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, 2020

THE AUDITOR-GENERAL FOR THE FEDERATION

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AuGF/AR.2020/01 **30th November, 2023**

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, 2020

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, 2020.

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 2020, 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, 2020 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/2022/PRO/ANAN/001/794576

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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
GIFMIS	Government Integrated Financial Management Information
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
NNPC	Nigeria National Petroleum Corporation
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 Committees
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, 2020

Qualified Opinion

I have audited the Consolidated Financial Statements of the Federal Government of Nigeria (FGN) for the year ended 31st December, 2020. The Consolidated Financial Statements reproduced in this Report from page 60 to page 662 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 reproduced on page 82.

In my opinion, except for the effects of the matters described in the *Basis for Qualified Opinion* Section of this report, the accompanying Consolidated Financial Statements present fairly, in all material respects, the financial position of the Federal Government of Nigeria as at 31st December, 2020 and of its financial performance and its cash flows for the year then ended in accordance with the International Public-Sector Accounting Standards (IPSAS), Accrual Basis.

Basis for Qualified Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section 4of my 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 Federal Government of Nigeria, and I have fulfilled my Constitutional and other ethical responsibilities. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Uncorrected Material Misstatements

During the audit of the Federal Government of Nigeria Consolidated Financial Statements, the sum of ₦1,822,217,095,783.81 represented the total uncorrected misstatements identified and communicated to the Accountant-General of the Federation. This amount was majorly composed of the sum of ₦3,284,318,396,523.22 an overstatement between the amounts consolidated and the amounts confirmed by forty four (44) FGN Ministries, Departments, and Agencies (MDA) while a credit (negative) amount of ₦1,465,583,574,381.02 was understated in the CFS against Forty four (44) MDA (That is 99.81%).

Consolidation of Unaudited Trial Balances and Non-Preparation of Stand-Alone Financial Statements of MDA

The FGN Consolidated Financial Statements for the year ended 31st December 2020 were combinations of unaudited Trial Balances of 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.

Non-adherence to 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 2020 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 Buidlings etc were not valued and recognized in the FGN Consolidated Financial Statements for the year ended 31st December 2020.Consequently, the exemptions in respect of accounting for revenues and assets beyond the transitional timeline affect the fair presentation of the FGN Consolidated Financial Statements.

Emphasis of Matter

I draw attention to Note 5(Tax Revenue) to the FGN Consolidated Financial Statements (CFS) for the year ended 31st December 2020, which reported the sum of ₦29,142,773.61 from 4 Ministries, Departments and Agencies as tax revenue of the FGN for the year. The proceeds from the personal income tax of the personnel of the Armed Forces of the Federation, the Nigeria Police Force, the Ministry of Foreign Affairs were not recognized in the FGN CFS.

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

Other Matters

Non-Disclosure of Events After the Reporting Date

There was no disclosure of Events after the Reporting Date in the FGN CFS. Events after the reporting date, adjusting or non-adjusting, even where non 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 CFS in spite of numerous litigations against the FGN, commitments by FGN among others. There was no disclosure on Process and Industrial Developments Limited (P&ID) ongoing litigation in the CFS for

instance. 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.

Key Audit Matter

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 2020 and these matters were addressed in the context of the audit of the FGN CFS as a whole, and in forming my opinion thereon.

S/N	Key Audit Matters	How my audit addressed the Key Audit Matters
1	**Negative Net Assets (=₦33,336,480,612,451.40)** I drew the attention of the Accountant-General of the Federation to the FGN Consolidated Statement of Financial Position which showed a negative Net Assets of ₦33,336,480,612,451.40 as at 31st December 2020. The FGN total current liabilities of ₦16,389,865,025,238.10 exceeded the current assets of ₦1,705,166,846,559.70 with a total difference of ₦14,684,698,178,678.40, an indication that the FGN will not be able to meet its current commitments as a result of cash flow challenges. The FGN total assets was ₦10,141,624,337,769.90 while the total liabilities was ₦43,478,104,950,221.30 giving a negative net assets of ₦33,336,480,612,451.40. I am concerned that the FGN is faced with a high debt burden that makes the Government's finances vulnerable and could face unsustainable burdens which can hamper the development of key infrastructures in the economy by the FGN.	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 MDA 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 through 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 MDA to confirm their balances as recognized in the FGN CFS.

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

Responsibility for the FGN Consolidated Financial Statements

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

Auditor-General for the Federation's responsibility

My responsibility as the Auditor-General for the Federation (AuGF) is to express an opinion on the FGN CFS based on the audit which I conducted in accordance with the

International Standards of Supreme Audit Institutions (ISSAI). Those standards require that I comply with ethical requirements, plan, and perform the audit to obtain reasonable assurance as to whether the FGN CFS 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 judgment including the assessment of 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 those charged with Governance, 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 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, 2020 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, ACTI, CCrFA***
Auditor-General for the Federation
FRC/2022/PRO/ANAN/001/794576

30th November, 2023

SECTION 2

OBSERVATIONS ON THE FGN CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

OBSERVATIONS ON THE FEDERAL GOVERNMENT OF NIGERIA CONSOLIDATED FINANCIALSTATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

During the audit of the Federal Government of Nigeria (FGN) Consolidated Financial Statements (CFS) for the year ended 31st December, 2020 and related records in respect of FGN Ministries, Departments and Agencies (MDA) maintained by the Office of the Accountant-General of the Federation, the following observations were made:

ISSUE 1: LOW IMPLEMENTATION OF PRIOR YEAR AUDIT RECOMMENDATIONS

Paragraph 114 of the Financial Regulations (FR) 2009 states "…(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 2019, that from a total of thirty two (32) Auditor-General for the Federation's recommendations, six (6), representing 19% were fully implementedwhile five (5), that is 16%, recommendations were still in progress and twenty one (21) representing 66%of the recommendations, were not implemented as shown in the Table below.

S/N	Classification	Audit Recommendations	Percentage
1	Implemented	**6**	**19%**
2	In Progress	**5**	**16%**
3	Not Implemented	**21**	**66%**
	Total	**32**	**100%**

Risks

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

Recommendations

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

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

ISSUE 2: NON-COMPLIANCE WITH EXTANT REGULATIONS ON TIMELINE FOR SUBMISSION OF THE CONSOLIDATED FINANCIAL STATEMENTS

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

In spite of the extant regulations:

i. The FGN CFS for the year ended 31st December, 2020 was first submitted for audit,by the Accountant-General of the Federation (AGF),on 15th March 2022, which was over a year after the reporting date (31st December 2020).
ii. The final submission after audit adjustments by the AGF,was made on 2nd March 2023, to the Auditor-General for the Federation (AuGF), and
iii. The above practice by the Accountant-General of the Federation runs contrary to the provisions of extant regulations.

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

Risks

i. Impediments to Public Accounts Committees (PAC) oversight.
ii. Sub-optimal decisions by those charged with governance.

Management's Response

i. The era when OAGF will not be complying with extant rule will soon be over. With the deployment of GIFMIS as the source of preparation of GPFS, the account shall henceforth be ready within (2) months after the year end.
ii. Noted.

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 2021FGN CFS, to the Public Accounts Committee of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconducts specified in paragraph 3129 of the Financial Regulations should apply.

ISSUE 3: NON-PREPARATION OF STAND-ALONE FINANCIAL STATEMENTS BY MDA

Paragraph 106 of the Financial Regulations2009 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."

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

i. Statements of Financial Performance
ii. Statements of Financial Position
iii. Cash Flow Statement
iv. Statements of Changes in Net Assets/Equity
v. Statements of Comparison of Actual and Budget
vi. Notes to the Account

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

Audit observed that:

i. The FGN CFS for the year ended 31st December 2020, was a combination of Trial Balances of 950 (Nine hundred and fifty) MDA instead of consolidation of their audited stand-alone financial statements, certified by the Auditor-General for the Federation in accordance with the Treasury Circulars.
ii. The non-preparation and submission of individual MDA's stand-alone financial statements for audit prevented the evaluation of the basis of measurement, recognition, and disclosure of the elements of the financial statements before consolidation.
iii. Notes to such stand-alone financial statements that would have facilitated extensive review of theFGN Consolidated Financial Statements were not made available, and
iv. This matter was also reported in the Auditor-General for the Federation's Annual Report on the FGN CFS for the year ended 31stDecember, 2019.

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

Risks

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

Management's Response

i. Noted.
ii. Noted, but this will only be applicable from year 2023 financial statements because all MDA's on GIFMIS have just been granted permission to download their various Trial Balance and prepare their Stand Alone Financial Statements.
iii. Please refer to paragraph (ii)above.

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 MDA.
ii. Ensure that each MDA submits stand-alone financial statements for audit by the Auditor-General for the Federation or his representatives before forwarding to the Accountant-General of the Federation for consolidation.
iii. Forward evidence of compliance to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to gross misconducts stated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 4: NON-RECOGNITION OF INDEPENDENT TAX REVENUE OF THE FEDERAL GOVERNMENT OF NIGERIA IN THE CONSOLIDATED FINANCIAL STATEMENTS.

Section 162 (1) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) states "The Federation shall maintain a special account to be called "the Federation Account" into which shall be paid all revenues collected by the Government of the Federation, except the proceeds from the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory, Abuja."

Audit observed from the review of Note 5 (Tax Revenue) to the FGN CFS that:

i. The sum of ₦29,142,773.61 (Twenty nine million, one hundred and forty two thousand, seven hundred and seventy three naira, sixty one kobo) was recognized as Tax Revenue in the FGN consolidated statement of financial performance; and
ii. The proceeds from the personal income tax of the personnel of the Armed Forces of the Federation, the Nigeria Police Force, and the Ministry or Department of Government charged with responsibility for Foreign Affairs was not included in the breakdown of Tax Revenue shown in Note 5 to the FGN CFS.

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

Risks

i. Misstatement of the CFS.
ii. Understatement of Tax Revenue.
iii. Omission of material information

Management's Response

i. The agency of government to report on the personal income tax of the personnel of the Armed Forces of the Federation, the Nigeria Police Force, and the Ministry or Department of Government charged with responsibility for Foreign Affairs is Federal Inland Revenue service. During our previous audit it was decided that they are operating under IFRS and could therefore not be reported by OAGF. The only reference to them will be in respect to operating surplus.
ii. From para (i) above these line items cannot be recognised.
iii. Same as above.
iv. Noted.

Recommendations

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

i. Provide details of proceeds from the personal income tax of the personnel of the Armed Forces of the Federation, the Nigeria Police Force, and the Ministry or Department of Government charged with responsibility for Foreign Affairs to the Public Accounts Committee of the National Assembly.
ii. Remit the proceeds in (i) above to the FGN Treasury Single Accounts (TSA).
iii. Furnish evidence of remittance to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to gross misconducts stated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 5: UNSUBSTANTIATED NEGATIVE BALANCES OF CASH AND CASH EQUIVALENTS (=₦13,955,069,757,335.20)

Paragraph 710 of the Financial Regulations 2009, states "No government bank account shall be overdrawn, or any temporary advance obtained from a bank. In the event of an account being overdrawn, the Officer Responsible shall be made to refund any bank charges incurred thereon."

Audit observed from the review of Note 28 (Bank Balances) to the FGN Consolidated Financial Statements that:

i. Twenty eight (28) Ministries, Departments and Agencies (MDA) had negative balances of cash and cash equivalents amounting to ₦13,955,069,757,335.20 (Thirteen trillion, nine hundred and fifty five billion, sixty nine million, seven hundred and fifty seven thousand, three hundred and thirty five naira, and twenty kobo) only, as shown in the Table below.

S/N	MDA	AMOUNT (₦)
1	FPO BENIN	27.95
2	FPO UYO	27.95
3	FPO ILORIN	107.50
4	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	317.24
5	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	322.50
6	NIPOST	404.00
7	FPO IBADAN	830.45
8	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	21,392.50
9	AIRFORCE INSTITUTE OFTECHNOLOGY, KADUNA	41,298.23
10	FPO ABAKALIKI	50,215.00
11	FEDERAL FIRE SERVICE	3,012,175.26
12	FEDERAL ROAD MAINTENANCEAGENCY	10,440,750.00
13	FGGC KAZAURE	30,433,322.20
14	FGC KIYAWA	34,257,077.05

15	FGGC KEBBI	34,257,077.05
16	FEDERAL COLLEGE OF EDUCATION BICHI	49,255,683.57
17	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	62,310,004.25
18	FGC OHAFIA	64,157,962.74
19	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	82,636,128.86
20	FOREIGN MISSION: LISBON	116,367,078.85
21	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	186,969,442.20
22	FOREIGN MISSION: DAMASCUS	201,694,114.31
23	NATIONAL BROADCASTING	231,632,307.17
24	FEDERAL POLYTECHNIC ILARO	256,767,728.53
25	PUBLIC COMPLAINTS COMMISSION	1,482,334,998.76
26	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	2,653,546,452.21
27	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	350,854,874,602.77
28	CONSOLIDATED REVENUE FUND	13,598,714,695,486.10
	Total	**13,955,069,757,335.20**

ii. The amount in (i) above was presented in the Consolidated Statement of Financial Position as Current Portion of Borrowings/Cash & Cash Equivalent under Current Liabilities.

iii. There was no amount disclosed in Note 42, Current Portion of Borrowings, to the FGN CFS.

iv. There was no further information in the Notes to the FGN CFS on what gave rise to the negative cash and cash equivalents recognised by the twenty eight MDA.

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

Risks

i. Misstatements of the FGN CFS
ii. Financing of unapproved expenditure.
iii. Exposure of the FGN to avoidable interest payments.

Management's Response

We have gone through the (28) listed MDAs and found out why each of their bank balances were overdrawn. Their various GIFMIS TB are hereby enclosed for your review. However, Find below the reasons for such balances;

S/NO	MDAs AS LISTED ON CFS TB	CRF	CAPITAL	PERSONNEL	O/HEAD	REVENUE	GRANT	REMARK
1	33				✓			BANK CHARGES
2	82				✓			✓
3	107		✓	✓	✓			✓

4	174				✓			✓
						✓		JOURNAL
5	196				✓			BANK CHARGE
							✓	JOURNAL
6	214						✓	JOURNAL
7	221				✓			BANK CHARGES
S/N	MDA AS LISTED ON CFS TB	CRF	CC				g	REMARK
8	286						✓	JOURNAL
9	295					✓	✓	JOURNAL
10	300	✓						NORMAL
11	301		✓		✓			BANK CHARGE
12	308				✓			BANK CHARGE
13	316				✓			BANK CHARGE
14	317				✓			BANK CHARGE
15	335				✓			BANK CHARGE
16	410				✓			BANK CHARGE
17	533				✓			BANK CHARGE
18	535		✓	✓				BANK CHARGE
19	621					✓		JOURNAL
20	643				✓			BANK CHARGE
						✓		JOURNAL
							✓	JOURNAL
21	654					✓		JOURNAL
							✓	JOURNAL
22	672				✓			BANK CHARGE
						✓		JOURNAL
23	733					✓		JOURNAL
24	742				✓			BANK CHARGE
							✓	JOURNAL
25	781					✓		JOURNAL
26	940				✓			BANK CHARGE
27	943					✓		JOURNAL
28	958					✓		JOURNAL
							✓	JOURNAL

The above summary aptly captures what went wrong. In the case of those whose journal created this observation, CAD has initiate line of communication to them so as to correcting it.

i. No MDA reported such provision
ii. Above shows the schedule of how it happens;
iii. No approval was granted.
iv Noted.

