FPO 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
316	220007015	FPO GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
317	220007016	FPO GUSUA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	220007017	FPO 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
319	220007018	FPO ILORIN	0.00	2,000.00	0.00	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00	16,000.00
320	220007019	FPO JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
321	220007020	FPO JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	220007021	FPO 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
323	220007022	FPO KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
324	220007023	FPO KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
325	220007024	FPO LAFIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326	220007025	FPO LAGOS I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
327	220007026	FPO LAGOS II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
328	220007027	FPO LOKOJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
329	220007028	FPO MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	220007029	FPO MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	220007030	FPO MINNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
332	220007031	FPO OSOGBO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
333	220007032	FPO OWERRI	0.00	57,000.00	1,000.00	0.00	75,000.00	71,000.00	0.00	0.00	0.00	0.00	0.00	204,000.00
334	220007033	FPO PORT-HARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335	220007034	FPO SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
336	220007035	FPO UMUAHIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
337	220007036	FPO UYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
338	220007037	FPO YENOGOA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
339	220007038	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
340	220007039	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
341	220007040	FEDERAL TREASURY ACADEMY OROZO	1,688,000,000.00	10,758,000.00	0.00	0.00	0.00	1,632,500.00	0.00	0.00	0.00	0.00	0.00	1,700,390,500.00
342	220007041	ZONAL OFFICE 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
343	220007042	ZONAL OFFICE 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
344	220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
345	220007044	ZONAL OFFICE 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
346	220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
347	220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
348	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	976,748,156.88	221,913,418.82	184,579,129.50	82,420,774.33	198,359,636.16	101,196,617.27	0.00	0.00	0.00	6,471,109.03	0.00	1,771,688,841.99
349	220003001	BUDGET OFFICE OF THE FEDERATION	395,850,735.65	86,045,360.00	0.00	220,256,147.49	120,063,175.85	35,416,586.93	0.00	0.00	0.00	102,935,197.06	1,521,004,850.23	2,481,572,053.21
350	220003002	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
351	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	410,677,461.17	39,549,403.57	41,190,000.00	163,961,252.98	107,834,629.76	261,834,641.65	0.00	0.00	61,706,555.39	134,330,014.99	368,732,480.78	1,589,816,440.29
352	220021001	NATIONAL BUREAU OF STATISTICS	1,623,601,750.97	99,678,326.68	0.00	95,053,273.20	0.00	17,790,000.00	0.00	0.00	0.00	0.00	0.00	1,836,123,350.85
353	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	305,242,652.93	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	581,387,242.93
354	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
355	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,730,776,531.98	12,997,025.79	408,963,920.62	717,894,902.76	393,790,921.40	6,400,174,842.68	0.00	0.00	27,707,887.00	3,478,562,540.63	348,209,666.36	14,519,078,239.22
356	222001002	NIGERIA SPECIAL ECONOMIC ZONE COMPANY	15,299,287,129.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,299,287,129.20
357	222002001	STANDARD ORGANIZATION OF NIGERIA	2,463,182,351.00	37,663,011.00	137,383,813.00	330,927,350.25	160,373,873.10	237,795,656.00	0.00	0.00	0.00	94,876,304.20	0.00	3,462,202,358.55
358	222004001	NATIONAL AUTOMOTIVE	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

		DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS												
359	222005001	INDUSTRIAL TRAINING FUND	280,870,074.47	388,244,986.00	21,522,827.49	32,285,253.00	90,360,519.04	54,556,931.79	0.00	0.00	0.00	532,252,964.02	120,842,945.99	1,520,936,501.80
360	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	9,391,102.32	2,858,500.00	4,549,674.88	237,885,200.52	45,004,055.98	55,756,676.34	0.00	0.00	631,475.02	272,772,054.41	17,133,544.00	645,982,283.47
361	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	265,243,448.21	5,831,677,293.68	95,786,378.67	258,343,772.57	108,341,360.20	85,103,711.19	0.00	0.00	0.00	17,170,647.25	0.00	6,661,666,611.77
362	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	360,493,987.26	1,579,645,351.08	64,900,000.00	1,298,596,938.60	646,878,394.81	108,413,672.13	0.00	0.00	119,186,618.43	16,498,070,497.22	3,917,637.27	20,680,103,096.80
363	222009001	CONSUMER PROTECTION COUNCIL	69,792,557.43	328,639,900.15	17,345,000.00	683,229,744.32	264,665,008.32	495,863,721.58	0.00	0.00	95,500,000.00	12,185,787.23	96,186,740.00	2,063,408,459.03
364	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	288,760,618.52	335,452,389.52	2,500,000.00	175,485,725.00	32,500.00	56,407,710.68	0.00	0.00	0.00	54,482,700.12	0.00	913,121,643.84
365	222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	415,424,235.00	0.00	0.00	415,424,235.00
366	222012001	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
367	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	560,948,221.36	1,037,038,740.16	72,903,633.00	206,232,421.01	0.00	470,216,546.61	0.00	0.00	0.00	796,960,679.38	146,661,175.98	3,290,961,417.50
368	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	8,768,423,637.44	113,824,931.01	107,845,186.35	33,696,608.32	350,080.00	17,589,919.90	0.00	0.00	0.00	979,860,103.48	0.00	10,021,590,466.50
369	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	333,925,766.58	61,347,654.12	423,587,643.69	47,165,219.07	19,947,625.00	0.00	0.00	0.00	80,490,362.09	35,312,812.50	0.00	1,001,777,083.05
370	222016001	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
371	222017001	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
372	222027001	SMEDAN - H/QTRS	27,075,000.00	11,500,000.00	18,120,226.00	270,697,753.17	68,103,279.39	86,458,536.51	0.00	0.00	477,705.00	17,024,644.54	8,014,066,493.33	8,513,523,637.94
373	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	30,250,054.30	0.00	0.00	269,778,523.86	59,341,322.33	52,411,314.50	0.00	0.00	0.00	0.00	0.00	411,781,214.99
374	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	130,602,334.57	828,585,606.19	137,722,333.50	388,332,188.95	980,794,072.95	785,753,019.78	0.00	0.00	2,536,260.00	40,608,378.06	1,359,541,433.52	4,654,475,627.52
375	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	90,512,018.25	31,287,527.60	4,853,740.00	201,274,099.04	165,462,640.24	8,233,710.00	0.00	0.00	12,589,905.10	1,332,496,432.65	1,899,074,599.78	3,745,784,672.66
376	227002001	INDUSTRIAL ARBITRATION PANEL	139,318,397.37	51,310,427.40	32,905,000.00	312,811,982.01	6,161,100.00	83,376,877.06	0.00	0.00	0.00	417,247,779.30	0.00	1,043,131,563.14
377	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	1,396,899,789.64	188,311,039.93	47,153,168.50	190,093,849.97	4,080,000.00	112,991,741.33	0.00	0.00	26,323,783.67	422,165,623.35	70,727,395.60	2,458,746,391.99
378	227004001	NATIONAL PRODUCTIVITY CENTRE	214,075,669.12	166,256,579.22	182,180,769.99	171,487,405.00	9,070,000.00	43,978,093.72	0.00	0.00	0.00	927,250,427.69	1,144,785,861.70	2,859,084,806.44
379	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	299,035,257.38	1,023,478,054.91	1,500,000.00	10,558,005.24	1,657,500.04	70,020,536.30	0.00	0.00	0.00	1,224,784,935.23	5,490,000.00	2,636,524,289.10
380	227006001	GENEVA LABOUR DESK OFFICE	110,137,054.91	69,273,842.70	14,115,095.54	105,020,344.50	50,975,236.23	25,636,156.09	0.00	0.00	0.00	0.00	0.00	375,157,729.97
381	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	906,411,312.67	1,917,816,966.71	317,686,898.76	475,579,383.12	12,623,428.75	75,750,795.87	0.00	0.00	22,448,580.00	1,226,097,391.51	197,380,767.05	5,151,795,524.44
382	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	140,455,625.96	25,268,875.00	1,216,653,546.59	673,523,023.24	74,313,190.45	320,000.00	0.00	0.00	188,904,415.33	7,675,238,325.61	5,880,240.01	10,000,557,242.19
383	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,342,106,710.36	64,701,641.07	52,136,640.59	10,910,000.00	0.00	99,334,160.91	0.00	0.00	49,273,045.40	243,179,212.06	0.00	2,861,641,410.39
384	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	950,716,577.12	819,221,387.43	368,608,211.43	21,049,855.82	5,578,456.00	65,159,487.49	0.00	0.00	0.00	340,163,656.44	0.00	2,570,497,631.73
385	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	28,439,209,756.00	7,833,080.20	175,400,500.60	296,369,561.81	6,983,500.00	23,827,000.00	0.00	0.00	45,810,262.76	5,035,234,065.83	0.00	34,030,667,727.20
386	228005002	CENTRE FOR	25,871,729.10	26,121,300.00	26,736,617.00	34,892,059.00	0.00	17,367,553.20	0.00	0.00	0.00	72,380,356.85	0.00	203,369,615.15

		ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE											
387	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	92,000,000.01	18,117,370.00	53,085,000.00	20,214,325.41	0.00	9,840,122.40	0.00	0.00	0.00	5,000,000.00	0.00	198,256,817.82
388	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	79,862,182.40	257,469,759.69	171,855,404.39	52,240,350.00	0.00	9,792,052.00	0.00	0.00	0.00	241,114,851.57	2,710,166,628.53	3,522,501,228.58
389	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	27,400,000.00	2,985,000.00	73,000.00	775,000.00	8,684,998.00	10,008,869.00	0.00	0.00	0.00	73,012,574.61	1,498,000.00	124,437,441.61
390	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	100,753,315.08	29,547,966.69	24,925,139.30	45,789,391.50	0.00	6,721,947.35	0.00	0.00	0.00	3,225,878.15	0.00	210,963,638.07
391	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	856,269,119.15	1,470,154,688.10	564,125,114.57	21,822,546.92	18,417,193.21	115,404,691.57	0.00	0.00	0.00	4,245,993,112.03	961,509,458.30	8,253,695,923.85
392	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	161,497,158.42	195,000.00	8,402,237.50	52,075,731.61	1,528,000.00	9,199,358.75	0.00	0.00	0.00	118,020,582.99	0.00	350,918,069.27
393	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	28,171,311.83	19,918,628.21	2,230,400.00	5,000,000.00	0.00	236,000.00	0.00	0.00	19,552,517.25	0.00	0.00	75,108,857.29
394	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	89,437,007.27	1,885,707.05	8,144,512.26	0.00	4,139,451.55	805,539.50	0.00	0.00	0.00	4,323,567.67	0.00	108,735,785.30
395	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	196,867,267.77	3,263,942.28	14,050,008.49	6,615,000.00	0.00	1,556,317.00	0.00	0.00	0.00	12,784,001.21	0.00	235,136,536.75
396	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	86,043,445.59	0.00	250,000.00	0.00	0.00	1,689,500.00	0.00	0.00	0.00	65,722,453.13	0.00	153,705,398.72
397	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	165,215,070.59	71,422,107.36	37,480,000.00	0.00	0.00	9,647,652.67	0.00	0.00	0.00	38,591,267.99	0.00	322,356,098.61
398	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	150,232,371.99	26,833,499.86	0.00	11,250,000.00	0.00	6,952,500.00	0.00	0.00	0.00	23,130,787.39	0.00	218,399,159.24
399	0228005015	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, IKWO - EBONYI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	182,838,753.90	41,767,288.54	0.00	7,000,000.00	5,901,375.50	0.00	0.00	0.00	0.00	85,900,988.22	0.00	323,408,406.16
401	228006001	COOPERATIVE INFORMATION NETWORK	224,254,945.82	0.00	119,578,281.81	0.00	12,663,679.57	5,842,885.33	0.00	0.00	0.00	220,132,196.48	0.00	582,471,989.01
402	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	1,660,196,345.61	1,269,052,111.90	238,753,894.44	169,550,689.34	6,854,800.00	36,581,622.00	0.00	0.00	70,177,756.41	81,890,199.98	7,094,000.00	3,540,151,419.68
403	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	39,553,649.53	4,850,000.00	10,715,901.00	0.00	27,052,559.20	29,073,162.39	0.00	0.00	0.00	0.00	0.00	111,245,272.12
404	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	57,512,339.47	72,765,182.88	0.00	36,000,000.00	25,830,600.14	30,839,100.73	0.00	0.00	0.00	372,508,185.86	182,352,854.00	777,808,263.08
405	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	799,598,954.94	115,073,107.00	4,828,000.00	41,976,190.47	43,410,999.91	23,226,990.94	0.00	0.00	0.00	42,525,800.00	174,917,850.00	1,245,557,893.26
406	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	72,224,065.85	7,570,300.00	140,000.00	0.00	4,885,199.91	18,895,799.67	0.00	0.00	0.00	100,000,000.00	9,082,625.00	212,797,990.43
407	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	687,116,067.46	386,036,133.64	79,773,450.00	18,725,000.00	10,135,611.70	19,628,100.00	0.00	0.00	0.00	59,344,995.12	5,993,575.00	1,266,752,932.92

408	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	22,469,996.64	30,500,500.00	0.00	0.00	15,539,407.53	17,933,022.12	0.00	0.00	0.00	127,247,722.01	0.00	213,690,648.30
409	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	295,503,713.20	32,799,848.34	7,219,389.65	10,869,096.61	25,264,035.61	29,933,396.45	0.00	0.00	0.00	150,607,438.15	0.00	552,196,918.01
410	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	104,052,512.13	0.00	0.00	0.00	8,150,960.00	7,931,624.71	0.00	0.00	0.00	28,572,614.78	36,746,000.00	185,453,711.62
411	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	165,448,129.22	7,679,800.00	0.00	0.00	19,608,414.00	21,803,870.13	0.00	0.00	0.00	42,804,758.20	0.00	257,344,971.55
412	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	197,467,163.94	3,679,492.90	727,500.00	59,292,000.00	4,598,400.00	5,130,875.00	0.00	0.00	0.00	2,986,100.36	99,983.16	273,981,515.36
413	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	44,883,717.81	124,429,599.77	0.00	0.00	0.00	813,000.00	0.00	0.00	0.00	0.00	100,250,000.00	270,376,317.58
414	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	34,097,797.00	21,632,751.69	0.00	0.00	0.00	1,950,497.19	0.00	0.00	0.00	80,783,953.16	0.00	138,464,999.04
415	228008015	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
416	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	20,888,187.00	3,086,828.00	0.00	0.00	3,000,000.00	15,805,478.00	0.00	0.00	0.00	109,325,455.61	0.00	152,105,948.61
417	228008017	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
418	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	7,622,465.00	0.00	0.00	1,525,000.05	12,869,609.98	0.00	0.00	0.00	36,735,895.98	0.00	58,752,971.01
419	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	3,619,189.98	0.00	0.00	4,499,092.50	6,879,612.48	0.00	0.00	3,049,412.94	136,279,531.91	0.00	154,326,839.81
420	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	1,961,870.00	0.00	0.00	23,375,000.00	43,118,314.59	6,495,000.05	0.00	0.00	0.00	343,576,782.82	69,999,344.71	488,526,312.17
421	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	59,412,569.74	0.00	0.00	0.00	2,763,713.75	1,403,499.97	0.00	0.00	0.00	527,519,550.77	0.00	591,099,334.23
422	228008022	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	75,594,645.29	0.00	90,098,685.05
423	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	132,342,990.19	0.00	0.00	0.00	3,981,651.78	10,500,000.00	0.00	0.00	0.00	292,778,622.47	0.00	439,603,264.44
424	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	12,253,674.42	4,048,420.00	0.00	0.00	11,380,000.00	14,296,639.93	0.00	0.00	4,475,870.00	172,617,959.91	16,750,000.00	235,822,564.26
425	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	176,823,339.35	7,940,500.00	190,000.00	44,000,000.00	5,992,875.00	16,248,750.00	0.00	0.00	0.00	323,858,800.33	0.00	575,054,264.68
426	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	0.00	0.00	19,867,140.84	169,570,330.79	4,140,750.00	3,902,269.00	0.00	0.00	0.00	199,303,849.00	0.00	396,784,339.63
427	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	104,400,000.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	52,377,950.99	0.00	161,777,950.99
428	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	5,200,000.00	0.00	0.00	4,502,080.00	0.00	0.00	0.00	37,169,739.54	0.00	46,871,819.54
429	228008029	BIORESOURCE DEVELOPMENT CENTRE, OKWUDOR - IMO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430	0228008030	AQUATIC BIORESOURCES	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

		DEVELOPMENT CENTRE PATEGI, KWARA STATE												
431	0228008031	AQUATIC BIORESOURCES DEVELOPMENT CENTRE, AJAGBA - ONDO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
432	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	70,612,751.99	16,866,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,954,673.37	0.00	139,433,640.36
433	0228008033	BIORESOURCES DEVELOPMENT CENTRE, IGEDE-EKITI EKITI 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
434	0228008034	BIORESOURCES DEVELOPMENT CENTRE MGBOWO, ENUGU 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
435	0228008035	BIORESOURCES DEVELOPMENT CENTRE ILESHA, OSUN 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
436	0228008039	AQUATIC BIORESOURCES TRAINING CENTRE JENGRE PLATEAU STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
437	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	318,592,586.67	114,762,074.56	33,358,530.00	94,650,381.78	67,123,518.50	7,203,053.75	0.00	0.00	0.00	486,548,018.96	0.00	1,122,238,164.22
438	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	279,724,027.85	36,125,684.01	16,321,631.51	0.00	0.00	1,764,000.00	0.00	0.00	0.00	41,076,864.28	0.00	375,012,207.65
439	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	170,059,269.55	48,022,417.45	25,472,010.12	0.00	0.00	15,116,328.87	0.00	0.00	0.00	25,309,799.88	0.00	283,979,825.87
440	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	4,024,759.92	52,939,984.45	18,220,000.00	13,100,000.00	155,000.00	990,000.00	0.00	0.00	0.00	30,199,048.10	0.00	119,628,792.47
441	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	1,843,000.00	13,650,000.00	0.00	0.00	0.00	0.00	0.00	0.00	29,090,455.03	0.00	44,583,455.03
442	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	11,052,320.10	0.00	0.00	0.00	0.00	0.00	0.00	59,208,960.65	0.00	70,261,280.75
443	228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	8,200,952.40	53,760,707.28	0.00	0.00	6,080,000.00	0.00	0.00	0.00	6,570,551.90	0.00	74,612,211.58
444	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	8,000,000.28	12,608,000.00	34,799,896.00	0.00	0.00	2,456,000.00	0.00	0.00	0.00	8,000,000.00	0.00	65,863,896.28
445	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	4,750,000.00	37,421,430.74	0.00	0.00	6,580,000.00	0.00	0.00	0.00	0.00	0.00	48,751,430.74
446	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	3,535,040.79	43,651,249.64	0.00	0.00	0.00	0.00	0.00	0.00	10,992,697.60	0.00	58,178,988.03
447	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	18,974,400.00	4,999,998.99	52,313,757.25	0.00	0.00	746,000.00	0.00	0.00	0.00	10,000,000.00	0.00	87,034,156.24
448	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	4,945,500.00	3,353,700.00	33,880,668.00	0.00	0.00	9,890,000.00	0.00	0.00	0.00	619,832.00	0.00	52,689,700.00
449	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	13,438,554.16	5,929,290.50	25,858,641.81	0.00	0.00	1,736,999.98	0.00	0.00	0.00	20,313,639.62	0.00	67,277,126.07
450	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	58,565,423.50	32,419,412.60	80,624,611.20	0.00	0.00	0.00	0.00	0.00	0.00	2,170,531.55	31,062,242.62	204,842,221.47
451	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	2,934,000.00	3,261,200.00	45,204,841.04	3,330,275.00	0.00	0.00	0.00	0.00	0.00	21,254,990.22	0.00	75,985,306.26
452	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	97,865,739.24	24,136,449.99	37,145,023.15	0.00	0.00	0.00	0.00	0.00	0.00	19,477,723.80	17,497,000.01	196,121,936.19
453	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	335,816,886.54	9,977,561.19	27,528,582.38	0.00	0.00	811,800.00	0.00	0.00	0.00	44,221,530.69	0.00	418,356,360.80
454	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	269,945,287.72	0.00	60,173,692.72	0.00	0.00	0.00	0.00	0.00	0.00	15,319,785.04	0.00	345,438,765.48
455	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	4,410,168.00	4,959,549.97	31,015,369.57	0.00	0.00	0.00	0.00	0.00	0.00	37,278,987.66	0.00	77,664,075.20
456	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	11,886,916.00	7,183,950.00	29,594,944.68	0.00	0.00	329,000.00	0.00	0.00	0.00	5,307,252.00	0.00	54,302,062.68
457	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	33,804,016.60	11,809,873.03	39,765,681.13	17,150,200.00	3,852,500.00	1,548,100.00	0.00	0.00	25,000.00	27,857,156.78	0.00	135,812,527.54
458	228019001	TECHNOLOGY BUSINESS	17,694,521.51	7,625,972.40	13,521,479.98	19,679,625.00	230,000.00	0.00	0.00	0.00	0.00	25,930,510.35	0.00	84,682,109.24

		INCUBATOR CENTRE - SOKOTO												
459	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	19,455,786.64	2,065,500.00	17,564,214.95	2,242,597.73	0.00	6,685,739.30	0.00	0.00	0.00	12,990,984.78	0.00	61,004,823.40
460	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	39,534,260.60	9,783,538.00	30,591,725.95	0.00	530,000.00	935,739.45	0.00	0.00	0.00	18,907,032.51	0.00	100,282,296.51
461	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	35,692,351.99	14,679,508.00	19,537,257.98	0.00	0.00	31,000.00	0.00	0.00	0.00	12,921,594.98	0.00	82,861,712.95
462	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	64,804,024.39	22,759,988.99	9,871,575.00	0.00	0.00	0.00	0.00	0.00	0.00	647,350.00	0.00	98,082,938.38
463	228024001	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	9,378,863.69	0.00	37,910,091.45
464	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	28,070,747.30	22,868,950.00	4,567,500.00	0.00	0.00	5,338,400.00	0.00	0.00	0.00	37,576,058.00	0.00	98,421,655.30
465	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	6,331,060.00	4,995,499.99	25,253,766.24	0.00	3,000.00	11,220.00	0.00	0.00	0.00	0.00	0.00	36,594,546.23
466	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	8,676,090.00	13,259,780.25	55,334,352.14	0.00	130.00	280.00	0.00	0.00	0.00	30,650,075.58	0.00	107,920,707.97
467	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	4,257,771.25	4,788,000.00	27,046,211.75	15,554,600.00	133,000.00	680,500.00	0.00	0.00	0.00	29,437,799.50	0.00	81,897,882.50
468	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	77,304,228.88	0.00	0.00	0.00	0.00	0.00	0.00	40,768,221.83	0.00	118,072,450.71
469	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	43,768,450.90	163,757,933.59	86,370,095.19	31,250,000.00	0.00	21,552,462.56	0.00	0.00	3,470,000.00	45,509,117.50	0.00	395,678,059.74
470	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	46,743,950.00	15,753,248.68	8,716,887.56	2,419,250.00	12,445,875.78	5,954,750.25	0.00	0.00	0.00	10,219,775.80	0.00	102,253,738.07
471	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	46,123,910.52	0.00	112,156,038.63	30,599.60	0.00	0.00	0.00	0.00	0.00	386,680,300.46	0.00	544,990,849.21
472	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	372,246,262.20	72,037,429.38	102,448,744.89	38,790,102.38	10,354,991.90	71,074,804.96	0.00	0.00	68,153,105.22	41,676,379.41	0.00	776,781,820.34
473	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	68,445,208.39	3,670,500.00	18,911,235.35	0.00	0.00	2,172,240.00	0.00	0.00	0.00	0.00	0.00	93,199,183.74
474	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	114,054,221.00	378,896,703.48	174,488,478.25	67,807,225.00	11,280,535.03	31,192,825.00	0.00	0.00	39,809,490.00	5,326,625.00	68,342,147.92	891,198,250.68
475	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
476	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	20,958,579.86	41,143,420.81	0.00	8,000.00	11,000.00	0.00	0.00	0.00	0.00	5,178,600.00	67,299,600.67
477	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	536,097,050.74	11,233,034,056.41	1,351,101,958.26	425,149,790.68	19,098,487.97	513,168,740.50	0.00	0.00	267,598,568.56	26,009,595,812.24	119,036,290.25	40,473,880,755.61
478	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	193,050,071.57	4,054,089,578.26	270,004,801.70	144,060,733.27	126,921,039.00	64,078,963.71	0.00	0.00	9,520,000.00	1,020,932,225.35	0.00	5,882,657,412.86
479	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	445,127,952.20	43,715,216.52	235,034.52	86,609,440.28	0.00	228,512,652.46	0.00	0.00	0.00	1,238,224,711.93	0.00	2,042,425,007.91
480	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	514,756,927.56	894,348,883.31	15,428,740,435.61	1,354,294,812.42	2,232,374.47	7,016,946.97	0.00	0.00	0.00	5,153,758,575.42	0.00	23,355,148,955.76
481	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH – KADUNA	137,539,847.78	32,012,180.25	3,160,133.33	45,029,393.20	35,707,923.21	5,335,126.96	0.00	0.00	0.00	53,991,050.63	1,634,512.41	314,410,167.77
482	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	121,178,406.57	283,536,639.56	434,839,668.39	32,843,646.62	0.00	30,824,984.06	0.00	0.00	195,553,698.49	1,478,270,474.23	0.00	2,577,047,517.92

483	228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	4,848,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,848,250.00
484	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH 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
485	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	0.00	4,075,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,075,325.00
486	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	0.00	0.00	5,140,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,140,650.00
487	228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH WEST ZONAL OFFICE, 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
488	228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH SOUTH ZONAL OFFICE,	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
489	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL OFFICE,	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
490	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH CENTRAL ZONAL OFFICE,	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
491	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	9,992,901.25	218,554,690.17	304,889,838.04	125,176,021.75	0.00	1,302,800.00	0.00	0.00	557,289,995.00	657,739,115.27	0.00	1,874,945,361.48
492	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	102,539,969.30	238,429,683.88	270,035,001.60	205,805,183.11	0.00	400.00	0.00	0.00	0.00	798,826,488.11	171,342,908.18	1,786,979,634.18
493	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	6,026,601.03	65,678,709.61	298,422,509.11	177,688,540.00	0.00	2,402,000.00	0.00	0.00	42,658,779.90	240,341,095.43	0.00	833,218,235.08
494	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	471,349,375.53	534,690,545.16	159,059,175.22	100,771,400.00	0.00	70,505,810.00	0.00	7,464,000.00	213,423,323.07	671,819,372.64	111,369,583.54	2,340,452,585.16
495	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	97,499,066.27	19,641,146.36	62,430,299.94	33,574,997.50	0.00	4,975,424.99	0.00	0.00	1,789,875.99	246,956,995.18	0.00	466,867,806.23
496	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	32,076,226.76	47,132,267.01	19,143,525.27	13,457,390.97	0.00	16,508,696.30	0.00	0.00	4,239,263.62	120,136,043.51	0.00	252,693,413.44
497	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	43,491,033.79	17,135,874.84	29,448,819.87	24,408,700.00	0.00	1,655,300.00	0.00	0.00	22,691,695.89	87,317,189.31	0.00	226,148,613.70
498	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	37,998,570.20	23,158,298.21	18,672,351.00	14,483,565.00	0.00	3,730,500.00	0.00	0.00	12,992,386.83	62,618,009.63	0.00	173,653,680.87
499	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	51,416,492.14	34,462,958.42	4,756,042.50	10,339,999.99	16,311,998.71	3,279,782.04	0.00	0.00	0.00	92,618,586.23	0.00	213,185,860.03
500	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	489,113,092.55	298,159,658.19	121,880,979.02	205,000.00	0.00	26,130,950.00	0.00	0.00	0.00	237,160,900.22	0.00	1,172,650,579.98
501	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	82,411,615.19	22,632,737.85	30,464,160.79	17,555,000.00	1,000,000.00	12,104,350.00	0.00	0.00	0.00	16,714,748.58	0.00	182,882,612.41
502	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY – IBADAN	1,229,376,842.27	273,633,760.34	1,122,127,521.70	60,341,548.86	0.00	42,381,911.36	0.00	0.00	0.00	451,109,467.87	9,750,514.50	3,188,721,566.90
503	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE -	331,275,796.99	144,670,719.75	159,836,431.85	301,748,128.88	74,273,022.58	33,068,750.00	0.00	0.00	0.00	33,390,603.92	0.00	1,078,263,453.97

		OKENE												
504	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	96,265,476.35	1,128,468,076.92	111,772,673.66	75,405,229.55	0.00	7,847,253.43	0.00	0.00	150,193,329.03	30,895,350.31	0.00	1,600,847,389.25
505	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	19,739,257.82	23,736,844.20	27,085,247.89	0.00	0.00	0.00	0.00	0.00	0.00	16,546,438.18	0.00	87,107,788.09
506	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	177,985,328.42	56,560,249.33	474,023,379.41	22,598,160.69	60,338,811.84	21,125,919.51	0.00	0.00	0.00	19,454,687.50	924,500.00	833,011,036.70
507	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	162,644,960.08	129,699,210.42	121,323,503.10	28,035,999.99	18,052,862.51	12,802,418.00	0.00	0.00	0.00	16,489,253.44	17,635,123.82	506,683,331.36
508	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	110,879,363.46	33,859,532.53	30,443,499.10	40,876,406.25	2,373,000.00	9,235,650.00	0.00	0.00	0.00	0.00	19,875,429.01	247,542,880.35
509	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	316,790,365.31	199,911,816.78	233,904,763.43	73,324,295.87	12,206,142.50	10,268,100.00	0.00	0.00	9,006,410.00	233,479,825.88	0.00	1,088,891,719.77
510	228066001	SOKOTO ENERGY RESEARCH	267,153,090.35	394,539,472.36	153,955,309.86	46,467,084.43	13,065,115.70	13,055,399.25	0.00	0.00	0.00	28,644,348.83	0.00	916,879,820.78
511	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	75,746,352.80	754,685,476.54	2,494,758.00	15,746,434.45	0.00	0.00	0.00	0.00	0.00	76,807,290.23	0.00	925,480,312.02
512	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	67,866,998.89	13,675,351.55	25,399,729.54	5,185,832.50	0.00	18,015,759.78	0.00	0.00	0.00	32,354,240.50	0.00	162,497,912.76
513	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	295,267,932.47	842,237,907.85	3,355,550.02	16,066,583.06	0.00	7,225,631.25	0.00	0.00	0.00	304,649,376.64	0.00	1,468,802,981.29
514	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	285,899,226.00	5,147,401,823.68	254,640,443.00	274,599,174.00	0.00	146,922,372.96	0.00	0.00	0.00	828,280,827.51	454,807,223.42	7,392,551,090.57
515	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	607,822,525.85	5,257,768.41	24,143,674.00	16,243,500.00	6,464,500.00	205,000.00	0.00	0.00	0.00	71,881,713.01	0.00	732,018,681.27
516	228073001	ENERGY COMMISSION OF NIGERIA	245,023,548.17	1,021,158,783.58	5,833,022.50	207,937,422.37	0.00	5,073,209.21	0.00	0.00	0.00	1,275,625,012.05	196,899,365.08	2,957,550,362.96
517	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	54,886,273.21	48,669,940.00	33,945,910.84	0.00	17,503,570.00	16,864,450.00	0.00	0.00	0.00	0.00	4,225,430.43	176,095,574.48
518	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	127,003,477.23	32,159,984,887.89	150,951,187.76	28,737,587.50	47,019,112.00	202,568,856,885.09	0.00	2,343,836,367.14	0.00	25,793,467,048.51	0.00	263,219,856,553.12
519	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	350,357,748.94	114,658,652.80	9,102,119.00	0.00	371,067.00	2,425,150,055.15	0.00	0.00	696,767,963.15	7,983,121,779.47	0.00	11,579,529,385.51
520	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY	0.00	0.00	2,456,241.07	35,535,307.50	0.00	18,103,890.52	0.00	0.00	0.00	0.00	0.00	56,095,439.09
521	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	718,832,595.49	127,401,170,214.58	7,354,413,038.67	1,758,737,315.40	15,323,468.57	17,433,108.02	0.00	0.00	66,800.00	152,034,137,727.43	9,289,181,609.81	298,589,295,877.97
522	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	587,196,345.00	17,356,187,856.11	3,121,674,681.93	892,495,551.60	3,733,687,770.17	172,787,219.61	0.00	0.00	156,742,373.22	22,325,390,136.15	195,133,871.44	48,541,295,805.23
523	229003001	NIGERIAN RAILWAY	8,940,816,340.97	7,676,109,253.25	273,422,283.21	22,288,489,173.73	232,001,667.77	523,135,868.44	0.00	0.00	178,191,360.71	197,929,522.34	0.00	40,310,095,470.42
524	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	1,456,818,281.86	10,082,200,441.09	3,304,827,044.73	949,045,062.82	0.00	0.00	0.00	0.00	290,040,395.37	10,057,883,060.26	36,015,316.55	26,176,829,602.68
525	229005001	MARITIME ACADEMY, ORON	7,970,741,051.95	2,960,397,247.57	1,550,877,820.98	172,984,554.78	265,748,943.67	810,832,051.46	0.00	0.00	810,974,755.34	754,502,772.21	0.00	15,297,059,197.96
526	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	2,612,579,373.95	1,897,698,386.79	2,307,031,315.72	103,027,700.00	0.00	984,202,953.95	0.00	0.00	60,275,620.30	4,250,966,875.65	194,403,124.92	12,410,185,351.28
527	230001001	FEDERAL MINISTRY OF AVIATION	0.00	12,205,219,951.01	0.00	251,747,094.41	0.00	33,984,000.00	0.00	0.00	0.00	2,642,883,112.48	59,430,410.00	15,193,264,567.90
528	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA,	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

		LAGOS												
529	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	48,898,903,892.04	5,323,332,757.68	13,358,247,785.60	10,832,983,265.69	22,395,069,030.35	9,901,330,251.93	0.00	0.00	42,133,663.82	58,351,747,213.90	54,260,321.24	169,158,008,182.25
530	230002001	NIGERIAN METEOROLOGICAL AGENCY	754,629,315.90	38,226,359.00	3,000,377,471.88	394,146,292.64	84,202,955.25	45,642,013.98	0.00	0.00	19,307,387.57	284,818,606.56	0.00	4,621,350,402.78
531	230006001	ACCIDENT AND INVESTIGATION BUREAU	19,857,777,137.49	200,295,849,509.29	17,774,899,886.44	1,006,135,440.52	523,711,353.60	366,743,578.65	53,929,636.00	0.00	226,323,220.52	348,288,265,970.69	95,739,401,954.35	684,133,037,687.55
532	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	33,711,959,819.96	2,054,082,642.87	802,578,695.50	69,338,698.00	325,933,192.38	0.00	0.00	0.00	1,078,462,016.06	480,161,686.91	38,522,516,751.68
533	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
534	231001001	FEDERAL MINISTRY OF POWER - HQTRS	122,750,215,472.15	567,895,689,417.36	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	44,570,886,025.97	1,246,936,432.00	754,657,641,827.61
535	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	13,441,287,491.16	42,852,089,302.77	227,748,000.00	51,815,000.00	528,466,495.51	74,751,167.81	0.00	0.00	0.00	28,753,574,492.88	723,602,541.89	86,653,334,492.02
536	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	11,666,157,405.88	928,479,433.18	347,418,668.37	43,978,543.00	223,235,500.00	144,482,508.91	911,092.84	0.00	133,662,133.12	0.00	41,377,336.12	13,529,702,621.42
537	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	327,734,597.29	0.00	333,174,411.72	40,646,000.02	32,187,752.00	43,829,802.90	0.00	0.00	0.00	1,107,938,543.90	87,822,747.75	1,973,333,855.58
538	231010001	NATIONAL POWER TRAINING INSTITUTE	3,546,805,080.26	32,096,385,508.03	4,137,250.00	187,969,365.21	0.00	241,693,469.61	0.00	0.00	50,351,944.54	14,006,013,170.17	12,307,795.33	50,145,663,583.15
539	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	31,136,900.48	1,894,637.50	868,029,028.36	200,000.00	611,407,535.83	0.00	0.00	0.00	595,851,234.31	0.00	2,108,519,336.48
540	231020001	TRANSMISSION COMPANY OFNIGERIA	145,302,616,061.50	43,061,690,886.08	78,003,660,708.35	104,793,899.99	126,864,088.33	0.00	0.00	0.00	0.00	9,493,342,939.06	13,322,000.00	276,106,290,583.31
541	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	64,759,956.59	0.00	24,650,000.00	869,919,913.17	0.00	407,809,855.45	0.00	0.00	0.00	40,400,000.00	0.00	1,407,539,725.21
542	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	2,801,257,758.06	72,656,986,301.10	54,180,614.78	2,383,424,444.24	127,785,373.50	20,881,480.00	0.00	0.00	1,051,200.00	339,567,589,456.58	999,147,963.49	418,612,304,591.75
543	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	804,188,233.96	18,289,925,436.36	926,460,781.32	270,923,989.43	155,542,786.11	126,086,102.71	0.00	0.00	4,926,322.74	8,037,985,483.57	34,408,898.00	28,650,448,034.20
544	234003001	FEDERAL SCHOOL OF SURVEY, OYO	461,821,757.80	270,024,080.04	25,083,401.28	108,905,446.82	5,054,276.57	7,612,904.40	0.00	0.00	57,543,967.82	548,596,255.24	0.00	1,484,642,089.97
545	234004001	FEDERAL ROAD MAINTENANCE AGENCY	4,975,417,791.95	33,021,692,388.23	192,625,174.97	2,466,080,474.77	530,192,411.12	479,151,486.55	0.00	0.00	14,424,793.50	1,749,525,493.18	577,564,253.30	44,006,674,267.57
546	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	70,100,683.90	25,709,670.18	127,604,063.01	299,569,891.95	6,433,292.85	13,139,482.23	0.00	0.00	173,579,655.93	621,352,681.26	0.00	1,337,489,421.31
547	234006001	SURVEY COUNCIL OF NIGERIA	163,673,904.06	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	58,105,229.75	0.00	956,235,622.61
548	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	4,861,630,764.32	244,777,274.66	598,319,633.15	2,896,822,412.41	423,391,323.91	740,864,447.30	0.00	0.00	185,928,481.88	425,121,337.54	0.00	10,376,855,675.17
549	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	10,522,841.91	950,924,134.82	278,375,436.54	100,327,500.00	79,568,682.09	7,590,813.30	0.00	0.00	157,897,565.58	412,258,704.89	161,013,437.73	2,158,479,116.86
550	232002001	DEPARTMENT OF PETROLEUM RESOURCES	2,673,557,635.34	606,853,682.54	896,344,640.27	465,333,333.33	384,398,580.32	647,050,809.21	0.00	0.00	361,891,059.92	485,955,772.23	0.00	6,521,385,513.16
551	232003001	PETROLEUM TRAINING INSTITUTE	1,955,636,229.87	414,558,409.06	115,505,040.60	724,368,223.08	19,570,418.50	42,971,870.01	0.00	0.00	213,571,634.38	2,169,663,667.57	0.00	5,655,845,493.07
552	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
553	232008008	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	619,869,328.12	2,500,000,000.00	0.00	205,984,322.18	126,079,117.29	0.00	6,756,802,592.16
554	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	340,394,263.50	265,456,750.00	107,044,778.19	323,470,755.64	15,962,934.47	0.00	0.00	322,973,744.51	925,795,127.29	0.00	2,301,098,353.60
555	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT-HQTRS	252,227,143.17	2,373,538,759.14	1,746,379,929.25	809,251,414.88	0.00	143,077.11	0.00	0.00	1,082,632.50	666,609,628.37	1,699,059,953.87	7,548,292,538.29
556	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND	0.00	19,626,614.14	617,537,182.84	281,243,432.00	16,792,646.96	736,050.00	0.00	108,930,928.58	922,500.00	0.00	127,196,294.28	1,172,985,648.80

		GEOSCIENCES												
557	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	264,741,555.25	1,092,426,413.69	594,094,015.72	554,240,913.24	0.00	0.00	0.00	0.00	242,000,000.00	0.00	100,795,266.88	2,848,298,164.78
558	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	76,778,968.44	370,379,393.36	1,077,976,563.56	302,526,335.26	16,763,163.00	9,533,076.01	0.00	0.00	31,130,071.33	105,806,746.21	377,092,987.84	2,367,987,305.01
559	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	214,695,386.56	89,887,576.11	121,125,573.26	128,254,352.80	0.00	4,632,100.00	0.00	0.00	0.00	364,285,879.16	0.00	922,880,867.89
560	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	1,629,601,138.27	534,468,629.54	279,957,418.09	52,900,851.19	136,091,320.50	19,520,324.00	0.00	0.00	0.00	342,079,793.99	0.00	2,994,619,475.58
561	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	306,247,804.87	960,159,111.49	50,041,628.12	202,426,028.35	26,166,600.00	38,689,780.31	0.00	0.00	77,465,870.38	42,027,555.50	0.00	1,703,224,379.02
562	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	263,183,900.00	253,612,597.64	347,147,765.12	0.00	46,836,338.76	0.00	0.00	0.00	13,403,974.92	102,505,343.97	68,498,267.40	1,095,188,187.81
563	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	1,240,000.00	0.00	260,165,599.54	14,848,725.00	57,164,709.68	0.00	0.00	0.00	0.00	8,452,187.50	341,871,221.72
564	233011001	AJAOKUTA STEEL COMPANY LIMITED	48,006,811.43	971,724,024.71	942,961,379.30	140,965,167.95	15,997,950.00	74,215,031.68	0.00	0.00	21,121,544.18	0.00	0.00	2,214,991,909.25
565	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	56,168,616.13	7,492,957.14	395,590,813.29	1,093,727,887.67	4,670,000.00	34,467,306.00	0.00	0.00	0.00	0.00	0.00	1,592,117,580.23
566	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	733,650.09	46,357,200.00	21,459,000.00	235,162,064.77	17,626,750.00	29,789,337.60	0.00	0.00	0.00	6,002,500.00	0.00	357,130,502.46
567	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	3,678,995,353.36	72,886,412,412.16	745,418,509.25	230,052,283.89	58,312,260.00	77,604,087.16	353,192,810.97	0.00	859,335,190.49	45,262,253,158.66	573,668,050.92	124,725,244,116.86
568	250001001	FISCAL RESPONSILIBITY COMMISSION	49,748,590.01	641,296,410.29	20,425,673.71	95,914,758.03	29,840,592.76	17,591,163.63	0.00	0.00	776,434.00	0.00	145,860,421.96	1,001,454,044.39
569	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	16,222,055,063.78	44,314,504,287.68	144,877,052.84	520,994,109.19	46,997,017.85	49,749,239.78	0.00	0.00	101,607,115.55	31,965,230,193.36	117,946,584.19	93,483,960,664.22
570	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	1,705,971,151.48	818,422,305.06	0.00	2,952,768,246.00	0.00	25,753,649.00	0.00	0.00	0.00	1,172,764,263.04	783,806,127.29	7,459,485,741.87
571	252037001	ANAMBRA/ IMO RBDA	1,208,666,555.34	2,580,990,338.65	447,986,061.97	198,310,707.80	19,931,106.00	18,063,396.15	0.00	0.00	2,368,959,175.93	12,458,709,577.48	38,270,211.50	19,339,887,130.82
572	252038001	BENIN/ OWENA RBDA	385,935,013.69	15,213,646,777.61	729,164,112.35	401,452,350.00	0.00	237,470,710.00	0.00	0.00	128,918,756.67	25,316,354,280.19	1,331,928,037.99	43,744,870,038.50
573	252039001	CHAD BASIN RBDA	1,377,378,305.64	9,352,230,090.00	1,514,693,650.12	262,000,000.00	0.00	3,130,000.00	0.00	0.00	484,900,006.24	4,191,792,473.99	12,989,785.00	17,199,114,310.99
574	252040001	CROSS RIVER RBDA	1,046,079,977.06	4,748,805,059.59	258,464,407.57	5,000,000.00	0.00	14,385,000.00	0.00	0.00	1,821,636,223.58	12,145,674,538.46	1,695,239,546.25	21,735,284,752.51
575	252041001	HADEJIA-JAMAÄ„Â»ARE RBDA	2,340,441,392.15	5,705,589,429.98	837,877,542.55	50,210,000.00	4,500,000.00	191,688,457.17	0.00	0.00	602,382,988.92	12,577,004,583.07	461,020,579.13	22,770,714,972.97
576	252042001	LOWER BENUE RBDA	360,741,354.40	7,123,810,208.83	951,045,270.79	74,843,384.83	19,445,651.59	0.00	0.00	0.00	62,255,171.89	17,954,989,603.21	915,039,860.21	27,462,170,505.75
577	252043001	LOWER NIGER RBDA	569,347,022.89	1,507,189,051.29	1,199,092,150.63	103,915,787.68	64,190,750.03	391,088,580.47	0.00	0.00	955,634,123.99	8,399,586,822.67	1,317,050,786.31	14,507,095,075.96
578	252044001	NIGER DELTA RBDA	462,704,923.86	6,964,022,332.33	55,061,516.28	44,914,060.80	0.00	330,075,306.03	0.00	0.00	692,709,726.49	8,241,766,921.19	1,191,653,601.04	17,982,908,388.02
579	252045001	OGUN/ OSUN RBDA	1,695,707,793.43	5,368,478,228.56	329,306,751.75	385,313.88	1,351,000.00	10,154,415.84	0.00	0.00	333,822,016.69	6,859,067,066.61	311,650,490.93	14,909,923,077.69
580	252046001	SOKOTO RIMA RBDA	2,016,829,912.71	11,307,873,802.46	1,979,418,982.08	20,127,600.00	9,972,625.00	66,462,031.77	0.00	0.00	561,678,998.34	12,114,298,095.22	1,748,444,205.75	29,825,106,253.33
581	252047001	UPPER BENUE RBDA	344,385,168.52	2,997,965,035.70	1,891,391,282.51	174,437,538.93	87,404,618.95	178,633,147.17	0.00	0.00	34,497,065.57	6,854,757,673.61	503,259,268.86	13,066,730,799.82
582	252048001	UPPER NIGER RBDA	57,461,623,437.43	3,306,910,514.02	947,885,822.35	159,236,335.97	20,772,750.00	0.00	0.00	0.00	561,813,801.73	8,612,651,933.37	364,920,072.40	71,435,814,667.27
583	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	178,037,012.39	539,901,003.40	156,477,817.01	237,853,012.20	102,453,757.16	117,316,827.35	0.00	0.00	108,153,570.99	881,276,551.63	227,989,850.23	2,549,459,402.36
584	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	8,265,608,871.73	381,346,940.62	55,532,104.20	3,334,205,737.25	151,006,251.71	59,794,895.96	0.00	0.00	59,850,000.00	13,046,394.67	5,691,297.00	12,326,082,493.14
585	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
586	0220011001	NIGERIA CUSTOMS SERVIVES	250,242,882,183.00	173,650,186.00	27,301,368,144.00	48,785,248,304.00	0.00	0.00	0.00	0.00	2,642,174,750.00	48,111,145,687.00	0.00	377,256,469,254.00
			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
		LAW & JUSTICES SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
587	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	6,530,886,707.76	1,908,869,808.32	433,618,032.80	3,295,264,537.82	6,300,757,751.85	1,319,439,894.65	0.00	0.00	1,327,164,200.75	0.00	0.00	21,116,000,933.95
588	0318002001	SUPREME COURT OF NIGERIA	7,692,215,028.93	58,477,767.50	54,125,756.91	411,899.98	81,716,617.50	200,777,170.50	0.00	0.00	219,495,594.87	0.00	0.00	8,307,219,836.19
589	0318003001	COURT OF APPEAL	21,796,477,131.87	1,091,473,589.44	1,318,253,787.57	6,650,020,190.53	1,276,972,324.14	4,784,685,158.08	0.00	0.00	592,002,478.35	6,437,252,883.09	0.00	43,947,137,543.07
590	0318004001	FEDERAL HIGH COURT-ABUJA	117,694,444,698.41	1,053,833,324.80	2,266,427,921.28	13,368,499,522.85	1,316,931,199.21	13,110,230,893.37	0.00	0.00	1,488,975,345.39	0.00	0.00	150,299,342,905.31
591	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	193,301,936,506.27	963,066,940.00	2,862,660,500.00	21,372,941,205.05	2,466,844,430.00	19,304,274,109.00	0.00	0.00	1,117,663,450.00	324,978,920.00	0.00	241,714,366,060.32

592	0318006001	SHARIA COURT OF APPEAL-ABUJA	2,440,587,007.50	169,804,067.83	93,475,000.00	1,436,303,000.00	151,272,500.00	235,295,250.05	0.00	0.00	121,330,000.00	2,000,000.00	0.00	4,650,066,825.38
593	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	57,483,766,770.51	986,365,680.00	666,944,622.40	5,584,195,657.50	797,312,680.00	4,301,229,282.87	0.00	0.00	702,011,064.58	0.00	0.00	70,521,825,757.86
594	0318008001	NATIONAL INDUSTRIAL COURT	33,198,418,115.18	3,020,479,091.26	1,963,863,810.85	7,531,098,325.83	1,185,116,811.99	5,909,669,549.09	0.00	0.00	685,480,120.64	0.00	0.00	53,494,125,824.84
595	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	37,055,158,000.00	913,002,000.00	1,568,570,000.00	2,335,182,000.00	1,952,030,931.75	5,831,739,137.91	0.00	0.00	203,836,187.72	8,892,936,625.80	0.00	58,752,454,883.18
596	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	9,486,752,910.56	0.00	188,514,906.87	1,561,750,000.00	269,816,000.00	490,727,876.75	0.00	0.00	26,902,101.24	0.00	0.00	12,024,463,795.42
597	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	17,456,597,004.95	351,059,855.92	281,852,176.00	2,870,453,434.82	850,287,470.66	2,426,964,190.79	0.00	0.00	0.00	8,363,831,195.91	0.00	32,601,045,329.05
598	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	97,359,312.10	446,047.00	238,238,323.18	251,539,850.81	178,515,742.47	8,939,764.00	0.00	0.00	34,361,776.29	333,718,985.97	630,317,880.00	1,773,437,681.82
599	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
600	0326003001	LEGAL AID COUNCIL	686,149,030.62	21,976,068.02	13,422,482.22	1,800,000.00	30,085,049.50	43,442,687.49	0.00	0.00	12,104,060.00	0.00	0.00	808,979,377.85
601	0326004001	COUNCIL OF LEGAL EDUCATION	1,204,372,423.64	222,886,284.83	323,394,321.23	279,912,832.78	11,235,749.30	66,155,121.83	0.00	0.00	14,205,561.13	571,842,812.70	0.00	2,694,005,107.44
602	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	4,516,830,378.35	4,970,143.00	34,880,440.00	3,581,815.37	174,825.00	15,222,675.00	0.00	0.00	21,584,170.00	49,613,374.06	0.00	4,646,857,820.78
603	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	2,068,566,956.17	0.00	105,559,932.77	516,103,484.95	98,754,127.11	187,180,659.42	0.00	0.00	0.00	1,238,746,068.63	1,109,788,662.18	5,324,699,891.23
604	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	17,944,688.58	13,061,600.00	11,000,000.00	39,968,108.00	14,000,000.00	8,182,000.00	0.00	0.00	4,161,224.00	35,000,000.00	40,000,000.00	183,317,620.58
605	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	3,602,157,998.05	37,747,759.56	24,142,068.44	302,258,300.19	35,000.00	1,743,000.00	0.00	0.00	1,034,563,827.53	3,000,000.00	18,433,900.00	5,024,081,853.77
606	0326010001	NIGERIAN COPYRIGHT COMMISSION	7,000,000.00	21,685,641.50	4,342,000.00	0.00	31,222,111.00	19,447,100.00	0.00	0.00	1,413,183.00	0.00	0.00	85,110,035.50
607	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
608	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	214,026,318.95	975,477,844.11	88,397,184.84	630,842,078.15	110,482,728.21	184,654,797.51	0.00	0.00	43,973,651.86	780,468,188.48	70,546,184.71	3,098,868,976.82
609	0344001001	CODE OF CONDUCT BUREAU	0.00	616,722,878.17	423,000,000.00	0.00	46,789,040.00	69,553,321.19	0.00	0.00	217,824,324.64	0.00	115,054,800.00	1,488,944,364.00
610		BODY OF BENCHERS	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
		REGIONAL SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	21,231,672,002.80	55,277,925,109.09	26,000,000.00	102,300,000.00	0.00	0.00	0.00	0.00	0.00	25,706,135,744.66	0.00	102,344,032,856.55
612	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	4,370,891,319.63	92,190,037,834.18	1,543,735,602.95	6,843,582,716.00	78,925,171.76	11,700,470.20	0.00	0.00	226,752,524.51	26,342,816,182.43	1,108,340,066.15	132,716,781,887.81
613	451002001	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
614	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	4,114,243,116.42	2,169,269,053.14	690,367,648.33	60,680,000.00	37,243,221.59	222,434,718.87	0.00	0.00	62,604,102.80	3,400,386,048.54	736,996,777.28	11,494,224,686.97
615	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,030,265,908.59	208,790,923.63	60,307,289.62	210,036,177.94	51,509,609.27	263,820,138.57	0.00	0.00	418,217,341.61	45,171,175.36	0.00	2,288,118,564.59
616	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	217,751,060.34	272,447,194.25	687,785,356.38	875,531,271.80	0.00	171,601,834.40	0.00	0.00	163,744,365.07	0.00	0.00	2,388,861,082.24
617	513021002	NIGERIA FOOTBALL FEDERATION	70,052,874.00	134,808,289.00	37,916,952.88	176,302,499.99	32,195,258.99	27,751,750.00	0.00	0.00	69,599,282.99	12,174,456.15	0.00	560,801,364.00
618	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	407,696,505.89	288,423,685.14	19,269,613.54	105,422,780.00	71,423,258.49	69,737,461.27	276,544,103.51	0.00	20,975,209.87	22,114,582.98	0.00	1,281,607,200.69
619	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,370,480,483.16	770,076,223.26	163,322,586.86	1,621,211,434.53	648,161,039.35	437,556,301.88	0.00	0.00	0.00	581,392,600.28	1,064,505,251.77	6,656,705,921.09
620	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	2,774,442,801.15	43,616,802.00	256,182,753.02	65,795,646.98	20,202,675.00	572,500.00	0.00	0.00	109,226,855.54	286,209,591.40	0.00	3,556,249,625.09

621	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,087,329,934.33	2,890,356,074.03	86,747,870.65	763,188,317.49	109,721,087.19	368,885,904.03	0.00	0.00	439,674,673.36	3,126,722,646.24	4,919,084,710.86	13,791,711,218.18
622	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	24,199,629,908.89	0.00	30,574,145.92	281,910,355.66	353,343,662.11	1,595,416,297.35	0.00	0.00	0.00	5,989,092,657.62	3,384,435,111.53	35,834,402,139.08
623	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	52,567,444.27	6,047,397.50	0.00	95,974,442.00	0.00	90,970,532.17	0.00	0.00	0.00	20,230,734.00	0.00	265,790,549.94
624	517005001	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
625	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	337,865,602.89	379,068,535.03	5,537,172.41	31,546,515.00	591,859,028.23	0.00	0.00	0.00	0.00	12,917,153.48	0.00	1,358,794,007.04
626	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	113,136,241.00	62,693,288.52	16,723,850.00	24,237,500.00	0.00	48,514,425.00	0.00	0.00	0.00	185,099,572.00	0.00	450,404,876.52
627	517008001	NATIONAL LIBRARY OF NIGERIA	2,451,947,806.72	537,107,064.65	563,774,029.50	69,724,224.90	146,791,287.63	99,249,018.90	0.00	0.00	209,826,939.96	516,346,064.71	107,512,384.00	4,702,278,820.97
628	517009001	NATIONAL EXAMINATIONS COUNCIL	4,422,654,532.21	979,873,949.85	55,493,772.00	468,737,638.13	2,194,440,359.48	172,509,547.05	0.00	0.00	0.00	1,197,479,730.86	0.00	9,491,189,529.58
629	517010001	MASS LITERACY COUNCIL	378,031,731.02	75,561,294.86	517,817,367.50	370,713,962.32	102,689,398.20	333,999,233.93	0.00	0.00	0.00	234,649,424.38	94,435,841.25	2,107,898,253.46
630	517011001	NOMADIC EDUCATION COMMISSION	1,282,783,306.29	57,722,659.24	91,790,050.00	213,539,039.61	67,039,315.28	60,867,942.71	0.00	0.00	0.00	604,132,375.09	42,399,192.00	2,420,273,880.22
631	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	3,030,916,954.20	9,003,000.00	29,311,750.00	106,870,000.00	0.00	39,611,120.00	0.00	0.00	1,538,900.00	254,427,697.30	3,310,822.00	3,474,990,243.50
632	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,047,611,963.29	6,992,445.00	891,290.00	128,621,806.30	58,739,065.21	12,426,962.00	0.00	0.00	0.00	30,575,457.96	0.00	1,285,858,989.76
633	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	440,140,156.89	63,272,747.20	53,582,999.25	268,325,140.49	358,589,032.42	376,010,267.90	0.00	0.00	0.00	45,734,058.74	0.00	1,605,654,402.89
634	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	308,274,246.50	1,292,065.41	80,711.89	44,363,673.50	989,100.00	7,817,580.00	0.00	0.00	0.00	68,868,528.91	52,502,418.75	484,188,324.96
635	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	183,308,922.05	93,834,000.00	60,577,119.99	819,671,204.91	11,989,274.06	665,546,152.87	0.00	0.00	11,490,820.00	56,453,418.15	230,840,113.00	2,133,711,025.03
636	517017001	NATIONAL TEACHERS INSTITUTE	358,687,431.24	0.00	79,500.00	292,947,927.29	890,000.00	0.02	0.00	0.00	0.00	788,495,406.85	0.00	1,441,100,265.40
637	517018001	FEDERAL POLYTECHNIC ADO-EKITI	4,650,456,661.06	2,125,943,100.23	79,063,942.00	850,880,394.39	22,733,332.46	546,800,119.21	0.00	0.00	132,113,238.99	263,269,406.70	97,219,608.75	8,768,479,803.79
638	517018002	FEDERAL POLYTECHNIC BAUCHI	666,240,199.21	9,609,900.00	110,153,959.59	0.00	13,040,534.23	194,210,566.05	0.00	0.00	251,045,955.12	741,916,438.66	0.00	1,986,217,552.86
639	517018003	FEDERAL POLYTECHNIC BIDA	3,367,700,711.77	653,097,449.93	1,183,608,939.59	168,279,353.05	313,102,404.39	947,203,993.35	0.00	0.00	1,284,500,483.00	523,895,929.56	0.00	8,441,389,264.64
640	517018004	FEDERAL POLYTECHNIC IDAH	2,053,365,410.47	545,383,911.28	358,061,875.36	379,204,260.66	101,395,051.95	650,201,981.81	0.00	0.00	320,303,587.13	480,355,696.67	0.00	4,888,271,775.33
641	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	618,817,248.81	48,853,205.70	50,608,026.90	35,027,366.17	38,492,737.50	219,119,801.35	0.00	0.00	20,543,455.00	656,850,214.02	0.00	1,688,312,055.45
642	517018006	FEDERAL POLYTECHNIC MUBI	124,693,959.61	789,399,715.69	18,367,300.00	71,566,150.00	142,989,419.81	199,602,465.80	0.00	0.00	147,850,636.37	597,776,995.33	0.00	2,092,246,642.61
643	517018007	FEDERAL POLYTECHNIC NASARAWA	3,053,779,533.18	2,242,006,781.02	20,462,794.29	845,166,880.85	140,188,111.15	384,997,307.71	0.00	0.00	467,690,470.74	2,338,755,024.35	0.00	9,493,046,903.29
644	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	3,784,591,254.66	4,230,581,862.60	442,590,552.87	376,288,297.50	202,391,213.19	819,349,240.67	0.00	0.00	489,463,403.58	3,366,673,628.95	45,001,711.40	13,756,931,165.42
645	517018009	FEDERAL POLYTECHNIC KADUNA	5,301,511,604.13	28,986,595.03	811,023,594.63	540,772,466.78	214,052,825.80	1,705,874,037.23	0.00	0.00	58,481,711.39	723,079,208.34	42,274,431.00	9,426,056,474.33
646	517018010	FEDERAL POLYTECHNIC OFFA	2,570,895,284.07	682,628,308.24	414,793,331.42	468,820,791.62	90,742,227.78	1,078,760,921.98	0.00	0.00	98,397,337.97	482,247,257.62	0.00	5,887,285,460.70
647	517018011	FEDERAL POLYTECHNIC EDE	197,849,624.05	43,044,772.22	28,600,000.00	210,892,101.00	46,614,983.73	77,633,209.45	0.00	0.00	0.00	411,025,608.65	0.00	1,015,660,299.10
648	517018012	FEDERAL POLYTECHNIC AUCHI	7,857,458,348.00	254,601,864.34	283,764,454.00	67,966,625.00	63,398,944.74	383,370,362.02	0.00	0.00	25,597,297.75	1,390,533,663.26	0.00	10,326,691,559.11
649	517018013	FEDERAL POLYTECHNIC NEKEDE	1,078,064,584.30	346,746,588.78	235,613,859.06	62,028.00	69,858,059.85	299,044,820.35	0.00	0.00	40,784,551.25	1,363,592,947.80	0.00	3,433,767,439.39
650	517018014	FEDERAL POLYTECHNIC OKO	1,754,269,043.16	321,179,680.54	590,491,693.00	411,384,934.86	2,359,222,863.01	1,032,754,133.70	0.00	0.00	1,074,244,330.50	2,310,791,802.39	0.00	9,854,338,481.16
651	517018015	FEDERAL POLYTECHNIC DAMATURU	14,036,633,847.79	117,270,283.42	143,586,018.00	264,836,005.00	142,570,754.13	985,262,413.73	0.00	0.00	139,860,595.79	443,325,068.00	0.00	16,273,344,985.86
652	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	468,421,163.12	97,942,184.57	46,131,276.26	60,767,011.10	128,935,289.22	104,562,818.44	0.00	0.00	116,926,717.73	407,803,306.89	0.00	1,431,489,767.33
653	517018017	FEDERAL POLYTECHNIC GWANDU	555,488,404.80	117,224,006.17	16,730,509.95	79,990,908.96	2,372,150.00	64,776,748.96	0.00	0.00	2,989,300.00	192,359,695.31	2,400,000.00	1,034,331,724.15
654	517018018	FEDERAL POLYTECHNIC	2,413,474,996.59	611,020,140.98	322,421,382.97	262,894,285.84	377,798,142.95	553,223,188.71	0.00	0.00	417,300,271.27	590,159,273.48	0.00	5,548,291,682.79