Recommendations

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

i. Ensure that budgetary provision is made for charges by service providers for the usage of gateway to the Central Bank of Nigeria (CBN) in the annual budget of each MDA just like is done in the budget for Military Pension Board.
ii. Forward schedule of transactions that gave rise to the negative cash and cash equivalents recognised by the twenty eight (28) MDA to the Public Accounts Committee of the National Assembly.
iii. Furnish the Bank Statements of the affected MDA to the Public Accounts Committee of the National Assembly, and
iv. Otherwise, sanctions relating to irregular payments from public funds prescribed in paragraph 3106 of the Financial Regulations should apply.

ISSUE 6: EXTRA-BUDGETARY EXPENDITURE ON OVERHEAD COSTS (=₦284,316,170,124.34)

Paragraph 313 of the Financial Regulations 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." Furthermore, paragraph107 of the FR 2009 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 Note 15 (Overhead Cost) to the FGN CFS that:

i. Two hundred and fifty six(256)MDA exceeded their Overhead Cost budget by ₦284,316,170,124.34(Two hundred and eighty four billion, three hundred and sixteen million, one hundred and seventy thousand, one hundred and twenty four naira, thirty four kobo).
ii. The total expenditure disclosed for the affected MDA was ₦361,273,553,365.49 (Three hundred and sixty one billion, two hundred and seventy three million, five hundred and fifty three thousand, three hundred and sixty five naira, forty nine kobo), against the approved budget of ₦76,957,383,241.15 (Seventy six billion, nine hundred and fifty seven million, three hundred and eighty three thousand,two hundred and forty one naira, fifteen kobo), hence the extra budgetary expenditure of ₦284,316,170,124.34, and
iii. The sources of the extra spending were neither disclosed nor was the evidence of supplementary appropriation or approved virement provided.

The above anomalies can be attributed to the failure of the Accounting Officers of the affected MDA to ensure that proper budgetary and accounting systems areestablished and maintained to enhance internal control,accountability and transparency. Also, lack of due diligence from the Accountant-General of the Federation in ensuring that the release of the Overhead Costs was limited to approved estimates.

Risks

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

Management's Response

i. GIFMIS is budget based software; it could not allow payments without a budget. Also, MDAs with waivers to spend 75% of their revenue are allowed to add whatever they spent as a supplementary budget. Several of the affected MDAs also do have Grants or Aid, these is to be classified as supplementary budget. Those, with AIE, revenue & grants sources have had their budgets adjusted as supplementary budgets (see remark column).
ii. The affected MDA will be contacted immediately through letters(see the copies in file folder).
iii. Noted.

Recommendations

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

i. Ensure adherence to Appropriation Act as approved by the National Assembly.
ii. Ensure the affected entities provide the Public Accounts Committees of the National Assembly with the approval by which the extra-budgetary Overhead Costs were incurred, and
iii. Otherwise, sanctions relating to gross misconducts prescribed in paragraph 3129 of the Financial Regulations should apply.

ISSUE 7: OVERHEAD EXPENDITURES WITHOUT APPROPRIATION (=₦129,348,691,232.01)

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) 2009 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 the FGN Consolidated Statement of Financial Performance and Note 15 (Overhead Cost) to the FGN CFS that:

i. Eighteen (18) MDA incurred overhead expenditure of ₦129,348,691,232.01 (One hundred and twenty nine billion, threehundred andforty eight million,six hundredand ninety one thousand, two hundred and thirty twonaira, one kobo), and
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 systemsurrounding the budgetary and accounting processes of both MDA and the Office of the Accountant-General of the Federation.

Risks
i. Misapplication of public funds.
ii. Overhead expenditures without Appropriation.

Management's Response
i. They are mostly those that had waivers to spend a percentage of their revenue to sustain themselves. Government only receives operating surplus from them. Therefore, their expenditures have been adjusted to mean their supplementary budgets. See the table below.
ii. Those under FIIRO are funded from their headquarters (see the annual budget).
iii. Efforts have been made to get copies of those who are on first line charges, as soon as their responses is available, it shall be included.
iv. Explanation in para 1 above stands.
v. Noted.

Recommendations
The Accountant-General of the Federation should be requested to:
i. Mandate the MDA that incurred the overhead expenditure without appropriation to provide the Public Accounts Committees of the National Assembly with approvalon which the Overhead costs were incurred.
ii. Ensurethat Overheads are incurred based on appropriations by the National Assembly, and
iii. Otherwise, sanctions relating to gross misconducts stated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 8: MDA WITH ZERO OVERHEAD EXPENDITURE

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 ofthe Statement of Financial Performance and Note 15 (Overhead Cost) to the FGN CFS that:

i. Thirty four (34) MDA reported zero overhead expenditure despite having a total budget of ₦6,965,100,151.00 (Six billion, nine hundred and sixty five million, one hundred thousand, one hundred and fifty onenaira), and
ii. No additional information was disclosed to enable users understand how the MDA operated without overhead costs.

The above anomalies could be attributed to weaknesses in the internal control systemsurrounding 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

i. We have reviewed the accounts and found out that some of them did not submit their account as at year end for inclusion. But as at this time here is the updated version
ii. Those whose report gets to us have been adjusted accordingly.
iii. Noted.

Recommendations

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

i. Ensurethat MDA submit their expenditure reports for consolidation.
ii. Ensure that the affected MDA forward their expenditure reports to the Public Accounts Committees (PAC) of the National Assembly, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations should apply to the Accounting Officers of the affected MDA.

ISSUE 9: EXTRA-BUDGETARY EXPENDITURE ON EMPLOYEE BENEFITS AND SUBSIDIES (=₦342,915,514,448.29)

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

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

Audit observed from the review of the FGN CFS for the year ended 31st December 2020 that:

i. The sum of ₦342,915,514,448.29 (Three hundred and forty two billion, nine hundred and fifteen million, five hundred and fourteen thousand, four hundred and forty eight naira, twenty nine kobo) was expended in the year 2020, above the appropriated amounts as shown in the Table below.

Audit Components	Current year budgeted figures	Current year final figures	Difference
EXPENDITURE	**₦**	**₦**	**₦**
Employees Benefits	7,026,712,979.96	335,657,780,939.50	(328,631,067,959.54)
Subsidies	0	14,284,446,488.75	(14,284,446,488.75)
Total	**7,026,712,979.96**	**349,942,227,428.25**	**-342,915,514,448.29**

Source: Statement of Financial Performance, 2020

ii. The sum of ₦7,026,712,979.96 was budgeted for Employees Benefit while the total expenditure was ₦335,657,780,939.50 leading to an extra-budgetary expenditure of ₦328,631,067,959.54. On the other hand, the sum of ₦14,284,446,488.75 was spent on subsidies without budgetary provisions.

iii. Seventy two (72) Ministries Departments and Agencies (MDA) exceeded their Employee Benefits budget by ₦328,631,067,959.54 (Three hundred and twenty eight billion, six hundred and thirty one million, sixty seven thousand, nine hundred and fifty nine naira, fifty four kobo). The total expenditures of the Seventy two (72) MDA were ₦335,657,780,939.50 (Three hundred and thirty five billion, six hundred and fifty seven million, seven hundred and eighty thousand, nine hundred and thirty nine naira, fifty Kobo) while the total budget was ₦7,026,712,979.96 (Seven billion, twenty six million, seven hundred and twelve thousand, nine hundred and seventy nine naira, ninety six Kobo), hence the reported extra budgetary expenditure, and

iv. Out of the Seventy two (72) MDA, only two MDA had budgetary provisions on Employee Benefits, while the remaining 70 MDA had nil budgetary allocations,

The above anomalies could be attributed to weaknesses in the internal control systemsurrounding the budgetary and accounting processes of MDA.

Risks

i. Unapproved expenditure could lead to waste and diversion of funds.
Ii Override of control

Management's Response

i. Most times MDAs do charge all payments relating to burial expense of deceased colleagues into Employee benefits. Instead of welfare expense.
ii. Because it was not appropriate, there is no budget provision.
iii. Adjusted already.
iv. Noted.

Recommendations

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

i. Ensure adequate budgetary provisions are made to support Government expenditure on Employees Benefits and Subsidies.
ii. Ensure that MDA charge all payments to the appropriate code in the National Charts of Accounts.

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

ISSUE 10: EXTRA-BUDGETARY EXPENDITURE ON SALARIES & WAGES (=₦78,761,272,804.54)

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 controlling 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 FGN CFS that:

i. One hundred and six (106) MDA exceeded their Personnel Costs budget by ₦78,761,272,804.54 (Seventy eight billion, seven hundred and sixty one million, two hundred and seventy two thousand, eight hundred and four naira, fifty four kobo).
ii. The total expenditures of the one hundred and six (106) MDA was ₦882,896,536,645.71 (Eight hundred and eight two billion, eight hundredand ninety six billion, five hundred and thirty six thousand, six hundred and forty five naira, seventy one kobo) while the total budget was ₦804,135,263,841.17 (Eight hundred and four billion, one hundred and thirty five million, two hundred and sixty three thousand, eight hundred and forty one naira, seventeen kobo), hence the reported extra-budgetary expenditure, and
iii. No information was disclosed thereon in respect to the authorization of the expenditure by way of either supplementary appropriation or virement upon which the Personnel budget was exceeded.

The above anomalies could be attributed to weaknesses in the internal control systemsurrounding the budgetary and accounting processes of MDA.

Risks

i. Misuse of financial resources.
ii. Misappropriation of funds.

Management's Response

i. This is as a result of under budgeting, AIE are often provided to redress the shortfalls.

ii. Letters will be written to all the affected MDAs. But some first line charge MDAs without budget will be adjusted with their newly submitted budget now.
iii. Service wide vote
iv. Noted.

Recommendations

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

i. Ensure that MDA comply with the Appropriation Act as it relates to their personnel costs.
ii. Furnish the Public Accounts Committees of the National Assembly with the approvals for the₦78,761,272,804.54 excess expenditure above appropriation.
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations should apply to the Accounting Officers of the affected MDA.

ISSUE 11: IRREGULAR CLASSIFICATION OF INTANGIBLE ASSETS (=₦1,225,045,461,605.83)

Paragraph 118 of the International Public Sector Accounting Standards (IPSAS) 31, Intangible Assets, states "A class of intangible assets is a grouping of assets of a similar nature and usein an entity's operations. Examples of separate classes may include:

(a) Brand names;
(b) Mastheads and publishing titles;
(c) Computer software;
(d) Licences;
(e) Copyrights, patents, and other industrial property rights, service, andoperating rights;
(f) Recipes, formulae, models, designs, and prototypes; and
(g) Intangible assets under development.

The classes mentioned above are disaggregated (aggregated) into smaller(larger) classes if this results in more relevant information for the users of thefinancial statements." Also, paragraph 2.19 (Amortization Charges) of Note 2, Summary 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 that:

i. The sum of ₦1,225,045,461,605.83 (One trillion, two hundred and twenty five billion, forty five million, four hundred and sixty one thousand, six hundred and five naira, eighty three kobo) was recognized under Note 36A as Intangible Assets for 659 MDA without the schedule showing the classification/nature of the Intangible Assets contrary to the provision of IPSAS 31 and Summary of Significant Accounting Policies, and

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

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

Risks

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

Management's Response

i. Kindly find the details of items included in the Capital budget of FGN which are posted as intangible Assets;
ii. Efforts are on to get the stakeholders attention for proper classification
iii. Noted.

Recommendations

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

i. Provide schedule of classification of Intangible Assets valued at ₦1,225,045,461,605.83 in Notes 36 and 36A in accordance with the provision of IPSAS 31.
ii. Include Intangible Assets Schedule as a Note to the FGN CFS to replace Note 36, and
iii. Otherwise, sanctions relating to gross misconducts stated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 12: UNSUBSTANTIATED GAIN ON DISPOSAL OF PROPERTY, PLANTS AND EQUIPMENT (=₦244,326,407.50)

Paragraph 82 of the International Public Sector Accounting Standards (IPSAS) 17 states" The carrying amount of an item of property, plant and equipment shall be derecognized:
(a) On disposal; or
(b) When no future economic benefits or service potential is expected from its use or disposal." Furthermore, paragraph 83 of IPSAS 17 states"The gain or loss arising from the derecognition of an item of property, plant and equipment shall be included in surplus or deficit when the item is derecognized…" Also, 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;…"

Audit observed from the review of the Consolidated Statement of Financial Performance and Note 24 to the FGN CFS that:

i. The gain of ₦244,326,407.50 from disposal ofassets was disclosed in both Note 24 and Consolidated Statement of Financial Performance as Gain or Loss on Disposal of PPE, and

ii. The gain was not recognized in the Consolidated Statement of Cash Flow under Investing Activities.

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. Misstatements of the FGN CFS
ii. Misleading information

Management's Response

i. The Treasury will communicate with the various MDAs to forward the schedule of asset to ascertain the correct position.
ii. The source documents are not available; therefore, the Treasury cannot recognize it in the CFS cash flow.
iii. Please refer para I above.
iv. Noted.
v. Noted.

Recommendations

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

i. Provide the classes of assets disposed in Note 34, PPE Schedule, upon which the gain of ₦244,326,407.50 disclosed in Note 24 (Gain or Loss on Disposal of PPE) arose.
ii. Provide schedule of Assets disposed and authorization (including valuation) by relevant MDAs showing the cost, accumulated depreciation, carrying amount and proceeds associated with the assets to the Public Accounts Committees of the National Assembly.
iii. Account for proceeds from disposal of assets in Note 34 of FGN CFS.
iv. Furnish evidence of remittance of proceeds from disposal of the affected assets to the Treasury to the Public Accounts Committees of the National Assembly.
v. Otherwise, sanctions relating to failure to account for government revenue and gross misconduct specified in paragraphs 3112 and 3129 of the Financial Regulations respectively, should apply.

ISSUE 13: NON-DISCLOSURE OF INFORMATION ON CONTINGENT LIABILITIES

Paragraph 27 of the International Public Sector Accounting Standards (IPSAS) 1, Presentation of Financial Statement, states "Financial Statements shall present fairly the Financial Position, the Financial Performance, and Cashflow Statement of an entity. Fair presentation requires the faithful representation of the effects of transitions, other events, and conditions in accordance with the definition and recognition criteria for assets, liabilities, revenues, and expenses set out in IPSASs. The application of IPSASs, with additional disclosure, when necessary, is presumed to result in financial statements that achieved a fair presentation." Furthermore, paragraph 100 of IPSAS 19 states "Unless the possibility of any outflow in settlement is remote, for each class of contingent liability at the reporting date, a brief description of the nature of the contingent liability, and where practicable an estimate of its financial effects, an indication of the uncertainties relating to the amount or timing of any outflow; and the possibility of any disbursement shall be

disclosed". 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 Note 44, Long Term Provision, and the FGN CFS that:

i. No disclosure was not made in respect of a judgement debt of US$6.6billion, plus accrued interest, awarded in favour of Process and Industrial Developments Limited (P&ID) by a London Tribunal in January 2017 against the Federal Government of Nigeria in a decided case of failed Gas project.
ii. Though, the case was still being prosecuted in both the United Kingdom and United States of America Courts, FGN may be required to pay the judgement debts plus interest otherwise, P&ID may be empowered to seize FGN's Commercial Assets, if the case is eventually decided against the FGN, and
iii. No other disclosure was made in respect of contingent liabilities of 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. Misinformation of stakeholders.
ii. Misstatements of the FGN CFS.

Management's Response

i. The Treasury wish to disclose as much as possible information's on long term provision if the affected MDAs makes them available.
ii. Our position is as stated above.
iii. Noted

Recommendations

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

i. Justify to the Public Accounts Committees of the National Assembly, the non-disclosure of Judgement Debt of US$6.6billionplus accrued interest, awarded in favour of Process and Industrial Developments Limited (P&ID) in the FGN CFS.
ii. Disclose judgement debt of US$6.6billion, plus accrued interest, awarded in favour of P&ID and other material contingent liabilities in the subsequent FGN CFS.
iii. Otherwise, sanctions relating to gross misconduct in paragraph 3129 of the Financial Regulations should apply.