		ILARO												
655	517018019	YABA COLLEGE OF TECHNOLOGY	46,706,794.18	108,007,981.74	21,313,400.50	46,385,820.00	205,440,014.25	263,205,039.57	0.00	0.00	16,065,094.23	418,023,844.20	0.00	1,125,147,988.67
656	517018020	FEDERAL POLYTECHNIC BALI	2,073,472,090.36	37,596,675.68	360,810,847.31	273,639,359.70	1,447,319,448.05	601,614,106.89	0.00	0.00	0.00	1,978,487,560.39	0.00	6,772,940,088.38
657	517018021	FEDERAL POLYTECHNIC EKOWE	5,248,661,123.63	122,642,519.65	155,792,550.00	384,723,804.32	4,404,754.54	4,000,000.00	0.00	0.00	60,454,866.42	79,544,502.01	0.00	6,060,224,120.57
658	517018022	FEDERAL POLYTECHNIC BONNY	826,348,708.23	144,041,465.98	0.00	19,190,475.00	17,728,410.31	43,444,336.74	0.00	0.00	0.00	178,840,855.27	0.00	1,229,594,251.53
659	517018023	FEDERAL POLYTECHNIC UKANA	1,220,168,346.28	360,663,828.38	20,733,700.00	69,933,625.01	10,200,000.00	24,889,029.58	0.00	0.00	270,082,852.81	521,414,310.93	0.00	2,498,085,692.99
660	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	335,638,033.43	110,517,342.47	50,529,282.61	70,864,026.60	45,351,787.00	43,235,824.27	0.00	0.00	10,049,902.28	2,749,177,047.01	0.00	3,415,363,245.67
661	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	1,548,034,666.32	570,704,131.95	97,385,883.67	359,617,760.16	119,038,536.20	180,196,647.47	0.00	0.00	256,575,292.72	1,753,706,505.95	0.00	4,885,259,424.44
662	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	11,170,000.00	44,000,000.00	0.00	270,036,915.97	0.00	44,999,999.33	0.00	0.00	0.00	544,260,665.48	0.00	914,467,580.78
663	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	23,400,141.90	39,996,480.00	0.00	234,180,203.54	44,985,459.71	40,339,519.63	0.00	0.00	0.00	239,460,105.40	0.00	622,361,910.18
664	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	172,240,808.33	0.00	215,114,155.29	437,989,175.60	958,086,082.49	1,099,880,516.16	0.00	0.00	272,204,296.67	297,502,130.12	73,000,002.71	3,526,017,167.37
665	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	27,518,349.29	351,667,506.58	101,537,645.00	107,037,468.00	233,501,839.00	626,406,110.62	0.00	0.00	147,904,133.00	1,251,942,481.62	2,093,456,886.57	4,940,972,419.68
666	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	152,486,922.16	0.00	0.00	0.00	15,644,020.50	156,680,212.54	0.00	0.00	0.00	274,397,297.61	1,410,558,921.96	2,009,767,374.77
667	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	352,104,447.98	118,710,716.22	59,868,621.20	99,150,295.62	24,293,519.91	364,358,266.52	0.00	0.00	6,002,160.00	3,073,654,356.03	32,482,800.14	4,130,625,183.62
668	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	11,296,391,023.95	827,111,783.30	1,049,588,774.33	505,897,650.00	1,036,768,915.70	2,362,810,728.04	0.00	0.00	182,149,931.25	3,010,974,579.43	198,934,700.29	20,470,628,086.29
669	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	2,234,183,376.67	54,567,904.50	39,359,055.59	138,989,500.28	26,779,420.00	72,269,434.10	0.00	0.00	68,503,490.21	366,178,634.62	5,806,830,529.98	8,807,661,345.95
670	517019007	FEDERAL COLLEGE OF EDUCATION KANO	1,471,678,473.72	124,057,352.89	149,541,891.39	130,501,766.59	25,611,529.80	98,174,562.23	0.00	0.00	41,994,549.89	380,039,311.11	14,868,157.52	2,436,467,595.14
671	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,172,485,898.64	193,548,257.08	88,364,162.82	664,387,143.60	325,342,731.49	376,757,631.45	0.00	0.00	0.00	443,182,451.68	202,841,461.13	3,466,909,737.89
672	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	32,445,900,667.34	19,767,500.00	16,935,162.74	111,082,317.20	2,666,100.00	4,792,340.00	0.00	0.00	0.00	480,831,354.71	215,997,684.42	33,297,973,126.41
673	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	857,980,625.05	36,246,322.48	35,886,244.35	128,380,112.31	95,897,320.14	224,499,006.32	0.00	0.00	0.00	1,104,173,162.71	40,002,420.13	2,523,065,213.49
674	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	11,431,166,155.82	818,174,482.90	1,009,079,151.93	1,116,839,425.02	688,825,019.30	3,359,183,712.84	0.00	0.00	10,025,768.75	930,416,477.47	128,337,846.75	19,492,048,040.78
675	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,394,516,171.07	6,190,925.00	292,278,898.90	390,036,979.08	176,046,988.24	708,025,166.86	0.00	0.00	411,017,064.86	660,955,683.74	5,345,431,093.49	9,384,498,971.24
676	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	5,226,803,156.66	175,707,308.74	285,854,166.68	306,670,770.42	283,135,626.57	653,666,529.58	0.00	0.00	457,429,822.16	1,185,520,701.73	2,543,450,035.63	11,118,238,118.17
677	517019014	FEDERAL COLLEGE OF EDUCATION OYO	2,696,766,650.82	295,081,271.59	58,500,142.79	148,201,540.48	139,045,320.20	489,600,712.96	0.00	0.00	61,890,531.50	1,815,537,742.80	0.00	5,704,623,913.14
678	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,938,876,051.82	185,003,829.63	18,316,744.70	294,132,713.69	53,499,939.01	168,878,910.67	0.00	0.00	0.00	131,764,909.58	0.00	2,790,473,099.10
679	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	2,755,943,232.07	101,060,824.98	105,342,259.25	368,706,145.86	122,729,926.10	193,868,058.56	0.00	0.00	19,752,108.22	788,648,861.25	46,868,544.66	4,502,919,960.95
680	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	2,418,654,130.05	363,086,413.29	188,483,191.00	559,639,014.00	273,380,486.00	742,898,823.70	0.00	0.00	49,891,759.00	298,364,452.42	0.00	4,894,398,269.46
681	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,899,396,534.79	0.00	473,999,999.97	290,000,000.00	0.00	1,103,912.00	0.00	0.00	72,581,134.17	206,310,101.24	0.00	2,943,391,682.17
682	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	2,936,221,957.52	15,972,000.00	213,770.00	44,870,164.00	404,655,856.29	694,104,850.00	0.00	0.00	48,289,219.00	404,204,056.82	0.00	4,548,531,873.63
683	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	404,347,227.51	7,693,818.00	165,428,926.41	143,771,365.20	281,905,164.00	1,490,035,320.56	379,870,787.00	0.00	0.00	3,420,935,540.62	0.00	6,293,988,149.30
684	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,251,151,981.03	80,205,310.83	65,701,715.85	60,237,334.75	106,418,294.54	51,098,885.30	0.00	0.00	159,941,298.60	160,895,166.47	0.00	2,935,649,987.37
685	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,203,054,929.68	5,766,300.88	148,443,454.06	247,012,822.90	45,007,451.47	9,663,022.95	0.00	0.00	0.00	287,572,219.12	2,165,476,332.51	5,111,996,533.57
686	517021001	UNIVERSITY OF IBADAN	25,312,056,272.53	278,133,234.14	55,568,551.07	400,525,152.78	190,109,040.73	114,969,959.46	0.00	0.00	41,029,827.24	255,036,516.17	2,623,976,198.18	29,271,404,752.30
687	517021002	UNIVERSITY OF LAGOS	66,023,203,309.88	349,154,554.68	13,631,614.12	586,585,987.87	2,147,137,636.36	1,296,449,484.82	0.00	0.00	53,867,618.51	9,152,070,364.18	42,029,502.35	79,664,130,072.77
688	517021003	UNIVERSITY OF NIGERIA, NNSUKA	3,559,894,406.34	1,555,035,963.80	33,588,709.45	155,368,900.00	49,719,883.02	118,400,965.97	0.00	0.00	191,934,972.34	1,686,039,286.82	0.00	7,349,983,087.74
689	517021004	AHMADU BELLO UNIVERSITY, ZARIA	2,511,090,017.66	2,798,399,307.62	617,308,983.00	696,033,378.92	46,614,690.23	692,830,506.35	0.00	0.00	0.00	594,811,874.34	0.00	7,957,088,758.12
690	517021005	OBAFEMI AWOLOWO UNIVERSITY	1,755,589,019.95	200,853,789.64	112,645,550.74	108,983,586.70	40,236,095.29	14,083,229.81	0.00	0.00	150,000.00	147,442,938.86	6,980,945.00	2,386,965,155.99

691	517021006	UNIVERSITY OF BENIN	7,199,262,181.88	85,725,347.68	19,848,594.65	139,718,250.00	85,532,984.00	100,932,883.25	0.00	0.00	54,321,648.77	993,647,755.65	0.00	8,678,989,645.88
692	517021007	UNIVERSITY OF JOS	5,524,758,388.73	654,056,125.39	662,744,605.37	412,548,067.84	206,221,569.17	529,612,638.89	0.00	0.00	345,876,119.83	1,281,982,338.04	18,327,025.13	9,636,126,878.39
693	517021008	UNIVERSITY OF CALABAR	1,196,133,142.02	543,977,354.25	98,196,855.00	77,080,000.00	27,457,184.34	348,147,971.40	0.00	0.00	812,318,152.49	1,849,787,433.72	0.00	4,953,098,093.22
694	517021009	UNIVERSITY OF ILORIN	18,361,656,688.91	951,332,309.55	400,626,551.66	1,576,060,905.95	420,132,228.94	965,394,524.09	0.00	17,126,550.52	6,740,121,930.14	14,088,660,537.29	0.00	43,521,112,227.05
695	517021010	UNIVERSITY OF ABUJA	12,117,707,937.36	211,184,653.64	764,642,895.32	972,765,305.81	248,292,190.00	1,537,655,841.20	0.00	0.00	101,679,680.10	9,081,905,489.19	0.00	25,035,833,992.62
696	517021014	UNIVERSITY OF PORT HARCOURT	13,361,011,552.47	723,517,522.72	56,735,107.95	638,708,874.00	1,891,328,650.49	2,292,904,132.99	0.00	0.00	0.00	13,579,091,991.18	0.00	32,543,297,831.80
697	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	1,030,872,384.90	301,194,848.67	0.00	35,150,000.00	31,099,022.20	86,850,963.21	0.00	0.00	54,211,864.43	281,547,821.16	0.00	1,820,926,904.57
698	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	23,035,226,536.50	706,746,312.30	199,573,444.61	1,074,627,546.83	128,636,914.61	714,547,204.63	0.00	0.00	85,908,559.06	1,338,725,618.37	369,485,270.04	27,653,477,406.95
699	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,224,271,322.09	683,151,959.91	138,780,700.39	360,125,836.28	12,033,146.16	120,972,243.98	0.00	0.00	6,186,917.60	138,002,700.62	60,894,700.39	4,744,419,527.42
700	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	1,007,337,855.20	49,916,000.00	0.00	78,504,311.32	0.00	0.00	0.00	0.00	0.00	221,318,111.05	3,150,000.00	1,360,226,277.57
701	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	61,866,279,538.10	511,763,402.95	812,753,370.19	882,381,043.83	1,065,171,757.26	1,810,859,972.69	0.00	0.00	4,973,007,193.30	867,226,238.67	0.00	72,789,442,516.99
702	517021020	UNIVERSITY OF UYO	805,446,942.00	176,397,563.85	100,500.00	150,920,000.00	12,013,340.00	242,689,567.00	0.00	0.00	30,094,252.00	375,689,760.70	54,732,141,845.00	56,525,493,770.55
703	517021021	UNIVERSITY OF MAIDUGURI	1,874,512,652.77	2,700,881,887.57	93,717,523.50	71,931,290.84	172,284,758.54	152,650,393.05	0.00	0.00	44,607,509.03	477,066,994.34	78,899.51	5,587,731,909.15
704	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	499,891,454.71	245,600,548.24	74,395,088.23	301,890,070.71	65,105,622.11	263,239,216.07	0.00	0.00	177,495,971.10	2,825,396,574.56	788,328,125.68	5,241,342,671.41
705	517021023	BAYERO UNIVERSITY, KANO	39,995,918,976.21	785,443,257.76	494,905,145.92	403,254,758.91	167,917,695.69	843,107,705.51	0.00	0.00	1,248,905,377.86	3,381,042,113.47	0.00	47,320,495,031.33
706	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	895,158,875.61	52,939,304.66	0.00	271,445,432.51	3,458,399.51	37,567,521.73	0.00	0.00	262,472,005.87	2,110,740,652.41	0.00	3,633,782,192.30
707	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	850,422,454.68	400,466,220.35	268,915,192.54	259,386,218.33	192,353,462.94	224,411,723.55	0.00	0.00	84,789,763.76	453,611,892.84	25,494,594.99	2,759,851,523.98
708	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	167,034,410.17	37,580,272.44	32,885,814.45	167,957,595.95	91,548,599.88	1,413,310.00	0.00	0.00	479,820.00	115,976,986.34	639,597,045.35	1,254,473,854.58
709	517021027	ARABIC LANGUAGE VILLAGE BORNO	165,612,494.74	151,080,451.95	21,000,000.00	60,500,000.00	0.00	23,860,263.20	0.00	0.00	0.00	196,901,608.82	0.00	618,954,818.71
710	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	320,974,673.09	70,043,091.00	0.00	0.00	0.00	2,001,003.42	0.00	0.00	0.00	100,790,658.82	100,250,000.00	594,059,426.33
711	517021029	FEDERAL UNIVERSITY OYE-EKITI	2,285,413,839.04	2,160,740,290.22	84,501,535.58	252,182,110.47	244,572,190.36	570,941,132.65	0.00	0.00	472,441,166.20	91,041,649.72	0.00	6,161,833,914.24
712	517021030	FEDERAL UNIVERSITY OTUOKE	2,137,830,691.90	192,171,436.33	8,927,164.52	580,463,451.88	77,979,495.39	403,936,702.76	0.00	0.00	53,465,898.46	760,889,693.86	8,473,872.95	4,224,138,408.05
713	517021031	FEDERAL UNIVERSITY DUTSE	1,385,395,356.36	640,518,631.99	82,592,976.59	229,926,823.20	913,646,767.63	308,477,360.42	0.00	0.00	0.00	1,456,646,082.99	0.00	5,017,203,999.18
714	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	4,348,782,078.21	961,828,444.81	62,639,656.13	406,282,444.94	165,859,981.65	319,167,521.58	15,000.00	0.00	434,362,688.34	558,170,072.11	0.00	7,257,107,887.77
715	517021033	FEDERAL UNIVERSITY LAFIA	150,976,549.75	1,057,926,386.60	260,671,560.70	436,366,695.00	0.00	22,585,710.00	0.00	0.00	0.00	0.00	0.00	1,928,526,902.05
716	517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,276,095,423.13	346,811,097.83	360,527,694.95	488,727,688.00	415,734,752.93	2,714,165,831.66	0.00	0.00	999,050,437.35	1,309,781,251.10	0.00	7,910,894,176.95
717	517021035	FEDERAL UNIVERSITY KASHERE	977,814,214.08	743,388,189.90	369,582,534.64	408,895,434.37	69,444,475.49	363,975,995.00	0.00	0.00	27,459,731.33	1,383,399,686.12	0.00	4,343,960,260.93
718	517021036	FEDERAL UNIVERSITY LOKOJA	6,515,366,012.31	835,375,460.56	114,856,576.52	222,457,028.05	115,726,536.42	767,700,745.58	0.00	0.00	63,497,500.00	691,123,661.85	0.00	9,326,103,521.29
719	517021037	FEDERAL UNIVERSITY WUKARI	1,099,411,811.32	565,792,950.09	137,506,207.35	308,434,416.66	25,146,622.98	581,918,538.66	0.00	0.00	186,775,596.68	5,805,490,745.81	33,928,005.21	8,744,404,894.76
720	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,895,369,945.82	543,952,641.60	6,967,805.18	28,514,187.69	0.00	54,484,297.45	0.00	0.00	167,472,261.16	1,484,251,496.00	0.00	4,181,012,634.90
721	517021039	FEDERAL UNIVERSITYOF GASHUA	654,200,873.27	1,353,859,832.66	134,342,661.81	235,748,300.00	47,247,537.50	64,975,286.40	0.00	0.00	74,479,983.22	357,836,942.85	0.00	2,922,691,417.71
722	517021040	FEDERAL UNIVERSITYOF GUSAU	1,472,746,777.60	975,919,706.37	158,000.00	89,520,050.80	91,474,019.52	2,617,357,235.68	0.00	0.00	152,369,040.34	169,292,280.40	0.00	5,568,837,110.71
723	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	278,168,833.26	34,773,700.00	0.00	411,576,948.44	9,176,440.97	90,833,089.92	73,562,000.00	0.00	135,191,277.05	312,377,044.78	0.00	1,345,659,334.42
724	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	0.00	183,149,527.56	172,849.99	26,342,498.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	209,664,876.28
725	517021044	NIGERIAN ARMY UNIVERSITY BIU	622,802,394.97	111,608,509.06	0.00	99,073,142.21	144,417,843.72	50,655,211.51	0.00	0.00	309,786,209.08	969,375,276.01	0.00	2,307,718,586.56
726	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	0.00	0.00	0.00	135,000,000.00	10,314,734.78	6,902,584.65	0.00	0.00	0.00	122,405,375.06	0.00	274,622,694.49
727	517022001	DIVISION OF AGRICULTURAL	4,083,177,958.35	251,945,863.44	43,420,749.67	139,946,474.91	19,620,000.00	29,950,254.00	0.00	0.00	0.00	352,712,847.58	0.00	4,920,774,147.95

		COLLEGE, ABU ZARIA												
728	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,080,728,823.65	74,284,881.67	10,703,878.58	141,427,499.20	40,104,660.92	73,638,814.40	0.00	0.00	43,274,936.04	314,885,669.71	0.00	1,779,049,164.17
729	517024001	NATIONAL OPEN UNIVERSITY	2,447,994,148.34	1,004,139,475.99	203,116,704.37	38,587,500.00	948,844,751.00	572,376,036.02	0.00	0.00	38,419,816.97	1,743,854,216.43	0.00	6,997,332,649.12
730	517026001	F.S.C. SOKOTO	74,073,568.81	27,287,972.03	42,835,280.50	110,634,405.37	21,602,607.98	0.00	0.00	0.00	0.00	160,682,740.24	0.00	437,116,574.93
731	517026002	FGC AZARE	48,752,279.06	37,640,242.58	122,256,843.00	127,998,900.57	41,555,782.00	45,102,093.63	0.00	0.00	230,000.00	555,060,599.58	0.00	978,596,740.42
732	517026003	FGC BUNI-YADI	594,598,673.07	74,145,613.33	19,647,812.21	3,300,000.00	0.00	29,457,593.29	0.00	0.00	0.00	452,383,594.68	0.00	1,173,533,286.58
733	517026004	FGC BIRIN YAURI	171,519,759.98	16,657,657.00	0.00	250,000.00	20,549,294.95	0.00	0.00	0.00	0.00	467,528,510.03	0.00	676,505,221.96
734	517026005	FGC DAURA	1,486,205,716.24	122,658,152.52	38,706,004.26	84,907,596.33	3,262,359.37	7,385,000.00	0.00	0.00	0.00	140,340,327.23	0.00	1,883,465,155.95
735	517026006	FGC GANYE	298,590,621.62	37,895,494.75	0.00	77,951,011.50	0.00	13,848,786.60	0.00	0.00	0.00	105,745,729.69	0.00	534,031,644.16
736	517026007	FGC GARKI	155,496,513.19	53,574,613.62	9,375,650.45	21,470,000.00	14,084,562.31	17,525,559.87	0.00	0.00	0.00	371,855,400.79	0.00	643,382,300.23
737	517026008	FGC IJANIKIN	15,009,419,920.89	220,015,374.68	60.00	23,587,090.70	0.00	5,290,947.71	0.00	0.00	0.00	237,469,629.56	0.00	15,495,783,023.54
738	517026009	FGC IKET NISE	1,650,025,149.76	39,742,679.13	27,910,000.00	60,799,342.22	30,380,000.00	19,013,000.00	0.00	0.00	0.00	137,301,798.07	0.00	1,965,171,969.18
739	517026010	FGC IKET VANDAKYA	254,967,209.51	42,765,460.29	12,211,000.00	1,000.00	15,266,146.40	3,499,000.00	0.00	0.00	20,272,577.44	200,577,979.01	0.00	549,560,372.65
740	517026011	FGC IKOM	117,017,444.18	70,073,137.71	0.00	0.00	0.00	7,400,000.00	0.00	0.00	0.00	370,531,082.24	0.00	565,021,664.13
741	517026012	FGC IKOT EKPENE	405,370,420.38	208,751,708.95	0.00	0.00	3,600,000.00	5,846,600.00	0.00	0.00	0.00	105,811,964.84	0.00	729,380,694.17
742	517026013	FGC IKURIN	67,063,848.63	27,976,489.87	60,266,112.62	35,425,000.00	36,186,953.81	21,554,000.00	0.00	0.00	31,505,626.56	411,845,810.96	0.00	691,823,842.45
743	517026014	FGC JOS	320,574,118.92	56,023,115.79	170,000.00	157,276,969.89	15,000.00	0.00	0.00	0.00	0.00	14,800,156.04	30,000,000.00	578,859,360.64
744	517026015	FGC KADUNA	307,956,843.19	11,282,133.20	0.00	0.00	0.00	48,873,255.81	0.00	0.00	11,515,443.88	118,399,125.43	89,107,625.45	587,134,426.96
745	517026016	FGC KANO	75,134,031.45	20,407,181.71	43,736,000.00	9,700,000.00	740,000.00	730,000.00	0.00	0.00	0.00	316,038,674.20	92,649,003.66	559,134,891.02
746	517026017	FGC KEFFI	96,549,438.63	101,728,560.19	10,000.00	8,000.00	13,480,228.13	39,596,899.11	0.00	0.00	0.00	208,858,234.14	0.00	460,231,360.20
747	517026018	FGC KIYAWA	192,639,257.87	9,387,500.00	0.00	0.00	0.00	23,236,929.90	0.00	0.00	0.00	190,967,138.97	0.00	416,230,826.74
748	517026019	FGC KWALI	33,318,209.46	109,853,555.17	13,215,000.00	30,000,000.00	32,473,157.85	800,000.00	0.00	0.00	21,189,250.01	261,241,908.36	0.00	502,091,080.85
749	517026020	FGC MAIDUGURI	185,600,194.76	13,040,355.99	6,000,000.00	47,831,162.80	0.00	25,645,700.00	0.00	0.00	23,189,023.26	278,645,380.61	0.00	579,951,817.42
750	517026021	FGC MINJIBIR	448,719,407.27	71,514,855.90	3,040,500.00	9,425,000.00	0.00	0.00	0.00	0.00	0.00	241,676,690.23	0.00	774,376,453.40
751	517026022	FGC MINNA	265,922,631.33	10,253,163.01	22,690,000.00	43,721,283.34	18,087,816.68	74,013,227.61	0.00	0.00	0.00	90,957,498.25	0.00	525,645,620.22
752	517026023	FGC ODIKOLOGUNA	520,523,429.86	19,527,273.43	9,497,097.55	4,983,000.00	14,363,746.03	4,021,150.00	0.00	0.00	0.00	242,385,223.21	0.00	815,300,920.08
753	517026024	FGC ODOGBOLU	90,758,091.39	94,871,762.50	40,318,190.00	14,500,000.00	6,653,024.99	432,000.00	0.00	0.00	11,019,875.18	367,033,662.35	0.00	625,586,606.41
754	517026025	FGC OGBOMOSHMO	336,533,045.32	46,302,904.88	700.00	136,535.39	13,750,000.00	1,750,000.00	0.00	0.00	31,103.00	164,675,993.56	0.00	563,180,282.15
755	517026026	FGC OGOJA	310,873,291.66	20,924,375.00	0.00	0.00	0.00	0.00	0.00	0.00	35,755,938.92	141,550,161.41	0.00	509,103,766.99
756	517026027	FGC OHAFIA	51,040,349.09	157,937,724.46	985,778.00	3,558,371.47	4,922,295.73	12,792,147.54	0.00	0.00	7,388,377.67	215,618,460.26	0.00	454,243,504.22
757	517026028	FGC OKIGWE	467,331,902.01	22,174,628.86	2,087,400.00	32,748,178.07	10,524,571.44	3,418,600.00	0.00	0.00	2,100.00	47,598,906.90	0.00	585,886,287.28
758	517026029	FGC OKPOSI	2,896,851,841.31	48,697,891.75	106,000,000.00	179,150,000.00	0.00	17,595,000.00	0.00	0.00	0.00	233,547,984.08	0.00	3,481,842,717.14
759	517026030	FGC ONITSHA	168,734,161.24	23,233,678.29	13,000.00	59,994,815.48	0.00	0.00	0.00	0.00	0.00	115,630,508.26	0.00	367,606,163.27
760	517026031	FGC PORT HARCOURT	178,555,688.90	58,451,252.37	0.00	0.00	0.00	12,181,209.30	0.00	0.00	0.00	134,343,897.69	0.00	383,532,048.26
761	517026032	FGC POTISKUM	921,255,101.92	989,000.00	33,140,000.00	4,100,000.02	0.00	20,115,600.00	0.00	0.00	0.00	215,905,993.63	0.00	1,195,505,695.57
762	517026033	FGC RUBBOCHI	201,337,386.76	81,376,927.12	7,000.00	40,880,001.00	9,000.00	227,000.00	0.00	0.00	0.00	277,152,448.89	0.00	600,989,763.77
763	517026034	FGC SOKOTO	243,851,005.00	13,615,782.13	11,224,996.88	14,999,999.70	0.00	9,300,000.00	0.00	0.00	10,842,799.00	244,340,428.03	0.00	548,175,010.74
764	517026035	FGC UGWOLAWO	629,119,577.94	66,578,814.46	13,835,794.47	4,849,462.59	1,825,000.00	4,462,030.00	0.00	0.00	20,193,565.89	39,409,821.34	0.00	780,274,066.69
765	517026036	FGC WARRI	2,218,553,330.44	42,000.00	0.00	11,917,000.00	392,000.00	9,149,572.69	0.00	0.00	1,151,800.00	175,946,113.78	0.00	2,417,151,816.91
766	517026037	FGC ZARIA	1,235,206,368.63	0.00	15,810,000.00	100,528,488.99	3,477,588.75	979,000.00	0.00	0.00	0.00	182,180,667.38	0.00	1,538,182,113.75
767	517026038	FGC, BILLIRI	1,660,820,913.23	75,701,108.12	20,900,000.00	50,500,000.00	145,000.00	34,209,755.65	0.00	0.00	0.00	430,055,607.62	0.00	2,272,332,384.62
768	517026039	FGC, IDO-ANI	310,429,998.75	38,237,245.00	46,982,114.80	28,820,000.00	0.00	45,197,000.00	0.00	0.00	0.00	290,511,697.45	0.00	760,178,056.00
769	517026040	FGC, IKOLE	163,272,127.67	3,531,071.50	0.00	4,284,099.25	0.00	3,762,050.00	0.00	0.00	0.00	308,666,886.03	0.00	483,516,234.45
770	517026041	FGGC ABAJI	250,121,887.53	121,947,551.03	12,000.00	0.00	1,000.00	15,993,091.38	0.00	0.00	0.00	312,009,469.65	0.00	700,084,999.59
771	517026042	FGGC ABULOMA	88,928,808.62	20,911,341.60	19,803,042.00	0.00	2,500,000.00	13,470,000.00	0.00	0.00	5,019,000.00	220,791,469.23	0.00	371,423,661.45
772	517026043	FGGC AKURE	191,220,466.11	32,116,617.50	3,000.00	4,985,000.00	0.00	18,360,900.00	0.00	0.00	0.00	139,302,150.40	0.00	385,988,134.01
773	517026044	FGGC ANKA	222,845,678.78	48,694,777.12	6,000.00	67,389,670.10	0.00	36,135,892.92	0.00	0.00	0.00	164,687,880.86	0.00	539,759,899.78
774	517026045	FGGC BAJOGA	290,395,618.14	42,567,084.34	357,000.00	17,900,000.00	17,900,000.00	2,285,000.00	0.00	0.00	0.00	301,019,067.63	0.00	672,423,770.11
775	517026046	FGGC BAKORI	996,919,269.99	0.00	21,794,885.01	83,711,129.19	4,025,000.00	0.00	0.00	0.00	0.00	149,383,626.73	0.00	1,255,833,910.92
776	517026047	FGGC BAUCHI	5,526,957,120.40	21,196,105.33	21,050,000.00	63,849,306.96	0.00	48,978,500.00	0.00	0.00	0.00	245,975,366.04	0.00	5,928,006,398.73
777	517026048	FGGC BENIN	926,354,651.38	1,934,000.00	31,973,250.00	4,200,000.00	0.00	38,821,835.00	0.00	0.00	0.00	117,732,338.38	0.00	1,121,016,074.76
778	517026049	FGGC BIDA	2,299,978,161.56	141,894,016.82	65,919,251.00	18,478,000.00	0.00	18,341,950.00	0.00	0.00	27,550,983.85	98,438,992.52	0.00	2,670,601,355.75
779	517026050	FGGC BWARI	41,207,341.91	8,928,041.40	1,580,000.00	610,000.00	0.00	2,460,750.00	0.00	0.00	0.00	304,392,477.40	0.00	359,178,610.71
780	517026051	FGGC CALABAR	233,693,035.23	12,477,914.10	66,000.00	1,805,907.50	2,608,593.75	20,665,599.98	0.00	0.00	1,396,934.89	149,785,135.41	0.00	422,499,120.86
781	517026052	FGGC EFON ALAYE	34,693,205.28	133,733,207.20	200,000.00	26,685,000.00	689,500.00	0.00	0.00	0.00	0.00	326,744,651.71	0.00	522,745,564.19
782	517026053	FGGC EFON IMNRINGI	826,000,687.63	68,194,805.23	3,222,000.00	49,500,000.01	485,000.00	10,955,412.70	0.00	0.00	0.00	182,044,763.82	0.00	1,140,402,669.39
783	517026054	FGGC ENUGU	8,668,038,786.00	61,738,252.46	27,667,307.14	0.00	6,375,288.28	6,177,065.00	0.00	0.00	8,781,054.92	347,819,468.15	0.00	9,126,597,221.95
784	517026055	FGGC EZZAMGBO ABAKALIKI	418,176,524.25	54,556,241.91	12,000,000.00	36,500,000.00	3,808,250.00	3,075,000.00	0.00	0.00	0.00	345,001,314.20	0.00	873,117,330.36
785	517026056	FGGC GBOKO	324,694,605.41	22,847,414.07	6,668,439.06	38,753,000.00	5,661,950.00	4,469,194.55	0.00	0.00	0.00	37,997,282.20	0.00	441,091,885.29
786	517026057	FGGC GUSAU	530,658,269.89	24,939,277.00	0.00	68,243,865.00	11,769,257.18	0.00	0.00	0.00	4,962,524.78	213,247,006.68	0.00	853,820,200.53
787	517026058	FGGC GWANDU	203,872,568.67	51,686,577.80	0.00	45,900,000.00	0.00	5,995,000.00	0.00	0.00	150,000.00	496,324,523.30	0.00	803,928,669.77
788	517026059	FGGC IBILLO	352,798,567.36	0.00	0.00	0.00	0.00	4,432,000.00	0.00	0.00	0.00	251,062,493.09	0.00	608,293,060.45
789	517026060	FGGC IBUSA	217,477,206.94	26,763,408.84	849,838.56	59,064,849.91	0.00	7,870,818.92	0.00	0.00	0.00	353,969,800.85	0.00	665,995,924.02
790	517026061	FGGC IKOT-OBIO-ITONG	882,106,768.66	51,454,701.39	59,003,921.34	13,030,000.00	69,400.00	0.00	0.00	0.00	0.00	359,820,862.85	0.00	1,365,485,654.24
791	517026062	FGGC ILORIN	584,810,036.49	26,838,151.90	0.00	0.00	0.00	23,862,816.90	0.00	0.00	0.00	166,180,665.74	0.00	801,691,671.03
792	517026063	FGGC IPETUMODU	317,844,085.03	32,783,346.33	0.00	76,968,923.46	6,300,800.00	6,470,000.00	0.00	0.00	0.00	188,120,600.23	0.00	628,487,755.05
793	517026064	FGGC JALINGO	1,088,691,435.13	106,222,739.75	7,150,000.00	106,131,849.58	0.00	33,149,282.24	0.00	0.00	0.00	205,890,517.13	0.00	1,547,235,823.83
794	517026065	FGGC KABBA	555,839,825.95	196,509,398.75	0.00	3,000,020.00	0.00	5,106,687.64	0.00	0.00	0.00	161,088,922.95	0.00	921,544,855.29
795	517026066	FGGC KAZAURE	606,556,721.50	33,893,636.01	32,092,000.00	98,000,000.00	11,074,084.51	0.00	0.00	0.00	10,724,398.76	63,213,758.10	0.00	855,554,598.88
796	517026067	FGGC KEANA	170,244,958.87	65,008,417.12	0.00	8,234,712.66	436,800.00	120,804.75	0.00	0.00	0.00	184,619,112.77	0.00	428,664,806.17
797	517026068	FGGC LANGTANG	210,800,217.37	58,260,681.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,923,076.64	0.00	396,983,975.60
798	517026069	FGGC LEJJA	48,205,291.26	97,278,261.46	15,030,668.48	0.00	0.00	22,480,683.82	0.00	0.00	0.00	288,853,572.91	0.00	471,848,477.93

799	517026070	FGGC MONGUNO	105,414,367.00	93,700,248.01	180.00	10,800,000.00	0.00	5,402,366.00	0.00	0.00	0.00	177,902,971.36	0.00	393,220,132.37
800	517026071	FGGC NEW BUSA	231,717,413.85	78,003,689.19	17,023,142.00	76,100,000.00	61,700,044.65	10,300,080.92	0.00	0.00	1,932,074.00	163,679,069.35	0.00	640,455,513.96
801	517026072	FGGC OMU-ARAN	165,529,567.51	179,794,616.97	16,817,601.00	0.00	0.00	37,994,674.58	0.00	0.00	160,000.00	77,535,758.55	0.00	477,832,218.61
802	517026073	FGGC OWERRI	368,232,162.12	43,223,132.05	29,247,050.00	0.00	1,513,000.00	34,802,080.12	0.00	0.00	0.00	22,400,099.99	0.00	499,417,524.28
803	517026074	FGGC OYO	137,106,880.10	82,675,724.15	6,000.00	18,014,000.00	0.00	2,103,027.86	0.00	0.00	0.00	275,114,655.94	0.00	515,020,288.05
804	517026075	FGGC SHAGAMU	319,095,429.74	76,491,295.70	546,000.00	0.00	0.00	3,216,876.58	0.00	0.00	0.00	56,558,753.90	0.00	455,908,355.92
805	517026076	FGGC GUMI TAMBAWAL	322,242,015.39	5,498,000.00	0.00	57,962,570.00	0.00	0.00	0.00	0.00	0.00	258,588,638.79	0.00	644,291,224.18
806	517026077	FGGC UMUAHIA	155,183,379.04	83,553,029.53	0.00	9,040,652.36	3,254,918.01	10,656,844.21	0.00	0.00	0.00	128,263,350.21	0.00	389,952,173.36
807	517026078	FGGC WUKARI	757,456,744.49	130,644,728.67	180,000.00	90,682,540.50	0.00	4,773,000.00	0.00	0.00	10,100,020.00	66,047,881.55	0.00	1,059,884,915.21
808	517026079	FGGC, YOLA	752,241,256.67	32,679,375.63	0.00	62,178,730.87	5,233,100.00	14,665,701.14	0.00	0.00	0.00	9,641,628.64	0.00	876,639,792.95
809	517026080	FSTC AHOADA	779,629,134.11	58,779,037.81	15,302,581.39	22,809,000.00	11,428,000.00	85,778,835.98	0.00	0.00	0.00	42,036,681.80	0.00	1,015,763,271.09
810	517026081	FSTC AWKA	3,547,751,890.73	8,173,547.11	14,889,020.00	6,800,000.00	0.00	74,624,614.96	0.00	0.00	0.00	217,368,728.79	0.00	3,869,607,801.59
811	517026082	FSTC JUBU-IMUSHIN	53,768,943.45	203,404,265.93	5,034,800.00	4,500,000.00	15,094,438.94	49,037,260.14	0.00	0.00	0.00	194,273,894.30	0.00	525,113,602.76
812	517026083	FSTC MICHIKA	313,283,223.47	29,743,000.00	22,100.00	7,203,700.00	4,653,083.15	57,904,388.82	0.00	0.00	0.00	31,605,700.05	0.00	444,415,195.49
813	517026084	FSTC TUNGBO - YENAGOA	538,112,925.12	49,172,026.00	18,084,500.00	1,579,612.58	3,760,288.72	149,951,612.87	0.00	0.00	0.00	172,002,977.01	0.00	932,663,942.30
814	517026085	FSTC USI-EKITI	151,100,706.52	42,776,686.29	0.00	30.00	0.00	110,525,689.08	0.00	0.00	0.00	112,111,158.00	0.00	416,514,269.89
815	517026086	FTC IKARE	273,880,009.12	121,564,941.25	21,808,668.80	31,760,000.00	15,000,000.00	37,712,529.09	0.00	0.00	51,207,651.00	179,041,607.98	0.00	731,975,407.24
816	517026087	FTC ILESA	198,700,694.53	160,510,828.52	11,253,348.94	13,247,142.85	212,000.00	6,355,428.10	0.00	0.00	0.00	228,557,778.81	0.00	618,837,221.75
817	517026088	FTC JALINGO	354,033,162.62	28,044,700.21	17,528,000.00	65,494,990.00	12,378,000.00	9,964,000.00	0.00	0.00	0.00	429,116,411.76	0.00	916,559,264.59
818	517026089	FTC KAFANCHAN	495,563,128.08	195,000.00	1,170,571.43	10,240,000.00	599,500.00	10,442,000.78	0.00	0.00	0.00	182,196,766.42	0.00	700,406,966.71
819	517026090	FTC LASSA	140,851,953.64	75,280,497.94	0.00	68,841,269.43	0.00	55,190,740.86	0.00	0.00	0.00	240,243,028.48	0.00	580,407,490.35
820	517026091	FTC OHANSO	194,898,975.72	67,196,669.73	0.00	14,845,449.89	0.00	285,000.00	0.00	0.00	0.00	257,210,973.75	0.00	534,437,069.09
821	517026092	FTC OROZO	296,616,485.63	41,403,875.00	13,348,485.56	5,465,000.00	0.00	5,034,000.00	0.00	0.00	0.00	121,993,062.86	0.00	483,860,909.05
822	517026093	FTC OTOBI	124,966,029.80	220,604,773.64	1,000.00	1,516,834.45	6,774,713.00	25,749,696.00	0.00	0.00	0.00	159,233,162.98	0.00	538,846,209.87
823	517026094	FTC OTUPKO	181,922,673.35	119,505,527.95	1,300,000.00	17,870,675.00	0.00	22,280,493.57	0.00	0.00	6,446,391.90	144,677,422.01	0.00	494,003,183.78
824	517026095	FTC SHIRORO	966,080,906.74	223,453,232.85	5,845,000.00	51,538,888.89	0.00	29,458,000.00	0.00	0.00	0.00	138,202,371.18	0.00	1,414,578,399.66
825	517026096	FTC UROMI	216,363,623.84	30,350,000.00	36,014,028.37	0.00	0.00	11,528,300.00	0.00	0.00	10,000,000.00	191,276,791.28	0.00	495,532,743.49
826	517026097	FTC UYO	429,745,879.11	12,273,500.00	49,285,000.00	70,500,000.00	0.00	22,056,512.14	0.00	0.00	0.00	261,932,281.09	0.00	845,793,172.34
827	517026098	FTC YABA	2,446,638,439.14	30,255,461.58	70,804,152.30	15,450,030.00	0.00	0.00	0.00	0.00	0.00	119,246,644.49	0.00	2,682,394,727.51
828	517026099	FTC ZURU	752,146,005.25	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	1,039,113,576.10
829	517026100	KING'S COLLEGE	128,512,966.68	98,773,567.07	92,390,999.99	17,750,320.00	0.00	59,635,950.00	0.00	0.00	0.00	232,257,091.16	0.00	629,320,894.90
830	517026101	QUEEN'S COLLEGE LAGOS	273,606,001.90	125,422,529.12	11,593,087.00	19,950,000.00	6,999,999.99	0.00	0.00	0.00	0.00	159,430,186.03	0.00	597,001,804.04
831	517026102	SULEJA ACADEMY	105,840,233.06	123,062,189.21	29,668,632.82	510,000.00	580,000.00	8,064,303.37	0.00	0.00	0.00	416,361,771.58	0.00	684,087,130.04
832	517026103	FSTC,DOMA	329,611,746.07	69,850,352.65	10,930,516.50	0.00	7,979,696.00	5,280,653.00	0.00	0.00	0.00	161,021,240.23	0.00	584,674,204.45
833	517026104	FSTC DAYI	703,386,018.03	24,067,397.41	38,632,405.66	118,800,000.00	2,215,805.93	17,509,640.00	0.00	0.00	6,549,050.50	256,782,229.94	0.00	1,167,942,547.47
834	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	4,355,047.50	322,070.02	7,264,793.00	83,881,183.54	12,953,788.00	47,445,606.50	0.00	0.00	0.00	4,508,441.50	20,548,747.60	181,279,677.66
835	517028001	UNESCO PARIS	1,933,742.63	7,018,733.35	0.00	0.00	0.00	6,169,829.00	0.00	0.00	0.00	0.00	0.00	15,122,304.98
836	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	809,979,836.28	12,091,804.00	269,170,614.00	504,620,174.74	160,280,048.27	593,225,294.95	0.00	0.00	72,759,684.00	352,969,337.58	409,626,815.46	3,184,723,609.28
837	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	167,271,129,574.64	37,289,723.34	8,317,604,425.04	0.00	0.00	0.00	0.00	0.00	15,149,564.15	1,072,723,845.26	724,983,734.44	177,438,880,866.87
838	0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	0.00	0.00	6,000,000.00	124,000,000.00	0.00	18,535,000.00	0.00	0.00	0.00	0.00	0.00	148,535,000.00
839	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	7,836,913,950.83	1,367,502,329.32	275,774,132.50	1,474,767,486.45	42,038,596.38	24,314,765.00	0.00	0.00	3,939,974,677.76	5,476,259,370.38	581,169,788.36	21,018,715,096.98
840	521002001	NATIONAL HEALTH INSURANCE SCHEME	10,797,824.00	0.00	83,491,450.00	336,378,334.00	0.00	0.00	0.00	0.00	54,042,721.10	59,133,265.00	0.00	543,843,594.10
841	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	8,291,830,252.77	2,729,032,775.90	15,096,800.00	1,281,846,550.00	246,451,057.15	83,589,958.44	0.00	0.00	35,490,427,877.17	12,364,824,507.02	214,293,014.35	60,717,392,792.80
842	521005001	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	227,753,281.28	1,224,747,360.64	1,508,542,354.42
843	521006001	RADIOGRAPHERS REGISTRATION BOARD	45,405,027.00	29,821,870.60	5,130,000.00	146,998,754.48	16,653,080.88	16,136,099.25	0.00	0.00	0.00	43,883,453.26	12,527,570.00	316,555,855.47
844	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	17,960,000.00	2,833,300.00	8,040,068.10	6,000,000.00	5,934,959.00	2,669,200.00	0.00	0.00	20,234,999.30	60,137,583.09	374,750.11	124,184,859.60
845	521008001	HEALTH RECORDS REGISTRATION BOARD	66,466,050.00	9,235,895.00	4,818,085.22	52,182,592.91	57,693,131.31	62,803,384.90	0.00	0.00	0.00	20,261,435.54	2,662,437.93	276,123,012.81
846	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	86,068,500.00	10,332,000.00	785,000.00	58,525,000.00	13,860,756.16	20,380,311.11	0.00	0.00	2,343,600.00	77,515,718.49	13,270,000.00	283,080,885.76
847	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	2,298,000.00	21,000,000.00	38,150,936.16	27,826,376.75	17,970,705.16	8,258,394.75	0.00	0.00	0.00	0.00	9,277,611.12	124,782,023.94
848	521011001	NURSING AND MIDWIFERY COUNCIL	227,643,457.46	199,482,397.00	39,385,350.00	21,918,024.50	0.00	59,812,533.00	0.00	0.00	10,899,945.00	89,499,125.94	0.00	648,640,832.90
849	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	152,802,909.39	0.00	28,413,380.00	84,882,338.10	15,573,740.00	13,019,435.00	0.00	0.00	0.00	452,406,366.13	0.00	747,098,168.62
850	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	98,248,945.97	44,802,979.00	28,815,441.00	73,324,860.00	15,211,900.00	5,572,737.00	0.00	0.00	0.00	162,136,879.72	11,760,000.00	439,873,742.69
851	521014001	NATIONAL AGENCY FOR	400,894,678.11	1,752,221,222.82	11,464,949.06	0.00	0.00	0.00	0.00	0.00	734,495,539.31	193,167,267.78	0.00	3,092,243,657.08

		FOOD AND DRUG ADMINISTRATION AND CONTROL												
852	521015001	MEDICAL REHABILITATION THERAPY BOARD	766,438,134.28	955,930.00	10,087,679.51	25,576,840.49	5,856,790.64	5,000,439.99	0.00	0.00	2,465,409.84	104,161,992.59	32,857,358.00	953,400,575.34
853	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	78,190,497.20	19,506,100.00	40,470,999.25	1,100,000.00	0.00	0.00	0.00	0.00	107,792,999.40	816,838,141.08	161,664,999.89	1,225,563,736.82
854	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	10,677,239.60	7,424,540.38	21,807,875.04	0.00	28,500.00	1,709,695.00	0.00	0.00	0.00	34,152,186.34	28,209,999.70	104,010,036.06
855	521018001	NURSE TUTOR TRAINING - ENUGU	18,778,468.71	4,213,615.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,761,570.78	0.00	93,753,654.77
856	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	360,169,250.00	0.00	15,000,000.00	31,096,942.50	11,875,250.00	7,420,508.85	0.00	0.00	60,000.00	66,619,492.77	5,076,965.00	497,318,409.12
857	521020001	NURSE TUTOR TRAINNING KADUNA	161,896,491.57	0.00	0.00	2,750,000.00	5,000,000.00	2,243,250.00	0.00	0.00	0.00	53,704,110.87	8,682,874.93	234,276,727.37
858	521021001	NURSE TUTOR TRAINNING IBADAN	9,936,974.80	2,811,549.00	0.00	0.00	31,500.00	3,131,797.60	0.00	0.00	0.00	61,653,429.61	18,161,435.06	95,726,686.07
862	0521023003	NHETC, ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
863	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
864	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	132,718,663.91	6,800,986.20	11,131,600.00	21,423,675.00	20,199,466.00	15,447,883.00	0.00	0.00	0.00	73,580,727.00	0.00	281,303,001.11
865	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	130,999,488.60	0.00	1,605,000.00	1,496,000.00	905,500.00	3,535,000.00	0.00	0.00	0.00	86,376,969.14	0.00	224,917,957.74
866	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	157,970,123.95	5,021,462.65	4,513,049.00	17,352,650.00	13,640,784.00	9,416,077.50	0.00	0.00	0.00	69,249,299.35	0.00	277,163,446.45
867	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	49,053,342,705.80	1,208,183,331.53	672,059,714.35	531,475,316.00	344,844,114.57	4,212,086,123.69	0.00	0.00	2,735,300,273.88	6,152,215,908.99	0.00	64,909,507,488.81
868	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	4,285,290,818.94	126,658,131.24	127,251,439.86	6,447,750.00	9,442,825.00	39,640,649.00	0.00	0.00	564,383,892.59	165,311,232.52	0.00	5,324,426,739.15
869	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	15,286,573,461.44	196,907,763.43	101,230,140.80	159,232,008.75	763,097.25	42,200,503.00	0.00	0.00	1,695,773,418.52	611,588,217.73	0.00	18,094,268,610.92
870	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	2,641,001,877.39	538,290,374.78	4,246,987.00	413,390,613.95	279,311,017.50	462,523,172.14	0.00	0.00	1,064,139,814.02	3,437,676,426.94	0.00	8,840,580,283.72
871	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,089,441,053.99	434,619,880.04	302,780,208.18	47,068,151.28	149,511,456.00	188,847,579.18	0.00	0.00	540,970,563.14	631,772,132.38	40,000,000.00	3,425,011,024.19
872	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	784,476,559.68	126,145,138.50	4,494,614.00	6,290,333.34	28,148,979.95	17,430,106.59	0.00	0.00	161,216,609.12	442,491,387.40	0.00	1,570,693,728.58
873	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	2,358,857,480.75	68,650,768.38	38,251,816.14	279,486,864.30	26,974,175.00	32,985,875.00	0.00	0.00	131,129,003.92	268,340,973.39	0.00	3,204,676,956.88
874	521026008	JOS UNIVERSITY TEACHING HOSPITAL	579,830,603.48	83,586,264.20	51,073,840.19	10.00	11,318,549.05	176,866,180.99	0.00	0.00	263,261,128.20	631,133,688.30	0.00	1,797,070,264.41
875	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	173,920,387.61	1,880,555,478.38	523,634,084.19	0.00	13,089,668.65	44,555,349.59	0.00	7,454,200.00	1,619,644,468.41	955,621,093.80	84,981,750.00	5,303,456,480.63
876	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	483,752,147.90	1,228,848,974.13	69,380,489.49	319,056,064.00	190,661,479.00	211,700,325.00	0.00	0.00	472,252,733.43	3,400,391,619.96	0.00	6,376,043,832.91
877	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	24,424,908.00	37,124,865.49	102,336,993.25	24,722,222.42	0.00	30,124,131.90	0.00	0.00	3,172,131,592.73	3,630,100,746.83	0.00	7,020,965,460.62
878	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	422,230,134.10	1,725,496,700.81	207,089,719.14	40,221,625.00	0.00	147,747,705.82	0.00	0.00	976,368,319.45	472,225,954.12	0.00	3,991,380,158.44
879	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	3,434,678,547.60	2,728,587,713.16	296,858,799.15	231,872,864.65	11,920,895.87	548,024,396.60	0.00	0.00	233,642,791.99	1,139,580,687.67	0.00	8,625,166,696.69
880	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	145,362,989.44	60,343,404.31	122,312,719.66	58,879,700.00	3,405,000.00	35,769,315.70	0.00	0.00	272,495,305.71	1,833,482,267.35	0.00	2,532,050,702.17
881	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	308,300,532.39	41,279,778.18	178,221,628.59	47,327,419.15	7,220,101.00	30,461,468.32	0.00	0.00	626,153,556.23	628,511,989.57	0.00	1,867,476,473.43
882	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	913,745,120.08	69,745,266.10	404,282,597.24	114,344,095.24	0.00	3,497,494.86	0.00	0.00	711,089,491.38	543,576,283.99	171,134,033.90	2,931,414,382.79
883	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	1,740,921,010.60	715,072,018.12	132,481,167.68	354,452,356.00	107,280,199.00	616,590,093.74	0.00	0.00	781,796,837.21	427,215,790.77	56,196,159.48	4,932,005,632.60
884	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	267,526,166.24	10.00	8,863,273.92	176,323,427.34	20,604,044.47	144,178,688.15	0.00	0.00	653,809,631.74	909,500,686.46	0.00	2,180,805,928.32

885	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	755,186,095.07	943,106,687.68	109,207,597.55	74,032,558.14	3,704,400.00	49,370,274.58	0.00	0.00	1,129,293,936.52	435,340,850.57	0.00	3,499,242,400.11
886	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	20,469,082.57	22,940,003.17	46,400,073.03	2,524,763.83	14,714,318.54	8,652,911.40	0.00	0.00	559,315,515.09	838,417,796.37	0.00	1,513,434,464.00
887	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	15,108,976.01	60,971,879.22	45,908,665.77	29,333,034.05	2,849,700.00	3,834,090.00	2,000,000.00	0.00	598,715,361.78	1,111,599,537.41	0.00	1,870,321,244.24
888	521027003	FEDERAL MEDICAL CENTRE - ABUJA	178,066,340.72	32,400,109.76	1,027,559,801.55	446,845,206.65	23,613,891.18	80,024,839.20	0.00	0.00	1,033,371,415.12	2,274,631,243.48	0.00	5,096,512,847.66
889	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	70,271,510.91	43,581,999.50	250,000.00	52,611,000.00	0.00	3,793,070.00	0.00	0.00	0.00	452,994,430.67	0.00	623,502,011.08
890	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	4,289,269,704.18	409,263,473.05	19,597,308.60	62,568,430.32	234,000.00	1,959,919.00	0.00	0.00	2,003,069.20	503,142,612.85	0.00	5,288,038,517.20
891	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,041,811,787.61	72,282,357.03	92,399,101.35	147,081,209.50	46,569,389.70	206,002,589.00	0.00	0.00	826,404,739.52	157,683,964.19	0.00	2,590,235,137.90
892	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	497,301,808.43	256,882,496.78	31,855,729.17	178,751,366.18	78,546,731.25	25,342,742.50	0.00	0.00	718,420,004.59	348,250,646.92	0.00	2,135,351,525.82
893	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	429,527,551.38	407,437,475.49	93,675,181.73	32,946,318.75	36,702,166.25	12,652,600.83	0.00	0.00	17,373,119.04	763,063,937.88	0.00	1,793,378,351.35
894	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	712,294,261.21	122,232,703.98	60,118,102.77	199,093,043.24	13,392,425.54	46,735,186.75	0.00	0.00	623,188,462.19	19,493,283.65	0.00	1,796,547,469.33
895	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,287,287,564.46	208,682,684.00	126,284,606.59	242,101,971.50	92,602,234.90	97,012,456.25	0.00	0.00	1,405,131,553.29	288,548,288.75	0.00	3,747,651,359.74
896	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	0.00	39,733,720.93	0.00	1,282,000.00	0.00	0.00	0.00	0.00	0.00	41,015,720.93
897	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	87,428,663.45	0.00	813,500.00	0.00	2,091,700.00	94,602,737.19	0.00	0.00	365,579,296.03	485,170,265.12	0.00	1,035,686,161.79
898	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	1,919,708,524.57	420,816,286.88	339,815,334.64	97,378,943.64	10,759,628.12	129,469,014.13	0.00	0.00	767,842,823.73	336,960,572.22	0.00	4,022,751,127.93
899	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	3,025,302,080.04	394,182,350.26	67,855,381.04	168,409,999.98	5,915,635.35	23,737,869.87	0.00	0.00	702,074,263.09	328,821,629.87	0.00	4,716,299,209.50
900	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	300,447,336.65	24,952,250.00	21,212,275.00	2,658,500.00	75,592,644.45	6,548,150.00	0.00	55,567,276.96	251,898,625.04	313,541,147.32	265,000.00	1,052,683,205.42
901	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	1,482,767,128.86	261,196,243.73	60,985,000.00	69,800,000.00	0.00	10,348,120.00	0.00	0.00	1,434,696,401.39	323,088,502.92	699,767,500.00	4,342,648,896.90
902	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	1,365,483,820.07	733,003,182.47	101,648,530.00	184,000.00	655,000.00	84,104,282.00	0.00	0.00	1,539,984,810.73	1,068,132,505.94	0.00	4,893,196,131.21
903	521027018	FEDERAL MEDICAL CENTRE, OWO	629,621,461.56	251,734,812.69	43,323,000.00	175,467,963.65	8,395,700.00	59,500.00	0.00	0.00	404,534,680.25	330,522,549.37	0.00	1,843,659,667.52
904	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	345,718,623.97	310,687,786.78	24,065,137.50	80,314,710.96	17,887,187.40	28,167,627.32	0.00	0.00	1,188,240,878.11	1,597,188,752.02	0.00	3,592,270,704.06
905	521027020	FEDERAL MEDICAL CENTRE, OWERRI	1,279,052,406.07	281,465,898.07	242,515,299.88	17,445,224.78	38,961,217.89	23,825,750.74	0.00	0.00	1,523,016,417.67	1,365,694,217.81	40,731,630.04	4,812,708,062.95
906	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	4,101,865,721.25	330,530,828.02	171,379,057.76	151,466,999.99	14,367,601.50	37,739,809.50	0.00	0.00	1,324,695,535.28	1,791,519,729.42	0.00	7,923,565,282.72
907	521027022	FEDERAL MEDICAL CENTRE, KATSINA	3,641,769,674.16	1,587,789,946.82	176,102,735.00	346,455,347.26	75,647,961.00	225,899,375.99	0.00	0.00	2,019,941,463.12	1,861,872,831.55	0.00	9,935,479,334.90
908	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,841,356,918.51	38,817,204.95	71,437,837.03	55,162,392.74	0.00	25,333,564.67	0.00	0.00	709,468,809.05	279,676,427.78	0.00	3,021,253,154.73
909	521027025	FEDERAL MEDICAL CENTRE, ASABA	484,158,875.22	147,927,862.19	38,500,000.00	0.00	29,533,678.00	114,643,852.25	0.00	0.00	1,203,697,928.59	1,817,014,691.48	99,348,669.48	3,934,825,557.21
910	521027026	FEDERAL MEDICAL CENTRE, BIDA	330,841,556.36	279,806,234.65	123,119,825.92	100,037,046.90	138,000.00	79,007,925.94	0.00	0.00	1,309,109,421.52	1,529,647,484.69	350,865,384.54	4,102,572,880.52
911	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,671,878,927.47	36,501,508.66	345,144,613.80	140,845,550.00	0.00	18,881,156.34	0.00	0.00	748,282,220.36	1,175,055,897.64	27,027,352.36	4,163,617,226.63
912	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,032,774,345.00	26,676,243.00	71,955,374.00	70,542,089.50	25,170,785.55	82,249,271.96	0.00	0.00	655,692,722.44	1,101,140,189.39	0.00	3,066,201,020.84
913	521027031	FEDERAL MEDICAL CENTRE, KOGI	2,333,002,407.91	650,813,937.90	176,494,788.00	294,988,218.14	94,261,727.36	316,974,898.13	0.00	0.00	1,130,021,604.60	1,388,384,643.34	0.00	6,384,942,225.38
914	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,428,283,819.83	899,652,660.00	187,651,110.50	215,751,686.77	76,212,976.00	329,477,748.05	0.00	0.00	1,407,593,479.69	683,871,433.93	27,999,375.00	5,256,494,289.77
915	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	799,774,542.70	63,329,152.82	45,408,721.00	318,618,322.22	57,016,932.81	52,491,790.00	0.00	0.00	1,126,399,103.66	1,689,992,193.78	1,320,162,996.43	5,473,193,755.42
916	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	345,090,587.02	91,711,117.24	44,592,859.95	220,043,712.00	51,200,900.00	103,050,021.24	0.00	0.00	820,793,225.25	1,155,584,070.37	105,130,010.62	2,937,196,503.69
917	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,211,680,541.54	326,034,470.00	34,256,647.00	18,076,970.00	410,000.00	41,324,165.00	0.00	0.00	526,564,013.81	1,481,478,280.45	91,135,801.59	3,730,960,889.39
918	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	314,402,686.10	0.00	93,503,500.00	8,000.00	0.00	110,272,080.00	0.00	0.00	280,413,461.13	1,431,792,141.23	0.00	2,230,391,868.46
919	521027037	FEDERAL MEDICAL	3,937,293,609.54	1,166,042,777.99	356,233,632.00	280,276,248.11	3,522,000.00	368,482,860.41	0.00	0.00	747,478,365.78	2,566,428,401.22	182,537,480.25	9,608,295,375.30

		CENTRE, BAYELSA STATE												
920	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	716,746,041.24	823,345,030.56	727,493,472.12	448,704,317.35	583,334,804.86	111,903,300.95	0.00	0.00	726,213,116.83	918,262,348.37	107,703,736.05	5,163,706,168.33
921	521027039	NATIONAL EYE CENTRE KADUNA	2,454,186,657.18	1,222,273,486.00	89,435,993.50	339,296,151.26	32,084,200.00	51,427,310.00	0.00	0.00	1,427,134,420.74	393,328,687.07	721,282,132.00	6,730,449,037.75
922	521027040	NATIONAL EAR CARE CENTRE KADUNA	369,209,834.57	369,805,281.68	28,726,748.54	68,159,536.90	0.00	30,255,989.47	0.00	0.00	668,021,331.22	762,145,335.09	55,254,412.90	2,351,578,470.37
923	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	214,183,211.61	0.00	6,541,710.00	52,820,721.95	0.00	0.00	0.00	0.00	148,746,729.97	635,562,760.80	32,433,724.69	1,090,288,859.02
924	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	0.00	186,913,893.32	25,410,400.00	58,609,864.00	0.00	59,713,520.00	0.00	0.00	4,047,000.00	576,935,797.56	3,851,015.00	915,481,489.88
928	0521027046	ONCHO 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
929	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	1,817,605,334.55	46,942,024.14	49,490,752.50	741,585,117.66	149,950,042.41	17,687,364.62	0.00	0.00	707,350,763.02	559,947,349.98	0.00	4,090,558,748.88
930	521028001	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
931	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
932	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
933	521028029	FEDERAL STAFF DENTAL CLINICS, 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
934	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	0.00	53,000,000.00	53,500,000.00	8,950,000.00	32,500.00	334,700.00	0.00	0.00	53,000,000.00	215,500,000.00	0.00	384,317,200.00
935	521029001	PHS, 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
936	521029002	PHS, YOLA	0.00	0.00	0.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00
937	521029003	PHS, JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
938	521029004	PHS, MAIDUGURI	0.00	960,000.00	0.00	15,000,000.00	0.00	625,000.00	0.00	0.00	0.00	0.00	0.00	16,585,000.00
939	521029005	PHS, DAMATURU	0.00	255,000.00	120,000.00	17,000,000.00	0.00	440,000.00	0.00	0.00	0.00	0.00	0.00	17,815,000.00
940	521029006	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
941	521029007	PHS, KASTINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
942	521029008	PHS, DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
943	521029009	PHS, ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
944	521029010	PHS, SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
945	521029011	PHS, IBADAN	0.00	100.00	10.00	1,000.00	0.00	320.00	0.00	0.00	10.00	0.00	0.00	1,440.00
946	521029012	PHS, ABEOKUTA	0.00	50,080.00	40,000.00	1,500,000.00	35,000.00	62,340.00	0.00	0.00	0.00	0.00	0.00	1,687,420.00
947	521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
948	521029014	PHS, CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
951	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) 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
953	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
954	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
955	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
956	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	391,802,631.64	51,453,207.50	1,527,010.25	76,164,810.54	26,788,509.17	29,442,994.22	0.00	0.00	1,241,164,576.05	0.00	0.00	1,818,343,739.37
957	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	635,408,591.56	508,270,783.84	22,520,000.00	194,152,014.59	229,143,354.87	260,231,067.65	0.00	0.00	175,845,012.68	549,862,196.63	4,266,563.50	2,579,699,585.32
958	0517026018	FGGC KEBBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
959	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	21,095,625.00	14,445,832.81	24,382,154.68	49,630,873.77	5,217,959.19	5,481,951.12	0.00	0.00	0.00	10,151,403.77	1,122,157.41	131,527,957.75
960	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	87,228,108.27	24,628,509.68	36,144,688.47	80.00	0.00	47,897,051.10	0.00	0.00	11,450,010.00	46,905,652.84	0.00	254,254,100.36
961	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	150,722,640.18	36,232,300.96	274,040.00	32,963,434.63	4,672,500.00	5,848,393.48	0.00	0.00	0.00	131,738,790.99	4,801,500.00	367,253,600.24
962	521036001	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	4,946,000.00	9,574,243,189.75	0.00	9,683,948,695.44
963	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	17,259,976.50	0.00	0.00	34,525,425.00	0.00	31,249,624.11	0.00	0.00	0.00	5,140,401.86	794,250.00	88,969,677.47
964	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	271,843,321.49	93,092,980.92	20,980,224.13	222,290.95	0.00	800,870.00	0.00	0.00	250,381,047.38	1,000,500.06	0.00	638,321,234.93
965	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	49,441,043.00	8,542,172.48	125,584,440.42	0.00	10,887,885.35	0.00	0.00	34,535,085.20	2,936,512.20	0.00	231,927,138.65
966	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI	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