ISSUE 14: NON-COMPLIANCE WITH EXTANT REGULATIONS ONBUDGET APPROPRIATION

Section 81(1) of the Constitution of the Federal Republic of Nigeria (CFRN), 1999 (as amended) states "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." Furthermore, section 81(2) of the CFRN, 1999 (as amended) states "The heads of expenditure contained in the estimates (other than expenditure charged upon the Consolidated

Revenue Fund of the Federation by this Constitution) shall be included in a bill, to be known as an Appropriation Bill, providing for the issue from the Consolidated Revenue Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein." Also, paragraph 8 of the International Public Sector Accounting Standards (IPSAS) 24 defines an approved budget as a reflection of the "revenues or receipts expected to arise in the annual or multi-year budget period, based on current plans and the anticipated economic conditions during the budget period…."

Audit observed from the review of the Consolidated Statement of Financial Performance and the Consolidated Statement of Comparison of Budget and Actual for the year ended 31st December, 2020 that:

i. There were no budgets for some Revenue items recognised in the Consolidated Statement of Financial Performance amounting to ₦974,214,243,160.08 (Nine hundred and seventy four billion, two hundred and fourteen million, two hundred and forty three thousand, one hundred and sixty naira, eight kobo) as shown in the Table below.

REVENUE ITEMS	Year 2020 actual figures (₦)	Year 2020 budgeted figures (₦)	Difference (₦)
Tax Revenue	29,142,773.61	0.00	29,142,773.61
Aid & Grants	134,189,243,520.49	0.00	134,189,243,520.49
Debt Forgiveness/Other Capital Receipts to CDF	10,553,605,245.10	0.00	10,553,605,245.10
Other Funds	829,442,251,620.88	0.00	829,442,251,620.88
Total	**974,214,243,160.08**	**0.00**	**974,214,243,160.08**

Source: Statement of Financial Performance, 2020

ii. For instance, the sum of ₦134,189,243,520.49 which was recognised as "Aid & Grants" in the Consolidated Statement of Financial Performance was not shown under the budget column in the Consolidated Statement of Comparison of Budget and Actual, and

iii. The resulting variances on revenue items not budgeted for as shown in the Table above could not be justified on ground of performance.

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

Risks

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

Management's Response

i. There is no budget source to derive such data as obtained for expenditure leg.
ii. Noted.

Recommendations

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

i. Justify to the Public Accounts Committee of the National Assembly the non-recognition of budgeted revenue items in the Consolidated Statement of Comparison of Budget and Actual, and

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

ISSUE 15: NON-DISCLOSURE OF EVENTS AFTER THE REPORTING DATE

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

i. There was no disclosure of Events after the Reporting Date as well as date of approval of the FGN CFS, and
ii. Date of Approval of FGN CFS, a benchmark for the event after the reporting date was not 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. Material events may not be reported
ii. Misstatement of FGN CFS.

Management's Response

i. There is none to be disclosed. When it is available it will be disclosed.
ii. Noted.
iii. Noted.
iv. Noted.

Recommendations

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

i. Justify to the Public Accounts Commiittee of the National Assembly, the non-disclosure of events after the reporting date in the FGN CFS as required by IPSAS 14, and
ii. Otherwise, sanctions relating to gross misconductstated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 16: DISCREPANCIES BETWEEN 2019 AUDITED BALANCES AND COMPARATIVE FIGURES IN 2020

Paragraph 46 of the International Public Sector Accounting Standards (IPSAS) 3 States "Errors can arise in respect of the recognition, measurement, presentation or disclosure of elements of financial statements. Financial statements do not comply with IPSASs if they contain either material errors or immaterial errors made intentionally to achieve a particular presentation of an entity's financial position, financial performance or cash

flows. Potential current period errors discovered in that period are corrected before the financial statements are authorized for issue. However, material errors are sometimes not discovered until a subsequent period, and these prior period errors are corrected in the comparative information presented in the financial statements for that subsequent period..."

Audit observed from the review of the FGN CFS for the year ended 31st December 2020 and the Audited FGN CFS for the year ended 31st December 2019 that:

i. There were differences among some sub-components with respect to the audited balances in the FGN CFS for the year ended 31st December 2019 and the comparative figures of 2019 shown in the FGN CFS for the year ended 31st December 2020 as presented in the Table below.

Economic Code	Description	Final amounts per prior year Audit (2019 Audited CFS) (₦)	Corresponding amounts per current year financial statements(₦)	Difference (₦)
220201 - 220208, 220210 & 230501	Overhead Cost	1,449,822,419,277.94	1,449,895,878,683.94	-73,459,406.00
	Net Surplus/(Deficit) for the Period	608,244,142,901.14	608,170,683,495.14	73,459,406.00
310101 - 310201	Cash and Cash Equivalents	-1,527,020,220,056.39	813,620,162,714.89	-2,340,640,382,771.28
410601	Current Portion of Borrowings	0.00	2,340,640,382,771.27	-2,340,640,382,771.27
	Total	**531,046,342,122.70**	**5,212,327,107,665.24**	**-4,681,280,765,542.54**

Source: FGN Consolidated Financial Statements, 2019 & 2020

ii. The sum of ₦1,449,822,419,277.94 (One trillion, four hundred and forty nine billion, eight hundred and twenty two million, four hundred and nineteen thousand, two hundred and seventy seven naira ninety four kobo) was the audited Overhead Costs in the 2019 FGN CFS, the sum of ₦1,449,895,878,683.94 (One trillion, four hundred and forty nine billion, eight hundred and ninety five million, eight hundred and seventy eight thousand, six hundred and eighty three naira, ninety four kobo) was shown as 2019 comparative figures in the FGN CFS, for the year ended 31st December, 2020, and

iii. Arising from (ii) above, there was a difference of ₦73,459,406.00 (Seventy three million, four hundred and fifty nine thousand, four hundred and six naira).

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. Inaccurate and Incomplete FGN CFS
ii. Misstatement of FGN CFS

Management's Response

i. It was an error of commission. And it has been corrected.
ii. Done already.
iii. The adjusted FGN CFS is hereby forwarded for further scrutiny.
iv. Noted.

Auditors' Evaluation

The following adjustments were not reflected in the adjusted FGN CFS.

Economic Code	Description	Final amounts per prior year Audit (2019 Audited CFS)	Corresponding amounts per current year financial statements	Difference
	EXPENDITURE	(₦)	(₦)	(₦)
310101 - 310201	Cash and Cash Equivalents	- 1,527,020,220,056.39	813,620,162,714.89	- 2,340,640,382,771.28
410601	Current Portion of Borrowings	0	2,340,640,382,771.27	- 2,340,640,382,771.27
	Total	**- 1,527,020,220,056.39**	**3,154,260,545,486.16**	**- 4,681,280,765,542.55**

The adjustments did not address the audit findings, hence the findings remain valid.

Recommendations

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

i. Justify to the Public Accounts Committee of the National Assembly, the difference between the 2019 Audited FGN CFS and the comparative figure in the 2020 FGN CFS.
ii. Otherwise, sanctions relating to gross misconductstated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 17: MDA WITH THE SAME OVERHEAD EXPENDITURES IN 2019 AND 2020 (=₦4,112,385,290.82)

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 15, Overhead, of the FGN CFS that:

i. High Court of Justice–FCT, Abuja disclosed the same amount of overhead expenditures in both 2020 and 2019 of ₦4,112,385,290.82 (Four billion one hundred and twelve million, three hundred and eighty five thousand, two hundred and ninety naira, eighty two kobo).
ii. Despite the fact that the Overhead budget for 2020 for instance, was ₦3,997,134,535.79 (Three billion, nine hundred and ninety seven million, one hundred and thirty four thousand, five hundred and thirty five naira, seventy nine kobo) the actual expenditure for the Court still stood at ₦4,112,385,290.82 thereby, giving rise to extra-budgetary expenditure of ₦115,250,755.03 (One hundred and fifteen million, two hundred and fifty thousand, seven hundred and fifty five naira, three kobo)
iii. There was no other information or disclosure to show if there was supplementary budget or virement approved by the National Assembly for the Court to justify the extra-budgetary expenditure, and
iv. There was no additional information on the rationale for reporting the same expenditures of 2019 in 2020 for the Court.

The above anomalies could be attributed to weaknesses in the internal control systemsurrounding the budgetary processes of the High Court of Justice – FCT, Abuja and the consolidation process in the Office of the Accountant-General of the Federation.

Risks

i. Misstatements of the FGN CFS.
ii. Misapplication of funds.

Management's Response

i. The review has been done and the various MDAs have been contacted, they have equally forwarded the correct version of the TB.
ii. Done already.
iii. Noted.

Recommendations

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

i. Furnish the Public Accounts Committee of the National Assembly with justification for the High Court of Justice-FCT, Abuja spending equal amounts on Overhead in both 2019 and 2020.
ii. Mandate the High Court of Justice-FCT, Abuja to produce approval for extra-budgetary overhead expenditure of ₦115,250,755.03 to the Public Accounts Committees of the National Assembly.
iii. Remit the sum of ₦115,250,755.03 being the extra-budgetary overhead expenditure to the Treasury.
iv. Produce evidence of remittance to the Public Accounts Committees of the National Assembly, and
v. Otherwise, sanctions relating to gross misconducts stated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 18: IRREGULARITIES IN THE DISCLOSURE OF AID & GRANTS (=₦138,942,133,343.27)

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

Audit observed from the review of the FGN CFS for the year ended 31st December, 2020 that:

i. There was no disclosure or explanation provided in the Notes to the FGN CFS to further explain the Donors, purpose and nature of items presented in the CFS in line with the Auditor-General for the Federation's recommendations in 2017-2019 Audit reports, that Aid & Grants should be properly disclosed using the format presented in the Table below.

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

ii. The consolidated Aid & Grants in the Note 9 to the FGN CFS for ninety (90) MDA amounting to ₦138,942,133,343.27 (One hundred and thirty eight billion, nine hundred and forty two million, one hundred and thirty three thousand, three hundred and forty three naira, twenty seven kobo) did not provide the required disclosures.

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

Management's Response

i. The request to adopt the new format is termed "change request" in the development of software. This has been passed to the appropriate quarters for implementation. But it will take some time.
ii. Several of the beneficiaries are higher education, which benefits from TETFUND.
iii. Noted.

Recommendations

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

i. Justify his failure to comply with the Auditor-General for the Federation's recommendations on proper disclosure of Aid and Grants in the FGN CFS since 2017.
ii. Provide the details of the Donor Agencies, and the purpose for which such Aid and Grants were given to the Public Accounts Committees of the National Assembly.
iii. Otherwise, sanctions relating to gross misconductstated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 19: IRREGULARITIES IN REPORTING PUBLIC FUNDS

Paragraph 107 (e) of the Financial Regulations (FR) 2009 requires the Accountant-General to maintain and operate the accounts of the Consolidated Revenue Fund, Development Fund, Contingencies Fund and other Public Funds and provide cash backing for the operations of the Federal Government. Furthermore, paragraph 107 (k) of the FR 2009 requires the Accountant-General to provide financial guidelines through the issuance of treasury circulars to federal ministries/extra-ministerial offices and other arms of government to ensure, strict compliance with existing control systems for the collection, custody and disbursements of public funds and stores.

Audit review of Notes 43 and 43A (Public Funds) to the FGN CFS revealed that:

i. The sum of ₦6,847,885,497.98 (Six billion, eight hundred and forty seven million, eight hundred and eighty five thousand, four hundred and ninety seven naira, ninety eght kobo) was disclosed in Note 43A as balances of public funds held by six (6) MDA which were not expected to hold such public funds as shown in the Table below.

S/N	ADMIN. CODE	MDA	AMOUNT (₦)
1	517018015	FEDERAL POLYTECHNIC DAMATURU	1,771,716,365.70
2	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	685,386,490.00
3	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	38,033,000.00
4	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	336,199,878.20
5	517021023	BAYERO UNIVERSITY, KANO	1,690,280,537.00
6	517021034	FEDERAL UNIVERSITY DUTSIN-MA	2,326,269,227.08
		Total	**6,847,885,497.98**

***Source**: Notes 43 and 43A to the FGN CFS*

ii. The sum of ₦2,326,269,227.08 (Two billion, three hundred and twenty six million, two hundred and sixty nine thousand, two hundred and twenty seven naira, eight kobo) was the balance disclosed in respect of Federal University Dutsin-Ma, an Agency of the FGN not expected tobe in control of Public Funds.

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

Risks

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

Management's Response

i. The discrepancies have been corrected.
ii. The various MDAs concerned have been instructed that only OAGF can report on public Funds. MDAs can only report on Aids or Grants.
iii. Noted

Recommendations

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

i. Reconcile the accounts of the affected MDAs and eliminate Public Fund balances in their books.
ii. Ensure that any unexplained sum is returned to the Treasury.
iii. Forward evidence of reconciliation and remittance in (i) and (ii) above to the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to gross misconductstated in paragraph 3129 of the Financial Regulations should apply to the Accountant-General of the Federation and the Accounting Officers of the affected MDA.

ISSUE 20: UNSUBSTANTIATED DISINVESTMENT/ADJUSTMENT ININVESTMENT (=₦161,029,373,798.08)

Paragraph 29 of the 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 Note 33 (Investment) to the FGN CFS that:

i. 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) was recognized as the consolidated Investment in the FGN consolidated statement of financial position and Note 33, Investment, to the FGN CFS.
ii. Note 33 to the FGN CFS revealed a divestment/adjustment in the investment in (i) above by MDA and GIFMIS during the year amounting to ₦161,029,373,798.08 (One hundred and sixty one billion, twenty nine million, three hundred and seventy three thousand, seven hundred and ninety eight naira, eight kobo).
iii. There was no further information showing the list of affected MDA and GIFMIS wherein divestment was carried out.

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

Risks

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

Management's Response

i. Please refer your observation in previous issue. The postings were made in error by the affected MDAs.
ii. The report was from both years 2016 and 2017 respectively (photocopies of audited accounts enclosed)
iii. Noted

Recommendations

The Accountant-General of the Federation is requested to:

i. Furnish the Public Accounts Committees of the National Assembly with the details (showing the nature, type, purpose, and value of the investments) of the divestment/adjustment of ₦161,029,373,798.08 by the affected MDA and GIFMIS.
ii. Produce evidence of remittance of proceeds of divestments in (i) above to the Treasury to the Public Accounts Committees of the National Assembly, 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 respectively, should apply.

ISSUE 21: NON-RECOGNITION OF PROPERTY, PLANTS AND EQUIPMENT (PPE) FOR SOME MDA

Paragraph 112(i) (d) of the Financial Regulations2009 requires Accounting Officers to ensure safety and proper maintenance of all government assetsunder their care. Also, Treasury Circular TRY A4 & B4/2018 Ref No: OAGF/CAD/026/V.III/168 dated 6thMarch, 2018 titled, 'Submission of IPSAS-Compliant Inventory of Fixed Assets held by Ministries, Departments and Agencies (MDA) as at 31st December, 2016. The circular mandates all MDA 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. Similarly, 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 Notes 34 A (Property, Plants and Equipment (PPE)) to the FGN CFS that:

i. Ninety (90) Ministries, Departments and Agencies (MDA), Property, Plants and Equipment were neither recognized nor disclosed in the FGN CFS, and
ii. No further disclosure or information as to reason for the non-recognition or nil values of PPE in the affected MDA to enable the audit establish cases of premature scrapping of Assets and/or unauthorised disposals of same.

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

Risks

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

Management's Response

i. They have not reported any on their GIFMIS TB
ii. Noted
iii. Noted

Recommendations

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

i. Justify to the Public Accounts Committees (PAC) of the National Assembly the non-recognition/nil values of PPE for the ninety (90) MDA.
ii. Mandate the Accounting Officers of the affected MDA to account for the PPE entrusted to them and forward the records to the Public Accounts Committees of the National Assembly, and
iii. Otherwise, sanctions relating to premature scrapping of and/or sale of governmentasset and gross misconductstated in paragraphs 3114 and 3129 of the Financial Regulations respectively should apply.

ISSUE 22: UNUSUAL DECREASE IN INTEREST EARNED (=₦2,030,328,274.40)

Paragraph 127(c) of the International Public Sector Accounting Standards (IPSAS) 1 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/equity or cash flow statement, 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 CFS that:

i. The sum of ₦21,972,383.41 (Twenty one million, nine hundred and seventy two thousand, three hundred and eighty three naira, forty one kobo) was recognized as interest earned in the FGN Consolidated Statement of Financial Performance and Note 8, Interest Earned, to the FGN CFS.

ii. The interest earned decrease from ₦2,052,300,657.82 (Two billion, fifty two million, three hundred thousand, six hundred and fifty seven naira, eighty two kobo) in 2019 to ₦21,972,383.41 in 2020which wasby ₦2,030,328,274.40 (Two billion, thirty million, three hundred and twenty eight thousand, two hundred and seventy four naira, forty kobo) or 99%.
iii. Proceeds from the liquidation of investments that led to decrease in interest earned was not recognized in the FGN Consolidated Statement of Cashflow, and
iv. There was no disclosure in the FGN CFS to substantiate the decrease in the amount of interest earned.

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

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

Management's Response
No Management's Response

Recommendations
The Accountant-General of the Federation should be requested to:
i. Provide justification for the decline in interest earned from ₦2,052,300,657.82 in 2019 to ₦21,972,383.41 in 2020 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.
iv. Otherwise, sanctions relating to failure to account for Government Revenue and gross misconduct specified in paragraphs 3112 and 3129 of the Financial Regulations respectively, should apply.

ISSUE 23: DISCREPANCIES BETWEEN AMOUNT CONSOLIDATED AND AMOUNT CONFIRMED BY THE MDA - OVERSTATEMENT (=₦3,284,318,396,523.22)

Paragraph 106 of the Financial Regulations (FR) 2009 requires the Accountant-General of the Federation to provide adequate accounting systems and controls in the ministries, extra-ministerial offices and other arms of government. Furthermore, paragraph 107(h) of the FR requires the Accountant-General of the Federation to conduct routine and in-depth inspection of the books of accounts of federal ministries, extra-ministerial offices and other arms of government to ensure compliance with rules, regulations and policy decisions of the federal government. This is to ensure the correctness and completeness of financial information.

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

i. The sum of ₦4,196,757,714,197.66 was recognized in the FGN CFS for various sub-components of the CFS for forty four (44) MDA by the Accountant-General of the Federation (AGF) while the sum of ₦912,439,317,674.44for the same sub-components was confirmed by the MDA.

ii. The sum of ₦3,284,318,396,523.22 (Three trillion, two hundred and eighty four billion, three hundred and eighteen million, three hundred and ninety six thousand, five hundred and twenty three naira, twenty two kobo) was the difference between the amountsconsolidated by the AGF and what the MDA confirmed, and

iii. There was no reconciliation to justify the overstatement.

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

Risks

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

Management's Response

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

Recommendations

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

i. Justify to the Public Accounts Committees of the National Assembly the overstatement of ₦3,284,318,396,523.22 over the amount confirmed MDA in the FGN CFS.
ii. Reconcile the discrepancies and restate the FGN CFS for the year ended 31st December 2020, and
iii. Otherwise, sanctions relating to gross misconduct stated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 24: DISCREPANCIES BETWEEN AMOUNT CONSOLIDATED AND AMOUNT CONFIRMED BY THE MDA - UNDERSTATEMENT (=₦1,465,583,574,381.02)

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

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

i. The sum of ₦738,760,477,283.84 was recognized in the FGN CFS for various sub-components of the CFS for forty four (44) MDA by the Accountant-General of the Federation (AGF) while the sum of ₦2,204,344,051,664.86 for the same sub-components was confirmed by the MDA.
ii. The sum of ₦1,465,583,574,381.02 (One trillion, four hundred and sixty five billion, five hundred and eighty three million, five hundred and seventy four thousand, three hundred and eighty one naira, two kobo) was the difference between the amountsconsolidated by the AGF and what the MDA confirmed, and
iii. There was no reconciliation to justify the understatement.

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

Risks

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

Management's Response

i. The discrepancies among the figures is noted and will be corrected as confirmed by the MDAs after review of our records.
ii. Please refer to (i) above
iii. Noted.

Recommendations

The Accountant-General of the Federation is requested to:

i. Justify to the Public Accounts Committees of the National Assembly the understatement of ₦1,465,583,574,381.02 over the amount confirmed MDA in the FGN CFS.
ii. Reconcile the discrepancies and restate the FGN CFS for the year ended 31st December 2020, and
iii. Otherwise, sanctions relating to gross misconduct stated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 25: NON-RESPONSIVE MDA TO AUDIT CIRCULARISATION

Section 85(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "The public accounts of the Federation and of all offices and courts of the Federation shall be audited and reported on by the Auditor-General who shall submit his reports to the National Assembly; and for that purpose, the Auditor-General or any person authorised by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts." Also, paragraph110 of the Financial Regulations (FR) 2009 states "By virtue of the responsibilities and functions of the Accountant-General and the Auditor-General or their representatives shall, at all reasonable times, have free access to books of accounts, files, safes, security documents and other records and information relating to the accounts of all federal ministries/extra-ministerial offices and other arms of government or units. They shall also be entitled to require and receive from members of the Public Service such information, reports and explanations as they may deem necessary for the proper performance of their functions."

Audit observed from the review of letters of circularisation and responses received from MDA that:

i. Out of a total of One hundred and ten (110) MDA that were circularised, that twenty (20) representing 18.2% did not respond.
ii. The balances recognized in the FGN CFS against the unresponsive MDA amounted to ₦1,721,198,043,196.64 (One trillion, seven hundred and twenty onebillion, one hundred and ninety eight million, forty three thousand, one hundred and ninety six naira, sixty four kobo).

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

Risks

i. Inaccurate and Incorrect records may be consolidated
ii. Misstatements of the FGN CFS

Management's Response

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

Recommendations

The Accounting Officers of the affected MDA should be requested to:

i. Forward to the Public Accounts Committees of the National Assembly the responses to the Auditor-General for the Federation's circularisation from twenty (20) MDA.
ii. Otherwise, sanctions relating to non-response to audit query and gross misconductstated in paragraphs 3101 and 3129 of the Financial Regulations, respectively, should apply.

ISSUE 26: NEGATIVE NET ASSETS (=₦33,336,480,612,451.40)

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 ₦33,336,480,612,451.40 (Thirty three trillion, three hundred and thirty six billion, four hundred and eighty million, six hundred and twelve thousand, four hundred and fifty one naira, forty kobo) as at 31st December 2020.
ii. The FGN total current liabilities of ₦16,389,865,025,238.10 (Sixteen trillion, three hundred and eighty nine billion, eight hundred and sixty five million, twenty five thousand, two hundred and thirty eight naira, ten kobo) exceeded the current assets of ₦1,705,166,846,559.70 (One trillion, seven hundred and five billion, one hundred and sixty six million, eight hundred and forty six thousand, five hundred and fifty

nine naira, seventy kobo) giving rise to a difference of ₦14,684,698,178,678.40 (Fourteen trillion, six hundred and eighty four billion, six hundred and ninety eight million, one hundred and seventy eight thousand, six hundred and seventy eight naira, forty 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 was ₦10,141,624,337,769.90 (Ten trillion, one hundred and forty one billion, six hundred and twenty four million, three hundred and thirty seven thousand, seven hundred and sixty nine naira, ninety kobo) while the total liabilities was ₦43,478,104,950,221.30 (Forty three trillion, four hundred and seventy eight billion, one hundred and four million, nine hundred and ficty thousand, two hundred and twenty one naira, thirty kobo) giving a negative net assets of ₦33,336,480,612,451.40.

The above anomalies could be attributed to weaknesses in FGN's borrowing plan.

Risks

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

Management's Response

i. This is due to non-compliance with IPSAS 33 which relates to the action to be taken by any Nation/MDA that is commencing preparation of its Account on Accrual basis. Such Nation/MDA is supposed to bring into its books all Assets owned before the Commencement by debiting its Assets and crediting its Transitional Reserve. If all MDA had complied with the provision of the standard, the total Asset value of the Federal Government will have been higher than what is presently shown. However, the Current and Non – Current Assets are basically those acquired from 1/1/2016 to date and a few from the few MDA that has complied.
ii. The Federal Government of Nigeria has established a department known as Asset Tracking Management Project (ATMP) saddled with the responsibilities of bringing all legacy Assets into the Books. Efforts are on presently, as soon as this is completed, the situation will change positively.
iii. Noted.

Recommendations

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

i. Provide justification for the negative net assets amounting to ₦33,336,480,612,451.40 reported in the FGN CFS to the Public Accounts Committees (PAC) of the National Assembly (NASS).
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 misconductstated in paragraph 3129 of the Financial Regulations, should apply.

SECTION 3

OBSERVATIONS ON THE FEDERATION ACCOUNT FOR THE YEAR ENDED 31ST DEC., 2020

FEDERATION ACCOUNT

DEPARTMENT OF PETROLEUM RESOURCES (DPR) NOW NIGERIAN UPSTREAM PETROLEUM REGULATORY COMMISSION (NUPRC)

At the Department of Petroleum Resources (DPR) now Nigerian Upstream Petroleum Regulatory Commission (NUPRC), the following observations were made:

ISSUE 1: UNJUSTIFIED DEDUCTIONS FROM JOINT VENTURE ROYALTY BY NNPC BEFORE REMITTANCE TO DPR (NOW NUPRC) (=₦151,121,999,966.00)

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(1) (Payment of Royalty) of the Deep Offshore and Inland Basin Production Sharing Contract Act ,1999 states "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 Joint Venture (JV) schedules and other documents that:

i. The sum of ₦151,121,999,966.00 (One hundred and fifty one billion, one hundred and twenty one million, nine hundred and ninety nine thousand, nine hundred and sixty six naira) was deducted by Nigeria National Petroleum Corporation (NNPC) from the Oil Royalty assessed by the Department of Petroleum Resources (DPR) now Nigerian Upstream Petroleum Regulatory Commission (NUPRC) for 2020 as shown in the Table below:

S/N	MONTH	AMOUNT DEDUCTED FROM ROYALTY (₦)
1.	January	35,538,521,083.26
2.	February	17,296,910,344.71
3.	March	23,856,985,843.06
4.	April	15,122,641,329.85
5.	May	12,232,178,074.07
6.	June	9,701,831,750.39
7.	July	3,543,937,903.00
8.	August	985,117,483.00
9.	September	4,954,555,060.00
10.	October	8,662,342,342.00
11.	November	11,252,047,143.00
12.	December	7,974,931,610.00
	TOTAL	**151,121,999,966.34**

Source: Schedule of JV Royalty 2020

ii. The deductions by NNPC were purportedly for handling government priority projects, strategic holding costs, crude oil and product losses among others.

iii. No evidence was produced to show details of the priority projects and approval by Federation Account Allocation Committee (FAAC).
iv. The deductions by NNPC were made prior to remittance to DPR (now NUPRC), and
v. No justifiable reasons were provided for the deductions of the Royalties by the NNPC before remittance.

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

Risks

i. Loss of GovernmentRevenue.
ii. Diversion of public funds.

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.

Recommendations

The Director/CEO (now Commission Chief Executive - CCE) should be requested to:

i. Account for the sum of ₦151,121,999,966.00 that was deducted by NNPC from Federation Account revenue proceeds.
ii. Recover the sum of ₦151,121,999,966.00 being unjustified deductions due to DPR (now NUPRC) and remit same into the Federation Account.
iii. Deduct 4% cost of collection due on the amount in (ii) above.
iv. Forward evidence of recovery and remittance into the Federation Account to the Public Accounts Committees of the National Assembly, and
v. Otherwise, sanctions relating to failure to collect and account for Government Revenue in paragraph 3112 (ii) of the Financial Regulations (FR) should apply.

ISSUE 2: OUTSTANDING ROYALTIES DUE FROM NNPC-COMD MCA/PSC – (=US$19,774,498.15)

Paragraph 227 (i) of the Financial Regulations (FR) 2009 states "Accounting Officers who are responsible for the collection of revenue will furnish annually a Return of Arrears of revenue due at the 31stDecember in each year which remains uncollected by the following 31stMarch. The return, which will be submitted by the 31stMay, 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 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 monthly FAAC report, CBN Component statement and other relevant records that:

i. The sum of US$437,505,612.21 (Four hundred and thirty seven million, five hundred and five thousand, six hundred and twelve dollar, twenty one cents) was the outstanding royalties payable by the Nigerian National Petroleum Corporation (NNPC) to the Department of Petroleum Resources (DPR) now Nigerian Upstream Petroleum Regulatory Commission (NUPRC) with respect to Production Sharing Contracts (PSC), Repayment Agreement (RA) and Modified Carry Arrangement (MCA) lifting as at 31stDecember, 2020.
ii. The DPR (now NUPRC) received the sum of US$417,731,114.06 (Four hundred and seventeen million, seven hundred and thirty one thousand, one hundred and fourteen dollars, six cents) out of US$437,505,612.21 expected to be received, thereby, leaving an outstanding balance of US$19,774,498.15 (Nineteen million, seven hundred and seventy four thousand, four hundred and ninety eight dollars, fifteen cents) as outstanding royalties from two (2) operators (customers) as at 31st December, 2020, and
iii. There was no justifiable reason provided for non-collection of the revenue arrears.

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

Risks

i. Loss of Government Revenue
ii. Difficulty in funding 2020 budget

Management's Response

i. The outstanding revenue due from NNPC-COMD MCA/PSC as at 31/12/2020 has been paid except US$69,632.88 and US$151,897.82 that are still outstanding (see Appendix i-ix)
ii. Efforts are on to ensure the two outstanding payments (US$69,632.88 and US$151,897.82) are paid
iii. 4% Cost of Revenue Collection has been paid except for the two outstanding payments
iv. Noted
v. Refer to the attached Appendix 1 (i-ix)
vi. This is noted and please be informed that our internal control is already strengthened to avoid future occurrence of the observed issue.

Recommendations

The Director/CEO (now Commission Chief Executive - CCE) should be requested to:

i. Account for the outstanding royalties (Government Revenue) of US$19,774,498.15that wereuncollected as at 31st December, 2020.
ii. Recover the outstanding royalties of US$19,774,498.15in (i) above from the NNPC 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 recovery and remittance into the Federation Account to the Public Accounts Committees of the National Assembly, and
v. Otherwise, sanctions relating to failure to collect and account for Government Revenue prescribed in paragraph 3112(ii) of the Financial Regulations should apply.

ISSUE 3: UNSUBSTANTIATED SET-OFF OF NPDC'S CLAIMS AGAINST THE FEDERATION (=US$2,021,411,877.47) AND (=₦13,313,565,786.49)

Paragraph 213 of the Financial Regulations (FR) 2009 states "(i) Each ministry, extra-ministerial office and other arms of government shall maintain a separatebank account for Revenue at the Central Bank of Nigeria or any other designated bank by theAccountant-General. The balance of the account shall be transferred to the Consolidated Revenue Fund(CFR) account as in Financial Regulation 209.(ii) On no account shall any withdrawal be made from the revenue account other than for thepurpose of transfer to the consolidated account.(iii) Accounting Officers of ministries/extra-ministerial offices and other arms of government whoearn revenue in Foreign currency are to ensure that such revenue is paid to the Central Bank of Nigeriawithout exception."