		LAGOS												
967	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	78,621,159.72	32,011,962.00	58,000.00	140,762,410.84	0.00	288,000.00	0.00	0.00	352,660,980.77	0.00	579,600.00	604,982,113.33
968	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	421,637,744.75	45,665,372.53	325,017,560.00	91,609,960.69	10,235,899.96	78,166,958.89	0.00	0.00	653,918,208.09	477,501,618.86	30,000,000.00	2,133,753,323.77
969	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	657,475,102.29	432,602,262.27	24,767,877.51	90,007,363.58	0.00	0.00	0.00	0.00	446,106,794.64	531,799,991.40	0.00	2,182,759,391.69
970	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	1,930,959,227.98	8,047,675.00	0.00	0.00	811,000.00	464,909,857.47	0.00	0.00	371,592,974.80	656,038,640.11	0.00	3,432,359,375.36
971	521049001	NATIONAL HOSPITAL	925,928,011.02	440,514,201.00	324,892,761.50	1,220,000.00	190,317,757.40	99,068,168.13	0.00	0.00	282,025,879.43	272,410,416.11	0.00	2,536,377,194.59
972	521050001	BASIC HEALTH CARE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
973	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	10,473,842,047.49	3,509,799,518.99	976,147,437.54	1,004,627,900.52	180,342,774.94	156,499,826.25	0.00	0.00	0.00	611,394,980.70	67,394,216.28	16,980,048,702.71
974	535002001	NATIONAL PARK HEADQUARTERS	243,500,503.26	1,419,420,138.35	39,574,464.28	151,115,604.18	17,083,833.10	80,196,230.88	0.00	0.00	119,373,483.24	9,333,712.51	0.00	2,079,597,969.80
975	535003001	KAINJI NATIONAL PARK	229,614,522.28	42,619,325.36	9,632,259.80	29,812,010.00	0.00	6,763,180.54	0.00	0.00	0.00	0.00	0.00	318,441,297.98
976	535004001	OYO NATIONAL PARK	466,900,153.18	91,562,935.21	518,718.00	53,645.00	0.00	11,189,804.00	0.00	0.00	1.00	9,992,285.44	0.00	580,217,541.83
977	535005001	CHAD BASIN NATIONAL PARK	78,577,699.50	56,946,059.53	6,646,995.00	61,893,600.00	0.00	5,121,000.00	0.00	0.00	0.00	0.00	0.00	209,185,354.03
978	535006001	GASHAKA GUMTI NATIONAL PARK	148,314,787.80	315,640,679.73	24,421,631.00	107,711,976.00	55,346,618.00	34,575,978.00	0.00	0.00	5,499,375.00	149,121,319.00	0.00	840,632,364.53
979	535007001	CROSS RIVER NATIONAL PARK	305,906,578.00	221,193,053.08	0.00	25,484,050.00	0.00	12,131,302.19	0.00	0.00	0.00	20,515,714.63	0.00	585,230,697.90
980	535008001	KAMUKU NATIONAL PARK	56,475,341,309.44	89,804,400.63	52,115,538.79	40.00	748,714.90	30,676,271.30	0.00	0.00	920.00	0.00	0.00	56,648,687,195.06
981	535009001	OKUMU NATIONAL PARK	158,221,617.00	141,864,130.72	11,743,608.50	33,849,290.40	280.00	988,344.00	0.00	0.00	233,978.00	9,557,558.59	0.00	356,458,807.21
982	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	520,921,965.07	552,955,836.02	200,000.00	18,063,500.00	0.00	0.00	0.00	0.00	0.00	463,126,449.70	0.00	1,555,267,750.79
983	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	941,469,685.34	65,662,564.18	31,939,588.90	1,260,000.00	361,000.00	21,303,725.18	0.00	0.00	0.00	454,036,158.48	0.00	1,516,032,722.08
984	535012001	FEDERAL COLLEGE OF FORESTRY JOS	170,338,248.73	5,929,573.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,858,914.09	0.00	320,126,736.56
985	535012301	RESOURCES MANAGEMENT, SAKPOBA,EDO STATE (SOUTH -SOUTH)	0.00	0.00	0.00	0.00	0.00	1,721,140.00	0.00	0.00	0.00	0.00	0.00	1,721,140.00
986	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	179,500,000.00	0.00	4,000,000.00	1,500,000.00	0.00	10,287,383.00	0.00	0.00	0.00	0.00	0.00	195,287,383.00
987	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	189,809,065.82	868,000.00	2,800,500.00	0.00	0.00	3,300,000.00	0.00	0.00	0.00	0.00	0.00	196,777,565.82
994	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	51,317,099.76	27,615,000.00	322,291.68	344,036,562.85	33,071,058.62	113,151,304.17	0.00	0.00	73,511,138.38	235,248,774.10	229,924,941.32	1,108,198,170.88
995	0543001001	NATIONAL POPULATION COMMISSION	600,000.00	0.00	2,413,444.00	43,524,749.26	149,472,596.61	56,320,610.00	0.00	0.00	0.00	1,274,422,696.05	1,698,895,965.21	3,225,650,061.13
996	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIALDEVELOPMENT	116,006,683.75	70,606,262.50	7,725,000.00	22,488,892.50	172,356,161.92	11,456,490.00	0.00	0.00	1,615,816.00	245,790,610.50	247,623,000.00	895,668,917.17
997	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	1,663,472,784.71	0.00	49,519,742.88	2,711,492,377.69	15,420,166.05	0.00	0.00	0.00	0.00	158,404,573.78	0.00	4,598,309,645.11
998	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	0.00	3,053,953,261.67	444,252,869.64	17,850,406,683.19	0.00	0.00	0.00	0.00	0.00	255,011,835.73	21,603,624,650.23
999	544004001	NORTH EAST 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
1000	544005001	NATIONAL COMMISSION FOR REFUGEES	1,328,930,872.65	1,542,401,279.08	836,572,169.78	728,287,935.21	11,415,670.00	41,795,630.00	0.00	0.00	39,965,580.22	842,482,987.45	4,787,200.00	5,376,639,324.39
1001	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	835,633,546.70	158,120,880.98	2,871,400.00	64,959,999.97	20,639,100.00	6,321,975.00	0.00	0.00	10,587,500.00	30,079,088.87	1,323,068,354.51	2,452,281,846.03
1002	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	111,877,797.07	139,555,582.94	251,533,380.01
1003	0544009001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT MDG (OSSAP-MDGS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,180,370.58	0.00	2,180,370.58
		GRAND TOTAL	2,913,679,023,024.22	2,080,286,359,575.68	461,803,951,144.13	555,214,782,065.01	214,853,349,132.82	424,743,967,738.47	17,851,644,394.21	9,993,297,145.50	841,793,107,689.65	2,476,608,827,915.13	806,166,406,749.20	10,802,994,716,574.00

NOTE 34:
PROPERTY, PLANT AND EQUIPMENT (PPE) SCHEDULE

	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 01/01/2021	2,297,308,680,299.46	1,897,572,510,683.76	343,263,503,628.98	416,361,757,761.71	165,030,173,417.97	383,962,871,641.75	17,851,644,394.21	9,985,842,945.50	330,006,129,259.66	1,669,186,155,807.49	699,819,179,016.34	8,230,348,448,856.82
ADDITION DURING THE YEAR	616,370,342,724.76	182,713,848,891.92	118,540,447,515.15	138,853,024,303.31	49,823,175,714.85	40,781,096,096.72	-	7,454,200.00	511,786,978,429.99	807,422,672,107.65	106,347,227,732.86	2,572,646,267,717.20
ADD REVALUATION												-
LESS DISPOSAL												-
IMPAIRMENT CHARGES												-
TOTALS	2,913,679,023,024.21	2,080,286,359,575.68	461,803,951,144.13	555,214,782,065.01	214,853,349,132.82	424,743,967,738.47	17,851,644,394.21	9,993,297,145.50	841,793,107,689.65	2,476,608,827,915.14	806,166,406,749.20	10,802,994,716,574.00
ACCUMULATED DEPRECIATION	136,865,620,083.43	262,279,206,326.54	106,668,774,918.43	195,184,936,856.51	117,789,746,323.24	249,834,245,430.30	-	175,828,229.79	82,984,889,002.57		762,198,558,552.28	1,913,981,805,723.10
ADDITIONAL ACCUMULATED DEPRECIATION	53,940,279,868.31	103,426,583,532.93	43,152,144,874.00	83,976,749,376.63	44,171,558,014.94	74,483,885,455.99	-	-	83,844,759,544.37		105,868,084,960.27	592,864,045,627.43
ACCUMULATED IMPAIRMENT CHARGES	208,332,395.05	788,588,385.87	404,879,071.37	740,544,490.00	2,888,639,443.50	2,886,709.45						5,033,870,495.24
ADD CHARGES DURING THE YEAR IMPAIREMENT	-	19,004,260.00	1,260.00	2,250.00	-	900,011.13						19,907,781.13
ADD CHARGES DURING THE YEAR												-
TOTALS	191,014,232,346.79	366,513,382,505.34	150,225,800,123.81	279,902,232,973.13	164,849,943,781.68	324,321,917,606.87	-	175,828,229.79	166,829,648,546.94	-	868,066,643,512.55	2,511,899,629,626.90
CARRYING AMOUNT 31/12/2021	2,722,664,790,677.43	1,713,772,977,070.33	311,578,151,020.32	275,312,549,091.88	50,003,405,351.13	100,422,050,131.60	17,851,644,394.21	9,817,468,915.71	674,963,459,142.71	2,476,608,827,915.14	(61,900,236,763.35)	8,291,095,086,947.12
CARRYING AMOUNT 31/12/2020	2,160,234,727,820.98	1,634,504,715,971.35	236,189,849,639.18	220,436,276,415.20	44,351,787,651.23	134,125,739,501.99	17,851,644,394.21	9,810,014,715.71	247,021,240,257.09	1,669,186,155,807.49	(62,379,379,535.94)	6,311,332,772,638.48
	2%	*5%*	*10%*	*20%*	*25%*	*20%*	*0%*	*0%*	*10%*	*0%*	*100%*	

DEPRECIATION OF CONSTITUTENCY PROJECTS HAS BEEN ADJUSTED BY A JORNAL BECAUSE 100% RATE IS UTILISE, 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	
	111001001	STATE HOUSE - HQTRS	3,594,133,630.27
	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	54,127,949.45
	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	4,806,375.00
	0112001001	NASS MANAGEMENT	210,649,200.00
	116001001	MINISTRY OF DEFENCE - MOD HQTRS	33,000,000.00
	116002001	DEFENCE HEADQURTERS	117,610,148.42
	119009035	FOREIGN MISSION: DOUALA	3,725,838.35
	123007001	NIGERIAN FILM CORPORATION	57,610,588.26
	155004001	POLICE FORMATIONS ANDCOMMANDS	46,109,029.62
	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	7,336,717.50
	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	389,535,160.87
	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	1,344,346,850.94
	156003001	NIGERIA COMMUNICATION SATELLITE	785,175,841.40
	0158001001	CODE OF CONDUCT TRIBUNAL	3,920,000.00
	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	1,206,400.00
	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	19,815,961.08
	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	231,241,281.21
	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	229,608,794.89
	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTSTECHNOLOGY, KANO	20,046,951.39
	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	322,229,803.27
	215004001	**NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN**	970,757,400.09
	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	228,784,022.81
	215014001	COCOA RESEARCH INSTITUTE- IBADAN	106,795,779.52
	215016001	RUBBER RESEARCH INSTITUTE- BENIN	5,711,382.01
	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	101,633,873.97
	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	139,280,274.87
	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	585,557,510.98
	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	179,493,063.45

2	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	106,703,635.00
3	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	84,477,281.02
3	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	40,599,999.30
3	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	72,842,995.23
3	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	135,315,935.70
3	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	994,037,500.97
3	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	496,402,280.86
3	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	53,912,921.01
3	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	1,358,831,477.39
3	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	73,906.45
3	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	400,077,115.38
4	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	754,581,666.83
4	222011001	FEDERAL PRODUCE INSPECTION	5,197,500.00
4	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	104,247,474.79
4	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	85,455,216.45
4	227004001	NATIONAL PRODUCTIVITY CENTRE	93,900,944.19
4	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	107,224,992.81
4	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	5,334,525.58
4	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	30,832,581.65
4	228009031	NORTH WEST ZONAL OFFICE, KANO	9,280,000.00
4	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	8,000,000.28
5	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	565,913.00
5	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	15,942,500.00
5	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	12,937,110.00
5	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	171,850,254.00
5	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	10,678,570.00
5	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	602,864,281.34
5	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	44,547,946.91
5	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	287,646,561.93
5	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	6,064,502,867.80
5	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	295,700,808.76
6	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	8,281,844,901.22
6	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH WEST ZONAL OFFICE, KANO	475,000,000.00

	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	18,706,651.52
	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	241,051,313.97
	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	12,507,108.41
	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	14,580,700.10
	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	19,413,231.25
	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	46,717,471.61
	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	111,879,630.00
	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	8,006,531.30
	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	23,325,303.86
	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	1,200,600.00
	228066001	SOKOTO ENERGY RESEARCH	114,065,948.00
	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	63,922,532.25
	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	19,502,954.29
	228073001	ENERGY COMMISSION OF NIGERIA	446,250.00
	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	21,578,587.70
	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	71,161,100.09
	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	16,086,610,337.
	229003001	NIGERIAN RAILWAY	275,995,869.62
	229005001	MARITIME ACADEMY, ORON	360,661,824.03
	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	90,450,004.90
	230002001	NIGERIAN METEOROLOGICAL AGENCY	52,506,386.02
	231001001	FEDERAL MINISTRY OF POWER - HQTRS	193,419,243.56
	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	276,857,381.16
	234003001	FEDERAL SCHOOL OF SURVEY, OYO	4,000,000.00
	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	48,277,967.73
	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	337,957,710.49
	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	75,805,210.30
	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	4,395,000.00
	252001001	FEDERAL MINISTRY OF	533,687,603.44

		WATER RESOURCES - HQTRS	
9	252037001	ANAMBRA/ IMO RBDA	7,938,649,034.30
9	252040001	CROSS RIVER RBDA	749,401,839.16
9	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	157,297,890.40
9	252042001	LOWER BENUE RBDA	28,916,947.40
9	252043001	LOWER NIGER RBDA	33,498,827.66
9	252044001	NIGER DELTA RBDA	1,275,894,760.04
9	252045001	OGUN/ OSUN RBDA	24,992,106.74
9	252046001	SOKOTO RIMA RBDA	578,151,597.43
9	252047001	UPPER BENUE RBDA	11,665,750.06
	252048001	UPPER NIGER RBDA	159,965,920.99
	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	981,450,317.82
	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	47,326,478.71
	0252051001	GURARA WATER MANAGEMENT AUTHORITY	125,269,286.44
	0318004001	FEDERAL HIGH COURT-ABUJA	67,277,000.00
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	379,556,224.17
	0326003001	LEGAL AID COUNCIL	18,084,393.32
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	163,684,905.98
	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	1,515,089,822.08
	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	123,382,555.91
	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	3,054,274,367.56
	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	114,748,916.07
	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	14,844,473.82
	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	5,160,068.51
	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	207,374,017.26
	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	2,881,796,147.26
	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	32,324,476.00
	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	84,338,272.91
	517009001	NATIONAL EXAMINATIONS COUNCIL	338,905,184.10
	517010001	MASS LITERACY COUNCIL	52,004,299.91
	517011001	NOMADIC EDUCATION COMMISSION	1,295,859,473.77
	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	22,234,855.98
	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	7,814,047.82
	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	14,595,000.00
	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	3,537,590,091.52
	517017001	NATIONAL TEACHERS INSTITUTE	283,215,766.36
	517018001	FEDERAL POLYTECHNIC ADO-EKITI	520,350.00
	517018003	FEDERAL POLYTECHNIC BIDA	428,366,575.23

	517018004	FEDERAL POLYTECHNIC IDAH	3,838,840,887.73
	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,428,855,218.35
	517018007	FEDERAL POLYTECHNIC NASARAWA	520,350.00
	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	3,801,048,991.75
	517018009	FEDERAL POLYTECHNIC KADUNA	45,375,168.82
	517018010	FEDERAL POLYTECHNIC OFFA	4,680,301,841.27
	517018014	FEDERAL POLYTECHNIC OKO	3,810,537,943.00
	517018021	FEDERAL POLYTECHNIC EKOWE	573,919,557.39
	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	2,722,739,364.04
	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	589,737,802.00
	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	2,676,034,593.36
	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	57,749,402.02
	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	20,231,297.50
	517019007	FEDERAL COLLEGE OF EDUCATION KANO	118,669,044.07
	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,297,398,468.78
	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	226,200,000.00
	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	1,640,595,931.23
	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	48,606,416.18
	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	590,806.00
	517021001	UNIVERSITY OF IBADAN	4,339,648.39
	517021002	UNIVERSITY OF LAGOS	2,831,936,778.05
	517021003	UNIVERSITY OF NIGERIA, NNSUKA	1,600,302.44
	517021004	AHMADU BELLO UNIVERSITY, ZARIA	8,540,787,960.72
	517021006	UNIVERSITY OF BENIN	209,994,234.54
	517021007	UNIVERSITY OF JOS	2,305,578,004.48
	517021009	UNIVERSITY OF ILORIN	1,478,745,571.35
	517021010	UNIVERSITY OF ABUJA	33,345,785.25
	517021014	UNIVERSITY OF PORT HARCOURT	51,646,517.83
	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	1,517,257,026.76
	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	99,090,831.15
	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	606,352,882.03
	517021020	UNIVERSITY OF UYO	2,739,336,119.77
	517021021	UNIVERSITY OF MAIDUGURI	1,693,080,705.81
	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	102,801,767.64
	517021023	BAYERO UNIVERSITY, KANO	666,522,937.76
	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	54,176,725.00
	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	417,555,139.00
	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	70,350,283.75
	517021029	FEDERAL UNIVERSITY OYE-EKITI	1,009,985,398.28
	517021030	FEDERAL UNIVERSITY OTUOKE	54,485,989.44
	517021031	FEDERAL UNIVERSITY DUTSE	921,648,824.10
	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	1,237,641,726.21
	517021033	FEDERAL UNIVERSITY LAFIA	1,772,115,069.78
	517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,419,305,561.92
	517021035	FEDERAL UNIVERSITY KASHERE	5,652,929,680.88
	517021036	FEDERAL UNIVERSITY LOKOJA	70,600,173.73
	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	2,730,497,721.23

	517021040	FEDERAL UNIVERSITYOF GUSAU	443,426,673.26
	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	221,502,741.45
	517024001	NATIONAL OPEN UNIVERSITY	472,974,523.77
	517026001	F.S.C. SOKOTO	109,547,431.78
	517026002	FGC AZARE	1,742,839,377.07
	517026003	FGC BUNI-YADI	22,944,000.00
	517026005	FGC DAURA	49,263,264.76
	517026010	FGC IKET VANDAKYA	101,465,402.52
	517026013	FGC IKURIN	11,555,000.00
	517026014	FGC JOS	43,000,000.00
	517026015	FGC KADUNA	112,238,624.26
	517026016	FGC KANO	1,149,765,691.88
	517026017	FGC KEFFI	5,164,979.88
	517026018	FGC KIYAWA	18,636,363.63
	517026022	FGC MINNA	114,606,234.84
	517026024	FGC ODOGBOLU	28,784,773.48
	517026027	FGC OHAFIA	11,979,606.47
	517026032	FGC POTISKUM	70,014,814.82
	517026036	FGC WARRI	61,203,463.03
	517026044	FGGC ANKA	585,335,603.28
	517026051	FGGC CALABAR	4,500,000.00
	517026053	FGGC EFON IMNRINGI	207,167,580.90
	517026060	FGGC IBUSA	109,347,257.16
	517026063	FGGC IPETUMODU	120,321,697.72
	517026067	FGGC KEANA	29,684,582.00
	517026070	FGGC MONGUNO	56,780,000.00
	517026079	FGGC, YOLA	69,951,890.77
	517026080	FSTC AHOADA	5,261,604.78
	517026098	FTC YABA	10,000,000.00
	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	31,524,634.00
	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	21,431,000.00
	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	7,992,230.00
	521008001	HEALTH RECORDS REGISTRATION BOARD	2,800,000.00
	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	6,888,750.00
	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	2,450,000.00
	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	202,752,470.14
	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	21,472,500.00
	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	10,000,000.00
	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	383,376,681.81
	521026008	JOS UNIVERSITY TEACHING HOSPITAL	50,519,293.79
	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	27,850,700.00
	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	45,941,884.95
	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	4,448,092,481.46
	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	62,223,948.79
	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	86,121,099.92
	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	912,449,040.74

1	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	15,425,167.91
1	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	8,051,588.00
1	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	218,524,214.86
1	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	106,122,871.00
1	521027031	FEDERAL MEDICAL CENTRE, KOGI	105,588,149.00
1	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	9,100,000.00
1	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	11,152,602.50
1	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	297,456,004.37
1	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	4,712,500.00
1	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	139,737,324.85
1	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	35,099,511.26
1	535002001	NATIONAL PARK HEADQUARTERS	58,441,811.06
1	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	29,555,869.81
1	0535014001	FORESTRY MECHANISAATION COLLEGE AFAIK A	26,036,094.37
		TOTAL	**157,139,690,050.57**

NOTE 35:
INVESTMENT PROPERTY

	INVESTMENT PROPERTY
	3202
	₦
AS AT 01/01/2021	138,153,115,240.40
ADDITION DURING THE YEAR	18,986,574,810.17
ADD REVALUATION	
LESS DISPOSAL	
IMPAIRMENT CHARGES	
TOTALS	**157,139,690,050.57**
ADD CHARGES DURING THE YEAR	-
LESS DISPOSAL DEPRECIATION	
TOTALS	**-**
CARRYING AMOUNT 31/12/2021	**157,139,690,050.57**
CARRYING AMOUNT 31/12/2020	**138,153,115,240.40**

NOTE 36 A:
INTANGIBLE ASSET

S/N	ADMIN. CODE	MDA	INTANGIBLE ASSET
			₦
		ADMINISTRATIVE SECTOR	
1.	111001001	STATE HOUSE - HQTRS	15,169,427,242.17
2.	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	170,242,699.03
3.	111001007	STATE HOUSE LAGOS LIAISON OFFICE	10,379,571.00
4.	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	147,397,187,710.56
5.	111006001	NIPSS, KURU	587,422,940.83
6.	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	426,122,239.15
7.	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	1,809,146,048.95
8.	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	1,171,879,425.52
9.	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	708,361,640.48
10.	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	1,288,693,797.19
11.	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	2,877,153,359.02
12.	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	83,516,419.98
13.	0112008001	GENERAL SERVICE	3,338,664,177.00
14.	116001001	MINISTRY OF DEFENCE - MOD HQTRS	40,937,252,671.24
15.	116002001	DEFENCE HEADQURTERS	598,644,554.85
16.	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	1,594,407,715.30
17.	116003001	NIGERIAN ARMY	993,336,534.09
18.	116004001	NIGERIAN NAVY	8,171,500,000.00
19.	116005001	NIGERIAN AIRFORCE	1,822,584,705.00
20.	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	100,000,000.00
21.	116007001	NIGERIAN DEFENCE COLLEGE	297,780,244.61
22.	116008001	COMMAND AND STAF COLLEGE, JAJI	973,015,426.50
23.	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	1,294,583,739.77
24.	116012001	DEFENCE INTELLIGENCEAGENCY	2,861,194,581.00
25.	116015017	DEFENCE MISSIONS	2,863,000,000.00
26.	116018001	DEFENCE SPACE ADMINISTARTION	48,830,125.00
27.	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	7,917,465,093.81
28.	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	277,677,551.60
29.	119002001	TECHNICAL AIDS CORPS	8,620,065,297.29
30.	119003001	FOREIGN SERVICE ACADEMY(FSA)	305,838,598.26
31.	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	2,000,873,462.44
32.	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	1,542,125,803.08
33.	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	128,785,344.55
34.	119009001	FOREIGN MISSION: ABIDJAN	14,435,000.00
35.	119009002	FOREIGN MISSION: ACCRA	27,247,611.94
36.	119009003	FOREIGN MISSION: ADDIS ABABA	24,777,315.51
37.	119009004	FOREIGN MISSION: ALGIERS	155,443,624.92
38.	119009005	FOREIGN MISSION: ANKARA	186,805,923.21
39.	119009006	FOREIGN MISSION: ATHENS	129,660,362.50
40.	119009007	FOREIGN MISSION: ATLANTA	17,165,624.41
41.	119009009	FOREIGN MISSION: BAMAKO	19,010,546.68
42.	119009010	FOREIGN MISSION: BANGKOK	55,660,930.04
43.	119009012	FOREIGN MISSION: BANJUL	65,246,258.52

44.	119009013	FOREIGN MISSION: BATA	7,874,924.92
45.	119009015	FOREIGN MISSION: BEIRUT	18,234,989.95
46.	119009016	FOREIGN MISSION: BERLIN	40,547,847.22
47.	119009017	FOREIGN MISSION: BERNE	60,785,393.97
48.	119009018	FOREIGN MISSION: BISSAU	122,098,639.95
49.	119009021	FOREIGN MISSION: BRUSSELS	109,923,686.40
50.	119009026	FOREIGN MISSION: BUJUMBURA	4,028,939.07
51.	119009027	FOREIGN MISSION: CAIRO	18,534,822.19
52.	119009030	FOREIGN MISSION: CONAKRY	36,728,283.79
53.	119009031	FOREIGN MISSION: COTONOU	469,515,237.53
54.	119009032	FOREIGN MISSION: DAKAR	63,940,753.68
55.	119009034	FOREIGN MISSION: DAR-ES-SALAAM	167,048,086.37
56.	119009040	FOREIGN MISSION: GENEVA	149,218,756.06
57.	119009042	FOREIGN MISSION: HANOI	323,730,160.42
58.	119009043	FOREIGN MISSION: HARARE	45,214,842.43
59.	119009045	FOREIGN MISSION: HONGKONG	19,319,646.45
60.	119009046	FOREIGN MISSION:	2,084,917.32
61.	119009047	FOREIGN MISSION: JAKARTA	194,900,717.23
62.	119009048	FOREIGN MISSION: JEDDAH	1,974,133.03
63.	119009049	FOREIGN MISSION: JOHANNESBURG	76,700,194.09
64.	119009050	FOREIGN MISSION: KAMPALA	126,598,376.57
65.	119009051	FOREIGN MISSION:KHARTOUM	18,181,818.18
66.	119009053	FOREIGN MISSION: KIGALI RWANDA	30,645,033.74
67.	119009057	FOREIGN MISSION: KUWAIT	217,765,966.80
68.	119009065	FOREIGN MISSION: MALABO	30,842,372.48
69.	119009066	FOREIGN MISSION: MANILLA	10,569,656.07
70.	119009068	FOREIGN MISSION: MEXICO CITY	189,198,506.65
71.	119009070	FOREIGN MISSION: MOSCOW	166,629,445.22
72.	119009071	FOREIGN MISSION: NAIROBI	128,425,367.43
73.	119009078	FOREIGN MISSION: NNJC - NIAMEY	218,052,582.46
74.	119009080	FOREIGN MISSION: OTTAWA	251,675,126.96
75.	119009081	FOREIGN MISSION: OUAGADOUGOU	109,264,861.90
76.	119009084	FOREIGN MISSION: PRETORIA	261,110,197.06
77.	119009086	FOREIGN MISSION: RABAT	164,615,668.07
78.	119009092	FOREIGN MISSION: SEOUL	5,987,689.00
79.	119009093	FOREIGN MISSION: SHANGHAI	5,503,897.08
80.	119009094	FOREIGN MISSION:SINGAPORE	80,514,396.36
81.	119009096	FOREIGN MISSION: TEHRAN	65,274,507.97
82.	119009097	FOREIGN MISSION: TEL AVIV	146,619,945.06
83.	119009099	FOREIGN MISSION: THE HAGUE	66,475,865.83
84.	119009100	FOREIGN MISSION: TOKYO	16,331,232.24
85.	119009102	FOREIGN MISSION: TUNIS	48,723,498.21
86.	119009106	FOREIGN MISSION: WINDHOEK	13,215,612.83
87.	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	63,542,945.39
88.	119009111	FOREIGN MISSION: LILOGWE, MALAWI	61,273,581.53
89.	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	148,841,491.11
90.	119009120	FOREIGN MISSION DOHA, QATAR	98,598,472.13
91.	119009124	FOREIGN MISSION GUANGZHOU, CHINA	183,901,464.28
92.	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	4,182,054,548.32
93.	123003001	NIGERIAN TELEVISION AUTHORITY	398,506,568.31
94.	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	1,057,631,533.50
95.	123005001	NEWS AGENCY OF NIGERIA	172,551,769.03
96.	123006001	VOICE OF NIGERIA	481,892,460.39
97.	123007001	NIGERIAN FILM CORPORATION	4,990,771,867.87
98.	123008001	NATIONAL BROADCASTING	930,222,437.16
99.	123009001	NIGERIA PRESS COUNCIL	261,717,131.81
100.	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	2,592,687,674.41
101.	123011001	ADVERTISING PRACTIONERS OF NIGERIA	45,647,326.20
102.	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	1,633,463,823.52
103.	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	749,304,545.66
104.	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	3,318,362,048.64
105.	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	976,432,861.24
106.	123031006	NATIONAL TROUPE OF NIGERIA	130,691,524.00
107.	123031007	NATIONAL THEATRE	69,714,995.43
108.	123031008	NATIONAL GALLERY OF ART	1,263,020,487.43
109.	123031009	NATIONAL WAR MUSEUM - UMUAHIA	4,615,524.99
110.	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT	2,242,814,291.91

		STUDIES	
111.	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	2,947,882,877.90
112.	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	7,995,800.00
113.	123031017	NATIONAL ORIENTATION AGENCY	653,133,370.00
114.	0124001001	MINISTRY OF INTERIOR - HQTRS	1,318,556,738.92
115.	0124002001	NIGERIA CORRECTIONAL SERVICE	1,428,322,861.95
116.	0124003001	NIGERIA IMMIGRATION SERVICE	6,377,318,106.03
117.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	1,040,263,848.25
118.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	1,916,801,959.36
119.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	159,101,800.00
120.	0124007001	FEDERAL FIRE SERVICE	5,242,586,980.34
121.	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	105,082,063.34
122.	155004001	POLICE FORMATIONS AND COMMANDS	15,260,125,042.52
123.	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	3,942,514,328.84
124.	125002001	FEDERAL GOVT STAFF HOUSING LOANS BORAD	3,706,091,153.56
125.	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	180,944,935.69
126.	125005003	FEDERAL TRAINING CENTRE,ILORIN	2,623,600.00
127.	125005005	FEDERAL TRAINING CENTRE,LAGOS	3,407,600.00
128.	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	2,914,700.00
129.	125005007	FEDERAL TRAINING CENTRE,CALABAR	2,996,400.00
130.	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	392,887,264.06
131.	125008001	BUREAU OF PUBLIC SERVICE REFORMS	229,821,070.90
132.	140001001	AUDITOR GENERAL FOR THE FEDERATION	262,091,727.62
133.	145001001	PUBLIC COMPLAINTS COMMISSION	464,274,495.46
134.	147001001	FEDERAL CIVIL SERVICE COMMISSION	498,222,297.92
135.	0149001001	FEDERAL CHARACTER COMMISSION	1,820,622,053.64
136.	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	1,512,581,277.64
137.	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	15,177,850,173.07
138.	157001001	NATIONAL SECURITY ADVISER	18,249,948,920.00
139.	157002001	DIRECTORATE OF STATE SECURITY SERVICE	2,960,605,756.60
140.	157003001	NATIONAL INTELLIGENCE AGENCY	3,131,986,000.00
141.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	4,869,547,490.00
142.	0158001001	CODE OF CONDUCT TRIBUNAL	286,250,917.57
143.	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	535,443,659.03
144.	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	12,255,430,532.63
145.	0161001003	SPECIAL DUTIES SGF	3,273,595,250.02
146.	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	6,224,413,551.47
147.	164002001	NATIONAL MERIT AWARD	410,109,419.66
148.	161007001	FEDERAL ROAD SAFETY COMMISSION	1,486,325,956.16
149.	161008001	PRESIDENTIAL ADVISORY COMMITTEE	138,214,259.05
150.	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	4,002,726,176.55
151.	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	17,041,013,964.34
152.	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	500,384,291.30
153.	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	192,850,670.13
154.	164003001	NATIONAL LOTTERY TRUST FUND	2,672,786,681.72
155.	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	749,651,141.88
156.	161018001	SERVICOM	352,137,255.58
157.	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	1,934,785.50
158.	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	3,248,581,488.27
159.	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	7,616,891,069.06

160.	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	5,163,202,368.13
161.	""	TERTIARY EDUCATION TRUST FUND	750,607,550.58
162.	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	178,746,498,912.84
163.	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	2,993,920,895.61
164.	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	3,180,486,722.04
165.	**215004001**	**NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN**	10,772,880,720.34
166.	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	7,455,934,692.55
167.	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	2,554,282,985.82
168.	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	2,776,035,164.21
169.	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	299,246,796.13
170.	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	1,726,632,420.69
171.	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	3,308,659,785.77
172.	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,562,116,245.39
173.	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	2,838,500,174.47
174.	215014001	COCOA RESEARCH INSTITUTE- IBADAN	1,318,396,729.54
175.	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,819,778,217.27
176.	215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,418,435,841.65
177.	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	3,111,532,328.68
178.	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,297,790,275.91
179.	215019001	VETERINARY COUNCIL OF NIGERIA	20,251,810.00
180.	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	828,129,914.12
181.	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	971,241,335.92
182.	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	1,886,004,994.78
183.	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	364,520,755.62
184.	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	233,403,583.36
185.	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	364,414,432.28
186.	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	559,538,327.03
187.	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	2,377,737,729.61
188.	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	11,116,303,383.19
189.	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	2,204,095,833.77
190.	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	2,461,422,500.00
191.	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	18,658,287,420.42
192.	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	357,208,725.11
193.	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	1,605,586,883.77
194.	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	10,741,586,532.78
195.	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	73,446,042.02
196.	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	2,138,280,919.27
197.	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	2,821,830,534.62
198.	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	31,341,965,944.66
199.	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	3,419,408,501.86
200.	215053001	NIGERIA AGRICULTURAL QUARANTINE	6,299,536,847.84

		SERVICE	
201.	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	1,969,331,956.40
202.	215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	364,129,170.35
203.	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	1,818,015,168.13
204.	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	17,562,115,881.52
205.	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	1,006,238,061.67
206.	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	248,150,055.70
207.	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	684,627,968.90
208.	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	8,364,751,384.04
209.	220002001	DEBT MANAGEMENT OFFICE	15,954,600.00
210.	220006001	INVESTMENT AND SECURITIES TRIBUNAL	49,888,764.00
211.	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	261,671,841,557.87
212.	220007046	ZONAL OFFICE PORTHARCOURT	86,357,163.51
213.	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	2,401,001,998.63
214.	220003001	BUDGET OFFICE OF THE FEDERATION	1,879,151,965.80
215.	220003002	SERVICE WIDE VOTE	255,942,700.04
216.	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	2,731,627,930.76
217.	220021001	NATIONAL BUREAU OF STATISTICS	2,548,019,695.29
218.	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	3,198,777,686.24
219.	0238005001	BUDGET OFFICE OF THE FEDERATION	602,128,857.56
220.	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	58,086,648,509.01
221.	222002001	STANDARD ORGANIZATION OF NIGERIA	53,407,100.00
222.	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	1,139,859,290.82
223.	222005001	INDUSTRIAL TRAINING FUND	8,399,017,248.64
224.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	1,347,114,325.09
225.	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	28,188,805.45
226.	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	3,413,371,117.23
227.	222009001	CONSUMER PROTECTION COUNCIL	1,591,956,142.17
228.	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	30,162,121.50
229.	222011001	FEDERAL PRODUCE INSPECTION	243,401,911.80
230.	222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	327,312,525.59
231.	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	2,588,769,837.79
232.	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	583,343,017.32
233.	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	739,204,413.84
234.	222016001	NIGERIA TRADE OFFICE, TAIWAN	225,989,234.50
235.	222017001	NIGERIA TRADE OFFICE, CHINA	6,988,670,215.71
236.	222027001	SMEDAN - H/QTRS	50,523,023,045.46
237.	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	29,159,725.00
238.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	1,277,196,566.32
239.	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	4,614,970,610.30
240.	227002001	INDUSTRIAL ARBITRATION PANEL	2,268,478,110.82
241.	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	1,380,469,128.09
242.	227004001	NATIONAL PRODUCTIVITY CENTRE	17,626,372,550.13
243.	227005001	NATIONAL DIRECTORATE OF	27,023,773,173.96

		EMPLOYMENT	
244.	227006001	GENEVA LABOUR DESK OFFICE	1,231,675,830.42
245.	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	9,153,397,210.16
246.	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	2,517,058,250.31
247.	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,874,692,677.94
248.	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	826,109,336.23
249.	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,677,345,571.77
250.	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	225,569,968.11
251.	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	305,976,421.51
252.	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	655,047,038.36
253.	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	78,289,840.53
254.	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	214,253,126.31
255.	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	846,159,516.43
256.	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	407,711,050.43
257.	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	11,114,650.00
258.	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	12,533,169.41
259.	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	21,548,789.92
260.	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	98,314,326.80
261.	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	27,325,425.90
262.	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	30,379,862.02
263.	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	52,615,649.90
264.	228006001	COOPERATIVE INFORMATION NETWORK	15,832,728.66
265.	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	1,864,000,955.44
266.	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	24,843,167.82
267.	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	183,738,434.00
268.	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	7,553,124.98
269.	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	107,950,598.13
270.	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	184,021,557.26
271.	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	217,029,563.32
272.	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	52,885,179.62
273.	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	58,250.00
274.	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	28,762,528.40
275.	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	30,367,193.52
276.	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	352,050,286.70
277.	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	39,027,229.88
278.	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	74,363,734.45

279.	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	119,338,952.39
280.	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	61,361,370.01
281.	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	1,685,000.00
282.	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	33,493,055.00
283.	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	9,761,662.05
284.	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	1,980,000.20
285.	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	88,997,748.50
286.	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	72,162,000.00
287.	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	47,411,707.82
288.	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	71,221,229.23
289.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	10,845,250.00
290.	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	1,292,735,154.03
291.	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	8,251,725.00
292.	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	21,727,741.99
293.	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	9,420,317.21
294.	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	2,913,023.26
295.	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	2,200,000.00
296.	228009031	NORTH WEST ZONAL OFFICE, KANO	6,058,660.80
297.	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	13,340,769.65
298.	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	26,683,259.85
299.	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	1,967,250.00
300.	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	26,425,844.12
301.	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	191,098,204.96
302.	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	70,812,911.58
303.	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	40,413,451.78
304.	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	24,620,930.65
305.	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	145,458,660.92
306.	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	4,932,275.21
307.	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	22,385,076.26
308.	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	11,242,154.20
309.	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	51,608,899.00
310.	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	5,243,774.39
311.	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	5,641,105.50
312.	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	10,405,744.60
313.	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	11,673,240.01
314.	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	15,318,413.83
315.	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	29,154,595.00
316.	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	18,447,675.20
317.	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	28,315,168.75
318.	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	47,542,513.07
319.	228027001	TECHNOLOGY BUSINESS INCUBATOR	13,158,888.19

		CENTRE - ABEOKUTA	
320.	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	16,201,487.50
321.	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	33,033,074.63
322.	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	45,790,263.95
323.	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	285,309,549.19
324.	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	294,822,124.59
325.	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	331,510,101.42
326.	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	30,782,238.08
327.	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	441,407,474.67
328.	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	594,729,707.33
329.	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	1,736,309,381.90
330.	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	14,715,723,471.89
331.	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	769,903,256.76
332.	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	4,174,963,044.00
333.	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	732,686,930.97
334.	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,354,954,510.90
335.	228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	14,076,429.84
336.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH WEST ZONAL OFFICE, KANO	17,219,245.97
337.	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	12,857,431.13
338.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	69,609,733.32
339.	228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	21,674,684.59
340.	228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH SOUTH ZONAL OFFICE,	30,276,021.61
341.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL OFFICE,	383,430,045.12
342.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH CENTRAL ZONAL OFFICE,	56,994,577.60
343.	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	1,422,156,196.10
344.	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	2,667,944,190.64
345.	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	811,256,143.01
346.	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	1,837,071,850.73
347.	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	168,411,870.96
348.	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	180,453,209.35
349.	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	423,915,950.52
350.	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	167,550,012.67
351.	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	167,961,138.27
352.	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	182,973,654.42
353.	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	128,251,866.67
354.	228051001	NIGERIA INSTITUTE FOR SCIENCE	311,414,601.21

		LABORATORY TECHNOLOGY - IBADAN	
355.	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	100,054,386.57
356.	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	803,298,061.89
357.	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	47,084,468.49
358.	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	181,008,779.88
359.	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	30,389,712.00
360.	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	104,277,327.37
361.	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	55,610,392.59
362.	228066001	SOKOTO ENERGY RESEARCH	703,645,107.74
363.	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	2,913,528,022.07
364.	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	101,452,944.75
365.	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	1,189,907,191.82
366.	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	1,991,943,329.78
367.	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	126,322,649.03
368.	228073001	ENERGY COMMISSION OF NIGERIA	7,088,624,888.52
369.	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	1,137,449,601.08
370.	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	1,572,662,915.23
371.	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	58,367,083,696.39
372.	229002001	NIERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	14,642,529,949.76
373.	229003001	NIGERIAN RAILWAY	125,042,215.75
374.	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	3,779,344,724.53
375.	229005001	MARITIME ACADEMY, ORON	72,917,567.69
376.	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	2,370,244,303.00
377.	230001001	FEDERAL MINISTRY OF AVIATION	4,514,236,532.66
378.	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	214,365,630.99
379.	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	1,024,876,969.92
380.	230002001	NIGERIAN METEOROLOGICAL AGENCY	277,416,237.29
381.	230006001	ACCIDENT AND INVESTIGATION BUREAU	16,074,702,325.22
382.	0220008001	FEDERAL INLAND REVENUE SERVICES	999,280,813.18
383.	231001001	FEDERAL MINISTRY OF POWER - HQTRS	3,309,257,633.68
384.	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	5,955,017,743.02
385.	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	322,668,661.16
386.	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	8,417,957,594.01
387.	231010001	NATIONAL POWER TRAINING INSTITUTE	673,384,066.66
388.	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	8,875,460,131.31
389.	231020001	TRANSMISSION COMPANY OF NIGERIA	3,458,514,059.94
390.	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	19,403,456,946.93
391.	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	21,581,578,566.35
392.	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	3,836,809,945.54
393.	234003001	FEDERAL SCHOOL OF SURVEY, OYO	106,678,414.59

394.	234004001	FEDERAL ROAD MAINTENANCEAGENCY	29,513,900,112.37
395.	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	54,347,420.44
396.	234006001	SURVEY COUNCIL OF NIGERIA	659,938,392.23
397.	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	7,240,414,623.93
398.	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	4,425,130,988.78
399.	232002001	DEPARTMENT OF PETROLEUM RESOURCES	4,581,799,216.90
400.	232003001	PETROLEUM TRAINING INSTITUTE	1,331,598,545.48
401.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	384,390,529.73
402.	232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	9,441,497,365.37
403.	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	1,152,701,873.65
404.	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	5,650,721,050.49
405.	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	728,819,547.13
406.	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	2,542,994,990.47
407.	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,590,977,537.67
408.	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	443,110,962.50
409.	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	541,246,662.48
410.	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,298,750,883.16
411.	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	297,838,422.69
412.	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	1,372,263,990.85
413.	233011001	AJAOKUTA STEEL COMPANY LIMITED	138,527,440.39
414.	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	558,301,566.12
415.	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	671,806,984.18
416.	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	10,324,000,022.63
417.	250001001	FISCAL RESPONSILIBITY COMMISSION	937,597,123.33
418.	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	13,383,293,270.94
419.	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	1,121,606,038.48
420.	252037001	ANAMBRA/ IMO RBDA	205,407,962.34
421.	252038001	BENIN/ OWENA RBDA	2,582,612,252.44
422.	252039001	CHAD BASIN RBDA	283,603,334.99
423.	252040001	CROSS RIVER RBDA	273,580,639.57
424.	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	1,074,429,937.58
425.	252042001	LOWER BENUE RBDA	558,505,792.49
426.	252043001	LOWER NIGER RBDA	1,642,360,609.59
427.	252044001	NIGER DELTA RBDA	1,569,706,799.20
428.	252045001	OGUN/ OSUN RBDA	430,262,197.92
429.	252046001	SOKOTO RIMA RBDA	634,534,988.79
430.	252047001	UPPER BENUE RBDA	187,885,683.38
431.	252048001	UPPER NIGER RBDA	998,641,692.52
432.	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	1,572,518,698.94
433.	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	1,057,577,672.81
434.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	5,699,408,936.31
435.	0318003001	COURT OF APPEAL	153,568,537.59
436.	0318004001	FEDERAL HIGH COURT-ABUJA	245,801,115.55
437.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	33,170,000.00
438.	0318008001	NATIONAL INDUSTRIAL COURT	45,000,000.00
439.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	59,739,750.00
440.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	11,350,979,212.49

441.	0326002001	NIGERIAN LAW REFORMCOMMISSION	1,268,004,238.00
442.	0326003001	LEGAL AID COUNCIL	28,819,838.37
443.	0326004001	COUNCIL OF LEGAL EDUCATION	160,000,000.00
444.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	45,554,897.99
445.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	119,528,000.00
446.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	45,352,223.04
447.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	785,711,200.54
448.	0326010001	NIGERIAN COPYRIGHT COMMISSION	57,023,200.00
449.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	869,139,965.29
450.	0344001001	CODE OF CONDUCT BUREAU	1,516,724,518.64
451.	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	9,327,925,781.41
452.	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	4,358,804,757.30
453.	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	65,227,620.54
454.	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	354,098,031.28
455.	513021002	NIGERIA FOOTBALL FEDERATION	27,454,004.92
456.	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	28,165,078.71
457.	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	11,201,685,515.94
458.	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	7,140,114,290.67
459.	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	42,561,948,906.53
460.	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	24,798,333,415.93
461.	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	2,195,548,363.21
462.	517008001	NATIONAL LIBRARY OF NIGERIA	567,230,368.27
463.	517010001	MASS LITERACY COUNCIL	1,517,453,778.88
464.	517011001	NOMADIC EDUCATION COMMISSION	1,292,247,397.81
465.	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	629,841,175.00
466.	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	829,392,901.66
467.	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	10,334,750.00
468.	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	810,221,537.55
469.	517017001	NATIONAL TEACHERS INSTITUTE	8,020,998,241.38
470.	517018001	FEDERAL POLYTECHNIC ADO-EKITI	306,861,510.28
471.	517018002	FEDERAL POLYTECHNIC BAUCHI	112,600,815.89
472.	517018004	FEDERAL POLYTECHNIC IDAH	211,027,992.32
473.	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	54,108,946.60
474.	517018006	FEDERAL POLYTECHNIC MUBI	171,087,877.00
475.	517018007	FEDERAL POLYTECHNIC NASARAWA	20,143,529.10
476.	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	54,401,842.75
477.	517018009	FEDERAL POLYTECHNIC KADUNA	132,674,739.57
478.	517018010	FEDERAL POLYTECHNIC OFFA	292,415,592.43
479.	517018011	FEDERAL POLYTECHNIC EDE	52,561,704.90
480.	517018012	FEDERAL POLYTECHNIC AUCHI	86,840,596.00
481.	517018013	FEDERAL POLYTECHNIC NEKEDE	48,596,638.20
482.	517018014	FEDERAL POLYTECHNIC OKO	59,967,092.60
483.	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	69,266,211.93
484.	517018017	FEDERAL POLYTECHNIC GWANDU	652,000.00
485.	517018018	FEDERAL POLYTECHNIC ILARO	40,445,450.00
486.	517018019	YABA COLLEGE OF TECHNOLOGY	106,882,283.34
487.	517018020	FEDERAL POLYTECHNIC BALI	16,576,319.00
488.	517018021	FEDERAL POLYTECHNIC EKOWE	11,704,023.33
489.	517018022	FEDERAL POLYTECHNIC BONNY	54,732,408.20
490.	517018023	FEDERAL POLYTECHNIC UKANA	135,994,458.58
491.	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	487,238,214.62

492.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	30,836,319.50
493.	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	58,978,687.00
494.	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	17,242,084.39
495.	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	75,000.00
496.	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	103,920,639.05
497.	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	55,348,095.90
498.	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	275,115.00
499.	517019007	FEDERAL COLLEGE OF EDUCATION KANO	91,212,280.59
500.	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	71,539,296.71
501.	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	171,457,618.75
502.	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	11,542,293.85
503.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	147,207,268.02
504.	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	23,909,475.71
505.	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	62,933,115.58
506.	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	20,845,564.37
507.	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	191,808,019.30
508.	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	15,245,696.00
509.	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,060,773.00
510.	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,701,400,584.09
511.	517021002	UNIVERSITY OF LAGOS	811,084,090.18
512.	517021003	UNIVERSITY OF NIGERIA, NNSUKA	266,196,450.76
513.	517021004	AHMADU BELLO UNIVERSITY, ZARIA	258,486,079.05
514.	517021005	OBAFEMI AWOLOWO UNIVERSITY	123,447,663.28
515.	517021006	UNIVERSITY OF BENIN	64,540,562.00
516.	517021007	UNIVERSITY OF JOS	489,432,511.47
517.	517021008	UNIVERSITY OF CALABAR	41,674,569.53
518.	517021009	UNIVERSITY OF ILORIN	226,545,325.34
519.	517021010	UNIVERSITY OF ABUJA	122,494,489.59
520.	517021014	UNIVERSITY OF PORT HARCOURT	10,587,663.83
521.	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	140,719,188.30
522.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	33,093,917.00
523.	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	34,257,270.35
524.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	357,034,668.21
525.	517021020	UNIVERSITY OF UYO	19,584,553.00
526.	517021021	UNIVERSITY OF MAIDUGURI	1,759,967,501.08
527.	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	142,262,161.28
528.	517021023	BAYERO UNIVERSITY, KANO	588,493,491.34
529.	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	448,189,349.00
530.	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	926,617,953.99
531.	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	9,175,500.00
532.	517021027	ARABIC LANGUAGE VILLAGE BORNO	1,947,421.96
533.	517021029	FEDERAL UNIVERSITY OYE-EKITI	353,938,674.27
534.	517021030	FEDERAL UNIVERSITY OTUOKE	44,096,622.24
535.	517021031	FEDERAL UNIVERSITY DUTSE	14,802,116.60
536.	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	23,835,808.00
537.	517021034	FEDERAL UNIVERSITY DUTSIN-MA	3,746,000.00
538.	517021035	FEDERAL UNIVERSITY KASHERE	81,573,013.72
539.	517021036	FEDERAL UNIVERSITY LOKOJA	217,853,449.31
540.	517021037	FEDERAL UNIVERSITY WUKARI	266,685,184.50
541.	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	34,821,354.36
542.	517021039	FEDERAL UNIVERSITYOF GASHUA	7,980,726.60
543.	517021040	FEDERAL UNIVERSITYOF GUSAU	57,852,556.72
544.	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	57,227,640.00
545.	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	643,217,714.56
546.	517021044	NIGERIAN ARMY UNIVERSITY BIU	3,599,200.00
547.	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	338,529,884.37
548.	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	44,826,518.80
549.	517024001	NATIONAL OPEN UNIVERSITY	94,251,384.06

550.	517026002	FGC AZARE	945,000.00
551.	517026005	FGC DAURA	17,400,049.13
552.	517026006	FGC GANYE	51,390,234.16
553.	517026008	FGC IJANIKIN	22,447,213.70
554.	517026009	FGC IKET NISE	15,726,249.70
555.	517026013	FGC IKURIN	22,717,885.20
556.	517026018	FGC KIYAWA	6,300,000.00
557.	517026020	FGC MAIDUGURI	66,358,155.59
558.	517026025	FGC OGBOMOSHMO	10,000,000.00
559.	517026027	FGC OHAFIA	5,561,066.38
560.	517026030	FGC ONITSHA	48,135,653.37
561.	517026050	FGGC BWARI	891,000.00
562.	517026052	FGGC EFON ALAYE	236,000.00
563.	517026053	FGGC EFON IMNRINGI	26,659,520.20
564.	517026055	FGGC EZZAMGBO ABAKALIKI	13,585,271.51
565.	517026056	FGGC GBOKO	11,898,152.87
566.	517026062	FGGC ILORIN	9,598,189.37
567.	517026063	FGGC IPETUMODU	11,000,000.00
568.	517026064	FGGC JALINGO	9,998,556.74
569.	517026074	FGGC OYO	24,650,000.00
570.	517026076	FGGC GUMI TAMBAWAL	2,888,800.00
571.	517026077	FGGC UMUAHIA	150,527,728.53
572.	517026081	FSTC AWKA	8,341,987.50
573.	517026084	FSTC TUNGBO - YENAGOA	7,095,840.78
574.	517026085	FSTC USI-EKITI	5,267,790.22
575.	517026086	FTC IKARE	21,219,592.61
576.	517026088	FTC JALINGO	16,519,411.49
577.	517026094	FTC OTUPKO	13,632,183.13
578.	517026095	FTC SHIRORO	801,000.00
579.	517026097	FTC UYO	200,000.00
580.	517026101	QUEEN'S COLLEGE LAGOS	61,683,233.86
581.	517026102	SULEJA ACADEMY	15,014,288.84
582.	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	127,573,628.50
583.	517028001	UNESCO PARIS	35,423,135.03
584.	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	456,804,047.75
585.	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	1,005,002,383.59
586.	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	37,135,680,027.29
587.	521002001	NATIONAL HEALTH INSURANCE SCHEME	1,237,341,322.62
588.	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	8,931,242,225.35
589.	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	268,059,750.42
590.	521006001	RADIOGRAPHERS REGISTRATION BOARD	45,777,654.00
591.	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	21,765,421.28
592.	521008001	HEALTH RECORDS REGISTRATION BOARD	83,159,578.93
593.	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	22,190,280.00
594.	521011001	NURSING AND MIDWIFERY COUNCIL	69,788,250.00
595.	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	227,660,275.29
596.	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	164,605,052.63
597.	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	1,100,018,247.47
598.	521015001	MEDICAL REHABILITATION THERAPY BOARD	7,003,374.93
599.	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	116,768,454.13
600.	521018001	NURSE TUTOR TRAINING - ENUGU	3,995,889.03
601.	521022001	NATIONAL POST GRADUATE MEDICAL COLLEE OF NIGERIA, IJANIKIN, LAGOS	8,300,000.00
602.	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	313,688,071.18
603.	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	352,000,677.86
604.	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	2,523,729,180.63
605.	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	164,790,398.50
606.	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	278,483,707.97
607.	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING	446,883,239.94

		HOSPITAL	
608.	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	583,519,763.65
609.	521026008	JOS UNIVERSITY TEACHING HOSPITAL	477,621,679.77
610.	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	371,068,493.15
611.	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	582,244,992.00
612.	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	2,084,239,116.90
613.	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	1,299,901,482.02
614.	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	847,017,025.14
615.	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	625,836,791.89
616.	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	579,869,523.62
617.	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	898,013,410.75
618.	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	554,525,649.92
619.	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	90,152,544.52
620.	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	275,920,504.83
621.	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	538,957,214.94
622.	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	303,109,607.01
623.	521027003	FEDERAL MEDICAL CENTRE - ABUJA	287,423,699.88
624.	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	665,757,039.89
625.	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	579,677,054.88
626.	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	250,918,726.97
627.	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	207,345,068.55
628.	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	540,474,670.90
629.	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	133,608,860.00
630.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	141,551,972.01
631.	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	102,554,100.00
632.	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	544,066,496.74
633.	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	493,870,235.69
634.	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	340,939,821.00
635.	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	968,949,672.60
636.	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	329,085,181.99
637.	521027018	FEDERAL MEDICAL CENTRE, OWO	575,991,088.70
638.	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	648,661,764.08
639.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	439,258,083.02
640.	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	758,449,637.20
641.	521027022	FEDERAL MEDICAL CENTRE, KATSINA	206,169,079.29
642.	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	665,616,225.43
643.	521027025	FEDERAL MEDICAL CENTRE, ASABA	885,542,791.46
644.	521027026	FEDERAL MEDICAL CENTRE, BIDA	404,272,019.59
645.	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	496,974,810.57
646.	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	848,098,339.44
647.	521027031	FEDERAL MEDICAL CENTRE, KOGI	467,226,463.00
648.	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	303,970,175.05
649.	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	222,302,889.71
650.	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	201,320,383.33
651.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	152,919,480.53
652.	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	990,413,248.05
653.	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	129,136,518.00
654.	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	389,458,895.00
655.	521027039	NATIONAL EYE CENTRE KADUNA	503,657,033.29
656.	521027040	NATIONAL EAR CARE CENTRE KADUNA	134,954,283.47
657.	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	119,488,421.94
658.	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	435,528,365.64
659.	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	5,629,886,598.46
660.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	1,607,015,153.91
661.	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	1,703,625,935.61

662.	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	14,443,370.84
663.	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	37,212,625.64
664.	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	2,457,006.00
665.	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	107,024,280.40
666.	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	17,813,912.00
667.	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	5,376,950.00
668.	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	9,047,000.00
669.	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	51,373,082.47
670.	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	129,959,600.01
671.	521049001	NATIONAL HOSPITAL	736,474,616.06
672.	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	13,956,776,812.13
673.	535002001	NATIONAL PARK HEADQUARTERS	275,983,198.91
674.	535003001	KAINJI NATIONAL PARK	146,813,078.42
675.	535004001	OYO NATIONAL PARK	122,602,134.75
676.	535005001	CHAD BASIN NATIONAL PARK	124,609,806.10
677.	535006001	GASHAKA GUMTI NATIONAL PARK	108,363,290.45
678.	535007001	CROSS RIVER NATIONAL PARK	55,452,402.56
679.	535008001	KAMUKU NATIONAL PARK	36,930,162.43
680.	535009001	OKUMU NATIONAL PARK	13,274,452.50
681.	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	9,482,969.06
682.	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	569,060.99
683.	535012001	FEDERAL COLLEGE OF FORESTRY JOS	220,822,356.39
684.	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH - SOUTH)	127,993,295.64
685.	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	120,920,361.66
686.	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	311,199,769.49
687.	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	8,553,763,021.58
688.	0535014001	FORESTRY MECHANIZATION COLLEGE AFAKA	13,747,500.00
689.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	401,491,260.25
690.	0535016001	NATIONAL ENVIRONMENTAL STANDARES AND REGULATIONS ENFORCEMENT AGENCY	183,459,319.70
691.	0535021001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	2,909,800,912.87
692.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL QTRS	3,197,061,634.01
693.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NEMA) HQTRS	998,785,125.59
694.	0543001001	NATIONAL POPULATION COMMISSION	12,581,621,113.25
695.	544001001	NMINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	3,185,005,895.80
696.	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	82,800,2656.18
697.	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	30,744,081,621.85
698.	544004001	NORTH EAST DEVELOPMENT COMMISSION	269,500,000.00
699.	544005001	NATIONAL COMMISSION FOR REFUGEES	11,967,680,662.14
700.	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,814,620,283.00
		TOTAL	**1,985,781,192,745.50**

NOTE 36:
INTANGIBLE ASSETS

	INTANGIBLE ASSET
	₦
AS AT 01/01/2021	1,225,045,461,605.82
ADDITION DURING THE YEAR	760,735,731,139.67
ADD REVALUATION	
LESS DISPOSAL	
IMPAIRMENT CHARGES	
TOTALS	**1,985,781,192,745.50**
ACCUMULATED PROVISION FOR AMMORTIZATION	728,038,951,382.66
ACCUMULATED IMPAIRMENT CHARGES B/D	

ACCUMULATED IMPAIRMENT CHARGES	26,081,252.00
ADD CHARGES DURING THE YEAR	660,756,882,050.11
TOTALS	**1,388,821,914,684.77**
CARRYING AMOUNT 31/12/2021	**596,959,278,060.73**
CARRYING AMOUNT 31/12/2020	**496,980,428,971.17**

NOTE 37:
DEPOSITS

S/N	ADMIN. CODE	MDA	DEPOSITS	DEPOSITS (NEGATIVE)	DEPOSITS (TOTAL)
			410101	410101	410101 2021
			₦	₦	₦
		SOCIAL SECTOR			
1	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	600,000.00		600,000.00
2	517021023	BAYERO UNIVERSITY, KANO	24,691,561.25		24,691,561.25
3	517021042	NIGERIAN MARITIME UNIVERSITY, OKERENKOKO	29,604,864.75		29,604,864.75
4	517026004	FGC BIROMN YAURI	9,131,000.00		9,131,000.00
		TOTAL	**64,027,426.00**		**64,027,426.00**

NOTE 38A:
SHORT TERM LOANS AND DEBTS

S/N	ADMIN. CODE	MDA	DOMESTIC LOANS
			₦
		ADMINISTRATIVE SECTOR	
	119009014	FOREIGN MISSION: BEIJING	4,335,043.53
		ECONOMIC SECTOR	

	022001200100	CONSOLIDAED REVENEU FUND	6,187,654,502,331.26
		SOCIAL SECTOR	
	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	19,595,521.00
		TOTAL	**6,187,678,432,895.79**

NOTE 38:
SHORT TERM LOANS AND DEBTS
FOR THE YEAR ENDED 31ST DECEMBER, 2021

SHORT TERM LOANS

S/N	DETAILS	NCOA	OPENING BAL 01/01/2021	INFLOW/ADDITIONS	**ADJUSTMENT	PAYMENT	CLOSING BAL 31/12/2021
1	TREASURY BILLS	41020101	2,720,436,493,000.00	1,065,700,798,000.00			3,786,137,291,000.00
2	TREASURY BONDS	41020102		100,988,000,000.00		25,000,000,000.00	75,988,000,000.00
3	FGN SUKUK			612,557,000,000.00			612,557,000,000.00
4	GREEN BONG			25,690,000,000.00			25,690,000,000.00
5	FGN SAVING BOND			16,424,055,000.00			16,424,055,000.00
6	PROMISORY NOTE		732,623,389,508.00	239,037,616,653.00	209,120,051,050.00		762,540,955,111.00
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
22	LOANS FROM OTHER PUBLIC FUNDS (2004-2015)		352,839,193,487.14				352,839,193,487.14
	GRAND TOTAL		**4,361,377,083,728.26**	**2,060,397,469,653.00**	**209,120,051,050.00**	25,000,000,000.00	**6,187,654,502,331.26**

SOURCE: DMO REPORT FOR YEAR 2020. THE ADJUSTMENT ARE AS REPORTED BY DMO.

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

Schedule Of Internal Loans from Other Funds For 2020

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
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	487,039,552,656.92	-	0	487,039,552,656.92
022000700100	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					
		₦	₦	₦			
	FOREIGN MISSION: BEIJING	4,335,043.53					-
517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI						LEGAL COMMITMENT
517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	19,595,521.00					
517021023	BAYERO UNIVERSITY, KANO						
517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO						
517021027	ARABIC LANGUAGE VILLAGE BORNO						
517021033	FEDERAL UNIVERSITY LAFIA						
517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO/DUTSE						LEGAL COMMITMENT
		23,930,564.53	**-**	**23,930,564.53**	**-**	**-**	**23,930,564.53**
	GRAND TOTALS						6,187,678,432,895.79

NOTE 39:
UNREMITTED TAXES & OTHERS DEDUCTIONS

S/N	ADMIN. CODE	MDA	UNREMITTED TAXES	OTHER UNREMITTED DEDUCTIONS	TOTALS 2021	TOTAL
			410301	410302		2020
			₦	₦	₦	N
		ADMINISTRATIVE SECTOR				
1.	119009014	FOREIGN MISSION: BEIJING	33,815,699.96	0.00	33,815,699.96	
2.	119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	4,666,666.67
3.	119009069	FOREIGN MISSION:MONROVIA	1,775.00	0.00	1,775.00	
4.	123003001	NIGERIAN TELEVISION AUTHORITY	2,637,404.27	0.00	2,637,404.27	
5.	123005001	NEWS AGENCY OF NIGERIA	0.00	0.00	0.00	1,649,397.00
6.	155004001	POLICE FORMATIONS AND COMMANDS	0.00	2,730,990,804.30	2,730,990,804.30	
7.	""	TERTIARY EDUCATION TRUST FUND	176,427,254.73	17,456,145.52	193,883,400.25	56,632,119.61
8.	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	37,500.00
9.	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	52,440.48
10.	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	1,396,753.65
11.	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	7,000,000.00
12.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	54,473,206.61	0.00	54,473,206.61	
13.	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	3,758,477.44	0.00	3,758,477.44	
14.	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	9,107,787.38	9,107,787.38	
15.	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	0.00	0.00	290,200.00
16.	228073001	ENERGY COMMISSION OF NIGERIA	1,022,835.00	0.00	1,022,835.00	
17.	0318003001	COURT OF APPEAL	0.00	0.00	0.00	464,749,953.38
18.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	17,002,270.08	519,498.55	17,521,768.63	
19.	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	247,581,485.42
20.	517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	

						12,683,184.31
21.	517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	650,940,907.95
22.	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	4,280,000.00	4,280,000.00	4,780,000.00
23.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	0.00	2,254,650.86	2,254,650.86	43,001.00
24.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	19,277,093.33	19,277,093.33	308,753,662.46
25.	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	27,020,231.97
26.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	89,240.00
27.	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	391,913,254.33
28.	517021023	BAYERO UNIVERSITY, KANO	2,500.00	0.00	2,500.00	
29.	517026079	FGGC, YOLA	2,815,000.00	0.00	2,815,000.00	
30.	517026100	KING'S COLLEGE	4,930,882.48	0.00	4,930,882.48	5,463,237.10
31.	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	0.00	0.00	170,650.00
32.	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	449,760.00
33.	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0.00	0.00	0.00	157,383,687.70
34.	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	7,793,189.12	200,000.00	7,993,189.12	
35.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	50,690.97	0.00	50,690.97	104,108.43
36.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0.00	0.00	0.00	209,442.27
37.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	20,170,424.28	0.00	20,170,424.28	2,937,146.00
		TOTAL	**324,901,609.94**	**2,784,085,979.94**	**3,108,987,589.88**	**2,346,998,029.73**

NOTE 40:
PAYABLES

S/N	ADMIN. CODE	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS 2021	TOTAL
			410401	410501		2020
			₦	₦	₦	
		ADMINISTRATIVE SECTOR				
1.	111001001	STATE HOUSE - HQTRS	1,259,997,600.30	0.00	1,259,997,600.30	
2.	111001002	STATE HOUSE OPERATIONS - PRESIDENT	412,046,474.12	0.00	412,046,474.12	
3.	111001003	STATE HOUSE OPERATIONS – VICE PRESIDENT	2,381,884.22	0.00	2,381,884.22	
4.	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	5,000.90	0.00	5,000.90	
5.	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	258,362,681.69	0.00	258,362,681.69	97,112,636.85
6.	111001006	STATE HOUSE MEDICAL CENTRE	374,476,889.78	0.00	374,476,889.78	201,652,259.43
7.	111001007	STATE HOUSE LAGOS LIAISON OFFICE	4,681,105.31	0.00	4,681,105.31	290,265,360.79
8.	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - NIGER DELTA	1,605,911,798.95	0.00	1,605,911,798.95	2,216,614,970.19
9.	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT – MDGS (OSSAP-MDGS)	686,445,655.31	0.00	686,445,655.31	
10.	111006001	NIPSS, KURU	4,846,254.27	0.00	4,846,254.27	52,988,507.32
11.	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	111,016,493.66	0.00	111,016,493.66	837,386,250.77
12.	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	14,177,596.00	0.00	14,177,596.00	27,245,320,578.74
13.	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	173,386,637.76	0.00	173,386,637.76	906,990,710.50
14.	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	72,335,578.68	0.00	72,335,578.68	93,389,507.93
15.	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	111,227,102.51	0.00	111,227,102.51	132,069,568.83
16.	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	115,009,001.05	0.00	115,009,001.05	13,916,876.73
17.	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	321,000.00	0.00	321,000.00	315,000.00
18.	0112001001	NASS MANAGEMENT	6,202,406,808.82	0.00	6,202,406,808.82	1,602,406,808.82
19.	0112003001	HOUSE OF REPRESENTATIVES	0.00	0.00	0.00	12,930,682,526.34
20.	116001001	MINISTRY OF DEFENCE - MOD HQTRS	7,852,268.60	0.00	7,852,268.60	17,466,933,576.32
21.	116002001	DEFENCE HEADQURTERS	42,986,034.51	0.00	42,986,034.51	
22.	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	15,237,404.57	0.00	15,237,404.57	43,984,500.00
23.	116003001	NIGERIAN ARMY	81,000,000.00	0.00	81,000,000.00	23,585,815,379.42
24.	116004001	NIGERIAN NAVY	35,521,275,053.00	0.00	35,521,275,053.00	15,744,674,614.27
25.	116005001	NIGERIAN AIRFORCE	11,481,023.11	0.00	11,481,023.11	995,314,086.62
26.	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	233,891,715.56	0.00	233,891,715.56	77,950,796.75
27.	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	196,149,490.10	0.00	196,149,490.10	1,245,702,843.51
28.	116007001	NIGERIAN DEFENCE COLLEGE	6,140,799.05	0.00	6,140,799.05	1,132,077,203.25
29.	116008001	COMMAND AND STAFF COLLEGE, JAJI	0.98	0.00	0.98	321,003,057.70
30.	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	46,321,532.25	0.00	46,321,532.25	
31.	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	30,016,304.77	0.00	30,016,304.77	

32.	116021001	MILITARY PENSION BOARD	2,202,714.00	0.00	2,202,714.00	
33.	116018001	DEFENCE SPACE ADMINISTARTION	0.00	0.00	0.00	97,112,636.85
34.	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	114,243,671.93	0.00	114,243,671.93	201,652,259.43
35.	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	0.00	0.00	0.00	290,265,360.79
36.	119002001	TECHNICAL AIDS CORPS	49,093,853.02	0.00	49,093,853.02	222,294.60
37.	119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	0.00	88,056,179.36
38.	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	1,916,235.99	0.00	1,916,235.99	2,911,546.61
39.	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	8,248,012.79	0.00	8,248,012.79	35,678,412.12
40.	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	19,357,847.08	0.00	19,357,847.08	8,759,464,681.84
41.	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	4,288,692.61	0.00	4,288,692.61	24,640,939.98
42.	123003001	NIGERIAN TELEVISION AUTHORITY	477,562,980.67	0.00	477,562,980.67	805,915,360.92
43.	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	5,878,597.49	0.00	5,878,597.49	112,335,694.80
44.	123005001	NEWS AGENCY OF NIGERIA	1,892,458.14	0.00	1,892,458.14	609,554,656.06
45.	123006001	VOICE OF NIGERIA	124,914,344.85	0.00	124,914,344.85	3,723,675,880.82
46.	123007001	NIGERIAN FILM CORPORATION	24,983,051.08	0.00	24,983,051.08	588,289,788.60
47.	123008001	NATIONAL BROADCASTING	0.00	0.00	0.00	344,205,396.53
48.	123009001	NIGERIA PRESS COUNCIL	141,900.00	0.00	141,900.00	15,228,558.98
49.	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	20,344,148.46	0.00	20,344,148.46	176,906,869.76
50.	123011001	ADVERTISING PRACTIONERS OF NIGERIA	16,005,000.00	0.00	16,005,000.00	282,524,987.04
51.	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	911,975.90	0.00	911,975.90	390,521,612.78
52.	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	10,520,950.74	0.00	10,520,950.74	234,420,653.30
53.	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	171,746,236.26	0.00	171,746,236.26	64,691,857.28
54.	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.01	0.00	0.01	1,859.98
55.	123031006	NATIONAL TROUPE OF NIGERIA	1,689,534.01	0.00	1,689,534.01	10,324,557.50
56.	123031007	NATIONAL THEATRE	2,485,650.81	0.00	2,485,650.81	28,451,745.79
57.	123031008	NATIONAL GALLERY OF ART	119,045,991.15	0.00	119,045,991.15	1,397,261,455.22
58.	123031009	NATIONAL WAR MUSEUM - UMUAHIA	316,050.00	0.00	316,050.00	7,100.00
59.	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	48,000,000.00	0.00	48,000,000.00	18,680,709.99
60.	123031011	NATIONAL INSTITUTE FOR CULTURE RIENTATION	58,592,377.18	0.00	58,592,377.18	99,454,326.24
61.	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	4,710,094.00	0.00	4,710,094.00	31,231,909.00
62.	123031017	NATIONAL ORIENTATION AGENCY	3,768,000.00	0.00	3,768,000.00	10,679,495.88
63.	0124001001	MINISTRY OF INTERIOR - HQTRS	1,846,297.73	0.00	1,846,297.73	590,086,605.00
64.	0124002001	NIGERIA CORRECTIONAL SERVICE	26,068,559.65	0.00	26,068,559.65	13,527,745,114.46
65.	0124003001	NIGERIA IMMIGRATION SERVICE	73,064,807.61	0.00	73,064,807.61	11,272,866,257.02
66.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	47,732,097.65	0.00	47,732,097.65	226,074,843.97
67.	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	2,005,419,370.63
68.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	4,541,435.48
69.	0124007001	FEDERAL FIRE SERVICE	148,366,222.06	0.00	148,366,222.06	235,919,089.93
70.	155002001	NIGERIA POLICE ACADEMY	30,864,308.80	0.00	30,864,308.80	

		WUDIL, KANO				
71.	155004001	POLICE FORMATIONS AND COMMANDS	0.00	0.00	0.00	964,192,144.45
72.	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	57,843,172.67	0.00	57,843,172.67	374,767,337.80
73.	125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00	61,623,889.88
74.	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	79,418,446.74	0.00	79,418,446.74	3,344,713,522.88
75.	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	1,772,900.00	0.00	1,772,900.00	337,500.00
76.	125005002	FEDERAL TRAINING CENTRE,ENUGU	57,868.50	0.00	57,868.50	6,900,000.00
77.	125005003	FEDERAL TRAINING CENTRE,ILORIN	0.05	0.00	0.05	191,204,109.72
78.	125005004	FEDERAL TRAINING CENTRE,KADUNA	11,160,716.92	0.00	11,160,716.92	1,468,188,800.00
79.	125005005	FEDERAL TRAINING CENTRE,LAGOS	5,000.00	0.00	5,000.00	
80.	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	5,775,244.65	0.00	5,775,244.65	153,000.00
81.	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	177,423,090.24	0.00	177,423,090.24	31,702,706.97
82.	125008001	BUREAU OF PUBLIC SERVICE REFORMS	97,580,471.70	0.00	97,580,471.70	63,443,040.00
83.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	86,370,764.43	0.00	86,370,764.43	
84.	140001001	AUDITOR GENERAL FOR THE FEDERATION	185,716,030.00	0.00	185,716,030.00	653,655,485.21
85.	145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	204,757,492.89
86.	147001001	FEDERAL CIVIL SERVICE COMMISSION	5,238,761.35	0.00	5,238,761.35	4,032,503.92
87.	0149001001	FEDERAL CHARACTER COMMISSION	140,203.15	0.00	140,203.15	439,968,603.00
88.	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	4,571,800.00	0.00	4,571,800.00	291,036,836.02
89.	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	554,744,246.86	0.00	554,744,246.86	19,296,155.65
90.	156003001	NIGERIA COMMUNICATION SATELLITE	52,047,323,925.23	0.00	52,047,323,925.23	785,198,549.12
91.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	240,000.01	0.00	240,000.01	1,040,450,000.00
92.	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	3,991,462,509.41
93.	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	203,527,557.91	0.00	203,527,557.91	1,104,778,446.81
94.	160001001	POLICE SERVICE COMMISSION HQTRS	146,786.86	0.00	146,786.86	283,736,674.12
95.	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	154,188,348.84	0.00	154,188,348.84	477,637,841.37
96.	0161001003	SPECIAL DUTIES SGF	0.00	0.00	0.00	502,135.00
97.	161004001	LAGOS LIAISON OFFICE	28,547.61	0.00	28,547.61	
98.	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	25,185,486.86	0.00	25,185,486.86	11,090,932,889.75
99.	164002001	NATIONAL MERIT AWARD	2,079,406.02	0.00	2,079,406.02	4,330,000.00
100.	161007001	FEDERAL ROAD SAFETY COMMISSION	48,817,330.27	0.00	48,817,330.27	101,990,133.53
101.	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	402,100.00
102.	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	166,916,039.88	0.00	166,916,039.88	36,753,592.64
103.	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	167,030,119.92	0.00	167,030,119.92	391,442,279.58
104.	161013001	NATIONAL PENSION COMMISSION	8,880,374.97	0.00	8,880,374.97	
105.	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	44,223,044.63	0.00	44,223,044.63	1,103,362,251.27
106.	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	69,838,390.84	0.00	69,838,390.84	114,151,860.56
107.	164003001	NATIONAL LOTTERY TRUST FUND	21,926,246.07	0.00	21,926,246.07	443,849,554.71
108.	164004001	NATIONAL LOTTERY REGULATORY	1,692,025.85	0.00	1,692,025.85	507,300,474.60

		COMMISSION				
109.	161018001	SERVICOM	54,000.00	0.00	54,000.00	48,916,800.00
110.	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	63,372,200.00	0.00	63,372,200.00	
111.	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	118,714,899.21	0.00	118,714,899.21	480,458,212.71
112.	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	17,022,705.71	0.00	17,022,705.71	759,590,681.11
113.	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	86,370,764.43	0.00	86,370,764.43	8,620,300.00
114.	""	TERTIARY EDUCATION TRUST FUND	9,621,331,980.68	5,229,582.66	9,626,561,563.34	9,755,523,281.98
115.	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	5,537,987,532.04	0.00	5,537,987,532.04	3,009,041,221.09
116.	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	156,320,867.14	0.00	156,320,867.14	1,045,764,126.69
117.	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	216,468,964.51	0.00	216,468,964.51	334,810,332.98
118.	**215004001**	**NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN**	304,522,568.00	0.00	304,522,568.00	**440,548,881.62**
119.	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	0.00	0.00	1,754,966,067.35
120.	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	285,195,355.37	0.00	285,195,355.37	651,801,844.53
121.	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	236,189,132.78	0.00	236,189,132.78	36,299,723.16
122.	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	30,299,838.02	0.00	30,299,838.02	46,509,709.40
123.	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	443,179,515.00	0.00	443,179,515.00	1,841,444,650.78
124.	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	970,810,323.27	0.00	970,810,323.27	667,039,944.23
125.	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	19,303,334.69	0.00	19,303,334.69	403,271,018.09
126.	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	5,103,381,313.71	0.00	5,103,381,313.71	1,842,410,343.84
127.	215014001	COCOA RESEARCH INSTITUTE- IBADAN	242,281,641.15	0.00	242,281,641.15	511,363,305.21
128.	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	69,366,247.38	0.00	69,366,247.38	665,925,950.84
129.	215016001	RUBBER RESEARCH INSTITUTE- BENIN	201,132,982.00	0.00	201,132,982.00	13,341,183.76
130.	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	41,979.64	0.00	41,979.64	348,599,680.69
131.	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	223,670,983.11	0.00	223,670,983.11	645,693,602.69
132.	215019001	VETERINARY COUNCIL OF NIGERIA	16,390,040.35	0.00	16,390,040.35	42,291,388.07
133.	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	122,198.72	0.00	122,198.72	692,838,387.61
134.	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	1,825,000.00	0.00	1,825,000.00	606,357,677.45
135.	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	111,394,393.48	0.00	111,394,393.48	5,417,826.87
136.	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	90,888,382.86	0.00	90,888,382.86	1,586,586,435.79
137.	215024001	FEDERAL COLLEGE OF FRESH WATER	14,981,757.12	0.00	14,981,757.12	170,277,135.08

		FISHERIES TECHNOLOGY - NEW BUSSA				
138.	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	41,281,072.89	0.00	41,281,072.89	1,057,813,127.66
139.	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	22,346,342.44	0.00	22,346,342.44	48,051,886.23
140.	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	1,718,397.39	0.00	1,718,397.39	143,619,915.39
141.	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	45,635,604.61	0.00	45,635,604.61	4,861,229,249.91
142.	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	173,501,271.50	0.00	173,501,271.50	541,510,113.89
143.	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	385,897,378.58	0.00	385,897,378.58	304,449,084.77
144.	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	29,733,000.00	0.00	29,733,000.00	85,000.00
145.	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	794,593,581.53	0.00	794,593,581.53	6,697,482.56
146.	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	15,098,300.00	0.00	15,098,300.00	27,401,003.00
147.	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	1,622,439,619.20	0.00	1,622,439,619.20	1,794,397,396.97
148.	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	472,219,363.42
149.	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	293,759,247.49	0.00	293,759,247.49	205,427,058.60
150.	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	51,544,603.75	0.00	51,544,603.75	258,775,611.09
151.	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	157,500,053.05	0.00	157,500,053.05	3,769,260,633.74
152.	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	6,541,395.06	0.00	6,541,395.06	60,169,624.39
153.	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	37,937,519.61	0.00	37,937,519.61	83,535,433.08
154.	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	68,833,764.35	0.00	68,833,764.35	276,487,799.48
155.	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	235,525,564.49	0.00	235,525,564.49	102,329,846.01
156.	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	1,092,565,825.20	0.00	1,092,565,825.20	2,435,183,543.22
157.	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	131,812,096.93	0.00	131,812,096.93	329,896,916.97
158.	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	124,938,759.31	0.00	124,938,759.31	250,229,597.15
159.	0215012004	FEDERAL UNIVERSITY OF AGRICULTURE ZURU, KEBBI STATE	1,223,958,436.74	0.00	1,223,958,436.74	10,830,174.09
160.	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	136,603,340.61	0.00	136,603,340.61	42,656,156.22
161.	220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	139,419,117.87
162.	220006001	INVESTMENT AND SECURITIES TRIBUNAL	55,337,019.77	0.00	55,337,019.77	33,547,856,126.89
163.	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	364,684,395.40	0.00	364,684,395.40	86,604,296.68
164.	220007002	FPO ABAKALIKI	0.00	0.00	0.00	10,266,000.01
165.	220007003	FPO ABEOKUTA	5,000.00	0.00	5,000.00	
166.	220007004	FPO ADO-EKITI	0.00	0.00	0.00	4,000.00
167.	220007005	FPO AKURE	0.00	0.00	0.00	

						88,900.00
168.	220007009	FPO BENIN	0.00	0.00	0.00	200.00
169.	220007011	FPO CALABAR	0.00	0.00	0.00	180,000.00
170.	220007012	FPO DAMATURU	89,000.00	0.00	89,000.00	
171.	220007013	FPO DUTSE	179,500.00	0.00	179,500.00	260,800.00
172.	220007014	FPO ENUGU	0.00	0.00	0.00	505.00
173.	220007018	FPO ILORIN	0.00	0.00	0.00	16,000.00
174.	220007025	FPO LAGOS I	411,700.60	0.00	411,700.60	4,508,538.50
175.	220007027	FPO LOKOJA	0.00	0.00	0.00	179,589.03
176.	220007029	FPO MAKURDI	0.00	0.00	0.00	20.00
177.	220007030	FPO MINNA	9.00	0.00	9.00	
178.	220007031	FPO OSOGBO	12,000.00	0.00	12,000.00	10,000.00
179.	220007032	FPO OWERRI	204,000.00	0.00	204,000.00	
180.	220007034	FPO SOKOTO	333.34	0.00	333.34	
181.	220007035	FPO UMUAHIA	773,982.97	0.00	773,982.97	529,576.92
182.	220007037	FPO YENOGOA	0.00	0.00	0.00	60,371.00
183.	220007040	FEDERAL TREASURY ACADEMY OROZO	1,700,390,500.00	0.00	1,700,390,500.00	140,000.00
184.	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	440,344,305.36	0.00	440,344,305.36	2,030,247,854.03
185.	220003001	BUDGET OFFICE OF THE FEDERATION	590,524.17	0.00	590,524.17	239,093,441.98
186.	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	45,329,832.18	0.00	45,329,832.18	111,232,197.06
187.	220021001	NATIONAL BUREAU OF STATISTICS	3,267,903.54	0.00	3,267,903.54	1,466,955,899.78
188.	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	20,507,831.67	0.00	20,507,831.67	8,898,997.58
189.	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	373,255,671.48	0.00	373,255,671.48	4,653,299,289.32
190.	222002001	STANDARD ORGANIZATION OF NIGERIA	353,555,540.25	0.00	353,555,540.25	
191.	222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	380,393,029.53
192.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	143,096,625.02	0.00	143,096,625.02	63,985,112.72
193.	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00	153,541,747.38
194.	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	2,243,450,025.20	0.00	2,243,450,025.20	1,272,382,768.72
195.	222009001	CONSUMER PROTECTION COUNCIL	120,121,646.50	0.00	120,121,646.50	819,768,060.25
196.	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	68,266,862.80	0.00	68,266,862.80	114,941,686.62
197.	222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	4,528,800.00
198.	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	565,292,004.84	0.00	565,292,004.84	296,144,319.34
199.	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	0.00	8,381,059,625.18
200.	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	51,273,764.35	0.00	51,273,764.35	20,214,754.97
201.	222027001	SMEDAN - H/QTRS	5,833,943,935.62	0.00	5,833,943,935.62	6,201,434,700.75
202.	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	122,379,277.08	0.00	122,379,277.08	5,451,900.00
203.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	490,084,697.05	0.00	490,084,697.05	133,217,639.98
204.	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	162,759,805.43	0.00	162,759,805.43	119,264,305.59
205.	227002001	INDUSTRIAL ARBITRATION PANEL	29,428,665.79	0.00	29,428,665.79	

						164,016,982.77
206.	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.05	0.00	0.05	1,125,772,457.90
207.	227004001	NATIONAL PRODUCTIVITY CENTRE	1,839,001,279.84	0.00	1,839,001,279.84	712,693,305.89
208.	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	124,477,814.70	0.00	124,477,814.70	289,175,570.00
209.	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	424,511,265.52	0.00	424,511,265.52	737,202,479.48
210.	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	303,334,911.33	0.00	303,334,911.33	2,072,609,920.42
211.	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,197,287,838.00	0.00	2,197,287,838.00	293,774.98
212.	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	13,505,099.98	0.00	13,505,099.98	56,572,784.06
213.	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	34,186,774.19	0.00	34,186,774.19	28,621,131,723.97
214.	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	100,000.00	0.00	100,000.00	82,059,330.01
215.	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	0.00	0.00	109,717,381.66
216.	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	0.00	0.00	0.00	164,448,289.34
217.	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	250,103.41	0.00	250,103.41	44,462,888.07
218.	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	598,426.75	0.00	598,426.75	157,157,222.51
219.	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	168,600.89	0.00	168,600.89	107,480,311.52
220.	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	2,890,081.82	0.00	2,890,081.82	186,552,304.98
221.	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	16,714,594.04	0.00	16,714,594.04	7,496,400.00
222.	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	18,411,643.08	0.00	18,411,643.08	1,042,068.49
223.	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	7,221,813.00	0.00	7,221,813.00	9,878,942.28
224.	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	0.00	0.00	0.00	1,973,184.00
225.	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	3,968,477.01	0.00	3,968,477.01	35,624,066.59
226.	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	51,232,218.75	0.00	51,232,218.75	51,443,122.08
227.	0228005015	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, IKWO - EBONYI STATE	0.00	0.00	0.00	
228.	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	20,893,202.94	0.00	20,893,202.94	63,461,281.95
229.	228006001	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	2,171,400.00
230.	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	225,931,728.04	0.00	225,931,728.04	1,687,152,196.48
231.	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	0.00	0.00	51,310,148.70
232.	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	35,053,778.14	0.00	35,053,778.14	29,077,149.70
233.	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	0.00	0.00	884,338,836.52

234.	228008006	BIORESOURCE DEVELOPMENT CENTREKATSINA, KATSINA STATE	65,154,077.98	0.00	65,154,077.98	50,000.00
235.	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	41,204,355.74	0.00	41,204,355.74	1,147,328,507.04
236.	228008008	BIORESOURCE DEVELOPMENT CENTREOGBOMOSO, OYO STATE	6,169,991.00	0.00	6,169,991.00	
237.	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	16,641,200.00	0.00	16,641,200.00	102,167,302.44
238.	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	3,030,000.00
239.	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	9,873,555.89	0.00	9,873,555.89	9,744,371.00
240.	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	32,346,934.05	0.00	32,346,934.05	46,000.00
241.	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	0.00	1,813,000.00
242.	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	22,473,000.45	0.00	22,473,000.45	272,000.00
243.	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	30,779,093.00	0.00	30,779,093.00	
244.	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	95,050.00	0.00	95,050.00	397,900.00
245.	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	8,775,820.97	0.00	8,775,820.97	15,603,524.84
246.	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	8,384,122.11	0.00	8,384,122.11	7,698,894.48
247.	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	23,375,000.00	0.00	23,375,000.00	
248.	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	185,232,287.36	0.00	185,232,287.36	152,910,140.42
249.	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	0.00	0.00	650,000.00
250.	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	25,931.25	0.00	25,931.25	137,859,294.69
251.	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	18,858,494.42	0.00	18,858,494.42	39,200,000.00
252.	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	168,041,600.00	0.00	168,041,600.00	387,132,339.35
253.	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	8,993,767.64	0.00	8,993,767.64	110,615,009.00
254.	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	100,200,000.00	0.00	100,200,000.00	94,720.00
255.	228008028	BIORESOURCE DEVELOPMENT CENTRE,UBURU EBONYI STATE	15,021,454.53	0.00	15,021,454.53	
256.	228008029	BIORESOURCE DEVELOPMENT CENTRE, OKWUDOR - IMO STATE	4,585,950.00	0.00	4,585,950.00	
257.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	46,151,817.89	0.00	46,151,817.89	2,013,053.02
258.	0228008035	BIORESOURCES DEVELOPMENT CENTRE ILESHA, OSUN STATE	10,564,025.00	0.00	10,564,025.00	
259.	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	32,933,029.92	0.00	32,933,029.92	100,088,130.16
260.	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	229,304,542.42	0.00	229,304,542.42	
261.	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	164,266,665.00	0.00	164,266,665.00	
262.	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	2,843,367.21	0.00	2,843,367.21	42,785,734.92
263.	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	1,843,000.00	0.00	1,843,000.00	
264.	228009027	TECHNOLOGY INCUBATION CENTRE,MAKURDI	61,337.10	0.00	61,337.10	7,354,748.75
265.	228009031	NORTH WEST ZONAL OFFICE, KANO	0.01	0.00	0.01	15,534,952.39
266.	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	20,664,000.28
267.	228009033	NORTH CENTRAL ZONAL OFFICE,	0.00	0.00	0.00	

		MINNA				16,051,965.37
268.	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	0.00	5,145,040.79
269.	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	746,000.00	0.00	746,000.00	
270.	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	7,375,059.82	0.00	7,375,059.82	12,409,049.10
271.	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	0.00	0.00	4,867,946.24
272.	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	396,241.35	0.00	396,241.35	21,913,047.60
273.	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	220,000.00	0.00	220,000.00	9,350,432.91
274.	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	1.00	0.00	1.00	131,712,315.08
275.	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	336,126,261.09	0.00	336,126,261.09	3,801,400.00
276.	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	0.00	0.00	265,150,040.42
277.	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	6,451,316.03	0.00	6,451,316.03	3,996,310.69
278.	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	0.00	0.00	9,217,180.23
279.	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	11,012,339.78	0.00	11,012,339.78	61,755,848.77
280.	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.01	0.00	0.01	10,403,165.22
281.	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	420,703.63	0.00	420,703.63	3,136,875.00
282.	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	21,475,950.00	0.00	21,475,950.00	12,500,000.00
283.	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	777,000.00	0.00	777,000.00	25,970,105.50
284.	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	0.00	0.00	31,509,006.00
285.	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	8,552,770.00	0.00	8,552,770.00	3,618,906.85
286.	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	8,241,810.01	0.00	8,241,810.01	46,856,941.83
287.	228026001	TECHNOLOGY BUSINESS INCUBATORCENTRE - OKWE ONUIMO	2,506,410.01	0.00	2,506,410.01	14,070.00
288.	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	0.00	0.00	1,100.00
289.	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	0.00	0.00	16,431,140.00
290.	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	4,813,280.01	0.00	4,813,280.01	
291.	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	9,161,719.99	0.00	9,161,719.99	2,441,566.20
292.	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	4,896,002.05	0.00	4,896,002.05	51,817,827.93
293.	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	88,708,307.93	0.00	88,708,307.93	13,844,082.77
294.	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	89,551,095.03	0.00	89,551,095.03	478,300,965.62
295.	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	15,835,404.50
296.	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	7,294,539.51	0.00	7,294,539.51	278,771,894.05
297.	228037001	CENTRE FOR SATELLITE	6,541,631.52	0.00	6,541,631.52	

		TECHNOLOGY DEVELOPMENT - ABUJA				10,574,282.63
298.	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	0.00	0.00	940,909,820.89
299.	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	1,353,496,229.49	0.00	1,353,496,229.49	9,500,167.40
300.	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	15,462.05	0.00	15,462.05	134,336,037.24
301.	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	4,099,512,487.83	0.00	4,099,512,487.83	20,506,787,691.88
302.	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	172,100,922.43	0.00	172,100,922.43	409,224,745.15
303.	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	7,028,381.87	0.00	7,028,381.87	8,586,997,585.52
304.	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	274,146,177.32	0.00	274,146,177.32	11,303,044.97
305.	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	218,564,840.41	0.00	218,564,840.41	79,198,800.16
306.	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	133,318,594.57	0.00	133,318,594.57	84,463,707.56
307.	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	931,725,145.29	0.00	931,725,145.29	326,689,298.84
308.	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	125,600,703.88	0.00	125,600,703.88	12,507,108.41
309.	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	89,701,404.92	0.00	89,701,404.92	6,503,107.22
310.	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	79,986,608.63	0.00	79,986,608.63	15,684,319.97
311.	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	73,258,731.34	0.00	73,258,731.34	1,476,801.09
312.	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	59,856,667.17	0.00	59,856,667.17	19,413,231.24
313.	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	234,201,741.82	0.00	234,201,741.82	48,741,741.85
314.	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENTEXTENSION CENTRE, AFUZE - EDO STATE	39,656,292.97	0.00	39,656,292.97	
315.	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	75,802,168.31	0.00	75,802,168.31	2,307,199,757.23
316.	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	91,383,854.04	0.00	91,383,854.04	272,894,924.38
317.	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	497,349.99	0.00	497,349.99	309,107,298.51
318.	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	16,413,079.00	0.00	16,413,079.00	1,646,253.12
319.	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	12,658,471.11	0.00	12,658,471.11	74,849,472.49
320.	228062001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KADUNA	21,646,669.02	0.00	21,646,669.02	17,954,069.91
321.	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.01	0.00	0.01	31,711,432.32
322.	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	151,753,155.41	0.00	151,753,155.41	355,681,250.42

323.	228066001	SOKOTO ENERGY RESEARCH	480,305,869.11	0.00	480,305,869.11	463,598,293.74
324.	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	284,076,703.74	0.00	284,076,703.74	10,208,951.96
325.	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	10,902,842.01	0.00	10,902,842.01	78,952,700.83
326.	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	339,262,291.54	0.00	339,262,291.54	756,591,607.03
327.	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	10,554,495.82	0.00	10,554,495.82	13,539,716.02
328.	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	2,330,423.49	0.00	2,330,423.49	515,369,000.02
329.	228073001	ENERGY COMMISSION OF NIGERIA	19,998,558.62	0.00	19,998,558.62	353,607,340.34
330.	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	153,499.99	0.00	153,499.99	80,293,553.91
331.	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	0.00	0.00	12,121,856.39
332.	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	0.00	0.00	78,319,039.63
333.	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY	61,298,189.09	0.00	61,298,189.09	
334.	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	16,860,669,185.31	0.00	16,860,669,185.31	8,472,046,199.44
335.	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	14,022,146,842.10	0.00	14,022,146,842.10	11,487,345,750.15
336.	229003001	NIGERIAN RAILWAY	111,013,381.97	0.00	111,013,381.97	697,558,917.87
337.	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	5,518,360,198.60	0.00	5,518,360,198.60	635,313,039.57
338.	229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	4,306,352,686.81
339.	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	200,000.00	0.00	200,000.00	399,859,467.21
340.	230001001	FEDERAL MINISTRY OF AVIATION	2,145,674,670.82	0.00	2,145,674,670.82	573,863,110.80
341.	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	1,074,732,684.48	0.00	1,074,732,684.48	11,192,201,363.96
342.	230002001	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	163,704,911.47
343.	230006001	ACCIDENT AND INVESTIGATION BUREAU	196,620,097.69	0.00	196,620,097.69	2,283,971,839.89
344.	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	4,619,544,222.40	0.00	4,619,544,222.40	
345.	231001001	FEDERAL MINISTRY OF POWER - HQTRS	26,717,931.04	0.00	26,717,931.04	619,121,430.96
346.	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	1,961,758,783.77	0.00	1,961,758,783.77	776,779,640.48
347.	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	0.00	11,107,302,872.77
348.	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	60,310,812.16	0.00	60,310,812.16	6,935,851.24
349.	231010001	NATIONAL POWER TRAINING INSTITUTE	66,806,937.33	0.00	66,806,937.33	3,978,796,129.32
350.	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	20,674,965.42	0.00	20,674,965.42	384,452,091.85
351.	231020001	TRANSMISSION COMPANY OF NIGERIA	923,801,917.48	0.00	923,801,917.48	247,424,960,988.65
352.	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	73,779,069.77	0.00	73,779,069.77	8,686,506,842.77
353.	234001001	FEDERAL MINISTRY OF WORKS	2,242,471,283.77	0.00	2,242,471,283.77	

		AND HOUSING				38,129,600,380.73
354.	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	677,933,140.15	0.00	677,933,140.15	160,140,087.64
355.	234003001	FEDERAL SCHOOL OF SURVEY, OYO	981,736.96	0.00	981,736.96	63,145,319.53
356.	234004001	FEDERAL ROAD MAINTENANCE AGENCY	25,750,533,925.46	0.00	25,750,533,925.46	8,505,497,441.29
357.	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	69,992,384.40	0.00	69,992,384.40	338,687,831.35
358.	234006001	SURVEY COUNCIL OF NIGERIA	117,663,456.05	0.00	117,663,456.05	34,084,621.46
359.	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	3,641,491.43	0.00	3,641,491.43	690,392,493.00
360.	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	113,125,201.58	0.00	113,125,201.58	455,287,737.02
361.	232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	2,078,592,675.71
362.	232003001	PETROLEUM TRAINING INSTITUTE	30,999,348.13	0.00	30,999,348.13	1,855,801,190.88
363.	232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00	9,815,324.57
364.	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	23,596,675.85	0.00	23,596,675.85	246,567,917.86
365.	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	283,921,665.09	0.00	283,921,665.09	1,454,189,595.01
366.	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.02	0.00	0.02	39,159,506.79
367.	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	110,695,450.71	0.00	110,695,450.71	438,677,574.13
368.	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,060,766,832.27	0.00	1,060,766,832.27	352,682,759.61
369.	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	41,984,920.23	0.00	41,984,920.23	150,743,431.36
370.	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	85,982,059.50	0.00	85,982,059.50	1,979,861,583.49
371.	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	0.00	0.00	216,752,129.89
372.	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	5,109,074.04	0.00	5,109,074.04	275,001,159.04
373.	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	1,995,509.00	0.00	1,995,509.00	211,261,144.68
374.	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	33,840,437.21	0.00	33,840,437.21	71,008,168.28
375.	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	6,735,488.94	0.00	6,735,488.94	181,482,556.33
376.	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,018,706.25	0.00	1,018,706.25	226,636,088.87
377.	250001001	FISCAL RESPONSILIBITY COMMISSION	20,874,807.55	0.00	20,874,807.55	115,455,698.00
378.	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	771,134,988.70	0.00	771,134,988.70	2,088,949,459.91
379.	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	344,637,165.43	0.00	344,637,165.43	3,570,671,230.02
380.	252037001	ANAMBRA/ IMO RBDA	111,888,463.88	0.00	111,888,463.88	8,957,513,774.08
381.	252038001	BENIN/ OWENA RBDA	206,140,622.77	0.00	206,140,622.77	219,741,030.11
382.	252039001	CHAD BASIN RBDA	33,408,806.50	0.00	33,408,806.50	2,219,575,140.79
383.	252040001	CROSS RIVER RBDA	517,494,548.14	0.00	517,494,548.14	731,113,473.17
384.	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	59,949,245.48	0.00	59,949,245.48	831,532,347.85
385.	252042001	LOWER BENUE RBDA	21,455,740.84	0.00	21,455,740.84	1,442,931,333.01
386.	252043001	LOWER NIGER RBDA	86,468,076.22	0.00	86,468,076.22	561,515,231.98
387.	252044001	NIGER DELTA RBDA	177,171,752.94	0.00	177,171,752.94	207,356,187.21
388.	252045001	OGUN/ OSUN RBDA	325,154,246.16	0.00	325,154,246.16	1,468,582,945.41
389.	252046001	SOKOTO RIMA RBDA	4,616,937,802.06	0.00	4,616,937,802.06	353,095,467.98

390.	252047001	UPPER BENUE RBDA	1,395,326,883.65	0.00	1,395,326,883.65	1,068,582,226.51
391.	252048001	UPPER NIGER RBDA	3,987,696,279.57	0.00	3,987,696,279.57	57,805,806,613.40
392.	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	257,783,093.62	0.00	257,783,093.62	279,463,403.75
393.	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	1,637,410.50	0.00	1,637,410.50	87,660,153.30
394.	0220011001	NIGERIA CUSTOMS SERVIVES	736,842,147.00	0.00	736,842,147.00	
395.	0318003001	COURT OF APPEAL	0.00	0.00	0.00	5,868,719,197.52
396.	0318004001	FEDERAL HIGH COURT-ABUJA	14,832,163.62	0.00	14,832,163.62	7,360,103.82
397.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	157,272,672.61	0.00	157,272,672.61	
398.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	255,396,238.32	0.00	255,396,238.32	78,792,864.45
399.	0326003001	LEGAL AID COUNCIL	1,446,267.50	0.00	1,446,267.50	657,125,627.85
400.	0326004001	COUNCIL OF LEGAL EDUCATION	107,646,008.54	0.00	107,646,008.54	122,982,289.10
401.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	1,005,000.00	0.00	1,005,000.00	4,421,260,166.18
402.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	61,369,846.88	0.00	61,369,846.88	104,601,125.42
403.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	0.00	36,264,000.00
404.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	1,221,911,668.44	0.00	1,221,911,668.44	42,613,123.16
405.	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	38,965,637.00
406.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	815,156,188.69
407.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	32,327,056.17	0.00	32,327,056.17	280,136,883.21
408.	0344001001	CODE OF CONDUCT BUREAU	61,349,155.48	0.00	61,349,155.48	131,350,933.27
409.	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	6,266,541,476.82	0.00	6,266,541,476.82	12,854,298,655.38
410.	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	344,863,498.85	0.00	344,863,498.85	11,983,258,049.41
411.	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	447,611,399.17	0.00	447,611,399.17	172,617,585.45
412.	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	22,452,222.86	0.00	22,452,222.86	161,666,317.05
413.	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	101,840,576.63	0.00	101,840,576.63	830,080,959.97
414.	513021002	NIGERIA FOOTBALL FEDERATION	5,456,651.15	0.00	5,456,651.15	14,738,894.98
415.	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	164,692,861.39	0.00	164,692,861.39	290,408,216.79
416.	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	330,726,532.84	0.00	330,726,532.84	922,636,455.99
417.	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	678,744,352.06	0.00	678,744,352.06	1,656,815,466.03
418.	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	853,980,239.17	0.00	853,980,239.17	62,881,994.73
419.	517003001	UNIVERSAL BASIC EDUCATION (UBE)COMMISSION	469,139,954.59	0.00	469,139,954.59	
420.	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	28,387,743.20	0.00	28,387,743.20	10,368,603.48
421.	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	39,862,935.04	0.00	39,862,935.04	626,249,993.48
422.	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	461,035,110.85	0.00	461,035,110.85	12,594,724.99
423.	517008001	NATIONAL LIBRARY OF NIGERIA	183,237,356.88	0.00	183,237,356.88	110,081,335.40
424.	517009001	NATIONAL EXAMINATIONS COUNCIL	0.01	0.00	0.01	3,773,014,546.76
425.	517010001	MASS LITERACY COUNCIL	43,457,145.44	0.00	43,457,145.44	696,699,798.91
426.	517011001	NOMADIC EDUCATION COMMISSION	554,389,172.54	0.00	554,389,172.54	940,701,234.11
427.	517012001	NATIONAL EDUCATION	3,110,914,976.00	0.00	3,110,914,976.00	

		RESEARCH & DEVELOPMENT COUNCIL				3,196,810.83
428.	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	5,555,929.66	0.00	5,555,929.66	978,619,032.38
429.	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,246,853.60	0.00	1,246,853.60	3,788,869.84
430.	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	15,000.00	0.00	15,000.00	311,341,687.80
431.	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	488,240,017.38	0.00	488,240,017.38	2,438,468,882.56
432.	517017001	NATIONAL TEACHERS INSTITUTE	33,078,776.01	0.00	33,078,776.01	309,825,469.27
433.	517018001	FEDERAL POLYTECHNIC ADO-EKITI	16,843,987.42	0.00	16,843,987.42	6,118,820,252.82
434.	517018002	FEDERAL POLYTECHNIC BAUCHI	155,309,646.00	0.00	155,309,646.00	182,015,716.53
435.	517018003	FEDERAL POLYTECHNIC BIDA	1,212,999.99	0.00	1,212,999.99	1,117,143,199.34
436.	517018004	FEDERAL POLYTECHNIC IDAH	616,721.63	0.00	616,721.63	4,078,803,156.04
437.	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	1,019,435,484.15	0.00	1,019,435,484.15	1,624,042,704.53
438.	517018006	FEDERAL POLYTECHNIC MUBI	264,777,037.84	0.00	264,777,037.84	652,700,783.05
439.	517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	6,118,820,252.82
440.	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	1,242,042.98	0.00	1,242,042.98	8,795,510,934.43
441.	517018009	FEDERAL POLYTECHNIC KADUNA	5,714,689,463.31	0.00	5,714,689,463.31	132,924,389.70
442.	517018010	FEDERAL POLYTECHNIC OFFA	7,633,859.85	0.00	7,633,859.85	6,056,535,768.70
443.	517018011	FEDERAL POLYTECHNIC EDE	7,300,065.51	0.00	7,300,065.51	208,636,210.59
444.	517018012	FEDERAL POLYTECHNIC AUCHI	8,409,000.00	0.00	8,409,000.00	8,391,595,340.42
445.	517018013	FEDERAL POLYTECHNIC NEKEDE	5,268,174.78	0.00	5,268,174.78	90,193,833.08
446.	517018014	FEDERAL POLYTECHNIC OKO	40,701,874.04	0.00	40,701,874.04	4,028,963,050.83
447.	517018015	FEDERAL POLYTECHNIC DAMATURU	356,023,029.85	0.00	356,023,029.85	11,395,378,000.37
448.	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	64,473,488.85	0.00	64,473,488.85	21,307,481.50
449.	517018017	FEDERAL POLYTECHNIC GWANDU	90,587,558.36	0.00	90,587,558.36	1,172,226.99
450.	517018018	FEDERAL POLYTECHNIC ILARO	78,413,007.99	0.00	78,413,007.99	167,836,184.40
451.	517018019	YABA COLLEGE OF TECHNOLOGY	705,578.40	0.00	705,578.40	6,561,581.00
452.	517018020	FEDERAL POLYTECHNIC BALI	25,651,593.47	0.00	25,651,593.47	39,468,933.13
453.	517018021	FEDERAL POLYTECHNIC EKOWE	117,987,214.51	0.00	117,987,214.51	5,101,243,700.43
454.	517018022	FEDERAL POLYTECHNIC BONNY	85,554,822.26	0.00	85,554,822.26	798,904,187.76
455.	517018023	FEDERAL POLYTECHNIC UKANA	186,243.75	0.00	186,243.75	679,344,256.63
456.	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	77,659,053.11	0.00	77,659,053.11	314,535,485.38
457.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	125,873,121.19	0.00	125,873,121.19	1,818,531,003.42
458.	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	488,578,474.04	0.00	488,578,474.04	
459.	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	213,782,785.90	0.00	213,782,785.90	
460.	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	9,049,624.25	0.00	9,049,624.25	3,396,739,478.62
461.	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	17,449,962.75	0.00	17,449,962.75	731,821,339.41
462.	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	12,000,531.97	0.00	12,000,531.97	69,663,706.23
463.	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	922,000.01	0.00	922,000.01	2,169,451,792.86
464.	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	6,023,370,295.44	0.00	6,023,370,295.44	69,731,612.27

465.	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,892,072,144.70	0.00	1,892,072,144.70	74,209,119.67
466.	517019007	FEDERAL COLLEGE OF EDUCATION KANO	143,593,183.72	0.00	143,593,183.72	705,107,292.95
467.	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	5,657,550.11	0.00	5,657,550.11	1,975,030,681.82
468.	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	158,468,258.65	0.00	158,468,258.65	32,029,874,567.23
469.	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	451,318,551.73	0.00	451,318,551.73	12,512,936.30
470.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	36,277,096.90	0.00	36,277,096.90	2,753,387,294.60
471.	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,480,269,494.88	0.00	1,480,269,494.88	31,241,999.99
472.	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	94,652,988.64	0.00	94,652,988.64	2,424,309,974.94
473.	517019014	FEDERAL COLLEGE OF EDUCATION OYO	2,429,857.57	0.00	2,429,857.57	2,791,892,655.46
474.	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	10,452,109.48	0.00	10,452,109.48	362,271,038.97
475.	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	2,601,996,902.95
476.	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	42,798,637.04	0.00	42,798,637.04	1,492,164,660.00
477.	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	300,675,510.00	0.00	300,675,510.00	2,061,303,732.74
478.	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	8,161,204.28	0.00	8,161,204.28	1,671,964,864.68
479.	517019020	FEDERAL COLLEGE OF EDUCATION EHA- AMUFU	1,031,754,410.35	0.00	1,031,754,410.35	693,246.40
480.	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	21,997,978.55	0.00	21,997,978.55	1,881,222,928.22
481.	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	120,777,261.10	0.00	120,777,261.10	1,047,844,370.86
482.	517021001	UNIVERSITY OF IBADAN	2,596,620.20	0.00	2,596,620.20	24,635,850,483.23
483.	517021002	UNIVERSITY OF LAGOS	838,713.13	0.00	838,713.13	4,013,105,186.76
484.	517021003	UNIVERSITY OF NIGERIA, NNSUKA	28,475,972.10	0.00	28,475,972.10	44,645,818.23
485.	517021004	AHMADU BELLO UNIVERSITY, ZARIA	113,803,219.09	0.00	113,803,219.09	10,752,148,293.74
486.	517021005	OBAFEMI AWOLOWO UNIVERSITY	1,945,010.23	0.00	1,945,010.23	1,901,723,301.38
487.	517021006	UNIVERSITY OF BENIN	164,125,571.94	0.00	164,125,571.94	70,149,288.49
488.	517021007	UNIVERSITY OF JOS	394,483,020.09	0.00	394,483,020.09	43,906,432.38
489.	517021008	UNIVERSITY OF CALABAR	1,889,000.00	0.00	1,889,000.00	118,836.01
490.	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	655,011,764.62
491.	517021010	UNIVERSITY OF ABUJA	162,755,434.79	0.00	162,755,434.79	307,968,478.13
492.	517021014	UNIVERSITY OF PORT HARCOURT	90,596,387.29	0.00	90,596,387.29	45,706,301.39
493.	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	3,244,376.63	0.00	3,244,376.63	37,254,673.00
494.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	6,616,396,851.46	0.00	6,616,396,851.46	15,736,537,995.15
495.	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	1,495,138,271.58	0.00	1,495,138,271.58	2,324,176,826.21
496.	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	1,438,068,487.10
497.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	2,091,516,344.84	0.00	2,091,516,344.84	672,295,230.55
498.	517021020	UNIVERSITY OF UYO	451,111.05	0.00	451,111.05	2,787,895,691.98
499.	517021021	UNIVERSITY OF MAIDUGURI	10,650,026.21	0.00	10,650,026.21	315,706,263.60
500.	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	153,963,653.13	0.00	153,963,653.13	221,790.06
501.	517021023	BAYERO UNIVERSITY, KANO	133,240,349.81	0.00	133,240,349.81	35,828,972,782.25
502.	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	475,297,084.34	1,127,987,952.72	1,603,285,037.06	275,320,288.03
503.	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	1,012,943,486.63
504.	517021026	FRENCH LANGUAGE VILLAGE	132,328,945.92	0.00	132,328,945.92	

		BADAGARY, LAGOS				571,663,530.60
505.	517021027	ARABIC LANGUAGE VILLAGE BORNO	64,035,956.96	0.00	64,035,956.96	309,235,645.78
506.	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	19,831,636.06	0.00	19,831,636.06	2,001,003.85
507.	517021029	FEDERAL UNIVERSITY OYE-EKITI	10,129,248.05	0.00	10,129,248.05	1,833,363,141.40
508.	517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	296,095,924.26
509.	517021031	FEDERAL UNIVERSITY DUTSE	26,964,840.06	0.00	26,964,840.06	141,589,933.45
510.	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	0.00	0.00	0.00	746,468,135.00
511.	517021033	FEDERAL UNIVERSITY LAFIA	1,369,092,066.10	0.00	1,369,092,066.10	974,235,330.45
512.	517021034	FEDERAL UNIVERSITY DUTSIN-MA	162,267,573.93	0.00	162,267,573.93	1,616,769,022.56
513.	517021035	FEDERAL UNIVERSITY KASHERE	130,888,987.88	0.00	130,888,987.88	4,816,046,454.43
514.	517021036	FEDERAL UNIVERSITY LOKOJA	3,046,277,702.07	0.00	3,046,277,702.07	2,527,080,751.51
515.	517021037	FEDERAL UNIVERSITY WUKARI	113,949,373.00	0.00	113,949,373.00	1,128,231,825.51
516.	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	298.70	0.00	298.70	4,997,528,673.68
517.	517021039	FEDERAL UNIVERSITYOF GASHUA	17,858,088.31	0.00	17,858,088.31	499,587,016.19
518.	517021040	FEDERAL UNIVERSITYOF GUSAU	2,436,714,194.94	0.00	2,436,714,194.94	1,244,539,792.83
519.	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	82,241,285.89	0.00	82,241,285.89	221,756,903.12
520.	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIANSUKKA,ENUGU STATE	202,940,837.53	0.00	202,940,837.53	
521.	517021044	NIGERIAN ARMY UNIVERSITY BIU	1,996,712.49	0.00	1,996,712.49	193,225,344.94
522.	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	1,017,632.06	0.00	1,017,632.06	
523.	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	232,638,261.47	0.00	232,638,261.47	4,365,272,228.50
524.	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	54,741,489.44	0.00	54,741,489.44	506,160,183.13
525.	517024001	NATIONAL OPEN UNIVERSITY	70,635,945.77	0.00	70,635,945.77	135,145,016.35
526.	517026001	F.S.C. SOKOTO	162,345,206.28	0.00	162,345,206.28	37,269,844.71
527.	517026002	FGC AZARE	188,878,797.87	0.00	188,878,797.87	1,912,255,463.62
528.	517026003	FGC BUNI-YADI	38,035,039.10	0.00	38,035,039.10	381,721,467.67
529.	517026004	FGC BIRIN YAURI	126,679,710.63	0.00	126,679,710.63	189,720,005.80
530.	517026005	FGC DAURA	206,774,425.02	0.00	206,774,425.02	1,534,567,819.19
531.	517026006	FGC GANYE	68,593,425.00	0.00	68,593,425.00	72,080,000.00
532.	517026007	FGC GARKI	31,082,431.01	0.00	31,082,431.01	42,202,994.92
533.	517026008	FGC IJANIKIN	11,200,910.44	0.00	11,200,910.44	15,068,449,749.10
534.	517026009	FGC IKET NISE	133,170,000.76	0.00	133,170,000.76	1,568,349,522.00
535.	517026010	FGC IKET VANDAKYA	291,811,368.20	0.00	291,811,368.20	1,960,970.78
536.	517026011	FGC IKOM	36,916.07	0.00	36,916.07	9,834,000.00
537.	517026012	FGC IKOT EKPENE	0.00	0.00	0.00	170,000,000.00
538.	517026013	FGC IKURIN	242,458,989.06	0.00	242,458,989.06	49,948,394.88
539.	517026014	FGC JOS	9,560,449.81	0.00	9,560,449.81	173,055,813.95
540.	517026015	FGC KADUNA	380,172,492.82	0.00	380,172,492.82	250,308,590.63
541.	517026016	FGC KANO	176,019,506.09	0.00	176,019,506.09	1,290,371,905.46

542.	517026017	FGC KEFFI	178,369,261.31	0.00	178,369,261.31	160,916,713.26
543.	517026018	FGC KIYAWA	177,136,997.58	0.00	177,136,997.58	97,640,115.48
544.	517026019	FGC KWALI	953,000.00	0.00	953,000.00	45,119,903.90
545.	517026020	FGC MAIDUGURI	297,176,731.82	0.00	297,176,731.82	81,911,450.00
546.	517026021	FGC MINJIBIR	119,734,560.00	0.00	119,734,560.00	428,258,475.00
547.	517026022	FGC MINNA	156,178,673.19	0.00	156,178,673.19	152,601,774.32
548.	517026023	FGC ODIKOLOGUNA	1,033,835.05	0.00	1,033,835.05	353,769,446.19
549.	517026024	FGC ODOGBOLU	103,163,317.49	0.00	103,163,317.49	121,583,470.02
550.	517026025	FGC OGBOMOSHMO	15,511,472.09	0.00	15,511,472.09	24,880,804.96
551.	517026026	FGC OGOJA	0.00	0.00	0.00	16,969,966.25
552.	517026027	FGC OHAFIA	2,206,171.28	0.00	2,206,171.28	57,445,028.76
553.	517026028	FGC OKIGWE	12,302,778.07	0.00	12,302,778.07	94,691,717.99
554.	517026029	FGC OKPOSI	1,287,287.38	0.00	1,287,287.38	2,896,729,130.17
555.	517026030	FGC ONITSHA	55,255,000.00	0.00	55,255,000.00	24,912,999.99
556.	517026031	FGC PORT HARCOURT	63,920,412.22	0.00	63,920,412.22	7,915,999.99
557.	517026032	FGC POTISKUM	56,210,648.14	0.00	56,210,648.14	764,260,896.30
558.	517026033	FGC RUBBOCHI	11.20	0.00	11.20	147,551,651.98
559.	517026034	FGC SOKOTO	130,746,733.37	0.00	130,746,733.37	109,026,435.08
560.	517026035	FGC UGWOLAWO	19,270,070.16	0.00	19,270,070.16	377,736,044.93
561.	517026036	FGC WARRI	22,652,299.21	0.00	22,652,299.21	2,097,737,473.99
562.	517026037	FGC ZARIA	342,528,617.61	0.00	342,528,617.61	1,078,078,956.48
563.	517026038	FGC, BILLIRI	68,213,185.97	0.00	68,213,185.97	1,691,908,577.12
564.	517026039	FGC, IDO-ANI	48,828,354.80	0.00	48,828,354.80	247,131,739.98
565.	517026040	FGC, IKOLE	2,680,051.48	0.00	2,680,051.48	12,106,342.28
566.	517026041	FGGC ABAJI	286,671,065.95	0.00	286,671,065.95	8,361,500.00
567.	517026042	FGGC ABULOMA	169,332,375.66	0.00	169,332,375.66	
568.	517026043	FGGC AKURE	54,971,699.00	0.00	54,971,699.00	44,000.00
569.	517026044	FGGC ANKA	142,723,068.54	0.00	142,723,068.54	614,751,238.90
570.	517026045	FGGC BAJOGA	59,730,794.08	0.00	59,730,794.08	222,306,248.55
571.	517026046	FGGC BAKORI	112,783,665.02	0.00	112,783,665.02	829,250,412.31
572.	517026047	FGGC BAUCHI	92,988,369.55	0.00	92,988,369.55	5,637,400,150.14
573.	517026048	FGGC BENIN	248,912,000.00	0.00	248,912,000.00	730,796,221.58
574.	517026049	FGGC BIDA	24,306,446.74	0.00	24,306,446.74	2,299,799,563.82
575.	517026050	FGGC BWARI	69,240.00	0.00	69,240.00	16,848,839.82
576.	517026051	FGGC CALABAR	7,665,040.42	0.00	7,665,040.42	4,000,000.00
577.	517026052	FGGC EFON ALAYE	383,500.00	0.00	383,500.00	691,647,919.74
578.	517026053	FGGC EFON IMNRINGI	241,244,251.78	0.00	241,244,251.78	691,647,919.74
579.	517026054	FGGC ENUGU	20,714,142.31	0.00	20,714,142.31	8,516,919,627.90
580.	517026055	FGGC EZZAMGBO ABAKALIKI	637,898.00	0.00	637,898.00	422,855,437.94
581.	517026056	FGGC GBOKO	7,000.00	0.00	7,000.00	8,982,617.05

582.	517026057	FGGC GUSAU	342,551,514.73	0.00	342,551,514.73	230,869,338.09
583.	517026058	FGGC GWANDU	175,518,070.62	0.00	175,518,070.62	204,365,215.14
584.	517026059	FGGC IBILLO	76,955,701.03	0.00	76,955,701.03	100,870,382.85
585.	517026060	FGGC IBUSA	261,467,600.05	0.00	261,467,600.05	46,223,142.50
586.	517026061	FGGC IKOT-OBIO-ITONG	76,301,262.32	0.00	76,301,262.32	909,366,497.62
587.	517026062	FGGC ILORIN	229,657,920.00	0.00	229,657,920.00	362,152,274.75
588.	517026063	FGGC IPETUMODU	355,344,628.76	0.00	355,344,628.76	85,426,352.74
589.	517026064	FGGC JALINGO	14,778,692.04	0.00	14,778,692.04	1,147,985,510.17
590.	517026065	FGGC KABBA	28,829,150.63	0.00	28,829,150.63	307,208,229.46
591.	517026066	FGGC KAZAURE	104,925,538.63	0.00	104,925,538.63	570,218,939.40
592.	517026067	FGGC KEANA	20,639,797.05	0.00	20,639,797.05	115,616,635.54
593.	517026068	FGGC LANGTANG	164,604,317.98	0.00	164,604,317.98	47,801,599.49
594.	517026069	FGGC LEJJA	1,089,011.51	0.00	1,089,011.51	200,000.00
595.	517026070	FGGC MONGUNO	125,606,362.47	0.00	125,606,362.47	4,252,545.98
596.	517026071	FGGC NEW BUSA	105,000,000.00	0.00	105,000,000.00	122,506,904.63
597.	517026072	FGGC OMU-ARAN	6,771,117.25	0.00	6,771,117.25	16,452,402.78
598.	517026073	FGGC OWERRI	56,000.00	0.00	56,000.00	134,242,620.31
599.	517026074	FGGC OYO	0.00	0.00	0.00	50,698,214.30
600.	517026075	FGGC SHAGAMU	14,658,431.11	0.00	14,658,431.11	41,054,560.01
601.	517026076	FGGC GUMI TAMBAWAL	201,365,785.68	0.00	201,365,785.68	30,069,325.89
602.	517026077	FGGC UMUAHIA	7,968,784.00	0.00	7,968,784.00	76,182,533.34
603.	517026078	FGGC WUKARI	1,773,804.57	0.00	1,773,804.57	590,480,931.42
604.	517026079	FGGC, YOLA	100,191,239.92	0.00	100,191,239.92	585,924,479.97
605.	517026080	FSTC AHOADA	93,012,499.78	0.00	93,012,499.78	513,606,434.62
606.	517026081	FSTC AWKA	78,760,733.15	0.00	78,760,733.15	3,410,620,670.27
607.	517026082	FSTC JUBU-IMUSHIN	79,774,603.14	0.00	79,774,603.14	30,570,668.94
608.	517026083	FSTC MICHIKA	57,532,066.69	0.00	57,532,066.69	9,099,500.00
609.	517026084	FSTC TUNGBO - YENAGOA	16,024,009.90	0.00	16,024,009.90	347,973,615.85
610.	517026085	FSTC USI-EKITI	0.00	0.00	0.00	890.00
611.	517026086	FTC IKARE	42,899,433.07	0.00	42,899,433.07	350,995,460.03
612.	517026087	FTC ILESA	284,854,631.91	0.00	284,854,631.91	127,033,120.79
613.	517026088	FTC JALINGO	18,800,000.00	0.00	18,800,000.00	301,848,992.32
614.	517026089	FTC KAFANCHAN	292,368,924.05	0.00	292,368,924.05	175,459,282.21
615.	517026090	FTC LASSA	32,377,674.40	0.00	32,377,674.40	104,639,920.10
616.	517026091	FTC OHANSO	15,218,014.12	0.00	15,218,014.12	46,286,794.52
617.	517026092	FTC OROZO	25,880,036.87	0.00	25,880,036.87	41,025,124.47
618.	517026093	FTC OTOBI	15,567,766.40	0.00	15,567,766.40	146,888,627.80
619.	517026094	FTC OTUPKO	19,451,464.50	0.00	19,451,464.50	29,665,161.24
620.	517026095	FTC SHIRORO	966,500.01	0.00	966,500.01	999,531,559.99
621.	517026096	FTC UROMI	1,500,000.00	0.00	1,500,000.00	