Audit observed from the review of highlights of 2020 annual crude oil royalty and Gas, Gas flare payment and concession rentals reconciliation minutes of meeting between DPR (now NUPRC) and NPDC that:

i. The sum of US$2,021,411,877.47 (Two billion, twenty one million, four hundred and eleven thousand, eight hundred and seventy seven dollars forty seven cents) from outstanding Royalty from Crude Oil and Gas sales and Gas flare, were reported as set-off of Nigerian Petroleum Development Company's (NPDC) claims against the Federation per inter-agency reconciliation for 2020.
ii. The sum of ₦13,313,565,786.49 (Thirteen billion, three hundred and thirteen million, five hundred and sixty five thousand, seven hundred and eighty six naira, forty nine kobo) in respect of Gas sales Royalty (Domestics) was reported as set-off of NPDC's claim against the Federation as per inter-agency reconciliation for the period under review, but there were no documents to substantiates such claims, and
iii. The unjustifiable set-off drastically reduced the balance of the outstanding liabilities due to be paid by NPDC.

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

Risks

i. Loss of Government Revenue.
ii. Difficulty in funding 2020 budget

Management's Response

i. The Department (now Commission) do not have control over the setoffs made by Nigerian Petroleum Development Company's (NPDC) as claims against the Federation per inter-agency reconciliation meetings.
ii. Same as i above.
iii. Same as i above.
iv. Noted.

Recommendations

The Director/CEO (now Commission Chief Executive - CCE) should be requested to:

i. Account for the set-off of US$2,021,411,877.47 and ₦13,313,565,786.49claims against the Federation by NPDC.

ii. Recover the sum of US$2,021,411,877.47 and ₦13,313,565,786.49 from NPDC and pay back to the Federation Account.
iii. Forward evidence of recovery and remittance fto the Public Accounts Committees of the National Assembly, and
iv. Otherwise, sanctions relating to failure to collect and account for Government Revenue prescribed in paragraph 3112 (ii) of the Financial Regulations should apply.

NIGERIA CUSTOMS SERVICE

NIGERIA CUSTOMS SERVICE, HEADQUARTERS ABUJA. FORENSIC AUDIT OF FEDERATION ACCOUNT REVENUE; 2016-2020

At the Nigeria Customs Service, the following observations were made

ISSUE 1: FEDERATION ACCOUNT LEVIES NOT PRESENTED FOR SHARING AT FEDERATION ACCOUNT ALLOCATION COMMITTEE (FAAC) (=₦328,706,765,904.74)

Section 162 (3) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states “Any amount standing to the Credit of the Federation Account shall be distributed among the Federal and State Governments and the Local Government Councils in each state on such terms and in such manner as may be prescribed by the National Assembly”.

Audit observed that:
i. The Nigeria Customs Service (NCS) collected different Federation Account Levies which included CET Levies, Rice Levy, 100%Cigarette Levy, 30% Textile Levy, 30% Levy on Wine and Spirit, 30% Levy on Sanitary Wares, Wheat Flour Levy and Wheat Grain Levy. Of all these levies, only CET Levies were part of the Customs’ Levies shared at the FAAC by the three tiers of government.
ii. The sum of ₦328,706,765,904.74 (Three hundred and twenty-eight billion, seven hundred and six million, seven hundred and sixty-five thousand, nine hundred and four naira, seventy-four kobo) was the revenue collected by NCS in respect of levies in (i) above which were not part of Federation Account Levies shared at Federation Account Allocation Committee (FAAC) from January 2016 to December 2020, and
iii. There was no documents presented to substantiate non-remittance of the amount in (ii) above into the Federation Account.

The above anomalies could be attributed to weaknesses in the internal control system at the NCS around collection and remittance of revenue particularly by the Heads of Accounts Department and Federation Account Revenue Unit who should have ensured complete remittance of all Federation Account Revenue to the appropriate quarters.

Risks
i. Loss of Government Revenue.
ii. Unauthorized utilization of Federation Account Revenue and Levies.

Management’s Response
The revenue collected by Nigeria Customs Service (NCS) on behalf of the nation are grouped into Main Federation Account, Special Levies (Federation Account) and Non Federation Account. The components of Federation Account Levies are:

a) CET Levies
b) Wheat Flour Levy
c) Wheat Grain Levy
d) Brown Rice
e) Rice Levy
f) Textile Levy
g) Over Due Cargo
h) Wine Levy
i) Cigarette Levy

According to Office of the Accountant-General of the Federation (OAGF) template whose responsibility is to determine what is to be shared by the federating units (FAAC). Import Duty, Excise Duty, Fees and CET levies only are component shared in FAAC.

Recommendations

The Comptroller-General of NCS should be requested to:

i. Account for the sum of ₦328,706,765,904.74 (Three hundred and twenty-eight billion, seven hundred and six million, seven hundred and sixty-five thousand, nine hundred and four naira, seventy-four kobo) collected in respect of Federation Account Levies (other than CET Levies) not remitted to the Federation Account between 2016 and 2020.
ii. Remit the sum of ₦328,706,765,904.74 in (i) above, 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 account for Government Revenue and gross misconduct specified in paragraphs 3112 and 3129 of the Financial Regulations respectively, should apply.

ISSUE 2: UNSUBSTANTIATED DEBIT TRANSACTIONS IN THE FEDERATION ACCOUNT REVENUE (=₦13,905,334,953.26)

Section 162 (3) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "Any amount standing to the Credit of the Federation Account shall be distributed among the Federal and State Governments and the Local Government Councils in each state on such terms and in such manner as may be prescribed by the National Assembly".

Audit observed that:

i. There were unsubstantiated debits amounting to ₦13,905,334,953.26 (Thirteen billion, nine hundred and five million, three hundred and thirty-four thousand, nine hundred and fifty-three naira, twenty-six kobo) in the Federation Accounts statements.
ii. The debits in (i) above were not related to FAAC Remittances, and
iii. There was no documents presented to substantiate the debits in (i) above in the Federation Accounts Statements.

The above anomalies could be attributed to weaknesses in the internal control system at the NCS around proper record maintenance and follow through process on records of Federation Account Revenue at CBN, particularly at Management Level and Accounts Section which should maintain all relevant books and documents and ensure parity between NCS documents and CBN statements.

Risks

i. Loss of Government Revenue
ii. Withdrawal from Federation Account other than for FAAC remittances.
iii. Diversion of Public Fund to private covers.

Management's Response

The debit transaction in the Federation Account is as a result of double entries made by the Central Bank of Nigeria (CBN) during their regular system upgrade. However, our monthly reconciliation with CBN and OAGF reveals that the entries are correct.

Recommendations

The Comptroller General of NCS should be requested to;

i. Account for the sum of ₦13,905,334,953.26 being unsubstantiated debitsin the Federation Accounts Statements.
ii. Remit the sum of₦13,905,334,953.26 in (i) above to the Federation Account.
iii. Forward evidence of remittance of(ii) above to the Public Accounts Committees of the National Assembly.
iv. Otherwise, sanctions relating to failure to account for Government Revenue and gross misconduct specified in paragraphs 3112 and 3129 of the Financial Regulations respectively, should apply.

ISSUE 3: UNDER-REMITTANCE OF FEDERATION ACCOUNT REVENUE (=₦10,559,786,152.14)

Section162 (1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states "The Federation shall maintain a special account to be called "the Federation Account" into which shall be paid all revenues collected by the Government of the Federation, except the proceeds from the personal income tax of the personnel of the armed forces of the Federation, the Nigeria Police Force, the Ministry or department of government charged with responsibility for Foreign Affairs and the residents of the Federal Capital Territory, Abuja".

Audit observed that:

i. The NCS did not remit the sum of ₦10,559,786,152.14 (Ten billion, five hundred and fifty nine million, seven hundred and eighty six thousand, one hundred and fifty two naira, fourteen kobo) being part of revenue collected from Import Duties, CET Levies and NCS VAT between January 2016 and December 2020, and
ii. There was no documents presented to substantiate non-remittance of the amount in (i) above into the Federation Account.

The above anomalies could be attributed to weaknesses in the internal control system at the NCS around collection and remittance of revenue particularly by the Top Management who should have ensured complete remittance of Federation Accounts Revenue as prescribed by extant regulations.

Risks

i. Loss of Government Revenue.
ii. Unauthorized utilization of Federation Account Revenue and Levies.

Management's Response

The discrepancies of under or over remittances as observed is attributable to the following circumstances:

a) Collection of revenue into NICIS II is real time while remittance into CBN is not real time, that is, it is T+1
b) system glitches
c) error of double remittances by designated banks
d) Consequent on the factors above, reconciliation is continuous and ongoing with the relevant stakeholders.

Recommendations

The Comptroller-General of NCS should be requested to:

i. Account for the sum of ₦10,599,786,160.13 being under remittance of revenue to the Federation Accounts for the period January 2016 to December 2020.
ii. Remit the sum of ₦10,599,786,160.13 in (i) above to the Federation Accounts.
iii. Forward the evidence of remittance in (ii) above to the Public Accounts Committees of the National Assembly.
iv. Otherwise, sanctions relating to failure to account for Government Revenue and gross misconduct specified in paragraphs 3112 and 3129 of the Financial Regulations respectively, should apply.

ISSUE 4: UNDER-REMITTANCE OF FEDERATION ACCOUNT LEVIES (=₦10,559,786,152.14)

Paragraph 213 of the Financial Regulations (FR) 2009 states "(i) Each ministry, extra-ministerial office and other arms of government shall maintain a separatebank account for Revenue at the Central Bank of Nigeria or any other designated bank by theAccountant-General. The balance of the account shall be transferred to the Consolidated Revenue Fund(CFR) account as in Financial Regulation 209.(ii) On no account shall any withdrawal be made from the revenue account other than for thepurpose of transfer to the consolidated account.(iii) Accounting Officers of ministries/extra-ministerial offices and other arms of government whoearn revenue in Foreign currency are to ensure that such revenue is paid to the Central Bank of Nigeriawithout exception."

Audit observed that:

i. The NCS did not remit the sum of ₦1,704,332,510.00 (One billion, seven hundred and four million, three hundred and thirtytwo thousand, five hundred and ten naira) being part of Federation Account Levies (other than CET Levies) collected between January 2016 and December 2020, to the Federation Account.
ii. There was no documents presented to substantiate under remittance of the amount in (i) above into the Federation Account.

The above anomalies could be attributed to weaknesses in the internal control system at the NCS around collection and remittance of revenue particularly by the Top Management who should have ensured complete remittance of Federation Accounts Revenue as prescribed by extant regulations.

Risks

i. Loss of Government Revenue.
ii. Difficulties in funding government budget.

Management's Response

The discrepancies of under or over remittances as observed is attributable to the following circumstances:

a. Collection of revenue into NICIS II is real time while remittance into CBN is not real time, that is, it is T+1
b. system glitches
c. error of double remittances by designated banks
d. Consequent on the factors above, reconciliation is continuous and ongoing with the relevant stakeholders.

Recommendations

The Comptroller-General of the NCS should be requested to:

i. Account for the sum of ₦1,704,332,510 being the under-remittance of Federation Account Levies collected.
ii. Remit the sum of ₦1,704,332,510 in (i) above to the Federation Account.
iii. Forward evidence of remittance of (ii) above 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 respectively, should apply.

SECTION 4

OBSERVATIONS ON THE FOREIGN RESERVES FOR THE YEAR ENDED 31ST DEC., 2020

FOREIGN RESERVES

FOR THE PERIOD 1ST JANUARY 2017 TO 31ST DECEMBER 2019

At the Central Bank of Nigeria, on the Audit of Foreign Reserves (2017-2019), the following observations were made:

ISSUE 1: UNJUSTIFIED DECREASE IN FOREIGN RESERVE BALANCES (=US$4,502,122,652.03)

Section 25 of the Central Bank of Nigeria Act, 2007 states "The Bank shall use its best endeavour to maintain external reserves at levels considered by the Bank to be appropriate for the economy and the monetary system of Nigeria."

Audit observed from the review of CBN Summary of Monthly Foreign Exchange Cash flows that:

i. Foreign Reserves which stood at US$42,594,842,852.75 (Forty two billion, five hundred and ninety four million, eight hundred and forty two thousand, eight hundred and fifty two dollars, seventy five cents) as at December 2018 decreased to US$38,092,720,200.72 (Thirty eight billion, ninety two million, seven hundred and twenty thousand, two hundred dollars, seventy two cents) in December 2019, and
ii. There was documents to justify the decrease of US$4,502,122,652.03 (Four billion, five hundred and two million, one hundred and twenty two thousand, six hundred and fifty two dollars, three cents) in Foreign Reserves in (i) above.

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

Risks

i. Adverse effect on CBN's ability to maintain a stable exchange rate regime.
ii. Difficulty in attaining macroeconomic objectives of the Country.

Management's Response

Noted.

Recommendations

The Governor of the CBN should be requested to:

i. Provide justification for the decrease of US$4,502,122,652.03 in Foreign Reservesbetween 2018 and 2019 to the Public Accounts Committees of the National Assembly.
ii. Furnish the Public Accounts Committees of the National Assembly with a sustainable and implementable action plan to improve the foreign reserve position of Nigeria, and
iii. Otherwise, sanctions relating to gross misconduct stated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 2: UNSUBSTANTIATED FLUCTUATIONS OF INFLOWS AND OUTFLOWS OF FOREIGN EXCHANGE FOR THE YEARS 2018 AND 2019

Section 25 of the Central Bank of Nigeria Act, 2007 states "The Bank shall use its best endeavour to maintain external reserves at levels considered by the Bank to be appropriate for the economy and the monetary system of Nigeria."

Audit observed from the review of CBN Summary of Monthly Foreign Exchange Cash flows that:

i. The sum of US$59,422,086,194.65 (Fifty nine billion, four hundred and twenty million, eighty six thousand, one hundred and ninety four dollars, sixty five cents) was reported as the Foreign Exchange inflows in 2018, while the sum of US$56,754,817,183.32 (Fifty six billion, seven hundred and fifty four million, eight hundred and seventeen thousand, one hundred and eighty three dollars, thirty two cents) was reported in 2019 giving rise to a decrease of US$2,667,269,011.33 (Two billion, six hundred and sixty seven million, two hundred and sixty nine thousand, eleven dollars, thirty three cents) (i.e. 4.49%) as shown in the Table below.