						30,695,985.00
622.	517026097	FTC UYO	2,349,634.88	0.00	2,349,634.88	493,768,175.02
623.	517026098	FTC YABA	641,189,607.99	0.00	641,189,607.99	2,383,779,588.00
624.	517026099	FTC ZURU	206,847,982.34	0.00	206,847,982.34	521,636,701.85
625.	517026100	KING'S COLLEGE	332,293,779.10	0.00	332,293,779.10	197,463,972.00
626.	517026101	QUEEN'S COLLEGE LAGOS	3,190,341.33	0.00	3,190,341.33	50,759,541.74
627.	517026102	SULEJA ACADEMY	169,604,460.44	0.00	169,604,460.44	67,676,331.60
628.	517026103	FSTC,DOMA	162,997,096.86	0.00	162,997,096.86	158,195,916.05
629.	517026104	FSTC DAYI	189,647,329.20	0.00	189,647,329.20	678,147,617.32
630.	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	15,027,992.75	0.00	15,027,992.75	32,667,302.98
631.	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	962,634,577.23	0.00	962,634,577.23	54,780,076.22
632.	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	694,182,541.43	0.00	694,182,541.43	175,786,991,248.79
633.	0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	159,494,046.52	0.00	159,494,046.52	
634.	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	3,628,011,803.26	0.00	3,628,011,803.26	7,577,953,721.58
635.	521002001	NATIONAL HEALTH INSURANCE SCHEME	5,561,995.70	0.00	5,561,995.70	347,176,158.00
636.	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	875,772,987.55	0.00	875,772,987.55	3,736,388,340.77
637.	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	29,706,108.90	0.00	29,706,108.90	74,482,965.10
638.	521006001	RADIOGRAPHERS REGISTRATION BOARD	12,990,809.97	0.00	12,990,809.97	200,522,642.60
639.	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	13,741,023.24	0.00	13,741,023.24	12,301,932.54
640.	521008001	HEALTH RECORDS REGISTRATION BOARD	32,330,298.70	0.00	32,330,298.70	2,980,000.00
641.	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	533,387.37	0.00	533,387.37	102,517,503.00
642.	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	17,480,599.30	0.00	17,480,599.30	15,389,312.99
643.	521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	221,571,779.99
644.	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	141,892,801.30	0.00	141,892,801.30	118,471,530.00
645.	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	443,909.32	0.00	443,909.32	124,462,547.50
646.	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	1,307,640,419.11	0.00	1,307,640,419.11	766,296,885.03
647.	521015001	MEDICAL REHABILITATION THERAPY BOARD	9,602,533.00	0.00	9,602,533.00	713,485,099.00
648.	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	4,681,192.00	0.00	4,681,192.00	45,522,000.00
649.	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS- IBADAN	1,045,000.01	0.00	1,045,000.01	2,783,922.39
650.	521018001	NURSE TUTOR TRAINING - ENUGU	132,300.00	0.00	132,300.00	13,473,199.28
651.	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	3,325,805.42	0.00	3,325,805.42	380,528,499.99
652.	521020001	NURSE TUTOR TRAINNING KADUNA	142,242,167.97	0.00	142,242,167.97	51,260,875.39
653.	521021001	NURSE TUTOR TRAINNING IBADAN	733,803.37	0.00	733,803.37	8,006,366.35
654.	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	13,518,242.03	0.00	13,518,242.03	998,799,576.34
655.	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	1,670,888.32	0.00	1,670,888.32	5,324,016.00
656.	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	77,636,254.62	0.00	77,636,254.62	24,541,921.04
657.	521025001	COMMUNITY HEALTH TUTOR	4,084,899.00	0.00	4,084,899.00	

		PROGRAMME UCH				4,402,967.50
658.	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	417,883,185.66	0.00	417,883,185.66	1,236,305,828.62
659.	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	413,474,503.42	0.00	413,474,503.42	3,807,745,584.72
660.	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	13,221,771.13	0.00	13,221,771.13	15,234,088,781.56
661.	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	229,151,841.81	0.00	229,151,841.81	125,518,045.41
662.	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	1,206,661,963.22
663.	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	19,834,299.71	0.00	19,834,299.71	444,558,274.10
664.	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	2,322,802,451.47	0.00	2,322,802,451.47	178,289,080.51
665.	521026008	JOS UNIVERSITY TEACHING HOSPITAL	8,346,493.28	0.00	8,346,493.28	57,326,527.69
666.	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	3,612,359.90	0.00	3,612,359.90	2,108,790,141.65
667.	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	680,856,864.19	0.00	680,856,864.19	425,960,120.53
668.	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	76,236,037.72	0.00	76,236,037.72	321,603,096.54
669.	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	1,824,694,371.09	0.00	1,824,694,371.09	411,999,906.28
670.	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	1,688,402,301.20	0.00	1,688,402,301.20	5,046,545,732.31
671.	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	56,449,799.77	0.00	56,449,799.77	58,802,205.67
672.	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	140,100,418.24	0.00	140,100,418.24	408,454,877.67
673.	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	37,901,076.19	0.00	37,901,076.19	937,016,194.89
674.	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	565,411.89	0.00	565,411.89	7,474,946,011.19
675.	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	300,473,352.63	0.00	300,473,352.63	57,326,567.69
676.	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	788,630,586.58	0.00	788,630,586.58	756,090,628.84
677.	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	3,394,471.22	0.00	3,394,471.22	83,575,439.08
678.	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	204,750,934.88	0.00	204,750,934.88	499,099,473.36
679.	521027003	FEDERAL MEDICAL CENTRE - ABUJA	5,442,741.00	0.00	5,442,741.00	1,401,314,572.46
680.	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	2,380,388.60	0.00	2,380,388.60	5,804,580.60
681.	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	732,789,331.71	0.00	732,789,331.71	4,892,641,961.31
682.	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	82,000.02	0.00	82,000.02	333,854,321.88
683.	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	309,102,583.42	0.00	309,102,583.42	291,962,252.08
684.	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	695,503,131.43	0.00	695,503,131.43	308,456,129.00
685.	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	7,808,005.00	0.00	7,808,005.00	257,280,156.93
686.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	1,726,084.99	0.00	1,726,084.99	75,135,150.77
687.	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	17,165,720.93	0.00	17,165,720.93	27,204,459.48
688.	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	207,710.11	0.00	207,710.11	
689.	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	23,557,573.48	0.00	23,557,573.48	2,385,933,845.14
690.	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	52,813,931.43	0.00	52,813,931.43	3,317,656,453.65
691.	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	4,444,739.98	0.00	4,444,739.98	37,971,785.81
692.	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	468,597,004.72	0.00	468,597,004.72	461,143,176.60
693.	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	1,309,080,276.42	0.00	1,309,080,276.42	703,039,668.30
694.	521027018	FEDERAL MEDICAL CENTRE, OWO	200,712,022.00	0.00	200,712,022.00	431,308,968.12

695.	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	104,883,672.82	0.00	104,883,672.82	1,073,763,535.35
696.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	758,084,053.84	0.00	758,084,053.84	252,218,183.04
697.	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	126,557,496.10	0.00	126,557,496.10	8,250,000.00
698.	521027022	FEDERAL MEDICAL CENTRE, KATSINA	283,292,609.94	0.00	283,292,609.94	3,948,176,914.64
699.	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	125,933,237.83	0.00	125,933,237.83	416,324,368.14
700.	521027025	FEDERAL MEDICAL CENTRE, ASABA	300,000.00	0.00	300,000.00	497,962,639.06
701.	521027026	FEDERAL MEDICAL CENTRE, BIDA	276,560,302.80	0.00	276,560,302.80	433,239,646.03
702.	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	375,417,409.60	0.00	375,417,409.60	1,500,655,841.58
703.	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	199,503,490.78	0.00	199,503,490.78	1,140,715,667.75
704.	521027031	FEDERAL MEDICAL CENTRE, KOGI	1,850,123,508.52	0.00	1,850,123,508.52	1,068,932,112.40
705.	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	19,118,753.48	0.00	19,118,753.48	2,481,566,491.81
706.	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	314,025,040.11	0.00	314,025,040.11	2,325,773.22
707.	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	6,169,345.87	0.00	6,169,345.87	172,335,534.47
708.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	106,116,356.97	0.00	106,116,356.97	880,710,114.59
709.	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	81,844,833.06	0.00	81,844,833.06	393,161,635.86
710.	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	185,424,313.29	0.00	185,424,313.29	5,733,417,413.47
711.	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	816,569,704.85	0.00	816,569,704.85	1,252,431,412.29
712.	521027039	NATIONAL EYE CENTRE KADUNA	1,858,970,344.03	0.00	1,858,970,344.03	1,603,334,694.01
713.	521027040	NATIONAL EAR CARE CENTRE KADUNA	600,873,615.82	0.00	600,873,615.82	208,768,539.72
714.	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	275,116,566.93	0.00	275,116,566.93	227,369,792.78
715.	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	14,126,011.50	0.00	14,126,011.50	23,464,579.03
716.	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	274,835,628.77	0.00	274,835,628.77	2,384,562,634.31
717.	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	202,500.00
718.	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	75,802,500.00
719.	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	31,821,960.00	0.00	31,821,960.00	
720.	521029002	PHS, YOLA	0.00	0.00	0.00	4,000,000.00
721.	521029003	PHS, JALINGO	0.00	0.00	0.00	1,395,000.00
722.	521029004	PHS, MAIDUGURI	18,258,900.00	0.00	18,258,900.00	17,815,000.00
723.	521029005	PHS, DAMATURU	0.00	0.00	0.00	70,000.00
724.	521029006	PHS, KANO	0.00	0.00	0.00	3,500.00
725.	521029007	PHS, KASTINA	0.00	0.00	0.00	1,694,720.00
726.	521029008	PHS, DUTSE	0.00	0.00	0.00	139,000.00
727.	521029009	PHS, ILORIN	0.00	0.00	0.00	172,450.00
728.	521029010	PHS, SOKOTO	0.17	0.00	0.17	
729.	521029011	PHS, IBADAN	157,430.00	0.00	157,430.00	
730.	521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	31,900.00	0.00	31,900.00	
731.	521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	2,050.00	0.00	2,050.00	
732.	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	100,000.00	0.00	100,000.00	
733.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	874,298,019.94	0.00	874,298,019.94	593,839,997.81
734.	521032001	NIGERIAN INSTITUTE OF MEDICAL	3,409,412.99	0.00	3,409,412.99	

		RESEARCH, YABA				829,219,799.02
735.	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	22,751,555.75	0.00	22,751,555.75	56,847,544.06
736.	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	17,233,261.39	0.00	17,233,261.39	63,129,660.00
737.	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	0.00	0.00	121,789,779.89
738.	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	9,255,417,173.00	0.00	9,255,417,173.00	16,000.00
739.	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	15,485,000.00	0.00	15,485,000.00	39,071,145.05
740.	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	6,074,817.03	0.00	6,074,817.03	339,570,096.85
741.	521039001	DENTAL THERAPISTS REGISTRATION BOARD	65,121,632.43	0.00	65,121,632.43	93,793,776.00
742.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00	20,774,624.56
743.	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	36,977,406.76	0.00	36,977,406.76	
744.	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	70,501,971.13	0.00	70,501,971.13	804,413,087.97
745.	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	883,461,877.10	0.00	883,461,877.10	145,739,118.89
746.	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	820,000.00	0.00	820,000.00	1,780,333,829.60
747.	521049001	NATIONAL HOSPITAL	1,451,000,826.39	0.00	1,451,000,826.39	758,170,201.00
748.	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	14,984,576.86	0.00	14,984,576.86	11,319,494,874.64
749.	535002001	NATIONAL PARK HEADQUARTERS	313,050,224.88	0.00	313,050,224.88	421,962,528.01
750.	535003001	KAINJI NATIONAL PARK	32,065,295.74	0.00	32,065,295.74	222,744,679.91
751.	535004001	OYO NATIONAL PARK	1,622,327.08	0.00	1,622,327.08	494,387,487.34
752.	535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	88,925,632.36
753.	535006001	GASHAKA GUMTI NATIONAL PARK	81,547,702.50	0.00	81,547,702.50	143,752,468.26
754.	535007001	CROSS RIVER NATIONAL PARK	29,503,215.49	0.00	29,503,215.49	375,658,555.03
755.	535008001	KAMUKU NATIONAL PARK	2,992,203.29	0.00	2,992,203.29	56,509,613,579.37
756.	535009001	OKUMU NATIONAL PARK	33,181,200.00	0.00	33,181,200.00	208,264,952.90
757.	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	440,790,797.87	0.00	440,790,797.87	19,282,976.24
758.	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	585,559,246.17	0.00	585,559,246.17	28,471,749.80
759.	535012001	FEDERAL COLLEGE OF FORESTRY JOS	43,858.23	0.00	43,858.23	5,604,675.60
760.	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH - SOUTH)	172,000.00	347,638,819.00	347,810,819.00	1,721,140.00
761.	535012302	RESOURCES MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)	11,675,260.23	0.00	11,675,260.23	196,738,383.00
762.	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	9,738,018.55	0.00	9,738,018.55	206,515,584.37
763.	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	351,023,355.18	0.00	351,023,355.18	1,188,373,730.86
764.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	79,293,989.92	0.00	79,293,989.92	295,500,401.03
765.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	59,183,608.99	0.00	59,183,608.99	48,094,855.01
766.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	152,182.39	0.00	152,182.39	855,983,066.68
767.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	100,463,104.87	0.00	100,463,104.87	122,636,739.39
768.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	5,631,483.27	0.00	5,631,483.27	10,563,776.31
769.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	112,614,021.27
770.	0543001001	NATIONAL POPULATION COMMISSION	5,209,712,923.18	0.00	5,209,712,923.18	28,762,024.48

771.	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	118,638,000.00	0.00	118,638,000.00	35,824,440.91
772.	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	80,495,889.58	0.00	80,495,889.58	4,273,634,460.91
773.	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	24,556,375,317.56	0.00	24,556,375,317.56	1,847,180,909.97
774.	544004001	NORTH EAST DEVELOPMENT COMMISSION	0.00	0.00	0.00	877,858,814.19
775.	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	108,927,916.19	0.00	108,927,916.19	
776.	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	15,813,703.27	0.00	15,813,703.27	
		TOTAL	**399,352,718,864.83**	**1,480,856,354.38**	**400,833,575,219.21**	**1,561,437,468,308.75**

NOTE 43A
PUBLIC FUNDS

S/N	ADMIN. CODE	MDA	TRUST FUNDS	OTHER PUBLIC FUNDS	TOTAL 2021	TOTAL 2020
			420101	420102		
			₦	₦	₦	N
		ECONOMICSECTOR				
1	022001200100	CONSOLIDATED REVENUE FUND	912,221,594,107.37	0.00	912,221,594,107.37	1,104,189,173,522.99
		SOCIAL SECTOR				
2	517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	1,771,716,365.70
3	517019004	FEDERAL COLLEGE OF EDUCATION, BICHI	0.00	0.00	0.00	685,386,490.00
4	517021016	FEDERAL UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	38,033,000.00
5	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	336,199,878.20
6	517021023	BAYERO UYNIVERSITY, KANO				1,690,280,537.00
7	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	2,326,269,227.08
		TOTAL	912,221,594,107.37	**0.00**	**912,221,594,107.37**	**1,111,037,059,020.97**

NOTE 43:
PUBLIC FUNDS

			TRUST FUNDS	OTHER PUBLIC FUNDS			
		A	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	23,955,678,166.61	28,222,094,778.41	21,492,161,530.21		30,685,611,414.81
2	ECOLOGICAL FUND	42010102	23,426,441,402.31	53,946,311,026.68	64,203,746,227.01		13,169,006,201.98
3	DEVELOPMENT OF NATURAL RESOURCES	42010103	89,631,418,153.83	154,992,687,191.93	195,096,080,082.74		49,528,025,263.02
		B					93,382,642,879.81
	Details	NCOA	OPENING BALANCE	INFLOWS	OUT FLOWS	ADDITIONAL FUND	CLOSING BALANCE
			₦	₦	₦	₦	₦
4	TERTIARY EDUCATION TRUST FUND	42010104	150,756,689,671.46	189,600,976,787.20	297,758,953,824.13		42,598,712,634.53
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	2,856,360,252.10	1,082,388,291.81	3,579,643,751.87		359,104,792.04
14	NATIONAL ECONOMIC RECONSTRUCTION FUND	42010114	-				-
15	NATIONAL HOUSING FUND	42010115	-				-
16	SOCIAL INSURANCE TRUST FUND	42010116	-				-
17	SUGAR DEVELOPMENT FUND	42010117	3,039,012,318.22	16,466,588,023.95	15,651,246,197.80		3,854,354,144.37
18	NATIONAL AUTOMOTIVE COUNCIL FUND	42010118	4,398,893,007.55	7,771,799,141.90	4,517,269,793.03		7,653,422,356.42
19	RICE LEVY	42010119	703,167,141.81	269,150.23	58,011.82		703,378,280.22
20	PORT LEVY	42010120	21,342,414,466.22	64,049,913,659.82	59,902,096,913.51		25,490,231,212.53
S/N	**Details**	**NCOA**	**OPENING BALANCE**	**INFLOWS**	**OUT FLOWS**	**ADDITIONAL FUND**	**CLOSING BALANCE**
			₦	₦	₦	₦	₦
21	ECOWAS LEVY	42010121	-				-
22	CISS LEVY	42010122	32,868,091,055.94	114,466,884,790.22	92,251,763,077.25		55,083,212,768.91
23	NESS LEVY	42010123	3,827,738,067.89	7,379,676,687.06	8,671,242,215.83		2,536,172,539.12
24	SERVICE CHARGE POOL ACCOUNT	42010124	145,742,631.36				145,742,631.36
25	CIGARETTE LEVY	42010125	5,778,048,738.32	2,494,289,749.37	7,572,547,678.45		699,790,809.24
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	720,163,358.48	15,308,757.01	2,245,799.45		733,226,316.04
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		580,358,915.00		768,456,206.31
31	LEVY ON WINES SPIRIT	42010131	1,224,964,556.25	12,453.60	773,149,166.00		451,827,843.85
32	PENSION BOND REDEMPTION FUND	42010132	589,429,549,635.02				589,429,549,635.02

33	CONSOLIDATED POOL ACCOUNT	42010133	24,135,183,747.68	60,931,243,539.40	78,402,352,047.57		6,664,075,239.51
34	MOFI OPTIONAL ACCOUNT	42010134	7,978,850,237.37	45,509,399,261.09	44,030,000,000.00		9,458,249,498.46
35	WHEAT FLOUR LEVY	42010135	31,903,286.51	66,664,001,730.52	66,481,855,256.94		214,049,760.09
36	WHEAT GRAIN LEVY	42010136	23,124,106,913.38	120,201,693,520.03	141,220,674,575.81		2,105,125,857.60
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	8,553,656,649.29	19,307,731,398.27	22,995,505,539.84		4,865,882,507.72
41	CBN/FGN INDEPENDENT REVENUE ACCOUNT US$	42010205	1,378,930.01				1,378,930.01
42	SOLID MINERALS REVENUE POOL A/C	42010206	5,470,543,182.31	8,022,217,626.75	8,109,225,222.89		5,383,535,586.17
43	FGN SIGNATURE BONUSES ACCOUNT	42010207	55,640,988,176.15				55,640,988,176.15
44	35% NAC LEVY POOL ACCOUNT	42010208	7,774,851,505.19	274,157,478.10	7,630,470,824.25		418,538,159.04
45	40% POLISHED RICE LEVY POOL A/C	42010209	46,675.99	18,949,804.35	2,652,972.61		16,343,507.73
46	IPPIS OPERATION ACCOUNT	42010210	-				-
47	NESS LEVY (OIL & GAS)		14,275,174,048.32	13,703,740,821.95	26,164,405,319.88		1,814,509,550.39
	TOTAL		**1,104,188,963,381.61**	**975,122,335,669.65**	**1,167,089,704,943.89**	**-**	**818,838,951,227.56**
S/N	**ADMIN. CODE**	**MDA**	**₦**			**A+B**	**912,221,594,107.37**
	TOTALS			**912,221,594,107.37**	**0.00**		

NOTE 44:
LONG TERM PROVISION

S/N	ADMIN. CODE	MDA	LONG TERM PROVISION	LONG TERM PROVISION
			420101	420101
			₦	₦
		ADMINISTRATIVE SECTOR	**2021**	**2020**
1	""	TERTIARY EDUCATION TRUST FUND	0.00	1,076,960,004,698.13
		SOCIAL SECTOR		
2	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	424,394,252.00	
3	521026001	UNIVERSITY COLLEGE HOSPITAL, IBADAN	0.00	3,280,000.00
4	521026006	OBAFEMIU AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	2,767,672.15
		TOTAL	**424,394,252.00**	**1,076,966,052,370.28**
		NOTE: THIS IS AS REPORTED ON GIFMIS		

NOTE 45:
LONG-TERM BORROWINGS (420301)

SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2021

NAMES OF LENDERS	OPENING BALANCE AS AT 01/01/2021	ADDITIONAL LOANS PROCURED	*LESS*:LOANS REPAID WITHIN THE YEAR (SEE DETAILS BELOW)	*LESS*:LOANS REPAID WITHIN THE YEAR (SEE DETAILS BELOW)	EXCHANGE GAIN/LOSS	CLOSING BALANCE AS AT 31/12/2021	EXCHANGE RATE AT AT 31/12/2021	CLOSING BALANCE AS AT 31/12/2021
	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)		₦
A: MULTILATERAL-WORLD BANK GROUP:								
International Development Association(IDA)	11,123,040,000.00	1,346,690,000.00	384,280,000.00		(113,040,000.00)	11,972,410,000.00	412.99	4,944,485,605,900.00
IMF	3,535,230,000.00				(99,900,000.00)	3,435,330,000.00	412.99	1,418,756,936,700.00
International Fund for Agriculture Development(IFAD)	224,800,000.00	24,990,000.00	6,500,000.00		(5,420,000.00)	237,870,000.00	412.99	98,237,931,300.00
IBRD	409,740,000.00	1,530,000.00	6,460,000.00		5,790,000.00	410,600,000.00	412.99	169,573,694,000.00
B: AFRICA DEVELOPMENT BANK GROUP:	-					-		-
African Dev. Bank (ADB)	1,600,530,000.00	20,880,000.00	66,220,000.00		(8,750,000.00)	1,546,440,000.00	412.99	638,664,255,600.00
African Development Foundation(ADF)	949,340,000.00	47,580,000.00	23,830,000.00		(13,020,000.00)	960,070,000.00	412.99	396,499,309,300.00
AFRICA GROWING TOGETHER FUND(AGTF)	170,000.00	4,800,000.00	390,000.00		140,000.00	4,720,000.00	412.99	1,949,312,800.00
C: OTHER MULTILATERALS	-					-		
ABEDA	5,880,000.00		60,000.00		60,000.00	5,880,000.00	412.99	2,428,381,200.00
European Investment Bank(EDF/EIB)	54,830,000.00		5,860,000.00		(3,520,000.00)	45,450,000.00	412.99	18,770,395,500.00
Islamic Development Bank(IDB)	30,090,000.00	7,680,000.00	2,510,000.00		2,310,000.00	37,570,000.00	412.99	15,516,034,300.00
D: BILATERAL	-					-		-
Exim Bank of China (NIGCOMSAT)	3,264,170,000.00	477,980,000.00	207,190,000.00		99,960,000.00	3,634,920,000.00	412.99	1,501,185,610,800.00
French Development Agency (AFD)	493,710,000.00	71,260,000.00	48,460,000.00		45,090,000.00	561,600,000.00	412.99	231,935,184,000.00
EXIM BANKL OF INDIA	37,000,000.00	2,680,000.00	8,250,000.00		2,050,000.00	33,480,000.00	412.99	13,826,905,200.00
JICA	80,200,000.00				(8,410,000.00)	71,790,000.00	412.99	29,648,552,100.00
KFW	184,320,000.00		25,790,000.00		5,740,000.00	164,270,000.00	412.99	67,841,867,300.00
	-					-		
E: COMMERCIAL/OTHERS:	-					-		-
ZTE	-					-		-
CMEC	-					-		-
EUROBOND	10,868,350,000.00	4,000,000,000.00	1,306,350,000.00		806,350,000.00	14,368,350,000.00	412.99	5,933,984,866,500.00
DIASPORA BOND	300,000,000.00		16,880,000.00		16,880,000.00	300,000,000.00	412.99	123,897,000,000.00
LOCAL CONTRACTOR	186,700,000.00	426,590,000.00			(12,650,000.00)	600,640,000.00	412.99	248,058,313,600.00

Bank of England/ Citibank Lazards Agency Fees	-					-		-
						-		
						-		
TOTAL	**33,348,100,000.00**	**6,432,660,000.00**	**2,109,030,000.00**	**-**	**719,660,000.00**	**38,391,390,000.00**		**15,855,260,156,100.00**
TOTAL DEBTS IN NAIRA	**12,705,626,100,000.00**	**2,656,624,253,400.00**	**871,008,299,700.00**	**-**	**297,212,383,400.00**	**15,855,260,156,100.00**		**-**

CENTRAL BANK OF NIGERIA OFFICIAL EXCHANGE RATES AS AT 31 DECEMBER, 2021 '=N= 412.99 to $

Source:Annual Report and Statement of Accounts for the year ended December, 2021 of Debt Management 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.

SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) TREASURY BONDS

AS AT 31ST DECEMBER, 2021

DESCRIPTION	BALANCES AS AT 01/01/2020	ADDITIONAL WITHIN THE YEAR	ADJUSTMENT AGAINST INFLOW	ADJUSTMENT AGAINST OUTFLOW		LESS: REPAYMENT	BALANCE AS AT 31/12/2021
	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	327,404,366,000.00						327,404,366,000.00
12.49% FGN MAY 2029	(285,044,382,000.00)						(285,044,382,000.00)
7% FGN OCT 2019	233,896,698,000.00						233,896,698,000.00
8.5% FGN APR. 2015	502,998,673,000.00						502,998,673,000.00
4.00% FGN APR 2015	-						-
10.00% FGN JUL 2030	591,501,722,000.00						591,501,722,000.00
12.5% FGN MAR 2035(15YEARS)	360,933,754,000.00						360,933,754,000.00
6.39% FGN JAN 2022	985,701,065,000.00						985,701,065,000.00
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	***648,127,548,000.00***						648,127,548,000.00
UNSPECIFY	-						-
15.54% FGN FEB 2020	***451,930,000,000.00***						451,930,000,000.00
12.1493% FGN JUL	***370,554,667,000.00***						370,554,667,000.00
12.00% FGN MAR 2025	***267,636,190,000.00***						267,636,190,000.00
9.00% FGN MAY 2025	***275,000,000,000.00***						275,000,000,000.00
9.00% FGN AUG 2030	***113,522,000,000.00***						113,522,000,000.00
2017	2,110,411,701,592.00						2,110,411,701,592.00
2017	1,234,521,213,000.00						1,234,521,213,000.00
2018	618,926,328,000.00						618,926,328,000.00
2019	1,189,419,333,000.00						1,189,419,333,000.00
		2,132,959,140,000.00					2,132,959,140,000.00
2018(ADJUSTED FROM SHORT TERM LOAN)	364,350,051,000.00						364,350,051,000.00
TOTAL	**12,194,610,713,592.00**	**2,132,959,140,000.00**	**-**	**-**	**-**	**-**	**14,327,569,853,592.00**

Source: Annual Report and Statement of Accounts for the year ended December, 2021 of DMO

TERTIARY EDUCATION TRUST FUND	***1,022,600,541,244.75***		***1,022,600,541,244.75***	13,963,219,802,592.00
		30,182,830,009,692.00	**31,205,430,550,936.70**	

NOTE: FEDERAL MINISTRY OF WATER RESOURCES REORTED

31,205,430,550,936.70

NOTE 45 A:
LONG TERM LOANS

S/N	ADMIN. CODE	MDA	LONG TERM PROVISION 420301	LONG TERM PROVISION 420301
			₦	₦
		ADMINISTRATIVE SECTOR	**2021**	**2020**
1	""	TERTIARY EDUCATION TRUST FUND	1,022,600,541,244.75	
		ECONOMIC SECTOR		
2		CONSOLIDATED REVENUE FUND	30,182,830,009,692.00	24,900,236,813,592.00
		TOTAL	**31,205,430,550,936.70**	**24,900,236,813,592.00**

NOTE 46:
CAPITAL GRANTS

S/N	ADMIN. CODE	MDA	N	N	430101
					₦
			OPENING BALANCE	total	2021
		ADMINISTRATIVE SECTOR	2020	2021	
1.	111001001	STATE HOUSE - HQTRS	16,641,331,346.59	27,777,798,640.13	11,136,467,293.54
2.	111001002	STATE HOUSE OPERATIONS - PRESIDENT	9,869,284,642.56	11,350,596,170.67	1,481,311,528.11
3.	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	2,823,324,910.94	2,956,791,165.08	133,466,254.14
4.	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	215,905,689.80	272,068,162.58	56,162,472.78
5.	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	2,347,050,958.97	2,853,406,964.07	506,356,005.10
6.	111001006	STATE HOUSE MEDICAL CENTRE	4,229,319,400.54	4,908,635,865.63	679,316,465.09
7.	111001007	STATE HOUSE LAGOS LIAISON OFFICE	838,869,696.89	1,051,377,340.93	212,507,644.04
8.	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS(OSSAP-MDGS)	141,414,623,993.91	167,381,545,533.90	25,966,921,539.99
9.	111006001	NIPSS, KURU	1,297,087,013.45	1,819,935,345.60	522,848,332.15
10.	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	634,208,907.47	837,068,017.95	202,859,110.48
11.	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	41,197,101,690.04	47,070,906,505.05	5,873,804,815.01
12.	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	3,717,970,618.94	4,716,898,911.62	998,928,292.68
13.	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,047,639,364.22	1,762,201,727.46	714,562,363.24
14.	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	1,170,487,413.71	2,018,649,504.73	848,162,091.02
15.	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	10,626,913,857.91	13,011,380,030.19	2,384,466,172.28
16.	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	122,670,443.61	143,244,845.61	20,574,402.00
17.	0112001001	NASS MANAGEMENT	17,202,205,013.64	27,209,909,135.66	10,007,704,122.02
18.	0112002001	SENATE	69,270,177,163.80	96,648,579,105.51	27,378,401,941.71
19.	0112003001	HOUSE OF REPRESENTATIVES	46,750,423,248.44	65,960,944,383.71	19,210,521,135.27
20.	0112004001	NATIONAL ASSEMBLY COMMISSION	6,334,955,937.52	9,284,955,933.52	2,949,999,996.00
21.	0112005001	LEGISLATIVE AIDES	2,301,105,500.00	3,001,821,850.00	700,716,350.00
22.	0112008001	GENERAL SERVICE	102,335,870,278.20	137,288,249,366.83	34,952,379,088.63
23.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	40,611,438,244.85	40,611,438,244.85	0.00
24.	116001001	MINISTRY OF DEFENCE - MOD HQTRS	223,208,534,343.37	233,644,937,757.95	10,436,403,414.58
25.	116002001	DEFENCE HEADQURTERS	4,964,368,593.68	6,378,965,540.28	1,414,596,946.60
26.	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	2,216,519,122.89	3,631,116,069.49	1,414,596,946.60
27.	116003001	NIGERIAN ARMY	151,283,855,905.04	381,745,393,421.73	230,461,537,516.69
28.	116004001	NIGERIAN NAVY	66,012,343,396.16	211,597,195,146.70	145,584,851,750.54
29.	116005001	NIGERIAN AIRFORCE	93,727,287,929.06	357,062,654,137.04	263,335,366,207.98
30.	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	7,518,886,379.04	8,816,367,368.04	1,297,480,989.00

31.	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	21,389,612,044.44	26,340,030,077.64	4,950,418,033.20
32.	116007001	NIGERIAN DEFENCE COLLEGE	17,800,606,168.52	24,024,942,120.00	6,224,335,951.48
33.	116008001	COMMAND AND STAFF COLLEGE, JAJI	7,079,306,030.38	8,652,521,069.38	1,573,215,039.00
34.	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	5,942,707,679.47	7,226,964,263.07	1,284,256,583.60
35.	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	5,689,807,957.03	8,172,175,082.03	2,482,367,125.00
36.	116011001	DEFENCE INTELLIGENCE SCHOOL	21,341,323,519.04	23,397,420,684.04	2,056,097,165.00
37.	116012001	DEFENCE INTELLIGENCE AGENCY	24,698,578,168.71	47,459,362,341.26	22,760,784,172.55
38.	116015017	DEFENCE MISSIONS	5,152,029,106.36	7,936,042,644.96	2,784,013,538.60
39.	116021001	MILITARY PENSION BOARD	335,303,000.00	779,322,795.20	444,019,795.20
40.	0116022001	TRAINING AND DOCTRINE COMMAND NIGERIAN ARMY		1,000,000,000.00	1,000,000,000.00
41.	116018001	DEFENCE SPACE ADMINISTARTION	11,382,607,890.40	57,810,857,404.57	46,428,249,514.17
42.	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	10,577,003,551.48	16,853,820,741.81	6,276,817,190.33
43.	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	440,100,000.00	802,860,642.22	362,760,642.22
44.	119002001	TECHNICAL AIDS CORPS	705,241,070.46	867,738,033.48	162,496,963.02
45.	119003001	FOREIGN SERVICE ACADEMY (FSA)	705,252,357.60	789,320,061.70	84,067,704.10
46.	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	2,176,660,824.51	3,990,902,599.35	1,814,241,774.84
47.	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	257,338,600.40	307,358,503.39	50,019,902.99
48.	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	215,709,563.90	298,189,785.70	82,480,221.80
49.	119009001	FOREIGN MISSION: ABIDJAN	182,871,180.80	182,871,180.80	0.00
50.	119009002	FOREIGN MISSION: ACCRA	633,686,130.93	656,534,376.38	22,848,245.45
51.	119009003	FOREIGN MISSION: ADDIS ABABA	183,900,000.00	183,900,000.00	0.00
52.	119009004	FOREIGN MISSION: ALGIERS	87,254,000.00	87,254,000.00	0.00
53.	119009005	FOREIGN MISSION: ANKARA	52,986,000.00	52,986,000.00	0.00
54.	119009006	FOREIGN MISSION: ATHENS	1,353,062,322.85	1,353,062,322.85	0.00
55.	119009007	FOREIGN MISSION: ATLANTA	5,701,603.92	5,701,603.92	0.00
56.	119009009	FOREIGN MISSION: BAMAKO	265,105,796.00	265,105,796.00	0.00
57.	119009012	FOREIGN MISSION: BANJUL	38,286,000.00	38,286,000.00	0.00
58.	119009013	FOREIGN MISSION: BATA	213,060,000.00	213,060,000.00	0.00
59.	119009015	FOREIGN MISSION: BEIRUT	122,396,601.40	122,396,601.40	0.00
60.	119009016	FOREIGN MISSION: BERLIN	140,103,605.00	140,103,605.00	0.00
61.	119009017	FOREIGN MISSION: BERNE	29,000,000.00	29,000,000.00	0.00
62.	119009018	FOREIGN MISSION: BISSAU	220,630,000.00	220,630,000.00	0.00
63.	119009019	FOREIGN MISSION: BRASILIA	142,329,000.00	142,329,000.00	0.00
64.	119009020	FOREIGN MISSION: BRAZAVILLE	244,600,855.28	259,691,239.90	15,090,384.62
65.	119009021	FOREIGN MISSION: BRUSSELS	169,440,000.00	169,440,000.00	0.00
66.	119009022	FOREIGN MISSION:BUCHAREST	304,092,208.22	304,092,208.22	0.00
67.	119009023	FOREIGN MISSION: BUDAPEST	158,474,942.96	158,474,942.96	0.00
68.	119009024	FOREIGN MISSION: BUEA	3,500,000.00	3,500,000.00	0.00
69.	119009025	FOREIGN MISSION: BUENOS AIRES	17,395,000.00	17,395,000.00	0.00
70.	119009026	FOREIGN MISSION: BUJUMBURA			19,955,578.80

			42,283,126.80	62,238,705.60	
71.	119009028	FOREIGN MISSION: CANBERRA	35,614,500.00	35,614,500.00	0.00
72.	119009030	FOREIGN MISSION: CONAKRY	245,066,500.00	245,066,500.00	0.00
73.	119009031	FOREIGN MISSION: COTONOU	95,527,655.36	95,527,655.36	0.00
74.	119009032	FOREIGN MISSION: DAKAR	28,000,000.00	28,000,000.00	0.00
75.	119009033	FOREIGN MISSION:DAMASCUS	94,417,225.86	94,417,225.86	0.00
76.	119009034	FOREIGN MISSION: DAR-ES-SALAAM	18,350,000.00	18,350,000.00	0.00
77.	119009035	FOREIGN MISSION: DOUALA	10,949,200.00	27,003,261.40	16,054,061.40
78.	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	19,474,000.00	19,474,000.00	0.00
79.	119009037	FOREIGN MISSION: DUBLIN	18,217,180.00	18,217,180.00	0.00
80.	119009038	FOREIGN MISSION: FREETOWN	30,400,909.09	30,400,909.09	0.00
81.	119009039	FOREIGN MISSION: GABORONE	31,365,069.70	31,365,069.70	0.00
82.	119009040	FOREIGN MISSION: GENEVA	153,891,400.00	153,891,400.00	0.00
83.	119009042	FOREIGN MISSION: HANOI	44,021,218.48	65,168,466.96	21,147,248.48
84.	119009043	FOREIGN MISSION: HARARE	114,755,000.00	114,755,000.00	0.00
85.	119009044	FOREIGN MISSION: HAVANA	107,749,002.00	107,749,002.00	0.00
86.	119009045	FOREIGN MISSION: HONGKONG	86,790,000.00	86,790,000.00	0.00
87.	119009046	FOREIGN MISSION:	74,671,031.40	74,671,031.40	0.00
88.	119009047	FOREIGN MISSION: JAKARTA	161,913,716.64	161,913,716.64	0.00
89.	119009048	FOREIGN MISSION: JEDDAH	181,407,120.61	181,407,120.61	0.00
90.	119009049	FOREIGN MISSION: JOHANNESBURG	98,542,023.69	98,542,023.69	0.00
91.	119009050	FOREIGN MISSION: KAMPALA	32,690,000.00	32,690,000.00	0.00
92.	119009051	FOREIGN MISSION:KHARTOUM	100,000,000.00	100,000,000.00	0.00
93.	119009052	FOREIGN MISSION: KIEV	2,500,000.00	18,693,851.21	16,193,851.21
94.	119009053	FOREIGN MISSION: KIGALI RWANDA	15,150,000.00	25,890,287.88	10,740,287.88
95.	119009054	FOREIGN MISSION: KINGSTON	70,387,604.83	95,238,374.52	24,850,769.69
96.	119009056	FOREIGN MISSION: KUALA LUMPUR	18,000,000.00	18,000,000.00	0.00
97.	119009057	FOREIGN MISSION: KUWAIT	95,034,000.00	95,034,000.00	0.00
98.	119009058	FOREIGN MISSION: LIBREVILLE	86,414,819.95	86,414,819.95	0.00
99.	119009059	FOREIGN MISSION: LISBON	35,297,021.60	49,122,026.36	13,825,004.76
100.	119009060	FOREIGN MISSION: LOME	186,201,070.28	186,201,070.28	0.00
101.	119009061	FOREIGN MISSION: LONDON	21,363,979.41	59,363,979.41	38,000,000.00
102.	119009063	FOREIGN MISSION: LUSAKA	23,350,000.00	67,273,512.19	43,923,512.19
103.	119009065	FOREIGN MISSION: MALABO	120,873,286.44	132,610,344.13	11,737,057.69
104.	119009066	FOREIGN MISSION: MANILLA	34,794,000.00	34,794,000.00	0.00
105.	119009067	FOREIGN MISSION: MAPUTO	117,765,550.59	117,765,550.59	0.00
106.	119009068	FOREIGN MISSION: MEXICO CITY	58,627,180.00	58,627,180.00	0.00
107.	119009069	FOREIGN MISSION:MONROVIA	35,500,000.00	35,500,000.00	0.00
108.	119009070	FOREIGN MISSION: MOSCOW	357,136,303.00	357,136,303.00	0.00
109.	119009071	FOREIGN MISSION: NAIROBI	129,394,635.01	129,394,635.01	0.00

110.	119009072	FOREIGN MISSION: N'DJAMENA	57,698,800.00	57,698,800.00	0.00
111.	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	20,136,400.00	20,136,400.00	0.00
112.	119009074	FOREIGN MISSION: NEW DELHI	94,036,988.00	94,036,988.00	0.00
113.	119009075	FOREIGN MISSION: NEW YORK (CG)	45,507,384.85	45,507,384.85	0.00
114.	119009076	FOREIGN MISSION: NEW YORK (PM)	578,595,533.13	578,595,533.13	0.00
115.	119009077	FOREIGN MISSION: NIAMEY	46,249,067.92	46,249,067.92	0.00
116.	119009078	FOREIGN MISSION: NNJC - NIAMEY	57,909,086.00	57,909,086.00	0.00
117.	119009080	FOREIGN MISSION: OTTAWA	193,324,631.62	193,324,631.62	0.00
118.	119009081	FOREIGN MISSION: OUAGADOUGOU	52,810,123.35	52,810,123.35	0.00
119.	119009082	FOREIGN MISSION: PARIS	292,505,186.25	292,505,186.25	0.00
120.	119009083	FOREIGN MISSION: PORT OF SPAIN	134,509,700.30	134,509,700.30	0.00
121.	119009084	FOREIGN MISSION: PRETORIA	181,413,249.80	206,432,698.28	25,019,448.48
122.	119009085	FOREIGN MISSION: PYONG YANG	25,940,538.48	25,940,538.48	0.00
123.	119009086	FOREIGN MISSION: RABAT	143,301,509.16	143,301,509.16	0.00
124.	119009088	FOREIGN MISSION: ROME	60,819,480.00	112,516,038.00	51,696,558.00
125.	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	20,000,000.00	20,000,000.00	0.00
126.	119009091	FOREIGN MISSION: SAO TOME	95,400,000.00	157,757,029.79	62,357,029.79
127.	119009092	FOREIGN MISSION: SEOUL	47,340,000.00	47,340,000.00	-
128.	119009093	FOREIGN MISSION: SHANGHAI	2,554,000.00	2,554,000.00	0.00
129.	119009094	FOREIGN MISSION:SINGAPORE	11,927,180.00	11,927,180.00	0.00
130.	119009095	FOREIGN MISSION: STOCKHOLM	6,791,500.00	6,791,500.00	0.00
131.	119009096	FOREIGN MISSION: TEHRAN	57,792,015.30	57,792,015.30	0.00
132.	119009097	FOREIGN MISSION: TEL AVIV	121,773,567.10	121,773,567.10	0.00
133.	119009099	FOREIGN MISSION: THE HAGUE	11,000,000.00	11,000,000.00	0.00
134.	119009100	FOREIGN MISSION: TOKYO	121,060,803.85	121,060,803.85	0.00
135.	119009102	FOREIGN MISSION: TUNIS	107,442,687.88	107,442,687.88	0.00
136.	119009103	FOREIGN MISSION: VIENNA	12,060,306.06	12,060,306.06	0.00
137.	119009104	FOREIGN MISSION: WARSAW	141,524,340.25	141,524,340.25	0.00
138.	119009105	FOREIGN MISSION: WASHINGTON	114,448,231.72	199,082,604.45	84,634,372.73
139.	119009106	FOREIGN MISSION: WINDHOEK	66,819,154.55	66,819,154.55	0.00
140.	119009107	FOREIGN MISSION: YAOUNDE	34,523,245.45	34,523,245.45	0.00
141.	0119009108	PERMANENT MISSION, ASACOF , CARACAS	22,000,000.00	22,000,000.00	0.00
142.	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	127,107,043.01	127,107,043.01	0.00
143.	119009110	FOREIGN MISSIONS, ABU DHAB	70,260,150.00	70,260,150.00	0.00
144.	119009111	FOREIGN MISSION, LILONGWE, MALAWI	97,539,554.37	97,539,554.37	
145.	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	2,223,503.20	2,223,503.20	0.00
146.	119009116	FOREIGN MISSION VATICAN	10,383,759.94	10,383,759.94	0.00
147.	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	16,500,000.00	16,500,000.00	0.00
148.	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	77,055,000.00	77,055,000.00	0.00
149.	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	12,749,000.80	12,749,000.80	0.00

150.	119009123	FOREIGN MISSION AMMAN, JORDAN	17,554,000.00	17,554,000.00	0.00
151.	119009124	FOREIGN MISSION GUANGZHOU, CHINA	81,977,180.00	81,977,180.00	0.00
152.	0119009125	CONSULAR MISSION MAR0UA, CAMEROON	5,149,306,737.40	5,149,306,737.40	
153.	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	28,515,819,276.29	30,869,830,819.82	2,354,011,543.53
154.	123003001	NIGERIAN TELEVISION AUTHORITY	4,082,387,490.69	6,409,650,841.94	2,327,263,351.25
155.	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	5,584,244,169.53	6,154,441,264.84	570,197,095.31
156.	123001001	NEWS AGENCY OF NIGERIA	1,415,664,917.61	1,415,664,917.61	
157.	123006001	VOICE OF NIGERIA	3,498,690,735.31	4,323,322,062.74	824,631,327.43
158.	123007001	NIGERIAN FILM CORPORATION	2,391,406,484.26	8,036,299,678.78	5,644,893,194.52
159.	123008001	NATIONAL BROADCASTING	235,332,785.25	242,715,475.25	7,382,690.00
160.	123009001	NIGERIA PRESS COUNCIL	621,046,080.31	954,681,444.81	333,635,364.50
161.	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	1,759,433,165.57	2,644,667,473.73	885,234,308.16
162.	123011001	ADVERTISING PRACTIONERS OF NIGERIA	656,813,911.55	689,081,794.37	32,267,882.82
163.	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	1,576,859,277.65	3,221,452,564.81	1,644,593,287.16
164.	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	1,453,518,415.95	2,172,096,799.61	718,578,383.66
165.	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,920,304,267.93	2,883,680,132.29	963,375,864.36
166.	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	668,126,565.00	1,175,834,050.14	507,707,485.14
167.	123031006	NATIONAL TROUPE OF NIGERIA	211,622,343.10	316,671,051.30	105,048,708.20
168.	123031007	NATIONAL THEATRE	534,881,726.95	631,361,446.88	96,479,719.93
169.	123031008	NATIONAL GALLERY OF ART	535,480,080.76	1,464,320,807.56	928,840,726.80
170.	123031009	NATIONAL WAR MUSEUM - UMUAHIA	160,149,552.10	177,553,207.75	17,403,655.65
171.	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	811,116,464.54	3,443,277,815.35	2,632,161,350.81
172.	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,879,237,882.08	2,939,463,501.14	1,060,225,619.06
173.	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	2,064,413,925.36	2,077,889,434.76	13,475,509.40
174.	123031017	NATIONAL ORIENTATION AGENCY	2,472,077,361.73	3,275,394,239.20	803,316,877.47
175.	0124001001	MINISTRY OF INTERIOR - HQTRS	17,163,868,259.55	19,420,349,519.61	2,256,481,260.06
176.	0124002001	NIGERIA CORRECTIONAL SERVICE	54,139,583,041.37	67,159,757,083.71	13,020,174,042.34
177.	0124003001	NIGERIA IMMIGRATION SERVICE	36,421,713,591.76	52,848,519,031.55	16,426,805,439.79
178.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	12,148,670,639.27	32,252,377,103.72	20,103,706,464.45
179.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	418,591,792.73	1,133,317,652.70	714,725,859.97
180.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	9,225,535,691.90	9,225,535,691.90	0.00
181.	0124007001	FEDERAL FIRE SERVICE	12,062,312,747.82	19,366,879,883.74	7,304,567,135.92
182.	0124009001	POLICE PENSION BOARD(PTAD)	3,178,342,194.68	3,178,342,194.68	0.00
183.	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	62,084,839,944.93	63,488,967,181.60	1,404,127,236.67
184.	155004001	POLICE FORMATIONS AND COMMANDS	15,094,576,252.99	51,671,855,287.26	36,577,279,034.27
185.	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	974,069,828.17	3,055,795,438.54	2,081,725,610.37
186.	125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	199,121,390.16	298,674,304.61	99,552,914.45
187.	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	103,260,760.20	328,479,696.25	225,218,936.05
188.	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	23,386,293.16	23,386,293.16	0.00
189.	125005002	FEDERAL TRAINING CENTRE,ENUGU			12,632,359.45

			16,977,228.39	29,609,587.84	
190.	125005003	FEDERAL TRAINING CENTRE,ILORIN	42,783,291.17	58,757,694.17	15,974,403.00
191.	125005004	FEDERAL TRAINING CENTRE,KADUNA	26,507,475.15	39,242,964.35	12,735,489.20
192.	125005005	FEDERAL TRAINING CENTRE,LAGOS	23,675,951.98	37,196,544.02	13,520,592.04
193.	125005006	FEDERAL TRAINING CENTRE, MAIDUGURI	39,213,429.65	49,218,328.89	10,004,899.24
194.	125005007	FEDERAL TRAINING CENTRE, CALABAR	749,259,447.53	818,773,968.33	69,514,520.80
195.	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	1,215,073,519.41	1,856,488,944.29	641,415,424.88
196.	125008001	BUREAU OF PUBLIC SERVICE REFORMS	306,489,199.34	393,526,975.72	87,037,776.38
197.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	500,018,817.55	2,726,800,614.09	2,226,781,796.54
198.	140001001	AUDITOR GENERAL FOR THE FEDERATION	704,536,870.13	1,076,904,272.26	372,367,402.13
199.	145001001	PUBLIC COMPLAINTS COMMISSION	182,646,306.05	182,646,306.05	0.00
200.	147001001	FEDERAL CIVIL SERVICE COMMISSION	7,548,823,687.95	7,675,918,444.81	127,094,756.86
201.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	5,978,887,843.59	5,978,887,843.59	0.00
202.	0149001001	FEDERAL CHARACTER COMMISSION	1,343,663,283.81	2,031,200,914.73	687,537,630.92
203.	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	4,787,634,374.24	11,513,258,501.37	6,725,624,127.13
204.	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	11,304,926,746.58	17,581,268,930.00	6,276,342,183.42
205.	156003001	NIGERIA COMMUNICATION SATELLITE	2,637,915,078.21	7,954,014,060.75	5,316,098,982.54
206.	156006001	NIPOST	39,562,439,061.00	39,562,439,061.00	0.00
207.	157001001	NATIONAL SECURITY ADVISER	54,318,429,469.60	78,114,936,001.64	23,796,506,532.04
208.	157002001	DIRECTORATE OF STATE SECURITY SERVICE	18,973,661,148.92	36,467,807,299.72	17,494,146,150.80
209.	157003001	NATIONAL INTELLIGENCE AGENCY	10,050,549,231.00	21,317,227,836.60	11,266,678,605.60
210.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	8,145,787,142.59	16,321,823,751.39	8,176,036,608.80
211.	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	1,000,746,127.00	2,285,730,405.60	1,284,984,278.60
212.	0158001001	CODE OF CONDUCT TRIBUNAL	1,236,089,072.62	1,403,387,158.69	167,298,086.07
213.	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,304,298,938.33	1,658,624,762.77	354,325,824.44
214.	160001001	POLICE SERVICE COMMISSION HQTRS	63,069,267,413.21	63,069,267,413.21	0.00
215.	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	17,711,969,117.13	22,362,109,285.90	4,650,140,168.77
216.	0161001003	SPECIAL DUTIES SGF	15,083,932,575.60	15,083,932,575.60	0.00
217.	161004001	LAGOS LIAISON OFFICE	4,183,297,082.17	4,395,231,930.49	211,934,848.32
218.	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	1,223,126,219.91	2,285,857,390.60	1,062,731,170.69
219.	164002001	NATIONAL MERIT AWARD	5,767,870,040.21	5,862,144,493.99	94,274,453.78
220.	161007001	FEDERAL ROAD SAFETY COMMISSION	5,716,832,416.79	9,750,534,024.08	4,033,701,607.29
221.	161008001	PRESIDENTIAL ADVISORY COMMITTEE	815,483,234.30	815,483,234.30	0.00
222.	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	7,020,100,972.72	10,871,144,245.54	3,851,043,272.82
223.	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	13,308,192,135.21	19,463,516,983.81	6,155,324,848.60
224.	161013001	NATIONAL PENSION COMMISSION	813,692,280.06	813,692,280.06	0.00
225.	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	1,576,129,659.05	2,022,294,028.91	446,164,369.86
226.	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	1,439,130,807.99	2,187,480,430.15	748,349,622.16
227.	164003001	NATIONAL LOTTERY TRUST FUND	857,658,732.64	3,931,296,334.74	3,073,637,602.10
228.	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	811,060,327.55	4,930,800,838.35	4,119,740,510.80

229.	161018001	SERVICOM	411,714,612.00	940,546,039.02	528,831,427.02
230.	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	783,511,704.28	1,053,425,806.77	269,914,102.49
231.	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	11,236,483,596.59	16,997,828,344.54	5,761,344,747.95
232.	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	25,450,678,985.78	54,702,430,175.69	29,251,751,189.91
233.	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	6,224,886,313.31	8,451,668,109.85	2,226,781,796.54
234.	""	TERTIARY EDUCATION TRUST FUND	124,088,384.92	124,088,384.92	0.00
235.	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	343,640,432,316.91	484,724,927,368.62	141,084,495,051.71
236.	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	2,166,897,580.69	4,261,154,851.48	2,094,257,270.79
237.	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	5,128,569,203.99	6,619,292,051.50	1,490,722,847.51
238.	**215004001**	**NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN**	**11,315,514,594.10**	19,758,616,263.77	8,443,101,669.67
239.	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	4,575,189,990.50	9,067,579,241.64	4,492,389,251.14
240.	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	3,533,267,007.17	4,973,376,436.43	1,440,109,429.26
241.	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	4,586,447,011.31	5,961,503,709.50	1,375,056,698.19
242.	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	898,192,660.86	1,824,340,716.32	926,148,055.46
243.	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	1,659,267,713.52	2,333,440,773.00	674,173,059.48
244.	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	2,471,955,155.53	4,968,477,381.63	2,496,522,226.10
245.	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	1,938,016,035.50	3,070,681,105.60	1,132,665,070.10
246.	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	3,303,459,080.77	13,786,875,933.96	10,483,416,853.19
247.	215014001	COCOA RESEARCH INSTITUTE-IBADAN	2,019,029,203.75	3,069,897,736.32	1,050,868,532.57
248.	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,218,008,035.04	3,083,570,436.80	1,865,562,401.76
249.	215016001	RUBBER RESEARCH INSTITUTE-BENIN	1,995,392,951.17	3,544,437,775.59	1,549,044,824.42
250.	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	1,586,276,848.47	3,977,249,868.01	2,390,973,019.54
251.	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,027,620,439.98	1,653,632,907.88	626,012,467.90
252.	215019001	VETERINARY COUNCIL OF NIGERIA	1,102,213,897.69	1,482,911,676.56	380,697,778.87
253.	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	1,363,918,757.11	1,964,546,008.02	600,627,250.91
254.	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	1,373,695,353.77	1,946,661,772.53	572,966,418.76
255.	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION-IBADAN	2,744,765,247.64	4,142,204,170.95	1,397,438,923.31
256.	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	2,716,804,519.93	6,128,148,841.42	3,411,344,321.49
257.	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	1,488,214,775.15	2,364,392,352.29	876,177,577.14
258.	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	1,521,921,327.43	2,340,244,425.99	818,323,098.56
259.	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	1,305,098,653.40	1,877,009,728.29	571,911,074.89
260.	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	5,469,004,936.95	6,569,519,383.94	1,100,514,446.99
261.	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	8,208,116,164.02	22,844,878,656.12	14,636,762,492.10
262.	215029001	FEDERAL CO-OPERATIVE COLLEGE-IBADAN	1,387,437,879.39	4,293,377,524.69	2,905,939,645.30

263.	215030001	FEDERAL CO-OPERATIVE COLLEGE-KADUNA	1,477,951,737.17	4,365,446,166.96	2,887,494,429.79
264.	215031001	FEDERAL CO-OPERATIVE COLLEGE-OJI RIVER	7,019,607,129.10	23,623,635,917.22	16,604,028,788.12
265.	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	790,335,634.77	1,141,542,429.61	351,206,794.84
266.	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	3,837,508,309.64	4,354,230,452.84	516,722,143.20
267.	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	4,404,272,135.85	12,782,277,435.22	8,378,005,299.37
268.	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	2,232,332,209.59	4,593,895,053.51	2,361,562,843.92
269.	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	990,180,038.01	4,152,661,286.69	3,162,481,248.68
270.	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	9,227,426,738.41	10,000,745,034.89	773,318,296.48
271.	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	14,378,068,862.51	40,607,875,098.31	26,229,806,235.80
272.	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	4,006,998,377.42	8,615,567,529.97	4,608,569,152.55
273.	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	3,256,965,928.71	9,301,241,692.97	6,044,275,764.26
274.	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	932,041,526.27	2,449,856,331.53	1,517,814,805.26
275.	215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	615,754,934.40	711,218,482.40	95,463,548.00
276.	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	3,302,537,586.15	4,101,912,094.52	799,374,508.37
277.	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	22,740,651,732.08	36,402,118,814.40	13,661,467,082.32
278.	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	2,121,248,815.31	3,286,379,069.18	1,165,130,253.87
279.	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	1,713,839,545.73	2,713,022,937.14	999,183,391.41
280.	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	3,410,004,828.48	4,434,422,723.63	1,024,417,895.15
281.	0215012004	FEDERAL UNIVERSITY OF AGRICULTURE ZURU, KEBBI STATE		1,000,000,000.00	1,000,000,000.00
282.	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	7,730,716,858.95	13,457,942,370.02	5,727,225,511.07
283.	220002001	DEBT MANAGEMENT OFFICE	1,121,793,583.68	1,336,941,647.13	215,148,063.45
284.	220006001	INVESTMENT AND SECURITIES TRIBUNAL	18,779,899,399.00	18,817,195,213.79	37,295,814.79
285.	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	89,041,499,079.06	104,665,629,437.83	15,624,130,358.77
286.	220007046	ZONAL OFFICE PORTHARCOURT	259,313,226.77	259,313,226.77	0.00
287.	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	5,878,654,204.21	6,483,132,079.60	604,477,875.39
288.	220003001	BUDGET OFFICE OF THE FEDERATION	2,494,397,250.17	3,167,481,682.74	673,084,432.57
289.	220003002	SERVICE WIDE VOTE	513,547,033.74	513,547,033.74	0.00
290.	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	2,003,693,948.71	6,617,453,469.44	4,613,759,520.73
291.	220021001	NATIONAL BUREAU OF STATISTICS	1,477,022,293.28	2,979,435,588.38	1,502,413,295.10
292.	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	2,986,029,680.81	3,876,631,109.81	890,601,429.00
293.	0238005001	BUDGET OFFICE OF THE FEDERATION	935,594,922.53	935,594,922.53	0.00
294.	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	19,271,100,098.49	65,276,408,277.76	46,005,308,179.27
295.	222001002	NIGERIA SPECIAL ECONOMIC ZONE COMPANY	15,299,287,129.20	15,299,287,129.20	0.00
296.	222002001	STANDARD ORGANIZATION OF NIGERIA	3,079,507,884.10	3,355,381,243.61	275,873,359.51
297.	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	1,425,471,215.98	1,425,471,215.98	0.00
298.	222005001	INDUSTRIAL TRAINING FUND	7,381,258,835.16	10,990,376,063.52	3,609,117,228.36

299.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	1,104,056,370.35	2,487,731,307.40	1,383,674,937.05
300.	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	9,623,946,180.51	9,791,312,404.14	167,366,223.63
301.	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	29,234,601,620.94	53,549,890,429.85	24,315,288,808.91
302.	222009001	CONSUMER PROTECTION COUNCIL	2,221,648,830.66	2,649,298,143.38	427,649,312.72
303.	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	779,573,206.56	970,981,344.56	191,408,138.00
304.	222011001	FEDERAL PRODUCE INSPECTION	165,267,411.80	798,387,750.66	633,120,338.86
305.	222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	2,513,674,675.89	2,645,900,185.88	132,225,509.99
306.	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	5,099,293,793.59	5,992,951,734.02	893,657,940.43
307.	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	2,365,949,853.69	3,053,380,260.84	687,430,407.15
308.	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	1,391,526,917.10	2,136,427,755.80	744,900,838.70
309.	222016001	NIGERIA TRADE OFFICE, TAIWAN	139,922,011.30	253,283,649.30	113,361,638.00
310.	222017001	NIGERIA TRADE OFFICE, CHINA	15,689,322,748.84	15,804,491,552.84	115,168,804.00
311.	222027001	SMEDAN - H/QTRS	40,645,743,454.75	71,042,308,609.80	30,396,565,155.05
312.	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	577,859,828.88	1,036,107,156.97	458,247,328.09
313.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	6,169,277,279.87	7,389,953,448.50	1,220,676,168.63
314.	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	7,824,605,508.05	19,429,631,957.42	11,605,026,449.37
315.	227002001	INDUSTRIAL ARBITRATION PANEL	1,041,248,369.59	3,439,033,081.42	2,397,784,711.83
316.	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	2,336,524,930.58	3,266,062,011.43	929,537,080.85
317.	227004001	NATIONAL PRODUCTIVITY CENTRE	16,878,821,223.23	41,381,361,139.70	24,502,539,916.47
318.	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	24,019,994,855.83	54,452,443,849.79	30,432,448,993.96
319.	227006001	GENEVA LABOUR DESK OFFICE	1,453,050,567.98	1,625,818,154.89	172,767,586.91
320.	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	10,147,476,838.58	15,672,263,915.03	5,524,787,076.45
321.	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	8,382,273,526.44	11,765,989,688.94	3,383,716,162.50
322.	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	1,917,055,887.44	4,871,738,041.66	2,954,682,154.22
323.	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	2,720,938,003.08	3,673,305,690.75	952,367,687.67
324.	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	4,469,612,680.54	6,683,545,810.91	2,213,933,130.37
325.	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	258,313,389.63	258,313,389.63	0.00
326.	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	111,460,936.42	396,718,292.62	285,257,356.20
327.	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	5,757,888,020.83	5,887,329,682.88	129,441,662.05
328.	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	112,230,000.02	159,555,846.88	47,325,846.86
329.	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	211,577,742.84	276,560,838.63	64,983,095.79
330.	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	10,407,600,295.88	11,031,824,934.84	624,224,638.96
331.	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	509,458,352.88	578,454,809.54	68,996,456.66
332.	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	69,912,805.04	69,912,805.04	0.00
333.	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	88,959,935.62	109,191,626.92	20,231,691.30
334.	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	227,245,687.17	247,503,130.52	20,257,443.35
335.	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	108,645,569.64	409,502,510.19	300,856,940.55