S/N	FOREIGN EXCHANGE INFLOW	2018 (US$)	2019 (US$)	DIFFERENCE (US$)	% DIFF
1.	Crude Oil and Gas Revenue	1,363,328,490.64	1,257,190,873.96	-106,137,616.68	-7.79
2.	Crude Oil Related Taxes and Penalties	12,153,387,562.14	10,504,971,062.04	-1,648,416,500.10	-13.56
3.	Joint Venture Companies (JVC) Cash Calls	1,710,833,170.34	4,119,564,571.84	2,408,731,401.50	140.79
4.	Other Government Revenue (VAT & EDUC. Taxes)	999,604,799.84	1,023,166,221.34	23,561,421.50	2.36
5.	Non-Oil Export Proceeds	2,609,057,868.67	4,171,351,564.15	1,562,293,695.48	59.88
6.	TSA and Third Party Receipts	8,773,888,488.49	4,692,496,240.33	-4,081,392,248.16	-46.52
7.	Interest on Reserves and Investments (Unrealised Gain/Loss)	754,929,744.36	955,206,390.37	200,276,646.01	26.53
8.	Interest Repatriated from Overseas	0.00	0.00	0.00	0.00
9.	Unutilized Funds from FX Transactions/Interest Repayment	2,060,047,557.05	2,273,854,506.05	213,806,949.00	10.38
10.	Unutilized IMTO Funds	1,523,816,997.96	1,477,463,215.29	-46,353,782.67	-3.04
11.	Forex Purchases	8,775,463,359.14	10,696,910,743.77	1,921,447,384.63	21.90
12.	Interbank Swaps	6,331,837,504.16	3,970,042,291.20	-2,361,795,212.96	-37.30
13.	DMBs Cash Receipts	5,496,049,050.52	9,873,133,612.58	4,377,084,562.06	79.64
14.	Returned Payments (Wired/Cash)	1,501,489,601.34	738,701,311.40	-762,788,289.94	-50.80
15.	Recovered Funds	0.00	0.00	0.00	0.00
16.	Revalued Gold Holding	0.00	1,000,764,579.00	1,000,764,579.00	100.00
17.	Proceeds from Securities Lending Cash Collateral	0.00	0.00	0.00	0.00
18.	Proceeds from Government Debts	5,368,352,000.00	0.00	-5,368,352,000.00	-100.00
	Total	**59,422,086,194.65**	**56,754,817,183.32**	**-2,667,269,011.33**	**-4.49**

Source: Extracted by Auditors from CBN Summary of Monthly Foreign Exchange Cash flows.

ii. The sum of US$56,331,128,549.85 (Fifty six billion, three hundred and thirty one million, one hundred and twenty eight thousand, five hundred and forty nine dollars, eighty five cents) was reported as the Foreign Exchange outflows in 2018, while the sum of US$61,147,605,880.56 (Sixty one billion, one hundred and forty seven million, six hundred and five thousand, eight hundred and eighty dollars, fifty six cents) was

reported in 2019 giving rise to anincrease of US$4,816,477,330.71 (Four billion, eight hundred and sixteen million, four hunfred and seventy seven thousand, three hundred and thirty dollars, seventy one cents) (i.e. 8.55%) as shown in the Table below.

S/N	FOREIGN EXCHANGE OUTFLOW	2018 (US$)	2019 (US$)	DIFFERENCE (US$)	%
1.	Debt Servicing (Loans)	1,450,135,162.46	1,359,864,394.37	-90,270,768.09	-6.22
2.	3rd Party MDA Transfers	5,490,418,132.47	5,163,983,594.77	-326,434,537.70	-5.95
3.	Government & Institutional Grants/ Contributions	0.00	0.00	0.00	0.00
4.	National Priority Project (NIPP)	13,078,472.90	2,150,087.12	-10,928,385.78	-83.56
5.	Public Sector Uses/Direct Payments	7,231,724,962.62	11,400,142,470.14	4,168,417,507.52	57.64
6.	Joint Venture Company(JVC) Payments	2,704,923,744.76	3,739,849,769.32	1,034,926,024.56	38.26
7.	Whole Sales/ Retails Dutch Auction System (WDAS/RDAS)	0.00	0.00	0.00	0.00
8.	Inter- Bank SWAPS /FWDS	12,900,724,191.50	1,473,779,538.55	-11,426,944,652.95	-88.58
9.	SMIS Intervention	0.00	6,634,956,994.92	6,634,956,994.92	100.00
10.	Wholesale Forward Intervention	0.00	4,427,641,059.92	4,427,641,059.92	100.00
11.	SME Intervention	0.00	1,457,843,475.94	1,457,843,475.94	100.00
12.	Inter- Bank Sales	5,903,161,188.14	1,429,271,575.87	-4,473,889,612.27	-75.79
13.	Forex Swaps	4,580,599,043.26	3,471,753,194.24	-1,108,845,849.02	-24.21
14.	Investor & Exporter FX Sales	5,930,227,452.85	5,967,395,883.67	37,168,430.82	0.63
15.	BDC	8,826,805,101.08	13,608,666,455.00	4,781,861,353.92	54.17
16.	Estacode	181,431,365.35	97,707,658.00	-83,723,707.35	-46.15
17.	Forex Special Payment	263,301,235.44	114,083,979.52	-149,217,255.92	-56.67
18.	Drawings on Letters of Credits (LCs)	411,074,676.49	715,006,780.81	303,932,104.32	73.94
19.	Bank Charges	34,174,293.09	9,974,163.58	-24,200,129.51	-70.81
20.	Others	409,349,527.44	73,534,804.82	-335,814,722.62	-82.04
	Total	**56,331,128,549.85**	**61,147,605,880.56**	**4,816,477,330.71**	**8.55**

Source: Extracted by Auditors from CBN Summary of Monthly Foreign Exchange Cash flows.

iii. The major contributor to the decrease in inflow were Crude Oil and Gas Revenue (i.e.7.8%) and Crude Oil Related Taxes and Penalties (i.e. 13.6%) components between 2018 and 2019.

iv. The major contributor to the increase in outflow were the Bank's introduction of various interventions such as SMIS, Wholesale Forward and SME (100%), increase in the payment to BDCs(i.e. 54%), and

v. No document was produced to enable the audit establish the reasons for the negative fluctuations in the items contained in the above Tables.

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

Risks

i. Adverse effect on CBN's ability to maintain a stable exchange rate regime.

ii. Difficulty in attaining macroeconomic objectives of the Country.

Management's Response

Noted

Recommendations

The Governor of the CBN should be requested to:

i. Provide justification for the unsubstantiated negative fluctuations in the foreign exchange inflows (US$2,667,269,011.33) and outflows (US$4,816,477,330.71)between the 2018 and 2019 to the Public Accounts Committees of the National Assembly.
ii. Furnish the Public Accounts Committees of the National Assembly with a sustainable and implementable action plan to curtail the outflows while improving the inflows to the foreign reserve position of Nigeria, and
iii. Otherwise, sanctions relating to gross misconduct stated in paragraph 3129 of the Financial Regulations should apply.

ISSUE 3: NON-RECOGNITION OF RECOVERED FUNDS

Section 14(3) of the Economic and Financial Crimes Commission Act, 2004 states "All moneys received by the Commission under the provisions of subsection (2) of this section shall be paid into the Consolidated Revenue Fund of the Federation"

Audit observed that:

i. The Recovered Funds component of foreign exchange inflows $40,502,645.06 was last reported in December 2015.
ii. There was no recognition of recovered funds under Foreign Exchange inflows between 2016 and 2019, and
iii. There was no documents to justify the non-recognition of Recovered Funds between 2016 and 2019 despite the continuous activities of the Economic and Financial Crime Commission (EFCC) in relation to forfeitures of looted funds to the FGN.

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

Risks

i. Loss of Public Funds
ii. Diversion of Public Funds.
iii. Inability to fund the budget.

Management's Response

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

Recommendations

The Governor of the CBN should be requested to:

i. Provide justification for non-recognition of Recovered Funds for the years 2016 to 2019 to the Public Accounts Committees of the National Assembly.
ii. Account for the Recovered Funds for the years 2016 to 2019 to the Public Accounts Committees of the National Assembly.

iii. Remit to the Treasury all the Recovered Funds between 2016 and 2019 with evidence of the remittance forwarded 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 respectively, should apply.

FOREIGN RESERVES

FOR THE PERIOD 1ST JANUARY 2020 TO 31ST DECEMBER 2020

At the Central Bank of Nigeria, on the Audit of Foreign Reserves (1st January to 31st December 2020), the following observations were made:

ISSUE 1: VIOLATION OF DEPOSIT PLACEMENT GUIDELINES WITH NIGERIAN BANKS OPERATING OFFSHORE (=US$134,507,155.20)

Paragraph 2(e) of the Guidelines on deposit placement with Nigerian banks operating offshore of the Central Bank of Nigeria states "the exposure limit to any foreign branch/subsidiary of a Nigerian bank shall not exceed US$100 million or 30% of the branch's/subsidiary's average monthly deposit (excluding CBN funds) over a period of one year, whichever is higher."

Audit observed that:
i. The Central Bank of Nigeria (CBN) made deposit placements with First Bank of Nigeria (FBN) United Kingdom (UK) Ltd, London amounting to US$134,507,155.20 (One hundred and thirty four million, five hundred and seven thousand, one hundred and fifty dollarsm, twenty cents). These deposits were split into US$59,029,548.09 (Fifty nine million, twenty nine thousand, five hundred and forty eight dollars, nine cents) and US$75,477,607.11 (Seventy five million, four hundred and seventy seven thousand, six hundred and seven dollars, eleven cents) to circumvent the provisions of the CBN Guidelineson offshore deposits, and

ii. No further information was given at the time of audit visit to enable the audit to verify the average monthly deposits of the FBN UK Ltd, London over a period of one year in order to establish if it actually qualified for exposure above US$100,000,000 (One hundred million dollars).

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

Risks
i. Exposing CBN funds to avoidable risk.
ii. Diversion of public funds

Management's response
The guidelines on deposit placement with Nigerian banks operating offshore *paragraph 2(e)states that ''the exposure limit to any foreign branch/subsidiary of a Nigerian bank*

shall not exceed US$100 million or 30% of the branch's/subsidiary's average monthly deposit (excluding CBN funds) over a period of one year, whichever is higher."

- The exposure to FBN, UK referenced above was within the approved exposure limit, therefore no breach occurred.
- Deposits are split for liquidity planning purposes and not to circumvent the provision of the guidelines.
- Exposure limits are calculated based on the total amounts placed with each counterparty.
- The Bank would provide details of the 30% average monthly deposit of FBN UK Ltd, London to the Auditors.

The placements with FBN UK have never been above the limit stipulated by the Guidelines for the Nigerian Banks which states that "the Bank's exposure to each of the offshore Branch/subsidiary of a Nigerian bank be limited to the higher of USD100 million or 30% of the branch's/subsidiary's average total monthly deposits (excluding CBN funds) over a period of one year".

The 30% of the average monthly deposits of FBN UK have always been above USD 100 million and was USD136, 078,858.34 as at December 31st 2020 (copy attached).

The splitting of deposit by Dealing Office was done for liquidity management purposes and was in no way meant to circumvent the guideline as there was no breach at any time. In fact, based on the Guidelines, the Bank still has leeway to place funds up to USD 259,211,538.19 with FBN UK.

A review of FBN UK's deposits show that the Bank still has leeway to place more funds, during the period under review, FBN never exhausted its available line of deposit.

Recommendations

The CBN Governor should be requested to:

i. Provide justification to the Public Accounts Committees of the National Assemblyfor violating CBN Guidelines on placements of deposits with FBN UK Ltd London.
ii. Account for the average monthly deposit with FBN UK LtdLondon, for the year ended 31st December 2020, 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 should apply.

ISSUE 2: VIOLATION OF IMF CONDITIONS AND DIVERSION OF IMF RAPID FINANCING INSTRUMENT (US$3.4 BILLION) (=₦1,290,300,000,000.00)

Section 2 of the Central Bank of Nigeria (CBN) Act, 2007 states "the principal objects of the Bank shall include:…(e)*act as banker and provide economic and financial advice to the Federal Government"*.Also, the Executive Board of the International Monetary Fund (IMF) through a letter dated 28th April, 2020 approved Nigeria's request for emergency financial assistance of SDR2,454,500,000 (US$3.4Billion 100% of quota) under the Rapid Financing Instrument (RFI) to meet the urgent balance of payment needs stemming from the outbreak of COVID-19 Pandemic and the decline in Oil prices. As part of the conditions to release the grant to Nigeria, IMF had requested CBN to credit a

Federal Ministry of Finance (FMF) account with the Naira equivalent upon receipt of the Funds.

Audit observed from the review of documents relating to the grant of the US$3.4 billion that:

i. On April 30, 2020, XDR 1,754,500.00 (US$ 2,396,458,513.75) was transferred to CBN's account with Federal Reserve Bank, New York (FRB), while XDR 700,000.00 (CNY 6,776,051,497.99) was transferred to CBN's CNY account with People's Bank of China, Shanghai Office.

ii. On June 1, 2020, barely one month after the receipt of the fund, the CBN moved XDR 1,754,500.00 (US$ 2,396,458,513.75) out of the fund with Federal Reserve Bank, New York to Bank of International Settlement (BIS) for investment in short term maturities.

iii. The funds with Peoples Bank of China, XDR 700,000.00 (CNY 6,776,051,497.99) was moved to Industrial and Commercial Bank of China (ICBC);

iv. The funds were classified under the CBN's portion of the External Reserves instead of the Federal Government Reserve in order to earn interest that may help to increase the reserves portion of the Federal Government.

v. No information/document was provided to justify the movement of Fund in (i-iii) above including the subsequent investment and classification as CBN Reserve category that was not made known to the Federal Government and not approved by the Investment Committee of the Bank.

vi. On August 7, 2020, a mandate with Ref.No. FD/OAGF/DDC/184/T from the Hon, Minister of Finance was received by the Bank requesting for the Monetization of US$700,000,000 (Seven hundred million dollars) from the US$3.4Billion received from IMF as RFI Grant to the FGN to support the 2020 budget deficit due to the COVID-19 pandemic.

vii. On the 14th of August, 2020, CBN approved the Debit of FGN/IMF Rapid Financing Instrument (RFI) Account No 0020089961336 with ₦265,650,000,000.00 (two hundred and sixty-five billion six hundred and fifty million naira) being the Naira equivalent of US$700,000,000 at the approved central rate of ₦379.5/1 US$ and ₦55.4755/1CNY against the initial rate of ₦360.5/1US$ and ₦51.135/1CNY. This amount was credited to OAGF-PTF COVID-19 Public Sector Account No 0020054161396 with the sum of ₦252,000,000,000.00; Forex Equalization Account No. 0020054161264 with the sum of ₦13,300,000,000.00 and Exchange Commission Account No. NGN140220001 with the sum of ₦350,000,000.00.

viii. The bank as well charged 2% commission on the US$700,000,000 requested by the Honorable Minister of Finance despite the fact that it was categorized as Federal Government Fund, and

ix. After monetizing the US$700,000,000 out of the approved grant of US$3.4Billion, the balance of US$2.7Billion equivalent to ₦1,024,650,000,000.00 (One trillion, twenty-four billion, six hundred and fifty million naira) has not been monetized as at the end of December, 2020.

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

Risks

i. Loss of income on the part of the Federal Government portion of the Reserve.

ii. Diversion and non-utilization of the fund according to its purposes.

Management's Response

- On receipt of the XDR2,454,500.00 equivalent to USD2,396,458,513.75 and CNY6,776,051,497.99, totaling USD3.4bn on 30th April 2020, from the IMF on behalf of FGN, the naira equivalent was credited to the TSA Sub Rec account No. 0020054161175 valued 30th April 2020 at the rate of ₦360/US$.
- On 7th May 2020, a memo with ref FD/LP2020/51/T/ /DF from the OAGF was received authorizing CBN to reverse the credit and retain the proceeds of the RFI in their original currency grant (see attached) pending further disposal instruction.
- Pending the receipt of further instruction from the OAGF, the fund was placed in a Fixed Term Deposit. The income earned from the deposit form part of the surplus distribution to the Federal Government in addition to the exchange rate differential of ₦19/US
- The fund was an asset of the Federal Government. The Bank was not responsible for the delay in the disbursement of the fund but the OAGF which advised that we await further instruction.
- The classification of the fund under the Bank's ownership has not denied the government to the fund and also the income earned.
- The Foreign Exchange Equalization Account belongs to the OAGF and only the Office can account for it.
- Exchange commission account belongs to the Bank, it's the account that warehouse commission earned when the Bank monetizes foreign exchange revenue of the government.
- All the RFI was fully credited to OAGF account.
- The Bank would have provided evidence if requested

Recommendations

The CBN Governor should be requested to:

i. Account for the placement of the funds to CBN Reserve category without approval of the Investment Committee of the Bank or the Federal Government.
ii. Account for the balance of US$2.7Billion equivalent to ₦1,024,650,000,000.00 (One trillion, twenty-four billion, six hundred and fifty million naira) with evidence of Bank statements for confirmation by the Public Accounts Committee of the National Assembly.
iii. Account for the sum of ₦350,000,000.00 credited to Exchange Commission Account No NGN140220001.
iv. Recover the sum of ₦13,300,000,000.00 credited to Forex Equalization Account No 0020054161264 to the Federal Government.
v. Remit the total interest earned on the investment to the Federal Government's portion of foreign reserves.
vi. Forward evidence of remittance to the Public Accounts Committee of the National Assembly, and
vii. Otherwise, sanctions relating to failure to account for Government Revenue and gross misconduct specified in paragraphs 3112 and 3129 of the Financial Regulations respectively, should apply.