336.	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	244,140,060.44	321,607,116.55	77,467,056.11
337.	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	112,671,846.74	183,596,841.71	70,924,994.97
338.	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	206,787,690.93	363,824,407.98	157,036,717.05
339.	228006001	COOPERATIVE INFORMATION NETWORK	580,330,535.38	598,994,020.03	18,663,484.65
340.	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	3,725,638,881.50	5,671,868,541.12	1,946,229,659.62
341.	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	59,794,533.45	81,718,062.52	21,923,529.07
342.	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	720,364,623.80	761,210,026.79	40,845,402.99
343.	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	425,722,263.64	466,296,467.88	40,574,204.24
344.	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	155,218,413.40	184,143,487.83	28,925,074.43
345.	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	233,936,639.83	322,066,158.14	88,129,518.31
346.	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	248,916,565.20	418,368,625.74	169,452,060.54
347.	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	599,137,857.81	952,911,600.70	353,773,742.89
348.	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	180,119,932.32	203,970,331.33	23,850,399.01
349.	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	207,018,426.28	262,358,350.06	55,339,923.78
350.	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	293,237,828.33	331,842,109.95	38,604,281.62
351.	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	147,228,968.14	242,229,208.20	95,000,240.06
352.	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	51,746,007.04	503,074,693.69	451,328,686.65
353.	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	111,570,405.81	121,793,370.80	10,222,964.99
354.	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	164,323,749.24	181,973,233.47	17,649,484.23
355.	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	237,600,225.73	251,975,886.45	14,375,660.72
356.	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	49,659,527.36	170,931,002.18	121,271,474.82
357.	228008019	BIORESOURCE DEVELOPMENT CENTRECHIBOK, BORNO STATE	184,449,775.53	196,782,990.04	12,333,214.51
358.	228008020	BIORESOURCE DEVELOPMENT CENTRE,LANGTANG PLATEAU STATE	308,234,110.86	402,022,731.97	93,788,621.11
359.	228008021	BIORESOURCE DEVELOPMENT CENTREMAKURDI, BENUE STATE	529,268,965.38	919,868,346.57	390,599,381.19
360.	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	101,412,715.38	115,335,730.45	13,923,015.07
361.	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	152,403,443.05	318,632,818.12	166,229,375.07
362.	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	145,727,739.98	238,489,376.23	92,761,636.25
363.	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	341,070,480.00	769,413,495.00	428,343,015.00
364.	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	332,177,696.87	367,084,860.97	34,907,164.10
365.	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	47,403,699.01	60,150,960.12	12,747,261.11
366.	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	71,440,310.00	315,966,779.01	244,526,469.01
367.	228008029	BIORESOURCE DEVELOPMENT CENTRE, OKWUDOR - IMO STATE		69,119,924.00	69,119,924.00
368.	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	611,386,596.68	621,509,817.69	10,123,221.01
369.	0228008031	AQUATIC BIORESOURCES DEVELOPMENT CENTRE, AJAGBA - ONDO STATE		10,123,221.01	10,123,221.01
370.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	100,039,867.79	123,067,730.65	23,027,862.86

371.	0228008033	BIORESOURCES DEVELOPMENT CENTRE, IGEDE-EKITI EKITI STATE		9,123,217.94	9,123,217.94
372.	0228008034	BIORESOURCES DEVELOPMENT CENTRE MGBOWO, ENUGU STATE		9,123,221.00	9,123,221.00
373.	0228008035	BIORESOURCES DEVELOPMENT CENTRE ILESHA, OSUN STATE		10,567,059.00	10,567,059.00
374.	0228008039	AQUATIC BIORESOURCES TRAINING CENTRE JENGRE PLATEAU STATE		10,567,051.90	10,567,051.90
375.	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	2,433,248,489.82	4,110,604,197.66	1,677,355,707.84
376.	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	159,187,352.91	185,324,568.12	26,137,215.21
377.	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	136,019,761.47	160,145,910.94	24,126,149.47
378.	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	118,798,654.43	144,884,466.93	26,085,812.50
379.	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	61,546,042.00	94,444,776.72	32,898,734.72
380.	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	51,612,701.08	82,745,470.08	31,132,769.00
381.	228009031	NORTH WEST ZONAL OFFICE, KANO	56,565,912.41	87,035,911.41	30,469,999.00
382.	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	44,010,000.80	75,760,001.32	31,750,000.52
383.	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	44,010,000.80	73,318,036.23	29,308,035.43
384.	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	51,209,000.44	75,876,501.25	24,667,500.81
385.	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	86,943,427.92	123,627,612.66	36,684,184.74
386.	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	64,299,700.80	245,902,561.37	181,602,860.57
387.	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	110,067,086.88	132,972,160.30	22,905,073.42
388.	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	208,872,840.35	234,206,751.54	25,333,911.19
389.	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	66,087,260.91	85,925,730.28	19,838,469.37
390.	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	122,328,709.94	211,804,300.37	89,475,590.43
391.	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	76,823,108.12	105,216,619.32	28,393,511.20
392.	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	85,447,988.97	105,541,048.53	20,093,059.56
393.	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	69,233,575.20	112,929,310.44	43,695,735.24
394.	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	108,967,905.68	146,660,694.01	37,692,788.33
395.	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	64,502,357.80	88,217,810.68	23,715,452.88
396.	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	66,535,132.01	82,606,840.37	16,071,708.36
397.	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	65,171,598.00	89,788,121.20	24,616,523.20
398.	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	76,255,220.93	110,337,110.65	34,081,889.72
399.	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	65,724,388.99	81,351,797.00	15,627,408.01
400.	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	77,700,697.40	95,455,358.80	17,754,661.40
401.	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	67,326,038.44	89,382,561.85	22,056,523.41
402.	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	120,539,384.37	139,340,283.74	18,800,899.37
403.	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	64,395,705.88	130,036,942.29	65,641,236.41
404.	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	110,416,220.80	136,767,153.30	26,350,932.50
405.	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	60,102,102.05	85,265,771.11	25,163,669.06
406.	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	143,896,685.65	166,691,102.68	22,794,417.03
407.	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	410,172,267.95	410,172,267.95	0.00
408.	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	166,234,374.96	394,592,551.60	228,358,176.64
409.	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	223,558,209.98	733,670,347.27	510,112,137.29

410.	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	395,746,369.17	649,146,260.21	253,399,891.04
411.	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	139,413,962.79	160,478,846.57	21,064,883.78
412.	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	1,016,966,281.44	1,459,877,979.16	442,911,697.72
413.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	364,166,878.88	-	-364,166,878.88
414.	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	611,417,998.27	938,309,468.77	326,891,470.50
415.	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	28,291,725,914.24	89,007,222,968.94	60,715,497,054.70
416.	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	17,083,132,508.66	33,384,294,191.33	16,301,161,682.67
417.	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	1,846,813,805.31	3,527,328,454.76	1,680,514,649.45
418.	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	7,839,502,306.89	12,733,655,452.21	4,894,153,145.32
419.	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	641,134,112.48	1,147,509,250.78	506,375,138.30
420.	228046001	FEDERAL INSTITUT OF INDUSTRIAL RESEARCH -OSHODI	4,544,937,462.93	6,974,505,723.90	2,429,568,260.97
421.	228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	24,086,142.79	73,866,776.80	49,780,634.01
422.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH WEST ZONAL OFFICE, KANO	18,487,970.78	37,274,937.22	18,786,966.44
423.	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	24,839,681.13	41,109,208.63	16,269,527.50
424.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	156,380,714.42	179,752,600.30	23,371,885.88
425.	228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	88,111,443.11	114,731,254.56	26,619,811.45
426.	228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH SOUTH ZONAL OFFICE,	34,762,630.83	59,376,788.43	24,614,157.60
427.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL OFFICE,	1,097,838,526.13	1,323,900,010.12	226,061,483.99
428.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH CENTRAL ZONAL OFFICE,	586,361,540.95	812,423,024.94	226,061,483.99
429.	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	3,132,974,259.98	4,029,495,111.47	896,520,851.49
430.	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	2,114,636,900.74	2,185,388,371.29	70,751,470.55
431.	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	682,552,797.08	2,855,867,001.28	2,173,314,204.20
432.	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	1,974,057,498.83	3,565,382,177.30	1,591,324,678.47
433.	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	553,910,483.41	803,201,325.89	249,290,842.48
434.	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	222,148,957.24	526,049,881.24	303,900,924.00
435.	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	432,840,451.14	636,637,232.45	203,796,781.31
436.	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	151,647,864.80	358,265,944.10	206,618,079.30
437.	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	253,476,720.03	335,360,267.30	81,883,547.27
438.	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	872,556,426.36	1,210,525,757.49	337,969,331.13
439.	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	257,030,747.41	316,201,269.16	59,170,521.75
440.	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	980,934,888.98	1,406,342,779.57	425,407,890.59

441.	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	1,184,614,179.34	1,284,808,407.97	100,194,228.63
442.	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	2,113,199,232.15	3,343,795,090.05	1,230,595,857.90
443.	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	100,231,738.14	122,079,314.34	21,847,576.20
444.	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	942,845,900.54	969,569,775.94	26,723,875.40
445.	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	466,786,519.07	492,590,350.06	25,803,830.99
446.	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	318,726,375.47	396,201,352.96	77,474,977.49
447.	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	523,205,673.52	661,897,289.56	138,691,616.04
448.	228066001	SOKOTO ENERGY RESEARCH	452,532,070.76	1,151,547,378.24	699,015,307.48
449.	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	1,512,973,534.49	4,867,097,866.65	3,354,124,332.16
450.	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	383,991,970.34	642,748,286.47	258,756,316.13
451.	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	933,766,481.51	3,696,745,825.59	2,762,979,344.08
452.	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	9,059,257,017.08	9,473,050,228.41	413,793,211.33
453.	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	502,830,012.17	587,780,959.10	84,950,946.93
454.	228073001	ENERGY COMMISSION OF NIGERIA	7,403,818,642.92	17,248,765,352.89	9,844,946,709.97
455.	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	468,172,395.08	1,484,165,110.89	1,015,992,715.81
456.	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	213,710,611,539.23	213,729,063,283.36	18,451,744.13
457.	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	23,758,971,974.00	23,785,196,385.40	26,224,411.40
458.	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY		330,000,000.00	330,000,000.00
459.	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	222,791,561,330.77	393,360,627,038.92	170,569,065,708.15
460.	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	34,669,864,566.88	56,727,191,557.22	22,057,326,990.34
461.	229003001	NIGERIAN RAILWAY	37,414,581,226.28	68,609,033,226.56	31,194,452,000.28
462.	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	20,248,124,268.94	29,923,355,006.67	9,675,230,737.73
463.	229005001	MARITIME ACADEMY, ORON	2,210,057,060.47	3,590,664,150.43	1,380,607,089.96
464.	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	15,461,387,777.30	18,523,208,412.88	3,061,820,635.58
465.	230001001	FEDERAL MINISTRY OF AVIATION	27,530,431,378.34	107,580,188,909.53	80,049,757,531.19
466.	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	1,867,325,678.80	1,867,325,678.80	0.00
467.	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	171,686,580,411.86	176,388,085,166.57	4,701,504,754.71
468.	230002001	NIGERIAN METEOROLOGICAL AGENCY	3,894,725,781.97	3,894,725,781.97	0.00
469.	230006001	ACCIDENT AND INVESTIGATION BUREAU	682,530,646,685.76	683,907,796,121.44	1,377,149,435.68
470.	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	35,085,652,716.55	46,516,179,153.47	11,430,526,436.92
471.	0220008001	FEDERAL INLAND REVENUE SERVICES	170,681,621,341.35	170,681,621,341.35	0.00
472.	231001001	FEDERAL MINISTRY OF POWER - HQTRS	21,576,223,063.10	77,492,964,684.66	55,916,741,621.56
473.	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	63,746,743,922.48	109,577,217,098.78	45,830,473,176.30
474.	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	3,162,443,752.70	3,395,322,602.26	232,878,849.56
475.	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY	4,465,573,749.43	5,211,140,999.46	745,567,250.03

		(NEMSA) HQTRS			
476.	231010001	NATIONAL POWER TRAINING INSTITUTE	30,872,103,079.35	31,452,700,651.06	580,597,571.71
477.	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	11,421,021,181.29	12,728,741,456.30	1,307,720,275.01
478.	231020001	TRANSMISSION COMPANY OF NIGERIA	37,348,175,235.49	47,529,057,997.51	10,180,882,762.02
479.	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	98,651,743,417.77	111,639,353,981.97	12,987,610,564.20
480.	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	227,963,943,467.67	566,416,340,335.11	338,452,396,867.44
481.	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	39,155,004,146.07	41,097,953,953.37	1,942,949,807.30
482.	234003001	FEDERAL SCHOOL OF SURVEY, OYO	1,044,943,688.34	1,574,357,773.25	529,414,084.91
483.	234004001	FEDERAL ROAD MAINTENANCE AGENCY	24,795,039,571.98	111,682,159,414.49	86,887,119,842.51
484.	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	975,818,264.21	1,400,609,336.80	424,791,072.59
485.	234006001	SURVEY COUNCIL OF NIGERIA	1,906,412,930.97	2,308,835,850.47	402,422,919.50
486.	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	4,596,393,917.02	4,697,811,699.12	101,417,782.10
487.	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	5,644,866,455.11	7,330,083,698.74	1,685,217,243.63
488.	232002001	DEPARTMENT OF PETROLEUM RESOURCES	1,370,433,316.75	1,370,441,817.80	8,501.05
489.	232003001	PETROLEUM TRAINING INSTITUTE	3,583,754,771.58	4,810,145,110.33	1,226,390,338.75
490.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	880,650,598.09	880,650,598.09	0.00
491.	232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	7,372,024,975.64	8,386,770,696.05	1,014,745,720.41
492.	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	2,344,474,734.38	4,040,552,909.33	1,696,078,174.95
493.	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	11,282,079,486.17	16,395,333,989.15	5,113,254,502.98
494.	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	1,812,626,973.95	1,871,456,266.32	58,829,292.37
495.	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	3,037,819,731.47	6,523,021,742.22	3,485,202,010.75
496.	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	2,579,129,627.39	3,270,448,904.40	691,319,277.01
497.	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	1,086,234,590.74	1,219,024,990.01	132,790,399.27
498.	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	1,209,285,767.70	2,200,091,249.14	990,805,481.44
499.	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,536,756,046.45	3,513,825,308.32	1,977,069,261.87
500.	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	954,586,254.19	1,498,137,779.87	543,551,525.68
501.	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	891,972,282.58	1,796,996,522.14	905,024,239.56
502.	233011001	AJAOKUTA STEEL COMPANY LIMITED	1,926,993,920.61	2,180,862,799.46	253,858,878.85
503.	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	601,640,016.18	869,902,166.33	268,262,150.15
504.	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	725,032,185.95	888,655,876.25	163,623,690.30
505.	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	183,753,801,245.34	184,327,494,728.04	573,693,482.70
506.	250001001	FISCAL RESPONSILIBITY COMMISSION	1,621,916,493.29	1,895,030,758.31	273,114,265.02
507.	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	81,560,595,479.13	131,850,070,160.35	50,289,474,681.22
508.	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	7,308,303,840.57	8,564,242,621.59	1,255,938,781.02
509.	252037001	ANAMBRA/ IMO RBDA	16,213,061,637.55	27,415,277,219.75	11,202,215,582.20
510.	252038001	BENIN/ OWENA RBDA	49,747,628,347.54	57,325,224,509.39	7,577,596,161.85
511.	252039001	CHAD BASIN RBDA	13,555,646,613.33	19,468,418,293.44	5,912,771,680.11
512.	252040001	CROSS RIVER RBDA	21,139,340,518.92	26,561,429,403.80	5,422,088,884.88
513.	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	18,600,474,896.60	31,418,860,988.50	12,818,386,091.90
514.	252042001	LOWER BENUE RBDA	16,281,842,124.84	36,020,128,366.29	19,738,286,241.45

515.	252043001	LOWER NIGER RBDA	15,021,097,054.56	22,355,432,197.06	7,334,335,142.50
516.	252044001	NIGER DELTA RBDA	18,706,467,166.99	23,309,259,790.52	4,602,792,623.53
517.	252045001	OGUN/ OSUN RBDA	11,260,690,117.31	17,812,966,202.96	6,552,276,085.65
518.	252046001	SOKOTO RIMA RBDA	19,383,304,185.37	27,949,701,151.96	8,566,396,966.59
519.	252047001	UPPER BENUE RBDA	8,811,992,305.27	14,798,296,657.78	5,986,304,352.51
520.	252048001	UPPER NIGER RBDA	10,862,888,109.02	20,971,319,424.84	10,108,431,315.82
521.	252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	3,305,041,189.01	5,516,570,082.23	2,211,528,893.22
522.	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	840,837,738.27	1,509,778,809.61	668,941,071.34
523.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	354,859,525.03	354,859,525.03	0.00
524.	0220011001	NIGERIA CUSTOMS SERVIVES	0	179,940,950,314.00	179,940,950,314.00
525.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	30,865,037,767.89	52,892,651,793.65	22,027,614,025.76
526.	0318002001	SUPREME COURT OF NIGERIA	24,524,662,857.53	31,987,372,937.53	7,462,710,080.00
527.	0318003001	COURT OF APPEAL	21,665,787,555.83	40,263,589,435.41	18,597,801,879.58
528.	0318004001	FEDERAL HIGH COURT-ABUJA	21,975,759,848.30	27,453,163,967.58	5,477,404,119.28
529.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	86,450,127,686.84	90,967,094,433.10	4,516,966,746.26
530.	0318006001	SHARIA COURT OF APPEAL-ABUJA	2,732,442,475.98	4,052,837,122.70	1,320,394,646.72
531.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	23,949,706,328.25	25,691,294,952.46	1,741,588,624.21
532.	0318008001	NATIONAL INDUSTRIAL COURT	35,507,979,467.77	54,106,475,261.32	18,598,495,793.55
533.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	53,758,821,067.08	62,044,463,245.70	8,285,642,178.62
534.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	6,306,610,075.85	10,023,891,035.59	3,717,280,959.74
535.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	11,113,668,646.68	16,088,619,427.02	4,974,950,780.34
536.	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	13,528,540,251.24	15,492,263,727.93	1,963,723,476.69
537.	0326002001	NIGERIAN LAW REFORM COMMISSION	879,075,308.90	930,779,031.89	51,703,722.99
538.	0326003001	LEGAL AID COUNCIL	146,696,676.44	222,640,312.00	75,943,635.56
539.	0326004001	COUNCIL OF LEGAL EDUCATION	381,401,567.47	556,965,530.51	175,563,963.04
540.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	351,696,686.02	419,227,749.40	67,531,063.38
541.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	6,216,809,112.38	10,514,785,068.74	4,297,975,956.36
542.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	132,898,059.58	153,962,943.36	21,064,883.78
543.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	4,352,323,783.24	8,772,887,422.33	4,420,563,639.09
544.	0326010001	NIGERIAN COPYRIGHT COMMISSION	106,052,798.00	115,974,886.00	9,922,088.00
545.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	5,498,858,693.69	-	-5,498,858,693.69
546.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	3,117,991,265.23	4,783,938,822.25	1,665,947,557.02
547.	0344001001	CODE OF CONDUCT BUREAU	2327432718	3,477,180,982.68	1,149,748,264.55
548.	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	69,768,507,949.18	121,691,626,819.08	51,923,118,869.90
549.	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	127,890,993,463.00	167,240,254,331.67	39,349,260,868.67
550.	451002001	NIGER DELTA DEVELOPMENT COMMISSION	41,049,999,999.30	-	-41,049,999,999.30
551.	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	17,379,630,720.23	29,202,043,856.43	11,822,413,136.20
552.	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	2,221,947,042.68	390,469,957.36	-1,831,477,085.32
553.	513003001	NATIONAL YOUTH SERVICE CORPS			852,163,602.15

		(NYSC)	2,265,545,186.33	3,117,708,788.48	
554.	513021002	NIGERIA FOOTBALL FEDERATION	436,441,592.71	675,531,005.93	239,089,413.22
555.	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	693,920,845.39	1,203,976,911.47	510,056,066.08
556.	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	11,973,417,381.66	18,723,445,725.89	6,750,028,344.23
557.	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	8,103,105,814.72	14,251,911,171.64	6,148,805,356.92
558.	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	72,231,271,045.19	98,748,370,872.61	26,517,099,827.42
559.	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	34,611,029,031.51	86,002,242,337.81	51,391,213,306.30
560.	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	157,414,362.57	268,815,891.46	111,401,528.89
561.	517005001	JOINT ADMISSIONS MATRICULATION BOARD	56,588,082.28	56,588,082.28	0.00
562.	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	953,259,120.67	1,205,686,062.99	252,426,942.32
563.	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	1,882,818,295.68	3,434,313,936.42	1,551,495,640.74
564.	517008001	NATIONAL LIBRARY OF NIGERIA	5,413,694,356.99	7,867,577,992.80	2,453,883,635.81
565.	517009001	NATIONAL EXAMINATIONS COUNCIL	6,496,687,497.14	6,498,727,601.19	2,040,104.05
566.	517010001	MASS LITERACY COUNCIL	3,037,807,350.19	4,102,816,167.25	1,065,008,817.06
567.	517011001	NOMADIC EDUCATION COMMISSION	2,932,934,911.56	4,124,204,138.85	1,191,269,227.29
568.	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	1,107,782,930.16	1,876,594,172.06	768,811,241.90
569.	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	329,865,117.82	598,147,788.33	268,282,670.51
570.	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,722,237,797.24	2,147,306,819.74	425,069,022.50
571.	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	109,753,989.50	147,540,822.60	37,786,833.10
572.	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	3,978,687,643.64	4,621,228,763.26	642,541,119.62
573.	517017001	NATIONAL TEACHERS INSTITUTE	3,969,344,789.72	5,066,031,977.25	1,096,687,187.53
574.	517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,536,424,038.53	2,857,852,699.76	321,428,661.23
575.	517018002	FEDERAL POLYTECHNIC BAUCHI	866,636,953.03	1,853,004,264.87	986,367,311.84
576.	517018003	FEDERAL POLYTECHNIC BIDA	7,021,997,048.15	7,413,570,690.01	391,573,641.86
577.	517018004	FEDERAL POLYTECHNIC IDAH	3,000,915,318.05	3,627,304,134.61	626,388,816.56
578.	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	863,137,047.70	1,338,896,105.64	475,759,057.94
579.	517018006	FEDERAL POLYTECHNIC MUBI	189,197,320.37	610,492,800.99	421,295,480.62
580.	517018007	FEDERAL POLYTECHNIC NASARAWA	568,692,729.03	935,668,697.51	366,975,968.48
581.	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	6,876,140,475.40	7,257,377,333.98	381,236,858.58
582.	517018009	FEDERAL POLYTECHNIC KADUNA	832,251,033.02	1,780,179,967.99	947,928,934.97
583.	517018010	FEDERAL POLYTECHNIC OFFA	4,039,248,756.54	4,701,816,376.04	662,567,619.50
584.	517018011	FEDERAL POLYTECHNIC EDE	842,692,899.68	1,207,998,165.48	365,305,265.80
585.	517018012	FEDERAL POLYTECHNIC AUCHI	591,629,616.28	1,033,922,954.59	442,293,338.31
586.	517018013	FEDERAL POLYTECHNIC NEKEDE	2,333,007,566.79	2,689,450,289.99	356,442,723.20
587.	517018014	FEDERAL POLYTECHNIC OKO	7,621,072,782.69	8,002,380,381.91	381,307,599.22
588.	517018015	FEDERAL POLYTECHNIC DAMATURU	2,995,906,052.30	3,344,141,711.92	348,235,659.62
589.	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	278,291,848.02	687,855,028.10	409,563,180.08
590.	517018017	FEDERAL POLYTECHNIC GWANDU	129,896,978.74	479,372,159.71	349,475,180.97
591.	517018018	FEDERAL POLYTECHNIC ILARO	4,447,105,714.76	4,803,356,566.07	356,250,851.31

592.	517018019	YABA COLLEGE OF TECHNOLOGY	690,623,030.79	1,302,474,576.09	611,851,545.30
593.	517018020	FEDERAL POLYTECHNIC BALI	6,554,751,235.96	7,114,344,032.05	559,592,796.09
594.	517018021	FEDERAL POLYTECHNIC EKOWE	210,625,654.25	617,080,118.44	406,454,464.19
595.	517018022	FEDERAL POLYTECHNIC BONNY	191,753,849.37	556,779,052.36	365,025,202.99
596.	517018023	FEDERAL POLYTECHNIC UKANA	767,677,867.32	1,088,563,505.30	320,885,637.98
597.	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	459,602,225.77	3,883,032,823.67	3,423,430,597.90
598.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	1,040,893,623.00	1,489,559,415.24	448,665,792.24
599.	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE		857,000,000.00	857,000,000.00
600.	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE		434,999,999.44	434,999,999.44
601.	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	4,468,383,822.88	4,705,020,099.66	236,636,276.78
602.	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	4,095,167,339.51	4,356,670,878.26	261,503,538.75
603.	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,492,843,037.64	1,704,009,165.34	211,166,127.70
604.	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	2,291,475,923.83	2,576,647,573.28	285,171,649.45
605.	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	9,117,508,407.94	9,622,179,942.22	504,671,534.28
606.	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	288,036,567.16	522,707,421.62	234,670,854.46
607.	517019007	FEDERAL COLLEGE OF EDUCATION KANO	781,241,528.01	1,425,135,170.20	643,893,642.19
608.	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	406,790,120.98	950,731,698.15	543,941,577.17
609.	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	252,893,796.74	740,437,142.04	487,543,345.30
610.	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	736,094,008.77	1,213,925,226.80	477,831,218.03
611.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	21,297,876,155.78	28,166,151,163.86	6,868,275,008.08
612.	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	4,780,384,357.32	5,013,537,482.53	233,153,125.21
613.	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	5,231,960,710.27	5,492,418,596.45	260,457,886.18
614.	517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,251,344,237.23	2,970,311,084.26	1,718,966,847.03
615.	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	989,297,113.86	1,319,395,071.38	330,097,957.52
616.	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,988,264,749.41	2,324,378,907.62	336,114,158.21
617.	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	3,363,989,164.45	3,599,010,807.36	235,021,642.91
618.	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	99,105,462.94	330,141,306.19	231,035,843.25
619.	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	4,069,095,195.49	4,305,228,294.92	236,133,099.43
620.	517019020	FEDERAL COLLEGE OF EDUCATION EHA- AMUFU	2,851,372,812.86	5,008,245,862.67	2,156,873,049.81
621.	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	1,079,766,933.32	1,361,809,389.89	282,042,456.57
622.	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	5,273,871,508.99	6,340,808,848.22	1,066,937,339.23
623.	517021001	UNIVERSITY OF IBADAN	2,124,336,933.32	2,686,076,276.02	561,739,342.70
624.	517021002	UNIVERSITY OF LAGOS	77,912,320,539.33	78,305,881,069.05	393,560,529.72
625.	517021003	UNIVERSITY OF NIGERIA, NNSUKA	1,674,034,477.63	2,468,713,836.50	794,679,358.87
626.	517021004	AHMADU BELLO UNIVERSITY, ZARIA	1,297,219,718.40	2,318,704,458.91	1,021,484,740.51
627.	517021005	OBAFEMI AWOLOWO UNIVERSITY	179,760,141.85	582,474,640.58	402,714,498.73
628.	517021006	UNIVERSITY OF BENIN	5,965,138,447.13	6,622,880,215.95	657,741,768.82
629.	517021007	UNIVERSITY OF JOS	1,149,063,718.63	1,552,159,301.54	403,095,582.91
630.	517021008	UNIVERSITY OF CALABAR	384,101,969.15	687,170,025.45	303,068,056.30

631.	517021009	UNIVERSITY OF ILORIN	41,435,479,070.97	41,760,822,996.40	325,343,925.43
632.	517021010	UNIVERSITY OF ABUJA	18,150,514,895.25	21,145,303,403.43	2,994,788,508.18
633.	517021014	UNIVERSITY OF PORT HARCOURT	31,744,445,972.30	32,174,266,971.86	429,820,999.56
634.	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,550,445,796.80	2,970,068,856.45	419,623,059.65
635.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	1,919,082,411.15	2,249,699,146.25	330,616,735.10
636.	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	259,521,993.79	625,260,421.00	365,738,427.21
637.	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,MINNA	253,173,682.52	635,660,558.98	382,486,876.46
638.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	12,279,775,224.10	31,905,243,910.71	19,625,468,686.61
639.	517021020	UNIVERSITY OF UYO	341,068,611.56	670,936,753.20	329,868,141.64
640.	517021021	UNIVERSITY OF MAIDUGURI	2,872,617,430.19	4,757,047,695.89	1,884,430,265.70
641.	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	588,980,051.01	1,427,927,187.16	838,947,136.15
642.	517021023	BAYERO UNIVERSITY, KANO	3,307,243,588.08	4,984,535,061.16	1,677,291,473.08
643.	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	1,310,066,410.79	2,472,792,786.26	1,162,726,375.47
644.	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	3,115,878,639.65	3,571,073,402.24	455,194,762.59
645.	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	256,982,789.02	628,506,367.93	371,523,578.91
646.	517021027	ARABIC LANGUAGE VILLAGE BORNO	528,403,473.27	737,857,506.84	209,454,033.57
647.	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	261,360,701.39	589,985,232.28	328,624,530.89
648.	517021029	FEDERAL UNIVERSITY OYE-EKITI	1,567,937,344.67	1,990,807,556.00	422,870,211.33
649.	517021030	FEDERAL UNIVERSITY OTUOKE	1,938,427,756.17	2,309,056,218.17	370,628,462.00
650.	517021031	FEDERAL UNIVERSITY DUTSE	2,955,708,577.52	3,372,272,464.81	416,563,887.29
651.	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	2,174,341,458.97	2,590,905,346.26	416,563,887.29
652.	517021033	FEDERAL UNIVERSITY LAFIA	1,189,663,472.70	1,581,207,055.91	391,543,583.21
653.	517021034	FEDERAL UNIVERSITY DUTSIN-MA	4,816,062,494.18	5,506,909,255.38	690,846,761.20
654.	517021035	FEDERAL UNIVERSITY KASHERE	3,100,393,673.67	3,557,835,334.92	457,441,661.25
655.	517021036	FEDERAL UNIVERSITY LOKOJA	1,011,799,150.65	1,465,192,167.78	453,393,017.13
656.	517021037	FEDERAL UNIVERSITY WUKARI	5,947,150,997.02	6,904,907,210.30	957,756,213.28
657.	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,655,292,316.74	2,002,816,179.84	347,523,863.10
658.	517021039	FEDERAL UNIVERSITYOF GASHUA	1,961,981,863.63	2,349,165,820.45	387,183,956.82
659.	517021040	FEDERAL UNIVERSITYOF GUSAU	1,450,267,035.32	1,759,469,667.45	309,202,632.13
660.	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	333,560,973.83	1,196,163,890.25	862,602,916.42
661.	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	246,751,366.03	745,139,166.25	498,387,800.22
662.	517021044	NIGERIAN ARMY UNIVERSITY BIU	811,791,430.78	2,566,766,613.76	1,754,975,182.98
663.	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE		464,999,999.99	464,999,999.99
664.	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	361,765,695.28	804,579,630.86	442,813,935.58
665.	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	260,023,170.37	705,570,429.41	445,547,259.04
666.	517024001	NATIONAL OPEN UNIVERSITY	4,189,878,962.26	9,186,156,919.86	4,996,277,957.60
667.	517026001	F.S.C. SOKOTO	282,445,990.93	408,774,046.91	126,328,055.98
668.	517026002	FGC AZARE	479,420,938.74	669,811,390.11	190,390,451.37
669.	517026003	FGC BUNI-YADI			179,535,519.84

			664,555,504.52	844,091,024.36	
670.	517026004	FGC BIRIN YAURI	420,889,935.31	569,048,505.77	148,158,570.46
671.	517026005	FGC DAURA	285,431,504.76	400,113,204.54	114,681,699.78
672.	517026006	FGC GANYE	391,218,250.68	521,587,710.77	130,369,460.09
673.	517026007	FGC GARKI	423,550,479.77	599,344,908.91	175,794,429.14
674.	517026008	FGC IJANIKIN	349,218,431.52	507,719,201.40	158,500,769.88
675.	517026009	FGC IKET NISE	354,506,150.10	508,509,112.58	154,002,962.48
676.	517026010	FGC IKET VANDAKYA	282,796,726.46	282,796,726.46	0.00
677.	517026011	FGC IKOM	467,780,388.09	616,717,228.91	148,936,840.82
678.	517026012	FGC IKOT EKPENE	416,576,404.15	565,009,912.60	148,433,508.45
679.	517026013	FGC IKURIN	358,047,813.79	545,683,032.52	187,635,218.73
680.	517026014	FGC JOS	360,096,173.16	543,328,900.71	183,232,727.55
681.	517026015	FGC KADUNA	419,402,970.54	571,441,780.82	152,038,810.28
682.	517026016	FGC KANO	255,227,711.94	405,338,636.09	150,110,924.15
683.	517026017	FGC KEFFI	297,946,182.06	441,084,742.58	143,138,560.52
684.	517026018	FGC KIYAWA	267,570,990.25	411,826,592.96	144,255,602.71
685.	517026019	FGC KWALI	375,898,799.78	544,307,063.86	168,408,264.08
686.	517026020	FGC MAIDUGURI	328,703,251.78	486,422,331.98	157,719,080.20
687.	517026021	FGC MINJIBIR	420,561,443.54	626,353,945.96	205,792,502.42
688.	517026022	FGC MINNA	399,231,934.32	587,155,577.08	187,923,642.76
689.	517026023	FGC ODIKOLOGUNA	366,070,629.74	518,870,623.62	152,799,993.88
690.	517026024	FGC ODOGBOLU	427,021,413.46	592,153,991.73	165,132,578.27
691.	517026025	FGC OGBOMOSHMO	371,292,772.01	519,957,908.68	148,665,136.67
692.	517026026	FGC OGOJA	276,484,896.87	461,788,971.76	185,304,074.89
693.	517026027	FGC OHAFIA	184,393,846.40	332,278,566.74	147,884,720.34
694.	517026028	FGC OKIGWE	382,131,030.88	575,218,168.75	193,087,137.87
695.	517026029	FGC OKPOSI	405,350,366.06	583,563,271.17	178,212,905.11
696.	517026030	FGC ONITSHA	251,113,889.04	408,083,014.46	156,969,125.42
697.	517026031	FGC PORT HARCOURT	250,929,175.88	415,899,062.35	164,969,886.47
698.	517026032	FGC POTISKUM	355,867,621.24	513,968,885.88	158,101,264.64
699.	517026033	FGC RUBBOCHI	322,085,056.35	473,097,120.15	151,012,063.80
700.	517026034	FGC SOKOTO	314,665,362.82	499,768,760.36	185,103,397.54
701.	517026035	FGC UGWOLAWO	347,845,832.93	534,455,521.95	186,609,689.02
702.	517026036	FGC WARRI	322,930,956.35	497,197,285.34	174,266,328.99
703.	517026037	FGC ZARIA	297,792,362.70	474,229,900.24	176,437,537.54
704.	517026038	FGC, BILLIRI	442,211,548.50	603,879,312.07	161,667,763.57
705.	517026039	FGC, IDO-ANI	422,947,976.26	573,382,868.49	150,434,892.23
706.	517026040	FGC, IKOLE	357,942,195.08	539,111,506.56	181,169,311.48
707.	517026041	FGGC ABAJI	263,797,207.86	417,557,145.61	153,759,937.75
708.	517026042	FGGC ABULOMA	255,336,096.59	420,726,863.49	165,390,766.90

709.	517026043	FGGC AKURE	336,782,234.56	479,330,673.92	142,548,439.36
710.	517026044	FGGC ANKA	309,051,969.91	492,307,380.66	183,255,410.75
711.	517026045	FGGC BAJOGA	333,706,849.72	491,748,868.11	158,042,018.39
712.	517026046	FGGC BAKORI	331,569,230.04	494,299,030.97	162,729,800.93
713.	517026047	FGGC BAUCHI	299,239,387.15	489,963,833.63	190,724,446.48
714.	517026048	FGGC BENIN	282,478,180.93	422,292,650.77	139,814,469.84
715.	517026049	FGGC BIDA	281,607,370.04	452,820,443.07	171,213,073.03
716.	517026050	FGGC BWARI	359,235,758.99	523,670,473.25	164,434,714.26
717.	517026051	FGGC CALABAR	338,004,757.65	532,640,337.17	194,635,579.52
718.	517026052	FGGC EFON ALAYE	524,696,963.79	695,476,918.30	170,779,954.51
719.	517026053	FGGC EFON IMNRINGI	354,820,817.91	532,778,548.10	177,957,730.19
720.	517026054	FGGC ENUGU	420,065,333.27	571,044,373.65	150,979,040.38
721.	517026055	FGGC EZZAMGBO ABAKALIKI	327,867,248.34	475,987,413.54	148,120,165.20
722.	517026056	FGGC GBOKO	305,080,704.72	481,265,169.74	176,184,465.02
723.	517026057	FGGC GUSAU	404,909,029.74	574,497,550.14	169,588,520.40
724.	517026058	FGGC GWANDU	574,367,547.00	758,741,222.38	184,373,675.38
725.	517026059	FGGC IBILLO	294,300,763.99	452,272,997.34	157,972,233.35
726.	517026060	FGGC IBUSA	430,374,437.09	617,682,939.34	187,308,502.25
727.	517026061	FGGC IKOT-OBIO-ITONG	275,294,741.71	417,239,383.45	141,944,641.74
728.	517026062	FGGC ILORIN	410,578,368.33	572,445,173.84	161,866,805.51
729.	517026063	FGGC IPETUMODU	378,837,717.63	574,407,315.14	195,569,597.51
730.	517026064	FGGC JALINGO	291,138,302.80	469,159,216.16	178,020,913.36
731.	517026065	FGGC KABBA	486,537,274.66	669,482,721.19	182,945,446.53
732.	517026066	FGGC KAZAURE	248,858,114.38	374,488,113.07	125,629,998.69
733.	517026067	FGGC KEANA	219,759,932.76	373,635,120.28	153,875,187.52
734.	517026068	FGGC LANGTANG	370,353,568.77	528,870,601.68	158,517,032.91
735.	517026069	FGGC LEJJA	351,326,799.64	530,011,438.41	178,684,638.77
736.	517026070	FGGC MONGUNO	322,146,463.16	471,454,080.74	149,307,617.58
737.	517026071	FGGC NEW BUSA	403,309,650.90	552,289,028.15	148,979,377.25
738.	517026072	FGGC OMU-ARAN	285,492,713.30	432,824,385.97	147,331,672.67
739.	517026073	FGGC OWERRI	270,970,983.25	451,916,552.09	180,945,568.84
740.	517026074	FGGC OYO	374,355,009.67	547,642,026.41	173,287,016.74
741.	517026075	FGGC SHAGAMU	327,296,105.84	489,901,666.09	162,605,560.25
742.	517026076	FGGC GUMI TAMBAWAL	296,774,410.08	441,238,575.07	144,464,164.99
743.	517026077	FGGC UMUAHIA	325,541,918.00	492,360,192.67	166,818,274.67
744.	517026078	FGGC WUKARI	403,325,347.20	561,966,519.98	158,641,172.78
745.	517026079	FGGC, YOLA	228,791,249.94	379,323,957.94	150,532,708.00
746.	517026080	FSTC AHOADA	339,042,342.88	505,212,128.27	166,169,785.39
747.	517026081	FSTC AWKA	329,723,810.44	515,603,518.95	185,879,708.51
748.	517026082	FSTC JUBU-IMUSHIN			167,990,650.64

			355,791,817.45	523,782,468.09	
749.	517026083	FSTC MICHIKA	289,671,998.18	442,825,195.92	153,153,197.74
750.	517026084	FSTC TUNGBO - YENAGOA	397,059,300.06	549,275,608.71	152,216,308.65
751.	517026085	FSTC USI-EKITI	380,568,462.07	574,040,468.73	193,472,006.66
752.	517026086	FTC IKARE	368,266,432.71	522,144,319.07	153,877,886.36
753.	517026087	FTC ILESA	316,141,872.06	486,818,555.43	170,676,683.37
754.	517026088	FTC JALINGO	476,036,344.63	628,883,789.12	152,847,444.49
755.	517026089	FTC KAFANCHAN	346,154,218.28	537,133,405.41	190,979,187.13
756.	517026090	FTC LASSA	300,422,009.05	458,973,683.31	158,551,674.26
757.	517026091	FTC OHANSO	342,822,825.77	482,617,316.72	139,794,490.95
758.	517026092	FTC OROZO	347,008,462.52	494,094,155.10	147,085,692.58
759.	517026093	FTC OTOBI	234,071,789.97	417,598,019.53	183,526,229.56
760.	517026094	FTC OTUPKO	372,686,896.92	533,470,703.05	160,783,806.13
761.	517026095	FTC SHIRORO	400,394,602.20	548,025,787.79	147,631,185.59
762.	517026096	FTC UROMI	310,360,115.93	451,720,266.04	141,360,150.11
763.	517026097	FTC UYO	273,417,801.62	462,623,874.21	189,206,072.59
764.	517026098	FTC YABA	377,332,318.09	560,024,119.21	182,691,801.12
765.	517026099	FTC ZURU	412,896,594.94	558,563,136.95	145,666,542.01
766.	517026100	KING'S COLLEGE	382,431,638.47	557,664,617.73	175,232,979.26
767.	517026101	QUEEN'S COLLEGE LAGOS	528,016,512.99	724,936,677.96	196,920,164.97
768.	517026102	SULEJA ACADEMY	571,409,735.34	765,750,574.90	194,340,839.56
769.	517026103	FSTC,DOMA	323,211,265.53	323,211,265.53	0.00
770.	517026104	FSTC DAYI	253,291,766.85	412,856,852.75	159,565,085.90
771.	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	296,927,335.70	351,073,836.97	54,146,501.27
772.	517028001	UNESCO PARIS	35,254,045.00	50,545,440.01	15,291,395.01
773.	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	2,988,339,736.94	3,587,273,982.42	598,934,245.48
774.	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	1,934,500,896.34	3,162,426,067.36	1,227,925,171.02
775.	0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)		380,000,000.01	380,000,000.01
776.	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	51,389,045,353.35	77,134,868,873.60	25,745,823,520.25
777.	521002001	NATIONAL HEALTH INSURANCE SCHEME	1,232,574,196.20	2,063,863,341.71	831,289,145.51
778.	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	67,905,422,020.75	89,561,603,030.65	21,656,181,009.90
779.	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	305,041,446.00	478,183,074.55	173,141,628.55
780.	521006001	RADIOGRAPHERS REGISTRATION BOARD	132,736,365.24	201,416,170.07	68,679,804.83
781.	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	137,984,251.46	221,498,935.49	83,514,684.03
782.	521008001	HEALTH RECORDS REGISTRATION BOARD	230,846,847.87	282,768,720.31	51,921,872.44
783.	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	154,971,414.18	215,777,543.08	60,806,128.90
784.	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	104,976,528.00	132,208,881.12	27,232,353.12
785.	521011001	NURSING AND MIDWIFERY COUNCIL	524,858,627.46	672,713,123.14	147,854,495.68
786.	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	392,058,252.86	851,155,713.46	459,097,460.60
787.	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	197,639,971.98	402,834,190.16	205,194,218.18

788.	521014001	NATIONAL AGENCY FOR FOOD AND DRUGADMINISTRATION AND CONTROL	2,242,224,292.25	4,616,854,176.30	2,374,629,884.05
789.	521015001	MEDICAL REHABILITATION THERAPY BOARD	290,423,069.54	387,264,942.07	96,841,872.53
790.	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	530,465,031.65	1,312,822,840.91	782,357,809.26
791.	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS- IBADAN	59,186,453.88	139,177,219.52	79,990,765.64
792.	521018001	NURSE TUTOR TRAINING - ENUGU	50,523,815.00	120,784,867.90	70,261,052.90
793.	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	50,103,124.93	115,748,843.80	65,645,718.87
794.	521020001	NURSE TUTOR TRAINNING KADUNA	125,424,210.05	195,722,977.68	70,298,767.63
795.	521021001	NURSE TUTOR TRAINNING IBADAN	49,794,126.20	133,551,936.52	83,757,810.32
796.	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	322,882,900.02	749,162,141.78	426,279,241.76
797.	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	236,858,778.61	331,182,115.31	94,323,336.70
798.	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	75,420,655.00	151,342,971.38	75,922,316.38
799.	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	240,230,488.50	336,765,423.63	96,534,935.13
800.	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	21,457,333,202.84	22,651,971,480.40	1,194,638,277.56
801.	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	1,973,552,691.01	5,499,229,010.98	3,525,676,319.97
802.	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	2,374,072,715.01	4,250,280,057.99	1,876,207,342.98
803.	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	7,113,040,683.42	8,952,261,973.67	1,839,221,290.25
804.	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,703,738,127.74	2,567,058,957.55	863,320,829.81
805.	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	2,452,751,470.37	4,194,727,082.32	1,741,975,611.95
806.	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	1,317,382,607.70	3,218,470,207.38	1,901,087,599.68
807.	521026008	JOS UNIVERSITY TEACHING HOSPITAL	1,490,418,339.31	3,101,486,915.22	1,611,068,575.91
808.	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	1,907,067,512.34	2,784,105,266.46	877,037,754.12
809.	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	5,291,142,672.61	6,607,878,911.47	1,316,736,238.86
810.	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	6,634,366,603.07	9,698,282,181.87	3,063,915,578.80
811.	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	903,469,731.64	2,274,179,632.14	1,370,709,900.50
812.	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	1,861,441,785.58	4,314,011,475.29	2,452,569,689.71
813.	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	1,194,170,074.33	3,701,574,746.81	2,507,404,672.48
814.	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	1,440,084,896.90	2,728,208,388.25	1,288,123,491.35
815.	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	2,020,451,384.67	2,967,125,999.36	946,674,614.69
816.	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	1,377,789,646.26	2,597,178,949.26	1,219,389,303.00
817.	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	1,328,014,889.71	2,895,467,999.04	1,567,453,109.33
818.	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	1,231,909,138.57	1,887,466,982.03	655,557,843.46
819.	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	1,791,728,981.16	2,843,429,498.60	1,051,700,517.44
820.	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	1,255,729,061.90	2,407,140,100.93	1,151,411,039.03
821.	521027003	FEDERAL MEDICAL CENTRE - ABUJA	1,328,405,218.02	3,514,366,812.40	2,185,961,594.38
822.	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	790,462,731.19	1,776,754,803.67	986,292,072.48
823.	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	826,739,780.83	1,778,409,946.31	951,670,165.48
824.	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,534,275,364.98	2,902,526,500.36	1,368,251,135.38
825.	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,078,236,517.63	1,558,096,983.04	479,860,465.41
826.	521027008	FEDERAL NEURO-PSYCHIATRIC			1,116,406,730.16

		HOSPITAL, KWARE-SOKOTO	1,144,250,823.03	2,260,657,553.19	
827.	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	943,355,599.12	1,427,958,280.13	484,602,681.01
828.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	2,380,485,477.95	2,978,051,090.16	597,565,612.21
829.	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	104,287,100.00	185,675,100.00	81,388,000.00
830.	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	819,927,223.98	1,668,621,128.16	848,693,904.18
831.	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	715,906,718.56	1,688,375,545.37	972,468,826.81
832.	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	894,074,099.62	1,477,291,425.88	583,217,326.26
833.	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	880,836,480.62	1,841,540,110.39	960,703,629.77
834.	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	1,396,103,601.13	4,949,292,931.90	3,553,189,330.77
835.	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	2,396,067,785.85	3,411,050,232.16	1,014,982,446.31
836.	521027018	FEDERAL MEDICAL CENTRE, OWO	1,218,434,157.32	2,764,904,044.37	1,546,469,887.05
837.	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	2,303,172,385.58	5,395,063,665.94	3,091,891,280.36
838.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	3,269,286,142.78	4,466,886,583.07	1,197,600,440.29
839.	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	7,617,907,912.46	9,062,778,402.33	1,444,870,489.87
840.	521027022	FEDERAL MEDICAL CENTRE, KATSINA	3,897,511,666.72	5,598,832,278.28	1,701,320,611.56
841.	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,753,280,129.27	3,466,222,586.25	1,712,942,456.98
842.	521027025	FEDERAL MEDICAL CENTRE, ASABA	3,094,403,582.70	4,920,833,718.12	1,826,430,135.42
843.	521027026	FEDERAL MEDICAL CENTRE, BIDA	2,962,524,669.55	3,793,016,017.54	830,491,347.99
844.	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,709,447,960.85	3,401,843,951.79	1,692,395,990.94
845.	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,289,668,922.18	2,768,306,102.18	1,478,637,180.00
846.	521027031	FEDERAL MEDICAL CENTRE, KOGI	3,877,879,568.82	5,342,671,852.98	1,464,792,284.16
847.	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	3,882,120,452.60	4,932,318,189.01	1,050,197,736.41
848.	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	3,099,679,292.91	4,515,431,621.42	1,415,752,328.51
849.	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,777,479,280.37	3,014,595,283.54	1,237,116,003.17
850.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	2,068,389,144.82	2,999,803,986.13	931,414,841.31
851.	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	1,612,760,782.10	2,678,583,728.90	1,065,822,946.80
852.	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	2,148,235,261.21	3,582,908,751.52	1,434,673,490.31
853.	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	3,733,817,345.09	4,993,842,847.56	1,260,025,502.47
854.	521027039	NATIONAL EYE CENTRE KADUNA	1,243,081,031.69	3,348,112,795.32	2,105,031,763.63
855.	521027040	NATIONAL EAR CARE CENTRE KADUNA	751,736,450.54	2,065,630,343.19	1,313,893,892.65
856.	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	503,353,954.17	855,645,490.04	352,291,535.87
857.	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	684,440,463.25	1,306,277,071.91	621,836,608.66
858.	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	6,402,417,718.39	11,197,851,002.58	4,795,433,284.19
859.	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	41,764,017.99	41,764,017.99	0.00
860.	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	159,001,000.00	661,870,712.23	502,869,712.23
861.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	178,511,473.85	178,511,473.85	0.00
862.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	3,026,198,122.53	4,093,948,357.17	1,067,750,234.64
863.	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	4,371,988,606.67	7,881,221,289.31	3,509,232,682.64
864.	521033001	INSTITUTE OF PUBLIC ANALYSTS OF			51,165,614.18

		NIGERIA	30,017,854.11	81,183,468.29	
865.	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	201,946,082.85	286,303,765.81	84,357,682.96
866.	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	183,853,404.83	283,436,240.07	99,582,835.24
867.	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	206,522,829.39	428,026,537.02	221,503,707.63
868.	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	81,737,095.46	130,678,992.03	48,941,896.57
869.	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	182,122,448.49	353,957,429.77	171,834,981.28
870.	521039001	DENTAL THERAPISTS REGISTRATION BOARD	95,107,798.31	156,997,899.62	61,890,101.31
871.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	27,072,066.14	27,072,066.14	0.00
872.	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	176,791,841.18	701,183,518.66	524,391,677.48
873.	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	639,322,279.35	1,642,616,724.11	1,003,294,444.76
874.	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	459,610,251.06	1,323,714,881.37	864,104,630.31
875.	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	866,135,250.66	1,924,682,177.06	1,058,546,926.40
876.	521049001	NATIONAL HOSPITAL	1,386,099,084.74	1,386,099,084.74	0.00
877.	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	18,388,744,931.76	30,678,135,648.76	12,289,390,717.00
878.	535002001	NATIONAL PARK HEADQUARTERS	1,224,570,273.45	2,321,720,034.46	1,097,149,761.01
879.	535003001	KAINJI NATIONAL PARK	180,410,879.51	283,333,749.52	102,922,870.01
880.	535004001	OYO NATIONAL PARK	147,461,714.26	266,209,537.26	118,747,823.00
881.	535005001	CHAD BASIN NATIONAL PARK	135,623,541.13	224,357,508.13	88,733,967.00
882.	535006001	GASHAKA GUMTI NATIONAL PARK	600,451,524.82	697,879,688.82	97,428,164.00
883.	535007001	CROSS RIVER NATIONAL PARK	177,513,492.29	292,170,002.29	114,656,510.00
884.	535008001	KAMUKU NATIONAL PARK	118,164,868.32	205,222,015.32	87,057,147.00
885.	535009001	OKUMU NATIONAL PARK	68,175,248.40	166,388,637.40	98,213,389.00
886.	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	894,815,153.86	1,059,788,992.86	164,973,839.00
887.	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	612,533,964.76	892,835,535.76	280,301,571.00
888.	535012001	FEDERAL COLLEGE OF FORESTRY JOS	207,138,436.21	207,138,436.21	0.00
889.	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH - SOUTH)	47,000,000.00	181,064,996.00	134,064,996.00
890.	535012302	RESOURCES MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)	47,000,000.00	200,085,120.99	153,085,120.99
891.	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	47,000,000.00	367,199,168.00	320,199,168.00
892.	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	7,134,941,483.25	10,224,787,386.93	3,089,845,903.68
893.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	322,714,993.86	482,769,255.87	160,054,262.01
894.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,066,373,495.27	2,020,511,639.26	954,138,143.99
895.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	917,615,504.19	1,494,368,330.19	576,752,826.00
896.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	2,932,082,772.66	3,551,700,583.65	619,617,810.99
897.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	1,988,523,346.35	5,251,953,716.35	3,263,430,370.00
898.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	845,496,468.13	2,152,430,138.13	1,306,933,670.00
899.	0543001001	NATIONAL POPULATION COMMISSION	10,331,070,707.34	10,331,070,707.34	0.00
900.	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	2,782,966,698.00	6,913,924,047.07	4,130,957,349.07
901.	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	377,194,543.31	2,977,369,045.81	2,600,174,502.50

902.	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	50,000,000,000.00	148,912,825,843.80	98,912,825,843.80
903.	544004001	NORTH EAST DEVELOPMENT COMMISSION	270,000,000.00	540,000,000.00	270,000,000.00
904.	544005001	NATIONAL COMMISSION FOR REFUGEES	12,813,974,227.45	12,813,974,227.45	0.00
905.	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS		7,289,131,286.69	7,289,131,286.69
906.	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY		736,999,205.70	736,999,205.70
907.	0544009001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT MDG (OSSAP-MDGS)		4,324,599,999.52	4,324,599,999.52
		TOTAL	**7,272,518,786,642.03**	**11,022,239,368,458.70**	**3,749,720,581,816.65**

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 2021	TOTAL 2020
			43020102	43020103	43030101	43030102	43030103	43030104		
			₦	₦	₦	₦	₦	₦	₦	N
		ADMINISTRATIVE SECTOR								
1.	111001001	STATE HOUSE - HQTRS	0.00	-2,744,686,639.09	0.00	0.00	0.00	0.00	-2,744,686,639.09	4,856,107,214.59
2.	111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	-10,118,362,454.78	0.00	0.00	0.00	0.00	-10,118,362,454.78	(8,868,280,259.04)
3.	111001003	STATE HOUSE OPERATIONS – VICE PRESIDENT	0.00	-2,752,467,509.72	0.00	0.00	0.00	0.00	-2,752,467,509.72	(2,702,623,484.42)
4.	111001004	OFFICE OF THE CHIEF OF STAFF TO THEPRESIDENT	0.00	-205,401,106.60	0.00	0.00	0.00	0.00	-205,401,106.60	(198,629,898.35)
5.	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	-2,311,982,449.29	0.00	0.00	0.00	0.00	-2,311,982,449.29	(1,470,106,188.99)
6.	111001006	STATE HOUSE MEDICAL CENTRE	0.00	-3,818,020,719.36	0.00	0.00	0.00	0.00	-3,818,020,719.36	(2,767,919,292.88)
7.	111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	-377,625,838.49	0.00	0.00	0.00	0.00	-377,625,838.49	(638,222,994.00)
8.	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	0.00	-889,452,290.00	0.00	0.00	0.00	0.00	-889,452,290.00	13,307,224,189.96
9.	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	-84,384,665,611.58	0.00	0.00	0.00	0.00	-84,384,665,611.58	(38,475,343,939.54)
10.	111006001	NIPSS, KURU	0.00	-486,100,475.66	0.00	0.00	0.00	0.00	-486,100,475.66	(186,360,576.10)
11.	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	369,185,195.20	0.00	0.00	0.00	0.00	369,185,195.20	(113,520,746.99)
12.	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	15,064,532,305.16	0.00	0.00	0.00	0.00	15,064,532,305.16	(7,308,359,543.52)
13.	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	-1,196,886,375.16	0.00	0.00	0.00	0.00	-1,196,886,375.16	(1,140,147,204.30)
14.	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	-744,347,167.97	0.00	0.00	0.00	0.00	-744,347,167.97	(324,855,195.54)
15.	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	-696,745,545.34	0.00	0.00	0.00	0.00	-696,745,545.34	(324,066,099.79)
16.	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	-2,299,901,878.55	0.00	0.00	0.00	0.00	-2,299,901,878.55	(1,287,459,672.82)
17.	111051001	OFFICE OF THE CHIEF	0.00	-92,330,407.89	0.00	0.00	0.00	0.00	-92,330,407.89	

		ECONOMIC ADVISER TO THE PRESIDENT								(39,536,523.28)
18.	0112001001	NASS MANAGEMENT	-7,888,000.00	-8,472,380,113.24	0.00	0.00	0.00	0.00	-8,480,268,113.24	(2,876,879,402.61)
19.	0112002001	SENATE	0.00	-26,267,850,457.76	0.00	0.00	0.00	0.00	-26,267,850,457.76	(16,055,877,079.04)
20.	0112003001	HOUSE OF REPRESENTATIVES	0.00	-11,301,235,190.60	0.00	0.00	0.00	0.00	-11,301,235,190.60	(17,193,371,423.15)
21.	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	-5,404,292,541.62	0.00	0.00	0.00	0.00	-5,404,292,541.62	(1,885,360,054.55)
22.	0112005001	LEGISLATIVE AIDES	0.00	-1,524,739,172.90	0.00	0.00	0.00	0.00	-1,524,739,172.90	(966,554,925.84)
23.	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,505.00
24.	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(52,537,324.90)
25.	0112008001	GENERAL SERVICE	0.00	-58,670,559,501.30	0.00	0.00	0.00	0.00	-58,670,559,501.30	(42,556,241,897.90)
26.	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	73,777,009,272.19	0.00	0.00	0.00	0.00	73,777,009,272.19	75,373,239,512.82
27.	116001001	MINISTRY OF DEFENCE – MOD HQTRS	0.00	-92,070,184,521.95	0.00	0.00	0.00	0.00	-92,070,184,521.95	(88,713,105,034.82)
28.	116002001	DEFENCE HEADQURTERS	0.00	999,082,866.40	0.00	0.00	0.00	0.00	999,082,866.40	1,729,303,266.62
29.	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	0.00	-114,354,738.99	0.00	0.00	0.00	0.00	-114,354,738.99	336,097,728.82
30.	116003001	NIGERIAN ARMY	0.00	-57,813,688,188.14	0.00	0.00	0.00	0.00	-57,813,688,188.14	(95,093,349,969.67)
31.	116004001	NIGERIAN NAVY	0.00	-19,094,024,570.92	0.00	0.00	0.00	0.00	-19,094,024,570.92	(43,377,909,225.41)
32.	116005001	NIGERIAN AIRFORCE	0.00	-20,864,366,447.00	0.00	0.00	0.00	0.00	-20,864,366,447.00	(14,531,434,059.83)
33.	116005002	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	(6,807,682,192.04)
34.	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	0.00	-9,197,476,360.48	0.00	0.00	0.00	0.00	-9,197,476,360.48	(9,475,562,761.57)
35.	116007001	NIGERIAN DEFENCE COLLEGE	0.00	-20,870,436.80	0.00	0.00	0.00	0.00	-20,870,436.80	(1,077,516,377.93)
36.	116008001	COMMAND AND STAFF COLLEGE, JAJI	0.00	4,164,408,469.17	0.00	0.00	0.00	0.00	4,164,408,469.17	4,423,813,777.59
37.	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	0.00	-1,014,835,253.16	0.00	0.00	0.00	0.00	-1,014,835,253.16	(570,506,050.62)
38.	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0.00	1,750,671,723.96	0.00	0.00	0.00	0.00	1,750,671,723.96	13,323,051.23
39.	116011001	DEFENCE INTELLIGENCE SCHOOL	0.00	-14,302,507,481.13	0.00	0.00	0.00	0.00	-14,302,507,481.13	(13,999,253,546.51)
40.	116012001	DEFENCE INTELLIGENCE AGENCY	0.00	2,618,691,386.55	0.00	0.00	0.00	0.00	2,618,691,386.55	14,231,310,732.92
41.	116015017	DEFENCE MISSIONS	0.00	-1,829,896,943.05	0.00	0.00	0.00	0.00	-1,829,896,943.05	(1,319,497,781.33)
42.	116021001	MILITARY PENSION BOARD	0.00	40,693,086.78	0.00	0.00	0.00	0.00	40,693,086.78	181,295,601.26
43.	116018001	DEFENCE SPACE ADMINISTARTION	0.00	-6,272,321,238.42	0.00	0.00	0.00	0.00	-6,272,321,238.42	(6,040,772,200.04)
44.	119001001	MINISTRY OF FOREIGN	0.00	-7,490,826,287.43	0.00	0.00	0.00	0.00	-7,490,826,287.43	

		AFFAIRS - HQTRS								(4,901,597,438.86)
45.	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	0.00	170,103,356.22	0.00	0.00	0.00	0.00	170,103,356.22	-
46.	119002001	TECHNICAL AIDS CORPS	0.00	3,218,138,920.56	0.00	0.00	0.00	0.00	3,218,138,920.56	6,071,180,367.46
47.	119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	-160,574,035.69	0.00	0.00	0.00	0.00	-160,574,035.69	(86,645,154.45)
48.	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	-1,727,169,708.55	0.00	0.00	0.00	0.00	-1,727,169,708.55	(1,412,639,742.02)
49.	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	412,283,430.97	0.00	0.00	0.00	0.00	412,283,430.97	922,306,405.02
50.	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	8,452,039,231.89	0.00	0.00	0.00	0.00	8,452,039,231.89	9,599,874.60
51.	119009001	FOREIGN MISSION: ABIDJAN	0.00	-257,083,240.88	0.00	0.00	0.00	0.00	-257,083,240.88	139,736,985.35
52.	119009002	FOREIGN MISSION: ACCRA	0.00	-547,913,801.38	0.00	0.00	0.00	0.00	-547,913,801.38	(589,017,946.84)
53.	119009003	FOREIGN MISSION: ADDIS ABABA	0.00	413,794,448.94	0.00	0.00	0.00	0.00	413,794,448.94	409,284,197.62
54.	119009004	FOREIGN MISSION: ALGIERS	0.00	127,636,419.56	0.00	0.00	0.00	0.00	127,636,419.56	159,383,462.28
55.	119009005	FOREIGN MISSION: ANKARA	0.00	445,849,875.15	0.00	0.00	0.00	0.00	445,849,875.15	221,265,196.15
56.	119009006	FOREIGN MISSION: ATHENS	0.00	-356,234,616.86	0.00	0.00	0.00	0.00	-356,234,616.86	(642,549,090.64)
57.	119009007	FOREIGN MISSION: ATLANTA	0.00	657,613,928.84	0.00	0.00	0.00	0.00	657,613,928.84	119,895,467.62
58.	119009009	FOREIGN MISSION: BAMAKO	0.00	54,604,207.58	0.00	0.00	0.00	0.00	54,604,207.58	114,194,983.43
59.	119009010	FOREIGN MISSION: BANGKOK	0.00	335,260,654.37	0.00	0.00	0.00	0.00	335,260,654.37	358,954,919.83
60.	119009011	FOREIGN MISSION: BANGUI	0.00	85,954,446.46	0.00	0.00	0.00	0.00	85,954,446.46	90,303,162.09
61.	119009012	FOREIGN MISSION: BANJUL	0.00	110,786,337.78	0.00	0.00	0.00	0.00	110,786,337.78	168,286,198.55
62.	119009013	FOREIGN MISSION: BATA	0.00	323,502,166.66	0.00	0.00	0.00	0.00	323,502,166.66	23,090,691.94
63.	119009014	FOREIGN MISSION: BEIJING	0.00	979,748,452.72	0.00	0.00	0.00	0.00	979,748,452.72	249,683,509.23
64.	119009015	FOREIGN MISSION: BEIRUT	0.00	484,022,371.86	0.00	0.00	0.00	0.00	484,022,371.86	(36,078,445.78)
65.	119009016	FOREIGN MISSION: BERLIN	0.00	295,366,290.66	0.00	0.00	0.00	0.00	295,366,290.66	318,821,322.54
66.	119009017	FOREIGN MISSION: BERNE	0.00	94,971,370.13	0.00	0.00	0.00	0.00	94,971,370.13	62,767,354.90
67.	119009018	FOREIGN MISSION: BISSAU	0.00	-118,939,111.45	0.00	0.00	0.00	0.00	-118,939,111.45	(52,282,752.16)
68.	119009019	FOREIGN MISSION: BRASILIA	0.00	-37,191,878.07	0.00	0.00	0.00	0.00	-37,191,878.07	(37,191,878.07)
69.	119009020	FOREIGN MISSION: BRAZAVILLE	0.00	193,334,498.36	0.00	0.00	0.00	0.00	193,334,498.36	251,383,634.55
70.	119009021	FOREIGN MISSION: BRUSSELS	0.00	-80,258,104.78	0.00	0.00	0.00	0.00	-80,258,104.78	77,442,114.69
71.	119009022	FOREIGN MISSION:BUCHAREST	0.00	-41,207,017.25	0.00	0.00	0.00	0.00	-41,207,017.25	(48,923,348.73)
72.	119009023	FOREIGN MISSION: BUDAPEST	0.00	-95,446,637.01	0.00	0.00	0.00	0.00	-95,446,637.01	(143,400,846.18)

73.	119009024	FOREIGN MISSION: BUEA	0.00	112,498,214.02	0.00	0.00	0.00	0.00	112,498,214.02	70,155,902.86
74.	119009025	FOREIGN MISSION: BUENOS AIRES	0.00	15,785,695.29	0.00	0.00	0.00	0.00	15,785,695.29	15,785,695.29
75.	119009026	FOREIGN MISSION: BUJUMBURA	0.00	115,905,404.15	0.00	0.00	0.00	0.00	115,905,404.15	56,830,137.36
76.	119009027	FOREIGN MISSION: CAIRO	0.00	104,919,109.00	0.00	0.00	0.00	0.00	104,919,109.00	197,952,735.79
77.	119009028	FOREIGN MISSION: CANBERRA	0.00	71,053,602.56	0.00	0.00	0.00	0.00	71,053,602.56	106,522,794.15
78.	119009029	FOREIGN MISSION: CARACAS	0.00	8,955,448.57	0.00	0.00	0.00	0.00	8,955,448.57	8,955,448.57
79.	119009030	FOREIGN MISSION: CONAKRY	0.00	184,193,622.11	0.00	0.00	0.00	0.00	184,193,622.11	(37,475,448.24)
80.	119009031	FOREIGN MISSION: COTONOU	0.00	743,639,600.42	0.00	0.00	0.00	0.00	743,639,600.42	386,991,045.87
81.	119009032	FOREIGN MISSION: DAKAR	0.00	121,873,011.45	0.00	0.00	0.00	0.00	121,873,011.45	68,668,393.94
82.	119009033	FOREIGN MISSION:DAMASCUS	0.00	106,660,285.68	0.00	0.00	0.00	0.00	106,660,285.68	129,771,633.79
83.	119009034	FOREIGN MISSION: DAR-ES- SALAAM	0.00	101,261,267.45	0.00	0.00	0.00	0.00	101,261,267.45	636,374,862.33
84.	119009035	FOREIGN MISSION: DOUALA	0.00	57,773,810.02	0.00	0.00	0.00	0.00	57,773,810.02	24,805,216.79
85.	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	286,723,969.08	0.00	0.00	0.00	0.00	286,723,969.08	(19,215,025.00)
86.	119009037	FOREIGN MISSION: DUBLIN	0.00	28,952,966.79	0.00	0.00	0.00	0.00	28,952,966.79	(10,353,097.24)
87.	119009038	FOREIGN MISSION: FREETOWN	0.00	66,062,118.47	0.00	0.00	0.00	0.00	66,062,118.47	105,542,103.45
88.	119009039	FOREIGN MISSION: GABORONE	0.00	28,665,514.02	0.00	0.00	0.00	0.00	28,665,514.02	5,753,392.92
89.	119009040	FOREIGN MISSION: GENEVA	0.00	-29,706,125.56	0.00	0.00	0.00	0.00	-29,706,125.56	(42,109,480.00)
90.	119009042	FOREIGN MISSION: HANOI	0.00	286,916,766.99	0.00	0.00	0.00	0.00	286,916,766.99	317,548,130.86
91.	119009043	FOREIGN MISSION: HARARE	0.00	229,120,185.22	0.00	0.00	0.00	0.00	229,120,185.22	172,417,905.09
92.	119009044	FOREIGN MISSION: HAVANA	0.00	-106,742,471.70	0.00	0.00	0.00	0.00	-106,742,471.70	(35,553,412.96)
93.	119009045	FOREIGN MISSION: HONGKONG	0.00	91,998,671.91	0.00	0.00	0.00	0.00	91,998,671.91	(27,908,960.98)
94.	119009046	FOREIGN MISSION:	0.00	57,775,016.72	0.00	0.00	0.00	0.00	57,775,016.72	191,074,723.36
95.	119009047	FOREIGN MISSION: JAKARTA	0.00	223,292,444.49	0.00	0.00	0.00	0.00	223,292,444.49	318,765,966.31
96.	119009048	FOREIGN MISSION: JEDDAH	0.00	-75,940,409.09	0.00	0.00	0.00	0.00	-75,940,409.09	(27,425,362.83)
97.	119009049	FOREIGN MISSION: JOHANNESBURG	0.00	90,778,856.74	0.00	0.00	0.00	0.00	90,778,856.74	139,321,096.43
98.	119009050	FOREIGN MISSION: KAMPALA	0.00	136,587,118.14	0.00	0.00	0.00	0.00	136,587,118.14	245,126,149.64
99.	119009051	FOREIGN MISSION:KHARTOUM	0.00	-39,670,748.97	0.00	0.00	0.00	0.00	-39,670,748.97	49,478,319.77
100.	119009052	FOREIGN MISSION: KIEV	0.00	-2,500,000.00	0.00	0.00	0.00	0.00	-2,500,000.00	484,356,128.04
101.	119009053	FOREIGN MISSION: KIGALIRWANDA	0.00	34,474,189.56	0.00	0.00	0.00	0.00	34,474,189.56	55,900,962.48
102.	119009054	FOREIGN MISSION: KINGSTON	0.00	27,130,252.02	0.00	0.00	0.00	0.00	27,130,252.02	(63,769,644.04)
103.	119009055	FOREIGN MISSION:	0.00	106,190,565.81	0.00	0.00	0.00	0.00	106,190,565.81	

		KINSHASA								91,014,402.17
104.	119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	101,545,121.24	0.00	0.00	0.00	0.00	101,545,121.24	(18,000,000.00)
105.	119009057	FOREIGN MISSION: KUWAIT	0.00	121,674,625.41	0.00	0.00	0.00	0.00	121,674,625.41	240,785,538.22
106.	119009058	FOREIGN MISSION: LIBREVILLE	0.00	88,259,810.47	0.00	0.00	0.00	0.00	88,259,810.47	(60,311,443.06)
107.	119009059	FOREIGN MISSION: LISBON	0.00	42,057,386.44	0.00	0.00	0.00	0.00	42,057,386.44	131,761,803.53
108.	119009060	FOREIGN MISSION: LOME	0.00	268,255,179.93	0.00	0.00	0.00	0.00	268,255,179.93	83,659,819.14
109.	119009061	FOREIGN MISSION: LONDON	0.00	318,651,680.88	0.00	0.00	0.00	0.00	318,651,680.88	4,222,447.06
110.	119009062	FOREIGN MISSION: LUANDA	0.00	45,403,874.44	0.00	0.00	0.00	0.00	45,403,874.44	70,570,442.42
111.	119009063	FOREIGN MISSION: LUSAKA	0.00	28,935,868.57	0.00	0.00	0.00	0.00	28,935,868.57	140,597,516.92
112.	119009064	FOREIGN MISSION: MADRID	0.00	8,401,708.15	0.00	0.00	0.00	0.00	8,401,708.15	22,880,993.87
113.	119009065	FOREIGN MISSION: MALABO	0.00	228,274,593.11	0.00	0.00	0.00	0.00	228,274,593.11	121,536,922.03
114.	119009066	FOREIGN MISSION: MANILLA	0.00	11,902,803.72	0.00	0.00	0.00	0.00	11,902,803.72	15,788,043.52
115.	119009067	FOREIGN MISSION: MAPUTO	0.00	-30,458,236.97	0.00	0.00	0.00	0.00	-30,458,236.97	(61,124,326.33)
116.	119009068	FOREIGN MISSION: MEXICO CITY	0.00	161,350,095.91	0.00	0.00	0.00	0.00	161,350,095.91	251,252,579.89
117.	119009069	FOREIGN MISSION:MONROVIA	0.00	860,922.76	0.00	0.00	0.00	0.00	860,922.76	131,429,045.36
118.	119009070	FOREIGN MISSION: MOSCOW	0.00	14,354,726.19	0.00	0.00	0.00	0.00	14,354,726.19	447,965,610.79
119.	119009071	FOREIGN MISSION: NAIROBI	0.00	355,944,582.49	0.00	0.00	0.00	0.00	355,944,582.49	125,912,453.16
120.	119009072	FOREIGN MISSION: N'DJAMENA	0.00	564,241,744.48	0.00	0.00	0.00	0.00	564,241,744.48	523,978,467.57
121.	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	0.00	-20,136,400.00	0.00	0.00	0.00	0.00	-20,136,400.00	(20,136,400.00)
122.	119009074	FOREIGN MISSION: NEW DELHI	0.00	212,628,438.27	0.00	0.00	0.00	0.00	212,628,438.27	212,628,438.27
123.	119009075	FOREIGN MISSION: NEW YORK(CG)	0.00	65,306,327.58	0.00	0.00	0.00	0.00	65,306,327.58	-
124.	119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	1,574,000,425.67	0.00	0.00	0.00	0.00	1,574,000,425.67	1,695,179,295.86
125.	119009077	FOREIGN MISSION: NIAMEY	0.00	32,949,392.20	0.00	0.00	0.00	0.00	32,949,392.20	-
126.	119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	411,322,068.51	0.00	0.00	0.00	0.00	411,322,068.51	182,514,206.58
127.	119009080	FOREIGN MISSION: OTTAWA	0.00	85,223,268.17	0.00	0.00	0.00	0.00	85,223,268.17	601,176,767.41
128.	119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	656,498,739.29	0.00	0.00	0.00	0.00	656,498,739.29	38,429,992.02
129.	119009082	FOREIGN MISSION: PARIS	0.00	12,816,926.30	0.00	0.00	0.00	0.00	12,816,926.30	(1,184,809.86)
130.	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	-76,322,418.32	0.00	0.00	0.00	0.00	-76,322,418.32	(121,821,931.98)
131.	119009084	FOREIGN MISSION: PRETORIA	0.00	189,703,098.97	0.00	0.00	0.00	0.00	189,703,098.97	435,869,463.99
132.	119009086	FOREIGN MISSION:	0.00	61,990,988.45	0.00	0.00	0.00	0.00	61,990,988.45	

		RABAT								(1,046,236.36)
133.	119009087	FOREIGN MISSION: RIYADH	0.00	-18,873,170.57	0.00	0.00	0.00	0.00	-18,873,170.57	34,187,558.39
134.	119009088	FOREIGN MISSION: ROME	0.00	-36,795,310.30	0.00	0.00	0.00	0.00	-36,795,310.30	25,146,074.24
135.	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	0.00	-20,000,000.00	0.00	0.00	0.00	0.00	-20,000,000.00	(20,000,000.00)
136.	119009091	FOREIGN MISSION: SAO TOME	0.00	-44,451,097.38	0.00	0.00	0.00	0.00	-44,451,097.38	118,199,395.86
137.	119009092	FOREIGN MISSION: SEOUL	0.00	50,120,211.63	0.00	0.00	0.00	0.00	50,120,211.63	54,257,015.59
138.	119009093	FOREIGN MISSION: SHANGHAI	0.00	236,452,335.47	0.00	0.00	0.00	0.00	236,452,335.47	248,166,853.43
139.	119009094	FOREIGN MISSION:SINGAPORE	0.00	126,298,915.05	0.00	0.00	0.00	0.00	126,298,915.05	352,868,665.85
140.	119009095	FOREIGN MISSION: STOCKHOLM	0.00	14,086,176.29	0.00	0.00	0.00	0.00	14,086,176.29	13,412,278.18
141.	119009096	FOREIGN MISSION: TEHRAN	0.00	36,084,538.30	0.00	0.00	0.00	0.00	36,084,538.30	83,232,655.36
142.	119009097	FOREIGN MISSION: TEL AVIV	0.00	274,351,314.39	0.00	0.00	0.00	0.00	274,351,314.39	175,054,018.93
143.	119009099	FOREIGN MISSION: THE HAGUE	0.00	71,356,213.91	0.00	0.00	0.00	0.00	71,356,213.91	152,280,740.11
144.	119009100	FOREIGN MISSION: TOKYO	0.00	126,171,432.90	0.00	0.00	0.00	0.00	126,171,432.90	104,146,324.30
145.	119009101	FOREIGN MISSION: TRIPOLI	0.00	1,431,654.55	0.00	0.00	0.00	0.00	1,431,654.55	23,617,620.32
146.	119009102	FOREIGN MISSION: TUNIS	0.00	13,567,645.54	0.00	0.00	0.00	0.00	13,567,645.54	111,369,898.17
147.	119009103	FOREIGN MISSION: VIENNA	0.00	53,543,325.22	0.00	0.00	0.00	0.00	53,543,325.22	29,093,830.41
148.	119009104	FOREIGN MISSION: WARSAW	0.00	-113,619,938.78	0.00	0.00	0.00	0.00	-113,619,938.78	(93,551,356.09)
149.	119009105	FOREIGN MISSION: WASHINGTON	0.00	-5,199,562.02	0.00	0.00	0.00	0.00	-5,199,562.02	(113,806,958.98)
150.	119009106	FOREIGN MISSION: WINDHOEK	0.00	93,367,743.06	0.00	0.00	0.00	0.00	93,367,743.06	(11,618,398.93)
151.	119009107	FOREIGN MISSION: YAOUNDE	0.00	33,111,463.68	0.00	0.00	0.00	0.00	33,111,463.68	10,263,218.22
152.	0119009108	PERMANENT MISSION, ASACOF , CARACAS	0.00	-22,000,000.00	0.00	0.00	0.00	0.00	-22,000,000.00	(22,000,000.00)
153.	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	13,929,662.38	0.00	0.00	0.00	0.00	13,929,662.38	(35,585,197.62)
154.	119009110	FOREIGN MISSIONS, ABU DHAB	0.00	105,407,752.05	0.00	0.00	0.00	0.00	105,407,752.05	105,407,752.05
155.	119009111	FOREIGN MISSION LILONGWE,MALAWI	0.00	318,015,912.84	0.00	0.00	0.00	0.00	318,015,912.84	357,784,056.49
156.	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	8,057,713.53	0.00	0.00	0.00	0.00	8,057,713.53	8,726,873.49
157.	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	315,952,574.48	0.00	0.00	0.00	0.00	315,952,574.48	396,638,853.13
158.	119009116	FOREIGN MISSION VATICAN	0.00	142,398,966.08	0.00	0.00	0.00	0.00	142,398,966.08	64,331,801.11
159.	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	-16,500,000.00	0.00	0.00	0.00	0.00	-16,500,000.00	(16,500,000.00)
160.	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	29,376,204.25	0.00	0.00	0.00	0.00	29,376,204.25	311,890,761.07
161.	119009120	FOREIGN MISSION DOHA, QATAR	0.00	420,728,384.58	0.00	0.00	0.00	0.00	420,728,384.58	76,740,223.06

162.	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	0.00	-12,749,000.80	0.00	0.00	0.00	0.00	-12,749,000.80	(12,749,000.80)
163.	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	11,729,080.74	0.00	0.00	0.00	0.00	11,729,080.74	11,984,060.75
164.	119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	262,144,440.45	0.00	0.00	0.00	0.00	262,144,440.45	(17,554,000.00)
165.	119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	394,119,172.64	0.00	0.00	0.00	0.00	394,119,172.64	270,905,191.58
166.	0119009125	CONSULAR MISSION MAROUA, CAMEROON	0.00	-5,149,306,373.40	0.00	0.00	0.00	0.00	-5,149,306,373.40	(5,149,306,373.40)
167.	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	0.00	-27,513,117,119.74	0.00	0.00	0.00	0.00	-27,513,117,119.74	(26,323,639,743.95)
168.	123003001	NIGERIAN TELEVISION AUTHORITY	0.00	-11,435,057,050.77	0.00	0.00	0.00	0.00	-11,435,057,050.77	(11,026,422,047.35)
169.	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	-4,084,691,437.79	0.00	0.00	0.00	0.00	-4,084,691,437.79	(3,656,346,089.77)
170.	123005001	NEWS AGENCY OF NIGERIA	0.00	-1,398,270,490.88	0.00	0.00	0.00	0.00	-1,398,270,490.88	(1,539,888,779.27)
171.	123006001	VOICE OF NIGERIA	0.00	1,451,323,927.69	0.00	0.00	0.00	0.00	1,451,323,927.69	(1,591,814,698.95)
172.	123007001	NIGERIAN FILM CORPORATION	0.00	-452,045,392.32	0.00	0.00	0.00	0.00	-452,045,392.32	514,371,185.44
173.	123008001	NATIONAL BROADCASTING	0.00	409,742,377.12	0.00	0.00	0.00	0.00	409,742,377.12	813,611,394.12
174.	123009001	NIGERIA PRESS COUNCIL	0.00	-457,539,183.72	0.00	0.00	0.00	0.00	-457,539,183.72	(336,410,745.05)
175.	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	-844,754,083.67	0.00	0.00	0.00	0.00	-844,754,083.67	(227,415,869.11)
176.	123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	-377,981,624.23	0.00	0.00	0.00	0.00	-377,981,624.23	(618,241,647.90)
177.	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	-251,488,502.35	0.00	0.00	0.00	0.00	-251,488,502.35	(41,440,913.33)
178.	123031003	NATIONAL COMMISSION FORMUSEUMS AND MONUMENTS	0.00	-984,378,231.78	0.00	0.00	0.00	0.00	-984,378,231.78	(924,051,002.30)
179.	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	-861,565,309.71	0.00	0.00	0.00	0.00	-861,565,309.71	(14,072,312.89)
180.	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	-353,511,986.33	0.00	0.00	0.00	0.00	-353,511,986.33	(115,393,319.47)
181.	123031006	NATIONAL TROUPE OF NIGERIA	0.00	-178,009,368.84	0.00	0.00	0.00	0.00	-178,009,368.84	(143,350,492.93)
182.	123031007	NATIONAL THEATRE	0.00	-191,223,292.63	0.00	0.00	0.00	0.00	-191,223,292.63	(146,990,916.29)
183.	123031008	NATIONAL GALLERY OF ART	0.00	1,086,391,013.07	0.00	0.00	0.00	0.00	1,086,391,013.07	94,338,268.42
184.	123031009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	-145,310,813.21	0.00	0.00	0.00	0.00	-145,310,813.21	(141,350,786.20)
185.	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	-574,815,296.04	0.00	0.00	0.00	0.00	-574,815,296.04	(327,005,785.29)
186.	123031011	NATIONAL INSTITUTE FOR CULTURE	0.00	-719,007,099.31	0.00	0.00	0.00	0.00	-719,007,099.31	34,002,617.49

		ORIENTATION								
187.	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	0.00	-2,019,714,937.07	0.00	0.00	0.00	0.00	-2,019,714,937.07	(2,044,608,292.71)
188.	123031017	NATIONAL ORIENTATION AGENCY	0.00	-2,093,100,205.34	0.00	0.00	0.00	0.00	-2,093,100,205.34	(1,652,438,811.71)
189.	0124001001	MINISTRY OF INTERIOR - HQTRS	0.00	-13,612,064,843.83	0.00	0.00	0.00	0.00	-13,612,064,843.83	(13,684,849,019.53)
190.	0124002001	NIGERIA CORRECTIONAL SERVICE	0.00	6,070,690,402.08	0.00	0.00	0.00	0.00	6,070,690,402.08	(5,098,019,282.67)
191.	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	-15,937,311,884.06	0.00	0.00	0.00	0.00	-15,937,311,884.06	(21,015,068,448.81)
192.	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	0.00	-2,234,292,949.31	0.00	0.00	0.00	0.00	-2,234,292,949.31	(13,059,797.90)
193.	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	2,204,620,025.58	0.00	0.00	0.00	0.00	2,204,620,025.58	715,628,875.79
194.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	-9,158,712,935.90	0.00	0.00	0.00	0.00	-9,158,712,935.90	(9,106,209,341.90)
195.	0124007001	FEDERAL FIRE SERVICE	0.00	4,919,662,996.41	0.00	0.00	0.00	0.00	4,919,662,996.41	5,904,428,304.51
196.	0124009001	POLICE PENSION BOARD(PTAD)	0.00	-3,178,342,194.68	0.00	0.00	0.00	0.00	-3,178,342,194.68	(3,178,342,194.68)
197.	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	-53,415,134,425.27	0.00	0.00	0.00	0.00	-53,415,134,425.27	(53,349,677,072.51)
198.	155004001	POLICE FORMATIONS ANDCOMMANDS	0.00	26,159,073,004.35	0.00	0.00	0.00	0.00	26,159,073,004.35	35,921,540,863.00
199.	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	1,397,506,547.89	0.00	0.00	0.00	0.00	1,397,506,547.89	2,483,870,645.48
200.	125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	2,341,674,924.84	0.00	0.00	0.00	0.00	2,341,674,924.84	2,741,179,273.61
201.	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	3,343,560,279.81	0.00	0.00	0.00	0.00	3,343,560,279.81	301,098,922.46
202.	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	-23,386,293.16	0.00	0.00	0.00	0.00	-23,386,293.16	(23,386,293.16)
203.	125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	28,392,264.84	0.00	0.00	0.00	0.00	28,392,264.84	26,313,811.83
204.	125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	180,533,757.67	0.00	0.00	0.00	0.00	180,533,757.67	370,805.24
205.	125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	1,439,803,476.61	0.00	0.00	0.00	0.00	1,439,803,476.61	6,102,001.93
206.	125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	-8,113,940.36	0.00	0.00	0.00	0.00	-8,113,940.36	(20,732,077.63)
207.	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	-13,785,208.15	0.00	0.00	0.00	0.00	-13,785,208.15	(8,386,195.98)
208.	125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	-668,347,414.11	0.00	0.00	0.00	0.00	-668,347,414.11	(623,723,827.36)
209.	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	-34,732,772.99	0.00	0.00	0.00	0.00	-34,732,772.99	597,447,501.12
210.	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	-235,387,362.38	0.00	0.00	0.00	0.00	-235,387,362.38	(169,805,798.22)
211.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	-462,231,525.75	0.00	0.00	0.00	0.00	-462,231,525.75	(428,207,894.95)
212.	140001001	AUDITOR GENERAL FOR	0.00	-125,139,670.17	0.00	0.00	0.00	0.00	-125,139,670.17	

		THEFEDERATION								(70,695,389.57)
213.	145001001	PUBLIC COMPLAINTS COMMISSION	0.00	-960,995,021.77	0.00	0.00	0.00	0.00	-960,995,021.77	3,493,057,611.92
214.	147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	-7,398,255,634.27	0.00	0.00	0.00	0.00	-7,398,255,634.27	(7,343,738,184.40)
215.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	21,776,830,873.53	0.00	0.00	0.00	0.00	21,776,830,873.53	59,013,728,619.10
216.	0149001001	FEDERAL CHARACTER COMMISSION	0.00	2,222,961,856.77	0.00	0.00	0.00	0.00	2,222,961,856.77	2,427,585,323.51
217.	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	-3,538,273,927.72	0.00	0.00	0.00	0.00	-3,538,273,927.72	(4,337,634,374.24)
218.	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	2,604,058,907.67	0.00	0.00	0.00	0.00	2,604,058,907.67	6,662,477,152.66
219.	156003001	NIGERIA COMMUNICATION SATELLITE	0.00	1,944,086,982.31	0.00	0.00	0.00	0.00	1,944,086,982.31	1,426,323,961.44
220.	156006001	NIPOST	0.00	-39,317,482,344.46	0.00	0.00	0.00	0.00	-39,317,482,344.46	(39,277,150,489.16)
221.	157001001	NATIONAL SECURITY ADVISER	0.00	20,589,629,989.66	0.00	0.00	0.00	0.00	20,589,629,989.66	37,931,415,441.68
222.	157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	4,870,401,277.17	0.00	0.00	0.00	0.00	4,870,401,277.17	7,561,958,543.72
223.	157003001	NATIONAL INTELLIGENCE AGENCY	0.00	1,440,702,305.50	0.00	0.00	0.00	0.00	1,440,702,305.50	3,228,008,404.70
224.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	335,945,228.71	0.00	0.00	0.00	0.00	335,945,228.71	1,989,567,909.31
225.	157002002	NATIONAL INSTITUTE FORSECURITY STUDIES	0.00	-172,537,085.30	0.00	0.00	0.00	0.00	-172,537,085.30	-
226.	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	4,205,546,265.63	0.00	0.00	0.00	0.00	4,205,546,265.63	512,143,618.43
227.	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	795,916,173.80	0.00	0.00	0.00	0.00	795,916,173.80	(101,121,028.00)
228.	160001001	POLICE SERVICE COMMISSION HQTRS	0.00	-60,341,320,247.82	0.00	0.00	0.00	0.00	-60,341,320,247.82	(60,831,792,836.77)
229.	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	99,992,358,621.82	0.00	0.00	0.00	0.00	99,992,358,621.82	84,914,358,252.24
230.	0161001003	SPECIAL DUTIES SGF	0.00	-13,634,417,240.73	0.00	0.00	0.00	0.00	-13,634,417,240.73	(12,546,865,445.28)
231.	161004001	LAGOS LIAISON OFFICE	0.00	-3,778,638,861.05	0.00	0.00	0.00	0.00	-3,778,638,861.05	(3,649,879,203.46)
232.	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	14,230,479,173.76	0.00	0.00	0.00	0.00	14,230,479,173.76	5,689,388,669.58
233.	164002001	NATIONAL MERIT AWARD	0.00	-5,553,413,721.00	0.00	0.00	0.00	0.00	-5,553,413,721.00	(5,401,021,951.61)
234.	161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	-845,401,152.54	0.00	0.00	0.00	0.00	-845,401,152.54	1,632,592,402.31
235.	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	-757,433,245.50	0.00	0.00	0.00	0.00	-757,433,245.50	(711,822,540.01)
236.	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	-6,484,507,145.76	0.00	0.00	0.00	0.00	-6,484,507,145.76	(5,695,935,788.46)
237.	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	0.00	-6,900,910,132.81	0.00	0.00	0.00	0.00	-6,900,910,132.81	(2,261,344,567.15)
238.	161013001	NATIONAL PENSION	0.00	300,532,782.19	0.00	0.00	0.00	0.00	300,532,782.19	

		COMMISSION								(762,877,120.44)
239.	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	0.00	-570,857,038.43	0.00	0.00	0.00	0.00	-570,857,038.43	(169,370,147.64)
240.	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	-431,501,337.15	0.00	0.00	0.00	0.00	-431,501,337.15	(321,241,661.95)
241.	164003001	NATIONAL LOTTERY TRUST FUND	0.00	195,460,469.26	0.00	0.00	0.00	0.00	195,460,469.26	(44,467,066.97)
242.	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	0.00	-381,263,171.92	0.00	0.00	0.00	0.00	-381,263,171.92	(211,872,775.49)
243.	161018001	SERVICOM	0.00	-329,929,210.41	0.00	0.00	0.00	0.00	-329,929,210.41	(251,081,702.47)
244.	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	-766,149,742.14	0.00	0.00	0.00	0.00	-766,149,742.14	(586,720,954.97)
245.	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	-8,598,228,468.90	0.00	0.00	0.00	0.00	-8,598,228,468.90	(7,804,251,706.30)
246.	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	-145,184,747.92	0.00	0.00	0.00	0.00	-145,184,747.92	2,838,448,664.29
247.	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	-3,498,319,535.30	0.00	0.00	0.00	0.00	-3,498,319,535.30	(2,110,686,387.73)
248.	""	TERTIARY EDUCATION TRUST FUND	0.00	10,557,504,046.36	0.00	0.00	11,158,387,000.00	2,877,000,000.00	24,592,891,046.36	28,945,814,086.52
249.	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	0.00	-218,148,038,826.02	0.00	0.00	0.00	0.00	-218,148,038,826.02	(73,385,681,584.63)
250.	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	-192,001,047.57	0.00	0.00	0.00	0.00	-192,001,047.57	(451,863,850.02)
251.	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	-3,264,120,464.03	0.00	0.00	0.00	0.00	-3,264,120,464.03	(2,572,331,449.63)
252.	**215004001**	**NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN**	0.00	-5,606,609,849.45	0.00	0.00	0.00	0.00	-5,606,609,849.45	**(3,290,249,423.96)**
253.	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	10,371,645.92	0.00	0.00	0.00	0.00	10,371,645.92	(539,131,444.88)
254.	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	-3,176,193,179.25	0.00	0.00	0.00	0.00	-3,176,193,179.25	(2,317,988,616.25)
255.	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	-2,626,808,309.12	0.00	0.00	0.00	0.00	-2,626,808,309.12	(1,302,612,038.38)
256.	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	-686,316,430.04	0.00	0.00	0.00	0.00	-686,316,430.04	(390,838,273.05)
257.	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	1,251,026,977.51	0.00	0.00	0.00	0.00	1,251,026,977.51	(354,344,444.89)

258.	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	-1,661,876,849.59	0.00	0.00	0.00	0.00	-1,661,876,849.59	(666,397,865.18)
259.	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	-757,818,626.08	0.00	0.00	0.00	0.00	-757,818,626.08	(444,272,124.27)
260.	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	0.00	-1,478,294,011.50	0.00	0.00	0.00	0.00	-1,478,294,011.50	(351,344,034.70)
261.	215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	-678,825,621.86	0.00	0.00	0.00	0.00	-678,825,621.86	(344,450,084.13)
262.	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	-108,934,233.07	0.00	0.00	0.00	0.00	-108,934,233.07	(232,250,234.01)
263.	215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	-1,284,706,274.41	0.00	0.00	0.00	0.00	-1,284,706,274.41	(435,152,689.84)
264.	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	-452,608,429.45	0.00	0.00	0.00	0.00	-452,608,429.45	(426,728,689.93)
265.	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	158,529,579.13	0.00	0.00	0.00	0.00	158,529,579.13	(109,460,570.56)
266.	215019001	VETERINARY COUNCIL OF NIGERIA	0.00	-438,773,105.31	0.00	0.00	0.00	0.00	-438,773,105.31	(338,275,531.82)
267.	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	233,074,173.42	0.00	0.00	0.00	0.00	233,074,173.42	(51,411,205.50)
268.	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	-231,673,900.95	0.00	0.00	0.00	0.00	-231,673,900.95	(452,749,771.31)
269.	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	-1,005,166,200.20	0.00	0.00	0.00	0.00	-1,005,166,200.20	(429,639,440.33)
270.	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	715,674,378.65	0.00	0.00	0.00	0.00	715,674,378.65	(278,676,019.35)
271.	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	-820,469,584.26	0.00	0.00	0.00	0.00	-820,469,584.26	(837,573,494.30)
272.	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	379,802,788.53	0.00	0.00	0.00	0.00	379,802,788.53	(429,278,783.76)
273.	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	-1,227,037,115.54	0.00	0.00	0.00	0.00	-1,227,037,115.54	(1,005,404,306.83)
274.	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	-2,639,629,714.07	0.00	0.00	0.00	0.00	-2,639,629,714.07	(1,721,228,675.58)
275.	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY -	0.00	2,278,725,443.09	0.00	0.00	0.00	0.00	2,278,725,443.09	(838,615,009.21)

		LAGOS								
276.	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	-4,405,920.68	0.00	0.00	0.00	0.00	-4,405,920.68	(339,345,666.35)
277.	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	-334,029,374.58	0.00	0.00	0.00	0.00	-334,029,374.58	(277,018,676.21)
278.	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	-3,358,407,472.50	0.00	0.00	0.00	0.00	-3,358,407,472.50	(151,626,736.75)
279.	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	-539,942,640.98	0.00	0.00	0.00	0.00	-539,942,640.98	(436,976,118.54)
280.	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	-1,799,974,958.87	0.00	0.00	0.00	0.00	-1,799,974,958.87	(1,269,257,400.08)
281.	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	-45,194,328.09	0.00	0.00	0.00	0.00	-45,194,328.09	(674,857,470.76)
282.	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	-355,018,367.55	0.00	0.00	0.00	0.00	-355,018,367.55	(138,589,227.98)
283.	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	-1,077,545,760.92	0.00	0.00	0.00	0.00	-1,077,545,760.92	(102,604,076.69)
284.	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	-4,373,065,353.40	0.00	0.00	0.00	0.00	-4,373,065,353.40	(3,600,727,289.65)
285.	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	1,431,486,404.62	0.00	0.00	0.00	0.00	1,431,486,404.62	5,527,948,131.91
286.	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	-10,103,593,317.48	0.00	0.00	0.00	0.00	-10,103,593,317.48	(9,505,464,488.87)
287.	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	-547,935,935.43	0.00	0.00	0.00	0.00	-547,935,935.43	44,430,231.09
288.	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	174,343,468.88	0.00	0.00	0.00	0.00	174,343,468.88	403,289,180.69
289.	215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	-450,415,461.64	0.00	0.00	0.00	0.00	-450,415,461.64	(300,369,387.44)
290.	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	-1,716,487,769.21	0.00	0.00	0.00	0.00	-1,716,487,769.21	(1,272,842,872.50)
291.	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	-17,275,372,519.44	0.00	0.00	0.00	0.00	-17,275,372,519.44	(15,206,147,352.78)
292.	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	421,898,016.68	0.00	0.00	0.00	0.00	421,898,016.68	2,682,650,585.00
293.	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	-643,549,418.87	0.00	0.00	0.00	0.00	-643,549,418.87	(560,554,508.96)
294.	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	-741,160,599.45	0.00	0.00	0.00	0.00	-741,160,599.45	468,616,993.17
295.	0215012004	FEDERAL UNIVERSITY OF AGRICULTURE ZURU, KEBBI STATE	0.00	-27,689,472.26	0.00	0.00	0.00	0.00	-27,689,472.26	(319,373,681,982.09)
296.	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	0.00	-4,390,152,639.06	0.00	0.00	0.00	0.00	-4,390,152,639.06	(2,061,303,367.25)

297.	220002001	DEBT MANAGEMENT OFFICE	0.00	-321,828,072.22	0.00	0.00	0.00	0.00	-321,828,072.22	(271,700,020.11)
298.	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	251,933,363,489.25	0.00	0.00	0.00	0.00	251,933,363,489.25	220,346,510,799.52
299.	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	-223,675,237,286.69	0.00	0.00	0.00	0.00	-223,675,237,286.69	(129,446,164,389.77)
300.	022001200100	CONSOLIDATED REVENUE FUND	0.00	-44,964,304,357,314.40	0.00	0.00	0.00	0.00	-44,964,304,357,314.40	(39,162,433,833,315.10)
301.	220007002	FPO ABAKALIKI	0.00	8,872,150.00	0.00	0.00	0.00	0.00	8,872,150.00	-
302.	220007003	FPO ABEOKUTA	0.00	-10,000.00	0.00	0.00	0.00	0.00	-10,000.00	-
303.	220007009	FPO BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(400.00)
304.	220007013	FPO DUTSE	0.00	-359,000.00	0.00	0.00	0.00	0.00	-359,000.00	-
305.	220007014	FPO ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,010.00)
306.	220007018	FPO ILORIN	0.00	13,100.00	0.00	0.00	0.00	0.00	13,100.00	-
307.	220007022	FPO KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,257,160,896.04
308.	220007025	FPO LAGOS I	0.00	-872,526.80	0.00	0.00	0.00	0.00	-872,526.80	(10,793.00)
309.	220007027	FPO LOKOJA	0.00	-5,000.00	0.00	0.00	0.00	0.00	-5,000.00	-
310.	220007037	FPO YENOGOA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(120,742.00)
311.	220007038	FPO YOLA	0.00	948,550.00	0.00	0.00	0.00	0.00	948,550.00	1,344,625.00
312.	220007046	ZONAL OFFICE PORTHARCOURT	0.00	-244,632,508.97	0.00	0.00	0.00	0.00	-244,632,508.97	(216,134,645.02)
313.	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	-4,866,041,444.44	0.00	0.00	0.00	0.00	-4,866,041,444.44	(6,995,919,650.50)
314.	220003001	BUDGET OFFICE OF THE FEDERATION	0.00	177,719,749.82	0.00	0.00	0.00	0.00	177,719,749.82	739,253,859.71
315.	220003002	SERVICE WIDE VOTE	0.00	-419,004,142.24	0.00	0.00	0.00	0.00	-419,004,142.24	(277,033,897.48)
316.	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	0.00	-2,661,783,063.70	0.00	0.00	0.00	0.00	-2,661,783,063.70	(2,287,765,350.61)
317.	220021001	NATIONAL BUREAU OF STATISTICS	0.00	704,784,042.18	0.00	0.00	0.00	0.00	704,784,042.18	(174,986,357.17)
318.	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	0.00	-2,363,615,517.74	0.00	0.00	0.00	0.00	-2,363,615,517.74	(1,209,901,742.04)
319.	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	-586,948,897.98	0.00	0.00	0.00	0.00	-586,948,897.98	(327,476,197.52)
320.	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	0.00	75,351,315.16	0.00	0.00	0.00	0.00	75,351,315.16	5,225,044,919.83
321.	222001002	NIGERIA SPECIAL ECONOMIC ZONE COMPANY	0.00	-305,985,742.58	0.00	0.00	0.00	0.00	-305,985,742.58	-
322.	222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	-1,746,992,791.76	0.00	0.00	0.00	0.00	-1,746,992,791.76	(1,493,010,951.25)
323.	222004001	NATIONAL AUTOMOTIVE	0.00	-1,190,766,751.60	0.00	0.00	0.00	0.00	-1,190,766,751.60	

		DESIGN & DEVELOPMENT COUNCIL (NADDC)HQTRS								(814,613,185.63)
324.	222005001	INDUSTRIAL TRAINING FUND	0.00	-3,122,988,001.32	0.00	0.00	0.00	0.00	-3,122,988,001.32	(1,062,744,361.02)
325.	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	-714,682,545.71	0.00	0.00	0.00	0.00	-714,682,545.71	(519,759,423.82)
326.	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	-3,767,793,128.04	0.00	0.00	0.00	0.00	-3,767,793,128.04	(3,479,361,520.78)
327.	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	-14,917,739,080.50	0.00	0.00	0.00	0.00	-14,917,739,080.50	(7,158,174,806.01)
328.	222009001	CONSUMER PROTECTION COUNCIL	0.00	-734,029,435.50	0.00	0.00	0.00	0.00	-734,029,435.50	(791,857,845.62)
329.	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	-222,462,195.24	0.00	0.00	0.00	0.00	-222,462,195.24	(47,334,293.93)
330.	222011001	FEDERAL PRODUCE INSPECTION	0.00	-140,007,601.79	0.00	0.00	0.00	0.00	-140,007,601.79	(6,613,705.90)
331.	222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	-1,469,701,226.71	0.00	0.00	0.00	0.00	-1,469,701,226.71	(1,366,068,347.89)
332.	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	0.00	-2,549,196,729.22	0.00	0.00	0.00	0.00	-2,549,196,729.22	(1,610,629,771.78)
333.	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	6,097,259,237.87	0.00	0.00	0.00	0.00	6,097,259,237.87	(1,098,135,852.90)
334.	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	-403,172,441.42	0.00	0.00	0.00	0.00	-403,172,441.42	(91,462,936.78)
335.	222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	-88,624,899.44	0.00	0.00	0.00	0.00	-88,624,899.44	(51,457,792.60)
336.	222017001	NIGERIA TRADE OFFICE, CHINA	0.00	-4,066,506,838.24	0.00	0.00	0.00	0.00	-4,066,506,838.24	(1,689,045,629.26)
337.	222027001	SMEDAN - H/QTRS	0.00	-38,141,861,959.03	0.00	0.00	0.00	0.00	-38,141,861,959.03	(20,065,568,119.07)
338.	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	-331,846,734.51	0.00	0.00	0.00	0.00	-331,846,734.51	(36,022,535.96)
339.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	-2,693,812,530.82	0.00	0.00	0.00	0.00	-2,693,812,530.82	(1,332,540,589.06)
340.	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	0.00	-6,614,899,704.90	0.00	0.00	0.00	0.00	-6,614,899,704.90	(4,025,222,165.67)
341.	227002001	INDUSTRIAL ARBITRATION PANEL	0.00	-298,993,640.51	0.00	0.00	0.00	0.00	-298,993,640.51	(287,329,334.48)
342.	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	0.00	204,024,481.94	0.00	0.00	0.00	0.00	204,024,481.94	(377,360,210.68)
343.	227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	-11,669,856,980.69	0.00	0.00	0.00	0.00	-11,669,856,980.69	(6,502,392,966.52)
344.	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	-17,022,675,219.94	0.00	0.00	0.00	0.00	-17,022,675,219.94	(4,071,591,936.92)
345.	227006001	GENEVA LABOUR DESK OFFICE	0.00	-1,100,260,250.54	0.00	0.00	0.00	0.00	-1,100,260,250.54	(662,583,022.04)

346.	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	-2,552,616,351.76	0.00	0.00	0.00	0.00	-2,552,616,351.76	(1,478,116,131.36)
347.	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	0.00	-289,366,983.38	0.00	0.00	0.00	0.00	-289,366,983.38	(1,149,069,409.42)
348.	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	-987,656,255.84	0.00	0.00	0.00	0.00	-987,656,255.84	(174,526,473.32)
349.	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	-426,272,603.33	0.00	0.00	0.00	0.00	-426,272,603.33	(126,862,073.79)
350.	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	27,866,690,712.34	0.00	0.00	0.00	1,318,915,570.22	29,185,606,282.56	169,752,655.20
351.	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	0.00	64,876,872.99	0.00	0.00	0.00	0.00	64,876,872.99	(48,882,024.69)
352.	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	75,091,392.37	0.00	0.00	0.00	0.00	75,091,392.37	(10,200,242.66)
353.	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	0.00	-2,197,955,677.15	0.00	0.00	0.00	0.00	-2,197,955,677.15	(2,133,718,724.36)
354.	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	0.00	24,839,378.81	0.00	0.00	0.00	0.00	24,839,378.81	(9,210,695.80)
355.	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	0.00	40,437,097.85	0.00	0.00	0.00	0.00	40,437,097.85	(60,607,062.67)
356.	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	0.00	-2,480,560,640.60	0.00	0.00	0.00	0.00	-2,480,560,640.60	(2,213,628,358.47)
357.	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	0.00	-54,409,002.29	0.00	0.00	0.00	0.00	-54,409,002.29	(106,720,061.94)
358.	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	-8,925,410.96	0.00	0.00	0.00	0.00	-8,925,410.96	(10,295,848.82)
359.	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	0.00	-10,490,656.59	0.00	0.00	0.00	0.00	-10,490,656.59	(2,524,947.74)
360.	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	0.00	-5,568,310.23	0.00	0.00	0.00	0.00	-5,568,310.23	(4,932,775.61)
361.	228005012	ADVANCED UNMANNED AERIALLABORATORY, UBURU - EBONYI STATE	0.00	-14,076,752.52	0.00	0.00	0.00	0.00	-14,076,752.52	(5,193,452.86)
362.	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &	0.00	5,081,174.04	0.00	0.00	0.00	0.00	5,081,174.04	(1,706,535.90)

		ENGINEERING, ABUJA								
363.	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	0.00	31,694,853.61	0.00	0.00	0.00	0.00	31,694,853.61	(7,558,562.15)
364.	228005016	ZONAL ADVANCE SPACE TECHNOLOGYAPPLICATION, LANGTANG , PLATEAU STATE	0.00	45,028,499.84	0.00	0.00	0.00	0.00	45,028,499.84	(1,693,583.22)
365.	228006001	COOPERATIVE INFORMATION NETWORK	0.00	-46,920,953.62	0.00	0.00	0.00	0.00	-46,920,953.62	(24,902,129.57)
366.	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	0.00	-358,727,873.88	0.00	0.00	0.00	0.00	-358,727,873.88	(1,059,396,206.23)
367.	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	-40,548,184.99	0.00	0.00	0.00	0.00	-40,548,184.99	(77,174,998.31)
368.	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	-16,948,439.37	0.00	0.00	0.00	0.00	-16,948,439.37	(5,940,539.18)
369.	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	609,940,577.19	0.00	0.00	0.00	0.00	609,940,577.19	(179,179,413.78)
370.	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	-187,481,922.10	0.00	0.00	0.00	0.00	-187,481,922.10	(183,177,297.45)
371.	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	929,069,879.21	0.00	0.00	0.00	0.00	929,069,879.21	(22,689,547.82)
372.	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	0.00	-75,804,278.54	0.00	0.00	0.00	0.00	-75,804,278.54	(34,489,344.52)
373.	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	-301,003,818.27	0.00	0.00	0.00	0.00	-301,003,818.27	(50,721,145.49)
374.	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	8,202,226.03	0.00	0.00	0.00	0.00	8,202,226.03	27,074,578.98
375.	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	-66,918,193.03	0.00	0.00	0.00	0.00	-66,918,193.03	(44,045,874.86)
376.	228008012	BIORESOURCE DEVELOPMENT CENTRE -EFFRAYA, CROSS RIVER STATE	0.00	-77,234,528.24	0.00	0.00	0.00	0.00	-77,234,528.24	(39,165,979.59)
377.	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	108,119,390.81	0.00	0.00	0.00	0.00	108,119,390.81	113,736,385.22
378.	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	-116,612,816.55	0.00	0.00	0.00	0.00	-116,612,816.55	(107,179,695.11)
379.	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	-29,006,912.77	0.00	0.00	0.00	0.00	-29,006,912.77	(24,346,706.39)
380.	228008016	BIORESOURCE	0.00	-34,639,044.03	0.00	0.00	0.00	0.00	-34,639,044.03	

		DEVELOPMENT CENTRE DAPCHI, YOBE STATE								(13,459,254.39)
381.	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	-177,690,072.24	0.00	0.00	0.00	0.00	-177,690,072.24	(150,784,033.53)
382.	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	526,404.64	0.00	0.00	0.00	0.00	526,404.64	(2,345,587.84)
383.	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	-28,127,409.16	0.00	0.00	0.00	0.00	-28,127,409.16	(13,739,537.93)
384.	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	0.00	120,009,795.10	0.00	0.00	0.00	0.00	120,009,795.10	136,249,507.26
385.	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	-563,305,270.04	0.00	0.00	0.00	0.00	-563,305,270.04	(77,980,280.31)
386.	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	-19,550,168.81	0.00	0.00	0.00	0.00	-19,550,168.81	(11,615,859.50)
387.	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	134,126,863.57	0.00	0.00	0.00	0.00	134,126,863.57	4,250,726.26
388.	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	55,077,363.93	0.00	0.00	0.00	0.00	55,077,363.93	64,967,411.93
389.	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	-142,284,041.61	0.00	0.00	0.00	0.00	-142,284,041.61	(3,855,183.42)
390.	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	0.00	9,996,458.77	0.00	0.00	0.00	0.00	9,996,458.77	(34,601,910.26)
391.	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	0.00	11,798,251.98	0.00	0.00	0.00	0.00	11,798,251.98	13,287,250.99
392.	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	-41,339,548.40	0.00	0.00	0.00	0.00	-41,339,548.40	(3,839,538.40)
393.	228008029	BIORESOURCE DEVELOPMENT CENTRE, OKWUDOR - IMO STATE	0.00	-4,585,950.00	0.00	0.00	0.00	0.00	-4,585,950.00	
394.	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	0.00	-25,858,013.12	0.00	0.00	0.00	0.00	-25,858,013.12	(5,500,000.02)
395.	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	-13,542,690.90	0.00	0.00	0.00	0.00	-13,542,690.90	(1,897,195.37)
396.	0228008035	BIORESOURCES DEVELOPMENT CENTRE ILESHA, OSUN STATE	0.00	-10,564,025.00	0.00	0.00	0.00	0.00	-10,564,025.00	
397.	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	-1,167,635,449.20	0.00	0.00	0.00	0.00	-1,167,635,449.20	(530,790,816.38)
398.	228009014	TECHNOLOGY	0.00	-29,647,301.69	0.00	0.00	0.00	0.00	-29,647,301.69	

		INCUBATION CENTRE, GOMBE								(18,078,699.42)
399.	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	0.00	-21,777,426.94	0.00	0.00	0.00	0.00	-21,777,426.94	(11,684,087.56)
400.	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	-10,008,708.26	0.00	0.00	0.00	0.00	-10,008,708.26	(38,390,619.51)
401.	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	-22,025,167.65	0.00	0.00	0.00	0.00	-22,025,167.65	(7,510,135.26)
402.	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	35,213,602.14	0.00	0.00	0.00	0.00	35,213,602.14	41,341,720.69
403.	228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	1,332,432.36	0.00	0.00	0.00	0.00	1,332,432.36	(1,220,793.01)
404.	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	5,780,399.75	0.00	0.00	0.00	0.00	5,780,399.75	(3,101,000.00)
405.	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	-1,160,150.13	0.00	0.00	0.00	0.00	-1,160,150.13	(4,935,087.00)
406.	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	-6,141,011.98	0.00	0.00	0.00	0.00	-6,141,011.98	(6,220,899.96)
407.	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	-36,266,026.33	0.00	0.00	0.00	0.00	-36,266,026.33	(11,207,550.09)
408.	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	-18,359,858.68	0.00	0.00	0.00	0.00	-18,359,858.68	(9,154,661.80)
409.	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	-41,428,039.27	0.00	0.00	0.00	0.00	-41,428,039.27	(20,759,603.56)
410.	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	-22,881,058.46	0.00	0.00	0.00	0.00	-22,881,058.46	(21,734,093.65)
411.	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	2,951,999.67	0.00	0.00	0.00	0.00	2,951,999.67	7,333,915.24
412.	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	50,214,700.02	0.00	0.00	0.00	0.00	50,214,700.02	(41,733,430.13)
413.	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	-18,075,688.41	0.00	0.00	0.00	0.00	-18,075,688.41	(11,049,511.44)
414.	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	231,028,569.10	0.00	0.00	0.00	0.00	231,028,569.10	(14,050,922.76)
415.	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	-19,588,634.54	0.00	0.00	0.00	0.00	-19,588,634.54	(193,689.78)
416.	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	-42,817,535.66	0.00	0.00	0.00	0.00	-42,817,535.66	(19,318,097.42)
417.	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	33,568,338.38	0.00	0.00	0.00	0.00	33,568,338.38	(8,534,864.25)
418.	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	12,865,353.58	0.00	0.00	0.00	0.00	12,865,353.58	9,399,786.61
419.	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	-20,455,707.96	0.00	0.00	0.00	0.00	-20,455,707.96	(12,671,902.73)
420.	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	-22,946,239.99	0.00	0.00	0.00	0.00	-22,946,239.99	(20,024,415.16)

421.	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	9,511,282.86	0.00	0.00	0.00	0.00	9,511,282.86	(8,330,359.77)
422.	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	12,285,220.83	0.00	0.00	0.00	0.00	12,285,220.83	(9,136,358.01)
423.	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	-47,633,859.18	0.00	0.00	0.00	0.00	-47,633,859.18	(24,286,527.31)
424.	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	-29,287,243.17	0.00	0.00	0.00	0.00	-29,287,243.17	(39,980,792.79)
425.	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	-26,786,899.61	0.00	0.00	0.00	0.00	-26,786,899.61	(9,547,977.12)
426.	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	-20,850,038.21	0.00	0.00	0.00	0.00	-20,850,038.21	(9,182,357.68)
427.	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	9,911,542.78	0.00	0.00	0.00	0.00	9,911,542.78	5,244,494.88
428.	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	-66,107,765.74	0.00	0.00	0.00	0.00	-66,107,765.74	(39,502,011.17)
429.	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	-105,814,876.22	28,002,789.21	0.00	0.00	0.00	-77,812,087.01	(60,863,818.57)
430.	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	-60,952,055.91	0.00	0.00	0.00	0.00	-60,952,055.91	(74,230,826.48)
431.	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	-65,800,646.20	0.00	0.00	0.00	0.00	-65,800,646.20	(41,048,471.70)
432.	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	277,097,001.85	0.00	0.00	0.00	0.00	277,097,001.85	(50,087,911.56)
433.	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	-48,533,379.40	0.00	0.00	0.00	0.00	-48,533,379.40	(47,601,741.43)
434.	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	0.00	-195,326,099.08	0.00	0.00	0.00	0.00	-195,326,099.08	(124,727,357.27)
435.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(77,253,380.52)
436.	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	-576,599,766.15	0.00	0.00	0.00	0.00	-576,599,766.15	(203,768,948.04)
437.	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	-16,232,701,211.86	0.00	0.00	0.00	0.00	-16,232,701,211.86	(2,778,264,311.76)
438.	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	-16,045,579,751.13	0.00	0.00	0.00	0.00	-16,045,579,751.13	(6,733,825,092.25)
439.	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND	0.00	-9,434,865.53	0.00	0.00	0.00	0.00	-9,434,865.53	222,481,080.02

		PROMOTION - ABUJA								
440.	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0.00	14,258,193,553.24	0.00	0.00	0.00	0.00	14,258,193,553.24	(1,935,222,613.81)
441.	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	-316,011,471.72	0.00	0.00	0.00	0.00	-316,011,471.72	(443,727,724.00)
442.	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	6,006,857,866.45	0.00	0.00	0.00	0.00	6,006,857,866.45	(1,177,764,478.94)
443.	228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	-18,450,073.52	0.00	0.00	0.00	0.00	-18,450,073.52	(8,714,187.40)
444.	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH WEST ZONAL OFFICE, KANO	0.00	463,664,786.85	0.00	0.00	0.00	0.00	463,664,786.85	478,723,122.29
445.	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	-20,042,702.84	0.00	0.00	0.00	0.00	-20,042,702.84	(8,856,778.07)
446.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	0.00	-128,394,474.75	0.00	0.00	0.00	0.00	-128,394,474.75	(105,423,262.75)
447.	228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	0.00	-10,755,871.06	0.00	0.00	0.00	0.00	-10,755,871.06	1,322,400.01
448.	228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH SOUTH ZONAL OFFICE,	0.00	-18,968,205.02	0.00	0.00	0.00	0.00	-18,968,205.02	(4,472,440.88)
449.	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL OFFICE,	0.00	-703,110,246.32	0.00	0.00	0.00	0.00	-703,110,246.32	(557,953,033.00)
450.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH CENTRAL ZONAL OFFICE,	0.00	-193,306,230.90	0.00	0.00	0.00	0.00	-193,306,230.90	(55,991,391.32)
451.	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	-1,699,489,963.52	0.00	0.00	0.00	0.00	-1,699,489,963.52	(211,944,591.94)
452.	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	-571,939,007.21	0.00	0.00	0.00	0.00	-571,939,007.21	(472,429,806.40)
453.	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	-225,948,712.49	0.00	0.00	0.00	0.00	-225,948,712.49	(40,251,279.54)
454.	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	-684,058,774.38	0.00	0.00	0.00	0.00	-684,058,774.38	(494,431,799.51)
455.	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	-274,789,691.73	0.00	0.00	0.00	0.00	-274,789,691.73	(231,121,939.51)

456.	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	-192,500,613.11	0.00	0.00	0.00	0.00	-192,500,613.11	(147,239,997.85)
457.	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	-217,542,855.03	0.00	0.00	0.00	0.00	-217,542,855.03	(109,095,547.26)
458.	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	-76,234,429.20	0.00	0.00	0.00	0.00	-76,234,429.20	(42,098,396.31)
459.	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	-90,049,097.85	0.00	0.00	0.00	0.00	-90,049,097.85	(41,490,781.30)
460.	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	0.00	-210,702,716.43	0.00	0.00	0.00	0.00	-210,702,716.43	(153,696,633.42)
461.	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	0.00	-159,160,398.59	0.00	0.00	0.00	0.00	-159,160,398.59	(84,949,748.56)
462.	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	1,902,377,689.64	0.00	0.00	0.00	0.00	1,902,377,689.64	(109,273,370.11)
463.	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	-406,011,928.07	0.00	0.00	0.00	0.00	-406,011,928.07	(542,453,880.14)
464.	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	-784,210,811.37	0.00	0.00	0.00	0.00	-784,210,811.37	(471,520,897.10)
465.	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	-29,234,870.78	0.00	0.00	0.00	0.00	-29,234,870.78	(3,974,066.31)
466.	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	-397,958,720.86	0.00	0.00	0.00	0.00	-397,958,720.86	(332,689,592.80)
467.	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	-79,474,749.72	0.00	0.00	0.00	0.00	-79,474,749.72	(54,705,672.50)
468.	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	-818,061,087.77	0.00	0.00	0.00	0.00	-818,061,087.77	(722,109,754.76)
469.	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	65,065,469.87	0.00	0.00	0.00	0.00	65,065,469.87	(201,013,477.07)
470.	228066001	SOKOTO ENERGY RESEARCH	0.00	89,375,710.71	0.00	0.00	0.00	0.00	89,375,710.71	(77,493,987.34)
471.	228067001	CENTRE FOR ENERGY RESEARCH ANDDEVELOPMENT, NSUKA	0.00	-717,569,435.83	0.00	0.00	0.00	0.00	-717,569,435.83	(123,521,255.30)
472.	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY	0.00	-239,469,195.24	0.00	0.00	0.00	0.00	-239,469,195.24	(189,367,447.62)

		AND CONSERVATIVE,UNIVERSITY OF LAGOS.								
473.	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	21,481,108.49	0.00	0.00	0.00	0.00	21,481,108.49	(38,091,428.94)
474.	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	-2,402,259,640.48	0.00	0.00	0.00	0.00	-2,402,259,640.48	(1,353,446,483.87)
475.	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	200,090,815.04	0.00	0.00	0.00	0.00	200,090,815.04	(262,490,717.92)
476.	228073001	ENERGY COMMISSION OF NIGERIA	0.00	-7,100,356,620.83	0.00	0.00	0.00	0.00	-7,100,356,620.83	(2,604,020,702.19)
477.	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	-172,688,159.83	0.00	0.00	0.00	0.00	-172,688,159.83	(80,412,229.16)
478.	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	-35,115,316,254.11	0.00	0.00	0.00	0.00	-35,115,316,254.11	7,554,885,827.46
479.	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	-13,255,397,828.71	0.00	0.00	0.00	0.00	-13,255,397,828.71	(12,760,679,666.32)
480.	0228079001	NIGERIAN COUNCIL OF FOOD SCIENCE AND TECHNOLOGY	0.00	-133,041,912.63	0.00	0.00	0.00	0.00	-133,041,912.63	
481.	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	0.00	-89,371,726,729.79	0.00	0.00	0.00	0.00	-89,371,726,729.79	(76,355,903,540.52)
482.	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	773,219,931.32	0.00	0.00	0.00	0.00	773,219,931.32	(2,076,837,232.10)
483.	229003001	NIGERIAN RAILWAY	0.00	-22,163,528,930.67	0.00	0.00	0.00	0.00	-22,163,528,930.67	(9,332,033,686.26)
484.	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	-5,929,535,301.64	0.00	0.00	0.00	0.00	-5,929,535,301.64	(1,241,048,533.58)
485.	229005001	MARITIME ACADEMY, ORON	0.00	10,593,246,538.01	0.00	0.00	0.00	0.00	10,593,246,538.01	4,079,945,032.53
486.	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	0.00	-4,082,898,448.19	0.00	0.00	0.00	0.00	-4,082,898,448.19	(3,104,667,900.80)
487.	230001001	FEDERAL MINISTRY OF AVIATION	0.00	-26,545,161,206.11	0.00	0.00	0.00	0.00	-26,545,161,206.11	(442,132,867.78)
488.	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	0.00	1,101,174,496.16	0.00	0.00	0.00	0.00	1,101,174,496.16	1,627,536,443.96
489.	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	0.00	-30,530,594,286.91	0.00	0.00	0.00	0.00	-30,530,594,286.91	(26,663,989,133.05)
490.	230002001	NIGERIAN METEOROLOGICAL AGENCY	0.00	-423,099,652.05	0.00	0.00	0.00	0.00	-423,099,652.05	724,527,865.46