ISSUE 3: UNSUBSTATIATED DECLINE IN FOREIGN RESERVES POSITION (=US$8,973,684,257.95)

Section 25 of the Central Bank of Nigeria Act, 2007 states "The Bank shall use its best endeavour to maintain external reserves at levels considered by the Bank to be appropriate for the economy and the monetary system of Nigeria."

Audit observed from a comparative analysis of the Reserves positions as at 30th June 2019 and 30th June 2020 that:

i. The total reserves as at the close of business on 30th June, 2020 stood at US$35,773,340,366.97 (Thirty five billion, seven hundred and seventy three million, three hundred and forty thousand, three hundred and sixty six dollars, ninety seven cents) as against US$44,747,024,624.92 (Forty four billion, seven hundred and forty seven million, twenty four thousand, six hundred and twenty four dollars, ninety two cents) recorded in the corresponding period of 30th June 2019, resulting in a decrease of US$8,973,684,257.95 (Eight billion, nine hundred and seventy three million, six hundred and eighty four thousand, two hundred and fifty seven dollars, ninety five cents), and
ii. There was no cogent reason provided as to what led to the depletion of the Reserves.

The above anomaliescould be attributed to weaknesses in the internal control system at the CBN, particularly, its inability to effectively manage economic variables that could impact negatively on the reserve.

Risks

i. Adverse effect on CBN's ability to maintain a stable exchange rate regime.
ii. Difficulty in attaining macroeconomic objectives of the Country.

Management's Response

- The intervention in the forex market is necessary to maintain a stable exchange rate leading to macroeconomic stability in line with the mandate of the Bank.
- The Bank has been in constant engagement with the Federal Government through its Monetary Policy communiques on ways of boosting the reserves
- One of the engagements gave birth to the Presidential Artisanal Gold Mining Initiative (PAGMI) where gold will be purchased in local currency and added to the reserves.
- Also, the Bank has intervened heavily in the agricultural sector of the economy to boost the production of certain commodities that could be exported to earn foreign exchange and reduce pressure on the reserves.

Recommendations

The CBN Governor should be requested to:

i. Provide justification to the Public Accounts Committees of the National Assembly on the inability of the Bank on the depletion of US$8,973,684,257.95in Foreign Reserves between 30th June 2019 and 30th June 2020.
ii. Provide strategic advice to the Public Accounts Committees of the National Assembly on how to boost the country's foreign exchange earnings with the aim of growing the external reserves, and
iii. Otherwise, sanctions relating to gross misconduct specified in paragraph 3129 of the Financial Regulations should apply

ISSUE 4: INADEQUATE DISCLOSURE OF NON-OIL EXPORT PROCEEDS (=US$2,613,485,737.07)

Section 25 of the Central Bank of Nigeria Act, 2007 states "The Bank shall use its best endeavour to maintain external reserves at levels considered by the Bank to be appropriate for the economy and the monetary system of Nigeria." Also, Section 48(1) of the Fiscal Responsibility Act, 2007 states "The Federal Government shall ensure that its fiscal and financial affairs are conducted in a transparent manner and accordingly ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenue and expenditures and their implications for its finances."

Audit observed from the review of proceeds from non-oil export reported by the CBN that:

i. A total of US$2,613,485,737.07 (Two billion, six hundred and thirteen million, four hundred and eighty five thousand, seven hundred and thirty seven dollars, seven cents) was generated from non-oil export into the Reserves in the year 2020, and
ii. Details of the non-oil sectors that generated the reported proceeds into the Reserves, the individual amount generated by each of the sectors, and the target market/countries of the inflows were not disclosed.

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

Risks

i. Priority may not be placed on performing sectors
ii. Possible errors in calculating relevant economic indices

Management's Response

- Non-Oil Export Proceeds (Purchase of Forex) were purchases of forex from third parties such as MDA's and this adequately disclosed in the Cashflow Report.
- Non-Oil Export Proceeds are not investment and so earns no income

Recommendations

The CBN Governor should be requested to

i. Justify to the Public Accounts Committees of the National Assembly on why adequate disclosure was not made on the non-oil sectors exports proceeds.
ii. Furnish all relevant details on the earnings from non-oil revenue from January, 2020 to December, 2020 to the Public Account Committees of the National Assembly. 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 respectively, should apply.

SECTION 5

FEDERAL GOVERNMENT OF NIGERIA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

(REPRODUCED)

FEDERAL GOVERNMENT OF NIGERIA

BACKGROUND INFORMATION FOR THE YEAR ENDED 31ST DECEMBER 2020

Background

Nigeria, country located on the western coast of Africa was created in 1914. following the amalgamation of the Northern and Southern protectorates. Nigeria got her independence from Great Britain on 1st October, 1960. Nigeria has a diverse geography, with climates ranging from arid to humid equatorial. However, Nigeria's most diverse feature is its people. Hundreds of languages are spoken in the country, including Yoruba, Igbo, Fula, Hausa, Edo, Ibibio, Tiv, and English. The country has abundant natural resources, notably large deposits of petroleum and natural gas.

The nation's capital is Abuja, the Federal Capital Territory, which was created in 1976. Lagos, the former capital, retains its standing as the country's leading commercial and industrial city.

Nigeria operates a Constitutional Democracy with Arms of Government, namely, the Executive, Legislature and Judiciary Arms. The Country is govern by the Constitution of the Federal Republic of Nigeria (1999) as amended, and several other legislations such as the Finance (Control & Management) Act of 1958, the CAMA (2018), Public Procurement Act of 2007, the Pension Reforms Act of 2014 as amended, Fiscal Responsibility Act of 2007, the Financial Reporting Council Act of 2011, the Audit Act etc.

The Federal Government of Nigeria has a total number of nine hundred and eighty-five (985) MDAs whose Financial Statements were consolidated in the year 2020.

Budget Benchmarks for 2020 & 2019

	2020	2019
Total Revenue (₦ billion)	5,835	9,326.95
Oil Production Volume (bpd)	1.8m	2.3m
Exchange Rate	₦360/US$	₦305/US$
Price of Oil/barrel	$28	$51.00
Total Expenditure (₦billion)	10,811	14,461.25

In carrying out its responsibility of governance, the Executive Arm of Government carries out the following activities:

I. General Public Services
ii. Defence
iii. Public Order and Safety

iv. Economic Affairs
v. Environmental Protection
vi. Housing and Community Amenities
vii. Health
viii. Recreation, Culture and Religion
ix. Education, and
x. Social Protection

The Federal Executive Council

S/N	Name	Portfolio
1	Muhammadu Buhari,GCON,GCFR	President / Minister of Petroleum Resources
2	Yemi Osibanjo, SAN	Vice President
3	Zainab Shamsuna Ahmed	Minister of Finance, Budget & National Planning
4	Adamu Adamu	Minister of Education
5	Saleh Mamma	Minister of Power
6	Rotimi Amaechi	Minister of Transport
7	Emeka Nwajuba	Minister of Education (State)
8	Godwin Agba	Minister of Power (State)
9	Gbemisola Saraki	Minister of Transportation (State)
10	Paulin Tallen	Minister of Women Affairs
11	Mohammed Dingyadi	Minister of Police Affairs
12	Bashir Magashi	Minister of Defence
13	Babatunde Fashola	Ministers of Works & Housing
14	Christ Ngige	Minister of Labour and Employment
15	Festus Keyamo	Minister of Labour and Employment (State)
16	Sunday Dare	Minister of Youths & Sports Development
17	Mohammed Bello	Minister of FCT
18	Ogbonnaya Onu	Minister of Science & Technology
19	Timipre Sylva	Minister of Petroleum Resources(State)
20	Osagie Ehanire	Minister of Health
21	Lai Mohammed	Minister of Information & Culture
22	Godswill Akpabio	Minister of Niger Delta
23	Sharon Ikeazor	Minister of Environment (State)
24	Mariam Katagum	Minister of Industry, Trade & Investment (State)
25	George Akume	Minister of Special Duties and International Affairs
26	Mustapha B. Shehuri	Minister of Agriculture & Rural Development (State)
27	Clement Agba	Minister of Budget and National Planning (State)

28	Adeniyi Adebayo	Minister of Industry, Trade & Investment
29	Geoffrey Onyema	Minister of Foreign Affairs
30	Ali Isa Ibrahim Pantami	Minister of Communications & Digital Economy
31	Suleiman Adamu	Minister of Water Resources
32	Muhammed Mahmood	Minister of Environment
33	Sabo Nanono	Minister of Agriculture & Rural Development
34	Hadi Sirika	Minister of Aviation
35	Abubakar Malami	Minister of Justice/Attorney General
36	Adeleke Mamora	Minister of Health (State)
37	Mohammed Abdullahi	Minister of Science &Technology (State)
38	Zubairu Dada	Minister of Foreign Affairs (State)
39	Olamilekan Adegbite	Minister of Mines & Steel Development
40	Rauf Aregbesola	Minister of Interior
41	Abubakar Aliyu	Minister of Works and Housing (State)
42	Sadiya Umar Faruk	Minister of Humanitarian Affairs, Disaster Management and Social Development.

Source: www.nigeriagalleria.com

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FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

Responsibility for the Consolidated Financial Statements

The Federal Government of Nigeria (FGN) Consolidated Financial General 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 2011were 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, 2020 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 2020, 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, 2020.



Sylva Okolieaboh, FCA
Ag. Accountant-General of the Federation

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2020

	NCOA Codes	Notes	2020	2020	2019	2019
			₦	₦	₦	₦
ASSETS						
Current Assets						
Cash and Cash Equivalents	310101 - 310201	28	1,145,245,904,946.34		813,620,162,714.89	
Receivables	310601 - 310604	29	524,443,597,505.94		276,996,762,179	
Prepayments	310801	30	1,482,103,943.69		3,875,121,449.50	
Inventories	310501 & 310502	31	33,995,240,163.73		7,230,364,700.95	
Total Current Assets	A		**1,705,166,846,559.70**	**1,705,166,846,559.70**	**1,101,722,411,044.06**	**1,101,722,411,044.06**
Non-Current Assets						
Long Term Loans	311001 & 311002	32	4,499,149,454.33		1,568,996,847.21	
Investments	310901 & 310902	33	1,485,492,024,905.86		1,641,702,321,998.82	
Property, Plant & Equipment	320101 - 320110	34	6,311,332,772,638.48		7,733,238,328,235.93	
Investment Property	320201	35	138,153,115,240.40		26,540,406,814.56	
Intangible Assets	320301	36	496,980,428,971.17		625,828,503,669.23	
Total Non-Current Assets	B		**8,436,457,491,210.24**	**8,436,457,491,210.24**	**10,028,878,557,565.70**	**10,028,878,557,565.70**
Total Assets	C = A+B			**10,141,624,337,769.90**		**11,130,600,968,609.80**
LIABILITIES						
Current Liabilities						
Deposits	410101	37	1,004,590,061.90		95,045,604.98	
Short Term Loans & Debts	410201	38	4,361,377,083,728.26		4,297,260,444,470.39	
Unremitted Deductions	410301 - 410302	39	2,346,998,029.73		2,050,967,867.30	
Payables	410401 & 410501	40	1,561,437,468,308.75		674,200,076,090.25	
Short Term Provisions	440701	41	-		3,632,116,019.48	
Current Portion of Borrowings/Cash & Cash Equivalent	410601/310101-310201	28/42	10,463,698,885,109.40		2,340,640,382,771.27	
Total Current Liabilities	D		**16,389,865,025,238.10**	**16,389,865,025,238.10**	**7,317,879,032,823.67**	**7,317,879,032,823.67**
Non-Current Liabilities						
Public Funds	420101 & 420102	43	1,111,037,059,020.97		1,080,388,141,934.56	
Long Term Provisions	420201	44	1,076,966,052,370.28		121,164,336.68	
Long Term Borrowings	420301	45	24,900,236,813,592.00		19,910,929,005,592.00	
Total Non-Current Liabilities	E		**27,088,239,924,983.20**	**27,088,239,924,983.20**	**20,991,438,311,863.20**	**20,991,438,311,863.20**
Total Liabilities:	F=D+E			**43,478,104,950,221.30**		**28,309,317,344,686.90**
Net Assets:	G=C-F			**(33,336,480,612,451.40)**		**(17,178,716,376,077.40)**
NET ASSETS/EQUITY						
Capital Grant	430101	46	7,272,518,786,642.03		5,551,258,724,344.84	
Reserves	430301	47	(39,450,051,330,592.60)		(22,729,975,100,422.30)	
Surpluses/(Deficits)	430201		(1,158,948,068,501.88)			
Minority Interest	NA		-			
Total Net Assets/Equity:	H=G		**(33,336,480,612,451.40)**	**(33,336,480,612,451.40)**	**(17,178,716,376,077.40)**	**(17,178,716,376,077.40)**

Sylva Okolieaboh, FCA (FRC/2022/411580)
Ag. Accountant - General of The Federation

DR. (MRS) ZAINAB SHAMSUNA AHMED (FRC/2013/ANAN/0000001549)
Honourable Minister of Finance, Budget and National Planning.