491.	230006001	ACCIDENT AND INVESTIGATION BUREAU	0.00	-22,362,195,390.24	0.00	0.00	0.00	0.00	-22,362,195,390.24	(5,980,177,450.68)
492.	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	-11,935,968,680.86	0.00	0.00	0.00	0.00	-11,935,968,680.86	(3,686,726,712.48)
493.	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	-81,454,883,458.97	0.00	0.00	0.00	0.00	-81,454,883,458.97	(70,163,832,437.59)
494.	231001001	FEDERAL MINISTRY OF POWER - HQTRS	0.00	438,105,733,473.87	0.00	0.00	0.00	0.00	438,105,733,473.87	475,447,265,836.72
495.	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	-5,190,336,036.40	0.00	0.00	0.00	0.00	-5,190,336,036.40	11,790,101,723.49
496.	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	9,796,942,380.11	0.00	0.00	0.00	0.00	9,796,942,380.11	(753,708,975.60)
497.	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	0.00	-1,866,263,469.61	0.00	0.00	0.00	0.00	-1,866,263,469.61	1,332,465,938.87
498.	231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	15,514,489,086.35	0.00	0.00	0.00	0.00	15,514,489,086.35	13,726,443,310.93
499.	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	-6,262,928,998.84	0.00	0.00	0.00	0.00	-6,262,928,998.84	(2,358,375,295.64)
500.	231020001	TRANSMISSION COMPANY OFNIGERIA	0.00	219,709,635,880.06	0.00	0.00	0.00	0.00	219,709,635,880.06	(8,823,737,432.34)
501.	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	-93,817,008,504.99	0.00	0.00	0.00	0.00	-93,817,008,504.99	(5,457,926,559.08)
502.	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	0.00	-33,269,254,397.32	0.00	0.00	0.00	0.00	-33,269,254,397.32	(17,062,385,155.25)
503.	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	-12,217,066,606.78	0.00	0.00	0.00	0.00	-12,217,066,606.78	(10,506,745,967.00)
504.	234003001	FEDERAL SCHOOL OF SURVEY, OYO	0.00	-54,816,159.67	0.00	0.00	0.00	0.00	-54,816,159.67	(45,736,962.59)
505.	234004001	FEDERAL ROAD MAINTENANCE AGENCY	0.00	-46,866,049,528.62	0.00	0.00	0.00	0.00	-46,866,049,528.62	(1,835,037,610.77)
506.	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	-233,604,498.60	0.00	0.00	0.00	0.00	-233,604,498.60	(169,471,654.60)
507.	234006001	SURVEY COUNCIL OF NIGERIA	0.00	-1,818,353,627.32	0.00	0.00	0.00	0.00	-1,818,353,627.32	(1,424,335,992.57)
508.	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	4,357,476,220.69	0.00	0.00	0.00	0.00	4,357,476,220.69	7,073,926,731.13
509.	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	0.00	-2,704,904,818.53	0.00	0.00	0.00	0.00	-2,704,904,818.53	(924,734,491.60)
510.	232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	4,774,749,052.17	0.00	0.00	0.00	0.00	4,774,749,052.17	2,657,872,453.82
511.	232003001	PETROLEUM TRAINING INSTITUTE	0.00	644,934,478.78	0.00	0.00	0.00	0.00	644,934,478.78	(536,170,768.94)
512.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	-583,811,092.82	0.00	0.00	0.00	0.00	-583,811,092.82	(429,098,861.82)
513.	232008008	PETROLEUM PRODUCTS	0.00	-517,949,124.37	0.00	0.00	0.00	0.00	-517,949,124.37	

		PRICING REGULATORY AGENCY (PPRA)								4,231,035,259.30
514.	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	-874,008,403.03	0.00	0.00	0.00	0.00	-874,008,403.03	(460,445,849.78)
515.	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	0.00	-6,559,740,875.31	0.00	0.00	0.00	0.00	-6,559,740,875.31	(2,202,720,255.87)
516.	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	-823,025,367.11	0.00	0.00	0.00	0.00	-823,025,367.11	(492,831,629.65)
517.	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	-1,145,233,497.78	0.00	0.00	0.00	0.00	-1,145,233,497.78	(435,728,579.65)
518.	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	-816,600,479.76	0.00	0.00	0.00	0.00	-816,600,479.76	(613,866,138.43)
519.	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	-146,256,892.72	0.00	0.00	0.00	0.00	-146,256,892.72	(126,736,296.22)
520.	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	1,236,711,222.31	0.00	0.00	0.00	0.00	1,236,711,222.31	(244,601,747.71)
521.	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	-179,759,996.21	0.00	0.00	0.00	0.00	-179,759,996.21	(207,313,433.29)
522.	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	-231,792,276.76	0.00	0.00	0.00	0.00	-231,792,276.76	(94,255,561.46)
523.	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	-403,575,722.62	0.00	0.00	0.00	0.00	-403,575,722.62	(230,220,406.44)
524.	233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	-412,933,228.21	0.00	0.00	0.00	0.00	-412,933,228.21	(919,460,099.44)
525.	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	764,157,202.23	0.00	0.00	0.00	0.00	764,157,202.23	5,796,100,378.11
526.	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	-304,283,256.58	0.00	0.00	0.00	0.00	-304,283,256.58	(195,122,769.48)
527.	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	-66,602,731,742.99	0.00	0.00	0.00	0.00	-66,602,731,742.99	(59,357,711,200.33)
528.	250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	-681,201,408.53	0.00	0.00	0.00	0.00	-681,201,408.53	(452,786,583.80)
529.	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	-15,697,315,304.99	0.00	0.00	0.00	0.00	-15,697,315,304.99	9,489,689,640.45
530.	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	-926,444,501.51	0.00	0.00	0.00	0.00	-926,444,501.51	(3,013,154,458.02)
531.	252037001	ANAMBRA/ IMO RBDA	0.00	6,324,464,708.40	0.00	0.00	0.00	0.00	6,324,464,708.40	1,255,654,632.96
532.	252038001	BENIN/ OWENA RBDA	0.00	-12,624,522,222.97	0.00	0.00	0.00	0.00	-12,624,522,222.97	(7,190,503,681.29)
533.	252039001	CHAD BASIN RBDA	0.00	-2,010,827,954.22	0.00	0.00	0.00	0.00	-2,010,827,954.22	(3,284,142,875.54)
534.	252040001	CROSS RIVER RBDA	0.00	-9,513,657,123.37	0.00	0.00	0.00	0.00	-9,513,657,123.37	(6,120,237,238.84)

535.	252041001	HADEJIA-JAMAÅ„Â»ARE RBDA	0.00	-3,133,976,800.97	0.00	0.00	0.00	0.00	-3,133,976,800.97	(2,789,389,975.87)
536.	252042001	LOWER BENUE RBDA	0.00	-3,241,765,479.23	0.00	0.00	0.00	0.00	-3,241,765,479.23	(558,493,885.30)
537.	252043001	LOWER NIGER RBDA	0.00	-5,991,743,320.71	0.00	0.00	0.00	0.00	-5,991,743,320.71	(3,893,912,698.34)
538.	252044001	NIGER DELTA RBDA	0.00	-5,785,636,718.98	0.00	0.00	0.00	0.00	-5,785,636,718.98	(4,674,482,379.69)
539.	252045001	OGUN/ OSUN RBDA	0.00	-3,053,318,395.37	0.00	0.00	0.00	0.00	-3,053,318,395.37	(1,639,636,496.62)
540.	252046001	SOKOTO RIMA RBDA	0.00	-3,264,216,853.34	0.00	0.00	0.00	0.00	-3,264,216,853.34	(1,685,445,391.46)
541.	252047001	UPPER BENUE RBDA	0.00	-2,084,605,608.81	0.00	0.00	0.00	0.00	-2,084,605,608.81	(1,510,851,408.54)
542.	252048001	UPPER NIGER RBDA	0.00	48,969,694,171.62	0.00	0.00	0.00	0.00	48,969,694,171.62	(3,604,151,238.73)
543.	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	-1,844,285,168.06	0.00	0.00	0.00	0.00	-1,844,285,168.06	(863,819,892.54)
544.	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	9,817,209,585.94	0.00	0.00	0.00	0.00	9,817,209,585.94	10,845,191,766.15
545.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	85,022,813.27	0.00	0.00	0.00	0.00	85,022,813.27	93,915,191.73
546.	0220011001	NIGERIAN CUSTOMS SERVICES	0.00	-3,586,000,347.28	194,672,633,452.00	0.00	0.00	0.00	191,086,633,104.72	15,136,717,733.67
547.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	-23,049,435,936.15	0.00	0.00	0.00	0.00	-23,049,435,936.15	(21,870,701,095.51)
548.	0318002001	SUPREME COURT OF NIGERIA	0.00	-26,373,291,665.69	0.00	0.00	0.00	0.00	-26,373,291,665.69	(24,547,394,554.53)
549.	0318003001	COURT OF APPEAL	0.00	-762,426,941.61	0.00	0.00	0.00	0.00	-762,426,941.61	(1,788,007,376.30)
550.	0318004001	FEDERAL HIGH COURT-ABUJA	0.00	113,654,834,277.39	0.00	0.00	0.00	0.00	113,654,834,277.39	46,401,729,082.46
551.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	62,668,315.00	127,054,185,238.93	0.00	0.00	0.00	0.00	127,116,853,553.93	97,849,937,555.32
552.	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	27,415,054.14	0.00	0.00	0.00	0.00	27,415,054.14	11,222,488,055.40
553.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	39,115,851,005.22	0.00	0.00	0.00	0.00	39,115,851,005.22	18,368,317,930.43
554.	0318008001	NATIONAL INDUSTRIAL COURT	0.00	-5,998,925,837.53	0.00	0.00	0.00	0.00	-5,998,925,837.53	(1,189,410,690.95)
555.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	-16,848,499,358.86	0.00	0.00	0.00	0.00	-16,848,499,358.86	(38,365,717,973.39)
556.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	1,358,872,930.72	0.00	0.00	0.00	0.00	1,358,872,930.72	5,224,374,257.30
557.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	15,326,762,706.78	0.00	0.00	0.00	0.00	15,326,762,706.78	8,820,323,647.23
558.	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	0.00	-12,132,895,678.80	0.00	0.00	0.00	0.00	-12,132,895,678.80	(8,131,862,479.69)
559.	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	-582,048,104.17	0.00	0.00	0.00	0.00	-582,048,104.17	(135,398,083.88)
560.	0326003001	LEGAL AID COUNCIL	0.00	585,191,966.62	0.00	0.00	0.00	0.00	585,191,966.62	(6,745,301.40)
561.	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	2,651,291,687.44	0.00	0.00	0.00	0.00	2,651,291,687.44	2,483,913,517.37
562.	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	4,346,205,529.17	0.00	0.00	0.00	0.00	4,346,205,529.17	(2,069,072,091.52)

563.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	-6,042,314,996.22	6,057,315.00	0.00	0.00	0.00	-6,036,257,681.22	(936,756,535.39)
564.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	-11,373,338.77	0.00	0.00	0.00	0.00	-11,373,338.77	(22,409,097.55)
565.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	-2,402,543,330.19	0.00	0.00	0.00	0.00	-2,402,543,330.19	(670,114,238.44)
566.	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	-20,955,865.42	0.00	0.00	0.00	0.00	-20,955,865.42	(36,567,498.00)
567.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3,152,070,886.29)
568.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	-758,377,701.01	0.00	0.00	0.00	0.00	-758,377,701.01	(1,098,452,974.33)
569.	0344001001	CODE OF CONDUCT BUREAU	0.00	-959,777,863.63	0.00	0.00	0.00	0.00	-959,777,863.63	(508,373,074.42)
570.	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	-7,940,494,068.18	0.00	0.00	0.00	0.00	-7,940,494,068.18	(3,496,147,764.18)
571.	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	-30,357,455,174.59	0.00	0.00	0.00	0.00	-30,357,455,174.59	(14,563,091,875.99)
572.	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	-12,579,512,138.47	0.00	0.00	0.00	0.00	-12,579,512,138.47	(6,820,717,140.81)
573.	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	1,377,681,235.71	0.00	0.00	0.00	0.00	1,377,681,235.71	(789,267,056.63)
574.	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	-1,974,885,001.13	0.00	0.00	0.00	0.00	-1,974,885,001.13	(3,184,082,151.82)
575.	513021002	NIGERIA FOOTBALL FEDERATION	0.00	-201,162,092.36	0.00	0.00	0.00	0.00	-201,162,092.36	30,676,396.08
576.	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	78,471,766.48	0.00	0.00	0.00	0.00	78,471,766.48	(116,792,417.35)
577.	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	-6,650,188,957.95	0.00	0.00	0.00	0.00	-6,650,188,957.95	(3,197,325,203.82)
578.	514002001	NATIONAL CENTRE FOR WOMENDEVELOPMENT	0.00	-3,810,257,219.10	0.00	0.00	0.00	0.00	-3,810,257,219.10	(1,821,744,593.25)
579.	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	-54,325,994,024.45	0.00	0.00	0.00	0.00	-54,325,994,024.45	(31,505,521,394.11)
580.	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	-6,871,743,044.41	0.00	0.00	0.00	0.00	-6,871,743,044.41	(4,902,678,284.15)
581.	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	-35,834,082.52	0.00	0.00	0.00	0.00	-35,834,082.52	(21,644,164.43)
582.	517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	-4,527,046.58	0.00	0.00	0.00	0.00	-4,527,046.58	(3,395,284.94)
583.	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	865,803.46	0.00	0.00	0.00	0.00	865,803.46	(315,063,639.88)
584.	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	0.00	-1,378,601,735.28	0.00	0.00	0.00	0.00	-1,378,601,735.28	(1,122,966,912.72)
585.	517008001	NATIONAL LIBRARY OF NIGERIA	0.00	-1,851,954,204.98	0.00	0.00	0.00	0.00	-1,851,954,204.98	(830,274,059.60)

586.	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	-1,781,815,351.78	0.00	0.00	0.00	0.00	-1,781,815,351.78	(5,223,165,614.92)
587.	517010001	MASS LITERACY COUNCIL	0.00	-1,225,166,891.45	0.00	0.00	0.00	0.00	-1,225,166,891.45	(1,081,606,333.70)
588.	517011001	NOMADIC EDUCATION COMMISSION	0.00	-180,854,361.08	0.00	0.00	0.00	0.00	-180,854,361.08	(361,548,273.44)
589.	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	-605,322,404.64	0.00	0.00	0.00	0.00	-605,322,404.64	(274,536,187.25)
590.	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	791,779,711.86	0.00	0.00	0.00	0.00	791,779,711.86	30,645,584.82
591.	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	0.00	-1,622,210,646.98	0.00	0.00	0.00	0.00	-1,622,210,646.98	(1,258,696,221.81)
592.	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	0.00	334,181,787.70	0.00	0.00	0.00	0.00	334,181,787.70	49,574,776.89
593.	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	-287,318,791.43	0.00	0.00	0.00	0.00	-287,318,791.43	(1,976,101,075.45)
594.	517017001	NATIONAL TEACHERS INSTITUTE	0.00	-842,486,445.77	0.00	0.00	0.00	0.00	-842,486,445.77	1,013,280,388.80
595.	517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	5,027,223,291.22	0.00	0.00	0.00	0.00	5,027,223,291.22	(300,007,646.53)
596.	517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	307,316,641.06	0.00	0.00	0.00	0.00	307,316,641.06	315,294,420.36
597.	517018003	FEDERAL POLYTECHNIC BIDA	0.00	-2,693,950,254.38	0.00	0.00	0.00	0.00	-2,693,950,254.38	(3,159,384,088.41)
598.	517018004	FEDERAL POLYTECHNIC IDAH	0.00	2,944,491,648.77	0.00	0.00	0.00	0.00	2,944,491,648.77	(1,599,665,290.89)
599.	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	1,923,897,292.03	0.00	0.00	0.00	0.00	1,923,897,292.03	220,843,812.83
600.	517018006	FEDERAL POLYTECHNIC MUBI	0.00	1,531,762,745.53	0.00	0.00	0.00	0.00	1,531,762,745.53	374,016,997.48
601.	517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	7,840,311,438.06	0.00	0.00	0.00	0.00	7,840,311,438.06	2,415,891,246.07
602.	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	0.00	6,303,685,242.54	0.00	0.00	0.00	0.00	6,303,685,242.54	(2,102,013,151.35)
603.	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	1,662,399,128.17	0.00	0.00	0.00	0.00	1,662,399,128.17	1,650,961,512.45
604.	517018010	FEDERAL POLYTECHNIC OFFA	0.00	3,621,845,075.95	0.00	0.00	0.00	0.00	3,621,845,075.95	(1,963,445,291.00)
605.	517018011	FEDERAL POLYTECHNIC EDE	0.00	-215,197,723.16	0.00	0.00	0.00	0.00	-215,197,723.16	122,041,031.50
606.	517018012	FEDERAL POLYTECHNIC AUCHI	0.00	9,158,137,852.45	0.00	0.00	0.00	0.00	9,158,137,852.45	2,157,079,037.07
607.	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	389,481,579.87	0.00	0.00	0.00	0.00	389,481,579.87	928,507,921.33
608.	517018014	FEDERAL POLYTECHNIC OKO	0.00	2,067,902,597.72	0.00	0.00	0.00	0.00	2,067,902,597.72	(1,750,470,494.51)
609.	517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	9,719,875,498.74	0.00	0.00	0.00	0.00	9,719,875,498.74	(2,004,238,517.37)
610.	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	778,987,418.94	0.00	0.00	0.00	0.00	778,987,418.94	651,571,886.23
611.	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	360,087,706.61	0.00	0.00	0.00	0.00	360,087,706.61	476,940,902.99
612.	517018018	FEDERAL POLYTECHNIC ILARO	0.00	-551,004,525.68	0.00	0.00	0.00	0.00	-551,004,525.68	(209,251,200.90)
613.	517018019	YABA COLLEGE OF	0.00	148,879,312.99	0.00	0.00	0.00	0.00	148,879,312.99	

		TECHNOLOGY								22,998,787.67
614.	517018020	FEDERAL POLYTECHNIC BALI	0.00	-3,531,506,933.80	0.00	0.00	0.00	0.00	-3,531,506,933.80	(2,945,338,306.08)
615.	517018021	FEDERAL POLYTECHNIC EKOWE	0.00	5,591,435,889.42	0.00	0.00	0.00	0.00	5,591,435,889.42	590,042,037.51
616.	517018022	FEDERAL POLYTECHNIC BONNY	0.00	522,907,197.59	0.00	0.00	0.00	0.00	522,907,197.59	(57,491,994.82)
617.	517018023	FEDERAL POLYTECHNIC UKANA	0.00	1,361,939,195.71	0.00	0.00	0.00	0.00	1,361,939,195.71	(55,782,058.63)
618.	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	187,595,646.38	0.00	0.00	0.00	0.00	187,595,646.38	(54,906,064.12)
619.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	2,806,406,382.92	0.00	0.00	0.00	0.00	2,806,406,382.92	358,541,138.54
620.	0517018026	FEDERAL POLYTECTNIC DAURA, DARUA, KATSINA STATE	0.00	-144,992,655.00	0.00	0.00	0.00	0.00	-144,992,655.00	(18,059,239,640.18)
621.	0517018027	FEDERAL POLYTECHNIC KALTUNGO, KALTUNGO, GOMBE STATE	0.00	-144,800,000.03	0.00	0.00	0.00	0.00	-144,800,000.03	
622.	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	-6,211,966,661.49	0.00	0.00	0.00	0.00	-6,211,966,661.49	(9,001,206,866.78)
623.	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	-2,379,354,111.06	0.00	0.00	0.00	0.00	-2,379,354,111.06	(2,702,174,278.10)
624.	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	208,882,423.38	0.00	0.00	0.00	0.00	208,882,423.38	259,464,762.97
625.	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	1,479,115,603.19	0.00	0.00	0.00	0.00	1,479,115,603.19	(1,168,141,828.37)
626.	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	-8,460,864,933.06	0.00	0.00	0.00	0.00	-8,460,864,933.06	(8,035,016,728.11)
627.	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	6,307,677,962.80	0.00	0.00	0.00	0.00	6,307,677,962.80	6,299,826,771.30
628.	517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	928,681,831.87	0.00	0.00	0.00	0.00	928,681,831.87	495,037,811.71
629.	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	3,168,873,166.94	0.00	0.00	0.00	0.00	3,168,873,166.94	857,912,481.71
630.	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	31,782,469,018.02	0.00	0.00	0.00	0.00	31,782,469,018.02	313,534,409.34
631.	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	639,747,284.25	0.00	0.00	0.00	0.00	639,747,284.25	170,473,529.40
632.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	-22,669,606,697.84	0.00	0.00	0.00	0.00	-22,669,606,697.84	(23,947,873,005.95)
633.	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	-6,549,583,475.13	0.00	0.00	0.00	0.00	-6,549,583,475.13	(6,073,973,452.48)
634.	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	1,833,374,104.88	0.00	0.00	0.00	0.00	1,833,374,104.88	(599,671,222.70)
635.	517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	3,081,853,796.95	0.00	0.00	0.00	0.00	3,081,853,796.95	704,512,861.05
636.	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	1,243,969,900.74	0.00	0.00	0.00	0.00	1,243,969,900.74	397,940,895.77
637.	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	1,858,700,145.41	0.00	0.00	0.00	0.00	1,858,700,145.41	(74,581,705.21)
638.	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	-1,681,906,978.46	0.00	0.00	0.00	0.00	-1,681,906,978.46	(2,681,745,641.04)
639.	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	2,322,289,055.96	0.00	0.00	0.00	0.00	2,322,289,055.96	43,588,573.01
640.	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	632,640,828.85	0.00	0.00	0.00	0.00	632,640,828.85	(716,559,893.49)

641.	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	-642,836,232.17	0.00	0.00	0.00	0.00	-642,836,232.17	(403,107,950.96)
642.	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	0.00	407,885,039.06	0.00	0.00	0.00	0.00	407,885,039.06	(1,175,033,633.74)
643.	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	-6,630,126,070.55	0.00	0.00	0.00	0.00	-6,630,126,070.55	(4,892,724,160.77)
644.	517021001	UNIVERSITY OF IBADAN	0.00	25,853,636,722.84	0.00	0.00	0.00	0.00	25,853,636,722.84	2,566,691,587.05
645.	517021002	UNIVERSITY OF LAGOS	0.00	-15,039,009,116.58	0.00	0.00	0.00	0.00	-15,039,009,116.58	(15,427,307,750.45)
646.	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	4,922,510,976.52	0.00	0.00	0.00	0.00	4,922,510,976.52	4,676,201,074.95
647.	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	13,807,085,214.77	0.00	0.00	0.00	0.00	13,807,085,214.77	1,891,641,663.74
648.	517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	2,092,014,192.29	0.00	0.00	0.00	0.00	2,092,014,192.29	2,769,654,501.05
649.	517021006	UNIVERSITY OF BENIN	0.00	1,789,541,916.68	0.00	0.00	0.00	0.00	1,789,541,916.68	11,990,927,289.11
650.	517021007	UNIVERSITY OF JOS	0.00	9,312,986,684.52	0.00	0.00	0.00	0.00	9,312,986,684.52	7,899,152,478.28
651.	517021008	UNIVERSITY OF CALABAR	0.00	3,853,736,307.77	0.00	0.00	0.00	0.00	3,853,736,307.77	4,104,182,526.68
652.	517021009	UNIVERSITY OF ILORIN	0.00	-5,439,872,116.43	0.00	0.00	0.00	0.00	-5,439,872,116.43	(758,619,321.66)
653.	517021010	UNIVERSITY OF ABUJA	0.00	-4,996,878,400.78	0.00	0.00	0.00	0.00	-4,996,878,400.78	(3,732,806,670.07)
654.	517021014	UNIVERSITY OF PORT HARCOURT	0.00	-14,833,846,048.12	0.00	0.00	0.00	0.00	-14,833,846,048.12	(13,569,311,487.78)
655.	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	46,065,677.27	0.00	0.00	0.00	0.00	46,065,677.27	127,947,935.39
656.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	16,801,064,423.33	0.00	0.00	0.00	0.00	16,801,064,423.33	748,660,978.62
657.	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	2,687,770,298.22	0.00	0.00	0.00	0.00	2,687,770,298.22	588,663,857.06
658.	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	995,216,344.27	0.00	0.00	0.00	0.00	995,216,344.27	46,920,550.90
659.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	-20,620,931,280.88	0.00	0.00	0.00	0.00	-20,620,931,280.88	(64,177,838,904.09)
660.	517021020	UNIVERSITY OF UYO	0.00	58,521,377,900.40	0.00	0.00	0.00	0.00	58,521,377,900.40	56,519,053,389.98
661.	517021021	UNIVERSITY OF MAIDUGURI	0.00	2,448,752,801.39	0.00	0.00	0.00	0.00	2,448,752,801.39	194,910,599.92
662.	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	3,925,820,598.73	0.00	0.00	0.00	0.00	3,925,820,598.73	2,200,491,826.53
663.	517021023	BAYERO UNIVERSITY, KANO	0.00	39,428,141,381.46	0.00	0.00	0.00	0.00	39,428,141,381.46	1,539,388,836.57
664.	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	615,645,314.99	0.00	0.00	0.00	0.00	615,645,314.99	498,218,325.21
665.	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	-2,084,748,688.66	0.00	0.00	0.00	0.00	-2,084,748,688.66	(2,578,779,690.68)
666.	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	1,093,158,963.18	0.00	0.00	0.00	0.00	1,093,158,963.18	595,374,129.22
667.	517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	-170,249,855.59	0.00	0.00	0.00	0.00	-170,249,855.59	(441,033,966.18)
668.	517021028	NATIONAL INSTITUE FOR	0.00	48,517,585.10	0.00	0.00	0.00	0.00	48,517,585.10	

		NIGERIAN LANGUAGES								96,886,198.50
669.	517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	5,127,815,432.22	0.00	0.00	0.00	0.00	5,127,815,432.22	518,661,750.24
670.	517021030	FEDERAL UNIVERSITY OTUOKE	0.00	1,647,928,808.75	0.00	0.00	0.00	0.00	1,647,928,808.75	(284,277,601.09)
671.	517021031	FEDERAL UNIVERSITY DUTSE	0.00	544,991,479.36	0.00	0.00	0.00	0.00	544,991,479.36	(603,254,333.73)
672.	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	0.00	4,440,573,544.78	0.00	0.00	0.00	0.00	4,440,573,544.78	5,692,213,103.37
673.	517021033	FEDERAL UNIVERSITY LAFIA	0.00	652,452,039.33	0.00	0.00	0.00	0.00	652,452,039.33	(141,806,748.65)
674.	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	557,071,404.26	0.00	0.00	0.00	0.00	557,071,404.26	(950,964,874.90)
675.	517021035	FEDERAL UNIVERSITY KASHERE	0.00	6,056,926,776.39	0.00	0.00	0.00	0.00	6,056,926,776.39	2,637,301,404.07
676.	517021036	FEDERAL UNIVERSITY LOKOJA	0.00	4,772,170,300.10	0.00	0.00	0.00	0.00	4,772,170,300.10	368,150,309.47
677.	517021037	FEDERAL UNIVERSITY WUKARI	0.00	1,921,137,089.99	0.00	0.00	0.00	0.00	1,921,137,089.99	(936,845,670.95)
678.	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	4,786,039,799.74	0.00	0.00	0.00	0.00	4,786,039,799.74	1,045,320,603.51
679.	517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	387,880,595.23	0.00	0.00	0.00	0.00	387,880,595.23	633,730,568.05
680.	517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	2,590,582,086.61	0.00	0.00	0.00	0.00	2,590,582,086.61	309,803,330.75
681.	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	0.00	69,313,456.69	0.00	0.00	0.00	0.00	69,313,456.69	-
682.	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	0.00	-97,909,740.01	0.00	0.00	0.00	0.00	-97,909,740.01	-
683.	517021044	NIGERIAN ARMY UNIVERSITY BIU	0.00	317,028,142.27	0.00	0.00	0.00	0.00	317,028,142.27	234,661,810.30
684.	0517021046	FEDERAL UNIVERSITY OF HEALTH SCIENCES, OTUKPO, BENUE STATE	0.00	-22,509,212.58	0.00	0.00	0.00	0.00	-22,509,212.58	
685.	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	0.00	4,260,760,365.11	0.00	0.00	0.00	0.00	4,260,760,365.11	132,270,491.78
686.	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	894,194,027.94	0.00	0.00	0.00	0.00	894,194,027.94	577,695,300.07
687.	517024001	NATIONAL OPEN UNIVERSITY	0.00	616,309,084.05	0.00	0.00	0.00	0.00	616,309,084.05	1,398,342,151.99
688.	517026001	F.S.C. SOKOTO	0.00	26,655,316.50	0.00	0.00	0.00	0.00	26,655,316.50	(4,666,096.14)
689.	517026002	FGC AZARE	0.00	1,785,203,823.55	0.00	0.00	0.00	0.00	1,785,203,823.55	(34,262,429.62)
690.	517026003	FGC BUNI-YADI	0.00	298,376,859.54	0.00	0.00	0.00	0.00	298,376,859.54	(11,765,777.41)
691.	517026004	FGC BIRIN YAURI	0.00	48,336,478.04	0.00	0.00	0.00	0.00	48,336,478.04	(15,378,439.51)
692.	517026005	FGC DAURA	0.00	1,410,689,354.80	0.00	0.00	0.00	0.00	1,410,689,354.80	(14,044,051.02)
693.	517026006	FGC GANYE	0.00	-16,928,021.10	0.00	0.00	0.00	0.00	-16,928,021.10	(32,136,296.43)
694.	517026007	FGC GARKI	0.00	-1,276,948.20	0.00	0.00	0.00	0.00	-1,276,948.20	(1,530,473.99)

695.	517026008	FGC IJANIKIN	0.00	14,704,023,203.34	0.00	0.00	0.00	0.00	14,704,023,203.34	(13,900,653.15)
696.	517026009	FGC IKET NISE	0.00	1,400,660,638.35	0.00	0.00	0.00	0.00	1,400,660,638.35	(85,467,429.01)
697.	517026010	FGC IKET VANDAKYA	0.00	96,326,056.34	0.00	0.00	0.00	0.00	96,326,056.34	(45,242,147.77)
698.	517026011	FGC IKOM	0.00	-43,009,628.23	0.00	0.00	0.00	0.00	-43,009,628.23	(28,356,562.34)
699.	517026012	FGC IKOT EKPENE	0.00	135,464,299.91	0.00	0.00	0.00	0.00	135,464,299.91	(14,201,511.71)
700.	517026013	FGC IKURIN	0.00	-109,204,446.62	0.00	0.00	0.00	0.00	-109,204,446.62	(81,605,140.04)
701.	517026014	FGC JOS	0.00	-81,728,471.28	0.00	0.00	0.00	0.00	-81,728,471.28	(164,667,249.28)
702.	517026015	FGC KADUNA	0.00	-155,569,422.95	0.00	0.00	0.00	0.00	-155,569,422.95	(188,342,667.08)
703.	517026016	FGC KANO	0.00	1,385,309,567.21	0.00	0.00	0.00	0.00	1,385,309,567.21	98,730,382.45
704.	517026017	FGC KEFFI	0.00	-12,830,523.88	0.00	0.00	0.00	0.00	-12,830,523.88	(8,219,486.03)
705.	517026018	FGC KIYAWA	0.00	38,258,777.21	0.00	0.00	0.00	0.00	38,258,777.21	32,202,785.26
706.	517026019	FGC KWALI	0.00	-50,409,478.26	0.00	0.00	0.00	0.00	-50,409,478.26	(49,760,360.66)
707.	517026020	FGC MAIDUGURI	0.00	51,468,040.98	0.00	0.00	0.00	0.00	51,468,040.98	59,429,129.12
708.	517026021	FGC MINJIBIR	0.00	376,901,104.34	0.00	0.00	0.00	0.00	376,901,104.34	(41,979,466.65)
709.	517026022	FGC MINNA	0.00	28,493,489.45	0.00	0.00	0.00	0.00	28,493,489.45	9,476,223.29
710.	517026023	FGC ODIKOLOGUNA	0.00	310,499,247.24	0.00	0.00	0.00	0.00	310,499,247.24	(10,458,647.25)
711.	517026024	FGC ODOGBOLU	0.00	-2,061,386.84	0.00	0.00	0.00	0.00	-2,061,386.84	(36,209,859.87)
712.	517026025	FGC OGBOMOSHMO	0.00	-20,741,382.04	0.00	0.00	0.00	0.00	-20,741,382.04	10,036,160.50
713.	517026026	FGC OGOJA	0.00	94,830,488.94	0.00	0.00	0.00	0.00	94,830,488.94	128,298,660.28
714.	517026027	FGC OHAFIA	0.00	142,336,524.93	0.00	0.00	0.00	0.00	142,336,524.93	166,794,400.76
715.	517026028	FGC OKIGWE	0.00	-6,271,611.47	0.00	0.00	0.00	0.00	-6,271,611.47	(32,232,438.79)
716.	517026029	FGC OKPOSI	0.00	2,778,754,767.80	0.00	0.00	0.00	0.00	2,778,754,767.80	735,246,357.36
717.	517026030	FGC ONITSHA	0.00	-27,901,292.97	0.00	0.00	0.00	0.00	-27,901,292.97	43,752,321.37
718.	517026031	FGC PORT HARCOURT	0.00	-109,839,425.56	0.00	0.00	0.00	0.00	-109,839,425.56	(23,309,996.63)
719.	517026032	FGC POTISKUM	0.00	727,588,755.04	0.00	0.00	0.00	0.00	727,588,755.04	(2,561,169.42)
720.	517026033	FGC RUBBOCHI	0.00	99,869,107.58	0.00	0.00	0.00	0.00	99,869,107.58	(27,086,108.55)
721.	517026034	FGC SOKOTO	0.00	-28,669,544.13	0.00	0.00	0.00	0.00	-28,669,544.13	(20,869,236.37)
722.	517026035	FGC UGWOLAWO	0.00	318,723,279.17	0.00	0.00	0.00	0.00	318,723,279.17	7,277,024.74
723.	517026036	FGC WARRI	0.00	1,965,966,528.21	0.00	0.00	0.00	0.00	1,965,966,528.21	(21,473,288.08)
724.	517026037	FGC ZARIA	0.00	892,437,403.02	0.00	0.00	0.00	0.00	892,437,403.02	(35,209,039.40)
725.	517026038	FGC, BILLIRI	0.00	1,578,020,355.58	0.00	0.00	0.00	0.00	1,578,020,355.58	

										(38,018,820.94)
726.	517026039	FGC, IDO-ANI	0.00	116,378,162.45	0.00	0.00	0.00	0.00	116,378,162.45	(42,710,803.14)
727.	517026040	FGC, IKOLE	0.00	-62,324,719.77	0.00	0.00	0.00	0.00	-62,324,719.77	(20,632,618.39)
728.	517026041	FGGC ABAJI	0.00	-21,516,418.96	0.00	0.00	0.00	0.00	-21,516,418.96	(8,401,324.60)
729.	517026042	FGGC ABULOMA	0.00	-282,108,284.99	0.00	0.00	0.00	0.00	-282,108,284.99	(152,498,271.43)
730.	517026043	FGGC AKURE	0.00	-124,179,318.91	0.00	0.00	0.00	0.00	-124,179,318.91	(37,210,744.77)
731.	517026044	FGGC ANKA	0.00	525,506,503.77	0.00	0.00	0.00	0.00	525,506,503.77	(135,055,516.16)
732.	517026045	FGGC BAJOGA	0.00	158,608,147.90	0.00	0.00	0.00	0.00	158,608,147.90	(39,889,163.84)
733.	517026046	FGGC BAKORI	0.00	692,596,630.52	0.00	0.00	0.00	0.00	692,596,630.52	(44,479,691.36)
734.	517026047	FGGC BAUCHI	0.00	5,291,243,071.78	0.00	0.00	0.00	0.00	5,291,243,071.78	(5,781,871.14)
735.	517026048	FGGC BENIN	0.00	625,388,367.91	0.00	0.00	0.00	0.00	625,388,367.91	(24,636,153.11)
736.	517026049	FGGC BIDA	0.00	2,172,852,406.44	0.00	0.00	0.00	0.00	2,172,852,406.44	(9,983,137.09)
737.	517026050	FGGC BWARI	0.00	-36,619,751.76	0.00	0.00	0.00	0.00	-36,619,751.76	(8,596,519.90)
738.	517026051	FGGC CALABAR	0.00	-90,004,876.84	0.00	0.00	0.00	0.00	-90,004,876.84	(36,714,452.53)
739.	517026052	FGGC EFON ALAYE	0.00	-149,872,327.32	0.00	0.00	0.00	0.00	-149,872,327.32	(797,405,495.08)
740.	517026053	FGGC EFON IMNRINGI	0.00	601,526,844.75	0.00	0.00	0.00	0.00	601,526,844.75	(6,237,114.24)
741.	517026054	FGGC ENUGU	0.00	8,306,687,477.37	0.00	0.00	0.00	0.00	8,306,687,477.37	(21,535,149.26)
742.	517026055	FGGC EZZAMGBO ABAKALIKI	0.00	373,646,726.61	0.00	0.00	0.00	0.00	373,646,726.61	(14,831,011.43)
743.	517026056	FGGC GBOKO	0.00	-46,068,372.54	0.00	0.00	0.00	0.00	-46,068,372.54	(78,942,511.68)
744.	517026057	FGGC GUSAU	0.00	153,358,194.57	0.00	0.00	0.00	0.00	153,358,194.57	(15,376,361.64)
745.	517026058	FGGC GWANDU	0.00	-5,141,282.15	0.00	0.00	0.00	0.00	-5,141,282.15	(43,525,674.11)
746.	517026059	FGGC IBILLO	0.00	81,515,753.35	0.00	0.00	0.00	0.00	81,515,753.35	(4,393,164.49)
747.	517026060	FGGC IBUSA	0.00	-2,347,410.37	0.00	0.00	0.00	0.00	-2,347,410.37	21,971,641.90
748.	517026061	FGGC IKOT-OBIO-ITONG	0.00	878,911,636.60	0.00	0.00	0.00	0.00	878,911,636.60	1,649,055.35
749.	517026062	FGGC ILORIN	0.00	226,495,647.98	0.00	0.00	0.00	0.00	226,495,647.98	(32,068,991.98)
750.	517026063	FGGC IPETUMODU	0.00	-26,307,353.56	0.00	0.00	0.00	0.00	-26,307,353.56	(12,925,425.67)
751.	517026064	FGGC JALINGO	0.00	1,029,837,226.42	0.00	0.00	0.00	0.00	1,029,837,226.42	(22,184,582.90)
752.	517026065	FGGC KABBA	0.00	185,952,461.40	0.00	0.00	0.00	0.00	185,952,461.40	(40,214,357.54)
753.	517026066	FGGC KAZAURE	0.00	444,806,455.75	0.00	0.00	0.00	0.00	444,806,455.75	25,001,276.51
754.	517026067	FGGC KEANA	0.00	62,519,169.02	0.00	0.00	0.00	0.00	62,519,169.02	(29,838,810.30)
755.	517026068	FGGC LANGTANG	0.00	-152,138,917.05	0.00	0.00	0.00	0.00	-152,138,917.05	(17,496,138.20)

756.	517026069	FGGC LEJJA	0.00	-75,066,608.97	0.00	0.00	0.00	0.00	-75,066,608.97	(31,477,625.69)
757.	517026070	FGGC MONGUNO	0.00	-2,615,400.61	0.00	0.00	0.00	0.00	-2,615,400.61	8,544,136.79
758.	517026071	FGGC NEW BUSA	0.00	61,098,387.14	0.00	0.00	0.00	0.00	61,098,387.14	(11,432,580.72)
759.	517026072	FGGC OMU-ARAN	0.00	17,479,233.71	0.00	0.00	0.00	0.00	17,479,233.71	42,525,709.35
760.	517026073	FGGC OWERRI	0.00	34,486,771.83	0.00	0.00	0.00	0.00	34,486,771.83	(29,958,370.60)
761.	517026074	FGGC OYO	0.00	-43,630,319.11	0.00	0.00	0.00	0.00	-43,630,319.11	(9,129,968.19)
762.	517026075	FGGC SHAGAMU	0.00	-43,029,865.82	0.00	0.00	0.00	0.00	-43,029,865.82	155,219,133.20
763.	517026076	FGGC GUMI TAMBAWAL	0.00	-10,765,423.55	0.00	0.00	0.00	0.00	-10,765,423.55	(14,677,723.11)
764.	517026077	FGGC UMUAHIA	0.00	368,073,804.63	0.00	0.00	0.00	0.00	368,073,804.63	(16,014,405.51)
765.	517026078	FGGC WUKARI	0.00	481,273,439.79	0.00	0.00	0.00	0.00	481,273,439.79	(65,870,579.22)
766.	517026079	FGGC, YOLA	0.00	548,478,745.89	0.00	0.00	0.00	0.00	548,478,745.89	(24,930,179.49)
767.	517026080	FSTC AHOADA	0.00	375,944,569.60	0.00	0.00	0.00	0.00	375,944,569.60	(23,869,334.76)
768.	517026081	FSTC AWKA	0.00	3,200,265,106.43	0.00	0.00	0.00	0.00	3,200,265,106.43	(79,201,445.01)
769.	517026082	FSTC JUBU-IMUSHIN	0.00	-51,424,697.02	0.00	0.00	0.00	0.00	-51,424,697.02	(26,735,424.21)
770.	517026083	FSTC MICHIKA	0.00	-49,272,564.67	0.00	0.00	0.00	0.00	-49,272,564.67	(38,174,278.76)
771.	517026084	FSTC TUNGBO - YENAGOA	0.00	263,914,780.23	0.00	0.00	0.00	0.00	263,914,780.23	(54,248,831.04)
772.	517026085	FSTC USI-EKITI	0.00	-135,435,866.89	0.00	0.00	0.00	0.00	-135,435,866.89	(78,625,941.29)
773.	517026086	FTC IKARE	0.00	104,464,404.93	0.00	0.00	0.00	0.00	104,464,404.93	(121,787,046.00)
774.	517026087	FTC ILESA	0.00	48,748,965.62	0.00	0.00	0.00	0.00	48,748,965.62	(38,972,584.27)
775.	517026088	FTC JALINGO	0.00	233,004,152.81	0.00	0.00	0.00	0.00	233,004,152.81	(37,079,491.96)
776.	517026089	FTC KAFANCHAN	0.00	39,811,776.07	0.00	0.00	0.00	0.00	39,811,776.07	(38,254,544.49)
777.	517026090	FTC LASSA	0.00	49,259,425.80	0.00	0.00	0.00	0.00	49,259,425.80	(21,789,047.73)
778.	517026091	FTC OHANSO	0.00	32,304,472.67	0.00	0.00	0.00	0.00	32,304,472.67	13,995,337.10
779.	517026092	FTC OROZO	0.00	-49,317,992.51	0.00	0.00	0.00	0.00	-49,317,992.51	4,463,699.52
780.	517026093	FTC OTOBI	0.00	-321,762,909.98	0.00	0.00	0.00	0.00	-321,762,909.98	(5,944,646.50)
781.	517026094	FTC OTUPKO	0.00	-48,958,216.57	0.00	0.00	0.00	0.00	-48,958,216.57	(32,234,051.44)
782.	517026095	FTC SHIRORO	0.00	854,667,762.73	0.00	0.00	0.00	0.00	854,667,762.73	(84,361,885.05)
783.	517026096	FTC UROMI	0.00	29,112,136.40	0.00	0.00	0.00	0.00	29,112,136.40	11,219,273.15
784.	517026097	FTC UYO	0.00	383,872,929.98	0.00	0.00	0.00	0.00	383,872,929.98	(30,485,395.08)
785.	517026098	FTC YABA	0.00	2,071,806,990.24	0.00	0.00	0.00	0.00	2,071,806,990.24	(74,156,785.25)
786.	517026099	FTC ZURU	0.00	378,649,474.20	0.00	0.00	0.00	0.00	378,649,474.20	

										(6,557,666.68)
787.	517026100	KING'S COLLEGE	0.00	-40,480,727.70	0.00	0.00	0.00	0.00	-40,480,727.70	(61,202,842.71)
788.	517026101	QUEEN'S COLLEGE LAGOS	0.00	-134,111,443.21	0.00	0.00	0.00	0.00	-134,111,443.21	(105,580,636.15)
789.	517026102	SULEJA ACADEMY	0.00	-162,379,702.84	0.00	0.00	0.00	0.00	-162,379,702.84	(40,152,686.19)
790.	517026103	FSTC,DOMA	0.00	107,283,859.13	0.00	0.00	0.00	0.00	107,283,859.13	(10,523,709.52)
791.	517026104	FSTC DAYI	0.00	557,371,214.34	0.00	0.00	0.00	0.00	557,371,214.34	(14,025,157.37)
792.	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	-226,354,954.67	0.00	0.00	0.00	0.00	-226,354,954.67	(183,363,169.77)
793.	517028001	UNESCO PARIS	0.00	-13,236,004.54	0.00	0.00	0.00	0.00	-13,236,004.54	(4,369,492.80)
794.	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	0.00	-2,920,683,178.14	0.00	0.00	0.00	0.00	-2,920,683,178.14	(2,712,663,399.33)
795.	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	170,449,484,913.94	0.00	0.00	0.00	0.00	170,449,484,913.94	(194,583,557.01)
796.	0517032001	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	0.00	-66,050,460.00	0.00	0.00	0.00	0.00	-66,050,460.00	
797.	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	-25,777,998,907.05	0.00	0.00	0.00	0.00	-25,777,998,907.05	(10,486,972,077.00)
798.	521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	-547,888,742.38	0.00	0.00	0.00	0.00	-547,888,742.38	(432,176,400.90)
799.	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	-24,600,659,073.07	0.00	0.00	0.00	0.00	-24,600,659,073.07	(16,506,548,679.58)
800.	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	1,138,843,690.45	0.00	0.00	0.00	0.00	1,138,843,690.45	1,138,795,414.70
801.	521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	90,010,804.84	0.00	0.00	0.00	0.00	90,010,804.84	(36,608,390.02)
802.	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	-107,212,334.69	0.00	0.00	0.00	0.00	-107,212,334.69	(43,874,807.84)
803.	521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	-69,339,047.30	0.00	0.00	0.00	0.00	-69,339,047.30	(36,216,640.00)
804.	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	35,575,882.07	0.00	0.00	0.00	0.00	35,575,882.07	140,026,958.93
805.	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	-47,061,681.29	0.00	0.00	0.00	0.00	-47,061,681.29	(42,969,803.80)
806.	521011001	NURSING AND MIDWIFERY COUNCIL	0.00	-14,394,227.81	0.00	0.00	0.00	0.00	-14,394,227.81	(123,044,756.15)
807.	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	37,270,944.89	0.00	0.00	0.00	0.00	37,270,944.89	(16,173,143.93)
808.	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	230,902,569.30	0.00	0.00	0.00	0.00	230,902,569.30	178,152,032.04
809.	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	-699,773,274.34	0.00	0.00	0.00	0.00	-699,773,274.34	(85,968,834.68)
810.	521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	419,718,537.39	0.00	0.00	0.00	0.00	419,718,537.39	(265,180,340.82)
811.	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	-37,823,307.43	0.00	0.00	0.00	0.00	-37,823,307.43	39,218,579.23
812.	521017001	ENVIRONMENTAL	0.00	-3,440,773.94	0.00	0.00	0.00	0.00	-3,440,773.94	

		HEALTH OFFICERS TUTORS- IBADAN								18,735,825.96
813.	521018001	NURSE TUTOR TRAINING - ENUGU	0.00	-9,069,062.28	0.00	0.00	0.00	0.00	-9,069,062.28	(10,571,370.00)
814.	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	354,758,907.04	0.00	0.00	0.00	0.00	354,758,907.04	(11,224,044.86)
815.	521020001	NURSE TUTOR TRAINNING KADUNA	0.00	-127,497,646.66	0.00	0.00	0.00	0.00	-127,497,646.66	(35,465,680.99)
816.	521021001	NURSE TUTOR TRAINNING IBADAN	0.00	-3,001,661.83	0.00	0.00	0.00	0.00	-3,001,661.83	11,012,520.36
817.	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	819,932,253.59	0.00	0.00	0.00	0.00	819,932,253.59	(31,357,524.05)
818.	0521023001	NHETC, LAGOS	0.00	12,082,900.02	0.00	0.00	0.00	0.00	12,082,900.02	12,082,900.02
819.	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	-107,040,166.59	0.00	0.00	0.00	0.00	-107,040,166.59	(67,333,304.97)
820.	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	-8,516,581.21	0.00	0.00	0.00	0.00	-8,516,581.21	1,650,907.93
821.	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	-91,925,967.31	0.00	0.00	0.00	0.00	-91,925,967.31	(53,557,838.65)
822.	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	29,329,030,507.03	0.00	0.00	0.00	0.00	29,329,030,507.03	29,564,881,684.18
823.	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	1,871,508,431.86	0.00	0.00	0.00	0.00	1,871,508,431.86	(301,250,224.97)
824.	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	15,091,267,777.69	0.00	0.00	0.00	0.00	15,091,267,777.69	1,276,588,544.98
825.	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	-4,895,858,848.18	0.00	0.00	0.00	0.00	-4,895,858,848.18	(4,269,221,435.88)
826.	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	743,572,091.20	0.00	0.00	0.00	0.00	743,572,091.20	1,140,048,983.97
827.	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	-924,990,766.09	0.00	0.00	0.00	0.00	-924,990,766.09	(404,332,306.12)
828.	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	-757,448,782.69	0.00	0.00	0.00	0.00	-757,448,782.69	(116,118,060.43)
829.	521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	-626,022,723.52	0.00	0.00	0.00	0.00	-626,022,723.52	(160,378,539.40)
830.	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	1,825,092,496.98	0.00	0.00	0.00	0.00	1,825,092,496.98	(24,372,113.81)
831.	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	-3,029,144,207.11	0.00	0.00	0.00	0.00	-3,029,144,207.11	(2,674,943,254.30)
832.	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	-1,737,478,776.59	0.00	0.00	0.00	0.00	-1,737,478,776.59	110,449,958.28
833.	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	212,979,596.75	0.00	0.00	0.00	0.00	212,979,596.75	(119,575,350.94)
834.	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	1,406,205.28	3,622,964,197.15	0.00	0.00	0.00	0.00	3,624,370,402.43	(102,705,097.02)
835.	521026014	NNAMDI AZIKIWE	0.00	-589,109,329.19	0.00	0.00	0.00	0.00	-589,109,329.19	

		UNIVERSITY TEACHING HOSPITAL, NNEWI								(153,075,068.15)
836.	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	-62,371,827.82	0.00	0.00	0.00	0.00	-62,371,827.82	(48,868,950.44)
837.	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	-61,889,579.37	0.00	0.00	0.00	0.00	-61,889,579.37	(289,026,951.85)
838.	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0.00	6,911,063,813.35	0.00	0.00	0.00	0.00	6,911,063,813.35	461,830,310.22
839.	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	0.00	-385,142,513.00	0.00	0.00	0.00	0.00	-385,142,513.00	49,270,660.73
840.	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	0.00	732,768,817.66	0.00	0.00	0.00	0.00	732,768,817.66	340,458,491.43
841.	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	0.00	-549,735,227.18	0.00	0.00	0.00	0.00	-549,735,227.18	(79,752,726.61)
842.	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	-488,555,591.49	0.00	0.00	0.00	0.00	-488,555,591.49	(10,850,378.45)
843.	521027003	FEDERAL MEDICAL CENTRE - ABUJA	0.00	1,391,576,603.15	0.00	0.00	0.00	0.00	1,391,576,603.15	240,713,019.30
844.	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	-530,686,306.43	0.00	0.00	0.00	0.00	-530,686,306.43	(6,620,652.62)
845.	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	4,316,724,345.46	0.00	0.00	0.00	0.00	4,316,724,345.46	(13,481,042.28)
846.	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	-616,563,059.81	0.00	0.00	0.00	0.00	-616,563,059.81	(578,794,756.12)
847.	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	358,455,002.74	0.00	0.00	0.00	0.00	358,455,002.74	457,881,681.40
848.	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	-523,633,290.74	0.00	0.00	0.00	0.00	-523,633,290.74	(131,231,631.47)
849.	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	226,857,134.34	0.00	0.00	0.00	0.00	226,857,134.34	238,056,740.80
850.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	-989,961,560.25	0.00	0.00	0.00	0.00	-989,961,560.25	(986,586,976.64)
851.	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	-91,082,928.00	0.00	0.00	0.00	0.00	-91,082,928.00	(28,841,075.00)
852.	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	203,773,918.79	0.00	0.00	0.00	0.00	203,773,918.79	95,761,813.24
853.	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	2,515,233,786.54	0.00	0.00	0.00	0.00	2,515,233,786.54	283,581,534.42
854.	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	3,298,984,674.32	0.00	0.00	0.00	0.00	3,298,984,674.32	242,029,274.22
855.	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	-402,406,836.63	0.00	0.00	0.00	0.00	-402,406,836.63	(12,402,606.53)
856.	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	237,279,064.91	0.00	0.00	0.00	0.00	237,279,064.91	(66,387,519.51)
857.	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	288,203,993.18	0.00	0.00	0.00	0.00	288,203,993.18	55,939,460.92
858.	521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	-174,036,894.51	0.00	0.00	0.00	0.00	-174,036,894.51	(40,880,794.10)

859.	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	2,854,400.10	-126,071,117.84	0.00	0.00	0.00	0.00	-123,216,717.74	(333,943,459.36)
860.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	-122,673,217.08	0.00	0.00	0.00	0.00	-122,673,217.08	(157,723,856.76)
861.	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	-1,393,921,095.85	0.00	0.00	0.00	0.00	-1,393,921,095.85	(922,751,798.94)
862.	521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	2,802,571,863.86	0.00	0.00	0.00	0.00	2,802,571,863.86	(557,454,417.55)
863.	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	-121,412,810.77	0.00	0.00	0.00	0.00	-121,412,810.77	(49,401,030.56)
864.	521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	-686,529,071.45	0.00	0.00	0.00	0.00	-686,529,071.45	(572,165,131.35)
865.	521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	228,588,256.89	0.00	0.00	0.00	0.00	228,588,256.89	102,583,253.07
866.	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	667,296,296.90	0.00	0.00	0.00	0.00	667,296,296.90	(229,678,727.33)
867.	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	666,687,015.53	0.00	0.00	0.00	0.00	666,687,015.53	(60,290,854.69)
868.	521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	-734,304,945.66	0.00	0.00	0.00	0.00	-734,304,945.66	1,201,763,947.97
869.	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	-2,583,087,919.75	0.00	0.00	0.00	0.00	-2,583,087,919.75	(4,413,043,908.25)
870.	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	-550,979,519.95	0.00	0.00	0.00	0.00	-550,979,519.95	(212,870,789.55)
871.	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	-510,176,769.08	0.00	0.00	0.00	0.00	-510,176,769.08	(502,410,697.12)
872.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0.00	759,450,064.30	0.00	0.00	0.00	0.00	759,450,064.30	10,867,001.31
873.	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	-316,137,752.36	0.00	0.00	0.00	0.00	-316,137,752.36	(262,940,065.47)
874.	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	5,345,080,720.61	0.00	0.00	0.00	0.00	5,345,080,720.61	(120,851,502.46)
875.	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	-2,466,404,912.49	0.00	0.00	0.00	0.00	-2,466,404,912.49	(3,100,012,745.36)
876.	521027039	NATIONAL EYE CENTRE KADUNA	0.00	1,843,770,598.73	0.00	0.00	0.00	0.00	1,843,770,598.73	491,883,926.11
877.	521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	-181,657,770.71	0.00	0.00	0.00	0.00	-181,657,770.71	(172,957,488.76)
878.	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	163,535,247.92	0.00	0.00	0.00	0.00	163,535,247.92	145,322,208.47
879.	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	0.00	-340,795,273.79	0.00	0.00	0.00	0.00	-340,795,273.79	(186,146,668.66)
880.	0521027043	ONCHO BAUCHI	0.00	15,000,000.00	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00
881.	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	-2,485,519,067.67	0.00	0.00	0.00	0.00	-2,485,519,067.67	(474,863,400.09)
882.	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	0.00	49,896,135.00	0.00	0.00	0.00	0.00	49,896,135.00	-
883.	521029002	PHS, YOLA	0.00	3,200,000.00	0.00	0.00	0.00	0.00	3,200,000.00	-
884.	521029005	PHS, DAMATURU	0.00	14,302,250.00	0.00	0.00	0.00	0.00	14,302,250.00	-
885.	521029006	PHS, KANO	0.00	40,051,814.42	0.00	0.00	0.00	0.00	40,051,814.42	40,886,227.22
886.	521029011	PHS, IBADAN	0.00	-311,991.00	0.00	0.00	0.00	0.00	-311,991.00	

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887.	521029012	PHS, ABEOKUTA	0.00	1,359,698.00	0.00	0.00	0.00	0.00	1,359,698.00	-
888.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	-83,652,276.40	0.00	0.00	0.00	0.00	-83,652,276.40	(75,663,027.30)
889.	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(344,900.00)
890.	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	-1,783,317,310.09	0.00	0.00	0.00	0.00	-1,783,317,310.09	(1,464,603,288.39)
891.	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	0.00	-1,870,119,790.28	0.00	0.00	0.00	0.00	-1,870,119,790.28	(1,313,635,196.00)
892.	0517026018	FGGC KEBBI	0.00	-9,143,423.06	0.00	0.00	0.00	0.00	-9,143,423.06	(9,143,423.06)
893.	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0.00	43,122,222.45	0.00	0.00	0.00	0.00	43,122,222.45	-
894.	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	-34,900,242.65	0.00	0.00	0.00	0.00	-34,900,242.65	(39,358,115.37)
895.	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	63,701,651.09	0.00	0.00	0.00	0.00	63,701,651.09	(22,642,910.83)
896.	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	-15,080,202.43	0.00	0.00	0.00	0.00	-15,080,202.43	(9,629,096.61)
897.	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	1,524,418.68	0.00	0.00	0.00	0.00	1,524,418.68	(8,087,380.04)
898.	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	256,320,050.58	0.00	0.00	0.00	0.00	256,320,050.58	(46,859,124.93)
899.	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	-10,446,759.88	0.00	0.00	0.00	0.00	-10,446,759.88	(40,900,689.35)
900.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	-21,950,872.87	0.00	0.00	0.00	0.00	-21,950,872.87	(19,990,180.29)
901.	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	0.00	-10,909,537.55	0.00	0.00	0.00	0.00	-10,909,537.55	(6,664,366.00)
902.	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	338,815,838.51	0.00	0.00	0.00	0.00	338,815,838.51	(293,399,217.55)
903.	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	-6,424,894.18	0.00	0.00	0.00	0.00	-6,424,894.18	(111,767,175.22)
904.	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	1,436,404,745.17	0.00	0.00	0.00	0.00	1,436,404,745.17	(211,553,274.48)
905.	521049001	NATIONAL HOSPITAL	0.00	499,138,947.75	0.00	0.00	0.00	0.00	499,138,947.75	(61,801,988.25)
906.	521050001	BASIC HEALTH CARE FUND	0.00	21,676,554.99	0.00	0.00	0.00	0.00	21,676,554.99	-
907.	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	-787,762,073.16	0.00	0.00	0.00	0.00	-787,762,073.16	(2,313,863,197.97)
908.	535002001	NATIONAL PARK HEADQUARTERS	0.00	-49,109,010.76	0.00	0.00	0.00	0.00	-49,109,010.76	(113,817,351.76)
909.	535003001	KAINJI NATIONAL PARK	0.00	106,926,842.76	0.00	0.00	0.00	0.00	106,926,842.76	(48,448,412.70)
910.	535004001	OYO NATIONAL PARK	0.00	391,905,767.81	0.00	0.00	0.00	0.00	391,905,767.81	(28,212,146.21)

911.	535005001	CHAD BASIN NATIONAL PARK	0.00	-186,943,168.42	0.00	0.00	0.00	0.00	-186,943,168.42	(213,797,242.90)
912.	535006001	GASHAKA GUMTI NATIONAL PARK	0.00	-350,343,186.47	0.00	0.00	0.00	0.00	-350,343,186.47	(400,701,015.54)
913.	535007001	CROSS RIVER NATIONAL PARK	0.00	306,350,056.40	0.00	0.00	0.00	0.00	306,350,056.40	20,393,848.84
914.	535008001	KAMUKU NATIONAL PARK	0.00	55,328,174,878.78	0.00	0.00	0.00	0.00	55,328,174,878.78	(20,664,312.82)
915.	535009001	OKUMU NATIONAL PARK	0.00	165,665,066.87	0.00	0.00	0.00	0.00	165,665,066.87	20,309,525.80
916.	535010001	FEDERAL COLLEGE OF WILDLIFEMANAGEMENT - NEW BUSSA	0.00	-14,222,544.62	0.00	0.00	0.00	0.00	-14,222,544.62	5,812,494.97
917.	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	36,568,998.31	0.00	0.00	0.00	0.00	36,568,998.31	39,291,833.30
918.	535012001	FEDERAL COLLEGE OF FORESTRY JOS	0.00	-2,973,149.18	0.00	0.00	0.00	0.00	-2,973,149.18	5,397,650.30
919.	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH - SOUTH)	0.00	-30,231,988.50	0.00	0.00	0.00	0.00	-30,231,988.50	-
920.	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	0.00	157,579,846.46	0.00	0.00	0.00	0.00	157,579,846.46	-
921.	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	0.00	147,773,249.57	0.00	0.00	0.00	0.00	147,773,249.57	-
922.	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	-4,886,445,675.39	0.00	0.00	0.00	0.00	-4,886,445,675.39	(2,565,593,912.04)
923.	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	555,415,407.70	0.00	0.00	0.00	0.00	555,415,407.70	287,065,993.75
924.	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	-531,653,785.57	0.00	0.00	0.00	0.00	-531,653,785.57	(386,767,595.59)
925.	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	560,591,415.96	0.00	0.00	0.00	0.00	560,591,415.96	67,218,613.63
926.	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	-1,555,819,799.58	0.00	0.00	0.00	0.00	-1,555,819,799.58	(662,715,573.63)
927.	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	8,422,505,278.56	0.00	0.00	0.00	0.00	8,422,505,278.56	(589,054,681.83)
928.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	-346,326,045.53	0.00	0.00	0.00	0.00	-346,326,045.53	(62,234,034.48)
929.	0543001001	NATIONAL POPULATION COMMISSION	0.00	-5,517,588,768.79	0.00	0.00	0.00	0.00	-5,517,588,768.79	(2,766,021,449.72)
930.	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	0.00	-1,452,540,180.53	0.00	0.00	0.00	0.00	-1,452,540,180.53	(71,648,881.82)
931.	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	0.00	3,565,994,014.11	0.00	0.00	0.00	0.00	3,565,994,014.11	28,197,316,284.27
932.	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	-49,456,946,979.79	0.00	0.00	0.00	0.00	-49,456,946,979.79	-

933.	544004001	NORTH EAST DEVELOPMENT COMMISSION	0.00	-270,000,000.00	0.00	0.00	0.00	0.00	-270,000,000.00	-
934.	544005001	NATIONAL COMMISSION FOR REFUGEES	0.00	123,372,655,366.11	0.00	0.00	0.00	0.00	123,372,655,366.11	2,743,221,208.01
935.	0544007001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	-3,989,687,039.55	0.00	0.00	0.00	0.00	-3,989,687,039.55	
936.	0544008001	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	0.00	-445,134,301.21	0.00	0.00	0.00	0.00	-445,134,301.21	
937.	0544009001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT MDG (OSSAP-MDGS)	0.00	-42,220,705,174.26	0.00	0.00	0.00	0.00	-42,220,705,174.26	
		SURPLUS/DEFICIT FOR 2020								1,158,948,068,501.88
		TOTAL	**59,040,920.38**	**-45,092,612,950,614.40**	**194,706,693,556.21**	**0.00**	**11,158,387,000.00**	**4,195,915,570.22**	**-44,882,492,913,567.50**	**-40,608,999,399,094.40**