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FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2020

		NCOA Codes	Notes	2020	2019
₦				₦	₦
				A	
	REVENUE				
	Government Share of FAAC (Statutory Revenue)	110101 & 110103	3	2,872,397,923,341.25	3,180,931,827,731.62
	Government Share of VAT	110102	4	191,984,813,036.13	158,045,701,011.20
	Tax Revenue	120101	5	29,142,773.61	-
	Non-Tax Revenue	120201 - 120209 & 120213	6	171,399,503,561.76	105,053,530,064.27
	Investment Income	120211	7	151,931,858,991.17	260,419,948,106.62
	Interest Earned	120212	8	23,555,685.07	2,052,300,657.82
	Aid & Grants	130101 - 130204	9	138,942,133,343.27	371,975,738,630.86
	Debt Forgiveness/Other Capital Receipts to CDF	140401 - 140402	10	10,553,605,245.10	19,248,660,235.50
	Other Revenues	140701	11	5,049,671,909,009.69	4,702,466,211,175.38
	Transfer from other Government Entities	150101	12	-	-
	Other Funds	160101	12A	829,442,251,620.88	796,919,190,619.72
-	**Total Revenue (a)**			**9,416,376,696,607.9**	**9,597,113,108,232.9**
	EXPENDITURE				
	Salaries & Wages	210101 - 210202	13	2,944,931,071,232.87	2,662,531,425,794.86

	Employees Benefits	210301	14	335,300,037,816.83	316,395,277,392.72
	Overhead Cost	220201 - 220208, 220210 & 230501	15	855,741,822,754.39	1,449,822,419,277.94
	Grants & Contributions	220401 - 220402	16	277,422,965,269.88	400,802,673,625.71
	Subsidies	220501 & 220502	17	14,223,498,224.37	17,833,316,044.69
	Depreciation Charges	240101 - 240201	18	508,217,453,141.61	474,425,050,243.04
	Impairment Charges	260101 - 260301	19	1,043,683,936.24	-
	Amortization Charges	250101	20	404,177,173,344.49	237,175,911,284.06
	Bad Debts Charges	270101 & 270102	21	-	3,632,116,019.48
	Financial Charges	220209	22	2,460,630,934,659.47	2,047,724,543,651.17
	Transfer to other Government Entities	220701 - 220801	23	2,528,957,426,047.40	1,323,749,112,252.58
-	**Total Expenditure (b)**			**10,330,646,066,427.6**	**8,934,09 ,845,586.25**
-	**Surplus/(Deficit) from Operating Activities for the Period c=(a b)**			**(914,269,371,819.64)**	**663,021,262,646.74**
	Gain/ Loss on Disposal of Asset	**140501- 140503 & 140801- 140901/(280101- 280105)**	**24**	**244,326,407.50**	**32,179,661.66**
	(Gain)/Loss on Foreign Exchange Transaction	141001/(220901)	25	(244,923,023,089.73)	(54,809,299,407.25)
	Share of Surplus/(Deficit) in Associates & Joint Ventures	NA	26		
-	**Total Non-Operating Revenue/(Expenses) (d)**			**(244,678,696,682.23)**	**(54,777,119,745.59)**

-	**Surplus/(Deficit) from Ordinary Activities e=(c+d)**			**(1,158,948,068,501.88)**	**608,244,142,901.15**
	Minority Interest Share of Surplus/ (Deficit) (f)	140601	27	-	-
-	**Net Surplus/ (Deficit) for the Period g=(e-f)**			**(1,158,948,068,501.88)**	**608,244,142,901.15**

FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2020

Description	COA Ref.	NCOA Codes	Notes	2020		2019	
				₦	₦	₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES							
Inflows							
Government Share of FAAC (Statutory Revenue)		110101 & 110103		2,872,397,923,341.25		3,180,931,827,731.62	
Government Share of VAT		110102		191,984,813,036.13		158,045,701,011.20	
Tax Revenue		120101		29,142,773.61		-	
Non-Tax Revenue		120201 - 120210 & 120213		171,399,503,561.76		105,053,530,064.27	
Investment Income		120211		151,931,858,991.17		260,419,948,106.62	
Interest Earned		120212		23,555,685.07		2,052,300,657.82	
Aid & Grants		130101 - 130204		138,942,133,343.27		371,975,738,630.86	

Debt Forgiveness		140401 - 140402		10,553,605,245.10		19,248,660,235.50	
Other Revenue		140701		5,049,671,909,009.69		4,702,466,211,175.38	
Transfer from other Government Entities		150101		-		-	
Other Funds		160101		829,442,251,620.88		796,919,190,619.72	
Total Inflow from Operating Activities (A)				**9,416,376,696,607.93**	**9,416,376,696,607.93**	**9,597,113,108,232.99**	**9,597,113,108,232.99**
Outflows							
Salaries & Wages		210101 - 210202		2,944,931,071,232.87		2,662,531,425,794.86	
Social Benefits		210301		335,300,037,816.83		316,395,277,392.72	
Overhead Cost		220201 - 220208, 220210 & 230501		855,741,822,754.39		1,449,895,878,683.94	
Grants & Contributions		220401 & 220402		277,422,965,269.88		400,802,673,625.71	
Subsidies		220501 & 220502		14,223,498,224.37		17,833,316,044.69	
Transfer to other Government Entities		220701 - 220801		2,528,957,428,047.40		1,323,749,112,252.58	
Finance Cost		220209		2,460,630,934,659.47		2,047,724,543,651.17	
Total Non-Operating Revenue/(Expenses) (d)				244,678,696,682.23		54,777,119,745.59	
Total Outflow from Operating Activities (B)				**9,661,886,454,687.46**	**9,661,886,454,687.46**	**8,273,709,347,191.27**	**8,273,709,347,191.27**
Net Cash Inflow/(Outflow) From Operating Activities* C=(AB)			**1**		**(245,509,758,079.53)**		**1,323,403,761,041.72**
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		(2,276,154,330,093.04)		(5,570,867,974,503.51)	
Purchase/Construction of Investment Property		320201		(110,013,573,180.28)		(5,709,947,528.58)	
Purchase of Intangible Assets		320301		(274,963,301,475.73)		(656,758,881,744.72)	
Acquisition of Investments		310901 & 310902, 311001 & 311002		-		(9,052,815,925.00)	
Net Cash Flow from Investing Activities				**(2,661,131,204,749.05)**	**(2,661,131,204,749.05)**	**(6,242,389,619,701.81)**	
CASH FLOW FROM FINANCING ACTIVITIES							
Capital Grant Received		430101		1,721,260,062,297.20		1,803,284,590,324.79	
Proceeds from Borrowings		420301 (CR)		7,603,813,356,000.00		3,664,447,112,103.00	
Repayment of Borrowings		420301 (DR)		(4,312,856,667,000.00)		(191,614,496,000.00)	
Distribution of Surplus/Dividends Paid		22070102					
Net Cash Flow from Financing Activities				**5,012,216,751,297.20**	**5,012,216,751,297.20**	**5,276,117,206,427.79**	**5,276,117,206,427.79**
Net Cash Flow from/in Activities					**2,350,254,485,150.85**		**6,654,298,087,215.10**
Cash & Its Equivalent as at 1/1/2020				**(1,527,020,220,056.39)**		**(1,112,456,581,678.18)**	
Cash & Its Equivalent as at 31/12/2020			**2**	**(9,318,452,980,163.09)**		**(1,527,020,220,056.39)**	

Notes: 1							
RECONCILIATION:							
Surplus/ (Deficit) per Statement of Performan		Net Surplus/(Deficit) for the Period as per Financial Performance		**(1,158,948,068,510.88)**		**608,170,683,495.14**	
Add Back Non-Cash Movement Items:							
Depreciation Charges		240101 - 240201	18	508,217,453,141.61		474,425,050,243.04	
Amortization Charges		250101	20	404,177,173,344.49		237,175,911,284.06	
Impairment Charges		260101 - 260301	19	1,043,683,936.24		-	
Bad Debt		270101 & 270102	21	-		3,632,116,019.48	
				(245,509,758,079.53)	**(245,509,758,079.53)**	**1,323,403,761,041.72**	**1,323,403,761,041.72**
Net Movement in Current Assets/Liabilities.	-	-					
Net Movement in Inventories		310501 (Opening Balance Less Closing Balance)		(26,764,875,462.78)		37,376,606,663.66	
Net Movement in Receivables		310601 - 310604 & 310801 (Opening Balance Less Closing Balance)		(247,446,835,327.22)		(26,251,356,551.13)	
Net Movement in Payables		410401 - 410501 (Opening Balance Less Closing Balance)		(887,237,392,218.51)		(406,125,615,268.12)	
Net Cash Flow from Operating Activities				**(1,161,449,103,008.50)**	**(1,161,449,103,008.50)**	**(395,000,365,155.59)**	**(395,000,365,155.59)**
Note: 2							
Cash & its equivalent as at 31/12/2020	-	-					
Cash Balances		NA					
Bank Balances		310101 - 310201		**(9,318,452,980,163.09)**	**(9,318,452,980,163.09)**	**(1,527,020,220,056.39)**	**(1,527,020,220,056.39)**
Certificate of Deposits				-			

FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2020

	NCOA Codes	Note	Capital Grant	Reserve	Accummulated Surpluses/ (Deficits)	Total
			₦	₦	₦	₦
Balance as at 1st January 2020		46	**5,551,258,724,344.84**	**(23,338,145,783,917.40)**	**608,170,683,495.14**	**(17,178,716,376,077.40)**
Changes in Accounting Policy	As adjusted					-
Restated Balance			**5,551,258,724,344.84**	**(23,338,145,783,917.40)**	**608,170,683,495.14**	**(17,178,716,376,077.40)**
						-
Surplus on Revaluation of Properties	43030101					-
Deficit on Revaluation of Investments	43030101 (Closing Less Beginning Bal)					
Net Changes in Reserve during the year				(16,720,076,230,170.30)		(16,720,076,230,170.30)
For the period			1,721,260,062,297.20		(1,158,948,068,501.88)	562,311,993,795.32
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 2020			**7,272,518,786,642.03**	**(40,058,222,014,087.70)**	**(550,777,385,006.74)**	**(33,336,480,612,452.40)**

FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2020

DESCRIPTION	ACTUAL	FINAL BUDGET 2020	SUPPLIMENTARY BUDGET 2020	INITIAL BUDGET 2020	VARIANCE 0N FINAL BUDGET
	₦	₦	₦	₦	₦
	A	B(C+D)	C	D	E(B-A)
REVENUE					
Government Share of FAAC (Statutory Revenue)	2,872,397,923,341.25	4,153,139,465,840.00		4,153,139,465,840.00	(1,280,741,542,498.75)
Government Share of VAT	191,984,813,036.13	207,512,890,147.00		207,512,890,147.00	(15,528,077,110.87)
Tax Revenue	29,142,773.61	-		-	29,142,773.61
Non-Tax Revenue	171,399,503,561.76	17,570,044,176.27		17,570,044,176.27	153,829,459,385.49
Investment Income	151,931,858,991.17	43,554,842,848.36		43,554,842,848.36	108,377,016,142.81
Interest Earned	23,555,685.07	343,244,184.17		343,244,184.17	(319,688,499.09)
Aid & Grants	138,942,133,343.27	-		-	138,942,133,343.27
Debt Forgiveness	10,553,605,245.10	-		-	10,553,605,245.10
Other Revenues	5,049,671,909,009.69	786,480,368,791.20		786,480,368,791.20	4,263,191,540,218.49
Transfer from other Government Entities	-	-		-	-
Other Funds	829,442,251,620.88				829,442,251,620.88
Total Revenue (a)	**9,416,376,696,607.93**	**5,208,600,855,987.00**	**-**	**5,208,600,855,987.00**	**4,207,775,840,620.93**
EXPENDITURE					

Salaries & Wages	2,944,931,071,232.87	4,008,498,421,237.37		4,008,498,421,237.37	1,063,567,350,004.50
Social Benefits	335,300,037,816.83	4,422,601,229.96		4,422,601,229.96	(330,877,436,586.87)
Overhead Cost	855,741,822,754.39	4,376,367,934,537.70		4,376,367,934,537.70	3,520,626,111,783.31
Grants & Contributions	277,422,965,269.88	-		-	(277,422,965,269.88)
Subsidies	14,223,498,224.37	-		-	(14,223,498,224.37)
Depreciation Charges	508,217,453,141.61	-		-	(508,217,453,141.61)
Impairment Charges	1,043,683,936.24	-		-	(1,043,683,936.24)
Amortization Charges	404,177,173,344.49	-		-	(404,177,173,344.49)
Bad Debts Charges	-	-		-	-
Financial Charges	2,460,630,934,659.47	-		-	(2,460,630,934,659.47)
Transfer to other Government Entities	2,528,957,426,047.40	-		-	(2,528,957,426,047.40)
Total Expenditure (b)	**10,330,646,066,427.60**	**8,389,288,957,005.03**	**-**	**8,389,288,957,005.03**	**(1,941,357,109,422.54**
DESCRIPTION	**ACTUAL 2020**	**FINAL BUDGET 2020**	**SUPPLIMENTARY BUDGET 2020**	**INITIAL BUDGET 2 020**	**VARIANCE 0N FINAL BUDGET**
	₦	**₦**	**₦**	**₦**	**₦**
	A	**B(+D)**	**C**	**D**	**E(A-B)**
CAPITAL EXPENDITURE BASED ON SECTORS					
Adminstrative Sector	(2,884,826,893,369.37)	273,065,453,404.79		273,065,453,404.79	(2,611,761,439,964.58)
Economic Sector	1,217,575,074,362.59	1,562,220,725,289.04		1,562,220,725,289.04	(344,645,650,926.45)
Law and Justice Sector	26,367,019,849.69	31,595,730,835.52		31,595,730,835.52	(5,228,710,985.83)
Regional Sector	68,964,414,401.74	51,370,004,759.00		51,370,004,759.00	17,594,409,642.74

Social Sector	876,359,814,491.40	204,559,919,133.00		204,559,919,133.00	671,799,895,358.40
Total Capital Expenditure = C	**(695,560,570,263.96)**	**2,122,811,833,421.35**	**-**	**2,122,811,833,421.35**	**(2,272,241,496,875.73**
Total Expenditure: d=b+c	**9,635,085,496,163.61**	**10,512,100,790,426.40**	**-**	**10,512,100,790,426.40**	
Budget Surplus/(Deficit)	**(218,708,799,555.68)**	**(5,303,499,934,439.38**	**-**	**(5,303,499,934,439.38)**	

FEDERAL GOVERNMENT OF NIGERIA

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

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, 2020 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, 2020.

S/N. Accounting Policy

Part A – General Accounting Policies

2.1 Legal Framework

The General Purpose Financial Statements (GPFS) presented comply with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004, Financial Regulations (2009) and Treasury Circulars issued to date.

2.2 Reporting Period

The GPFS are for the period from 1st January to 31st December, 2020 with corresponding Statement of Financial Position as at 31st December, 2019.

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 Comparism of Budget with Actual
f. The Notes to the GPFS

2.7 Comparative Information of Previous Year

The GPFS disclose all numerical information relating to the preceding year while accompanying notes only discloses numerical information relating to the current year.

2.8 Foreign currency transactions

a. Foreign currency transactions throughout the year are converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions.
b. Foreign currency balances, as at the year-end are valued at the exchange rates prevailing on that date.
c. Foreign Exchange gains/losses are recognised in the Statement of Financial Performance.

Part B – Significant Accounting Policies: Revenue

2.9 Government Share of Federation Account, Statutory Revenue and Value Added Tax (VAT) Allocation

FAAC allocations are recognised in the books of the Federal Government at the end of monthly FAAC meeting using the FAAC distribution schedule as a source document.

2.10 Independent revenue paid into the Consolidated Revenue Fund (CRF) of the Federal Government (e.g. fees, taxes, fines, etc.)

Non-exchange Transactions:
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 recognized as income when money and or assets/services are received, or entitlement to be received is established; except where there is need for fulfillment 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 revenuesource.

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 recognized 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

Theseconstitute 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.

3. FEDERAL GOVERNMENT SHARE OF FAAC

S/N	ADMINISTRATIVE CODE	SECTOR	FEDERAL GOVERNMENT SHARE OF FAAC	FEDERAL GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	TOTAL
			110101	110103	
		ADMINISTRATIVE SECTOR			
1	022001200100	CONSOLIDATED REVENUE FUND	2,872,397,923,341.25	-	2,872,397,923,341.25
			2,872,397,923,341.25	**-**	**2,872,397,923,341.25**

3. FEDERAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

	2020									2019							
DETAILS / MONTH	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	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	Additional Distribution from NNPC	Exchange Gain Allocation	Distribution from FOREX Equalisation	Goods & Values consideration accounts / solid mineral revenue Account	Distribution of ₦1.938B Excess Bank Charges	TOTAL
	₦	₦	₦	₦	₦	₦		₦	₦	₦	₦	₦	₦	₦	₦		₦
January	205,387,652,089.71	44,441,361,755.11		509,273,678.02					250,338,287,522.84	202,606,346,089.62	32,346,490,344.08		423,710,352.15				235,376,546,785.85
February	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	181,966,467,506.60	32,346,490,344.08		282,193,786.28	21,097,500,000.00		3,939,570,094.98	239,632,221,731.94
March	157,230,838,479.30	40,630,580,417.11		322,713,751.04	6,413,126,017.68				204,597,258,665.13	169,134,048,214.48	34,368,196,657.71		365,391,039.09	18,640,239,830.12		1,948,068,456.97	224,455,944,198.37
April	159,861,624,737.88	40,630,580,417.11		27,417,630,529.20					227,909,835,684.19	157,489,967,362.18	34,368,196,657.71	4,219,500,000.00	278,805,393.23	5,521,403,113.45	23,207,250,000.00		225,085,122,526.57
May	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	186,270,699,084.22	34,368,196,657.71		339,307,103.65				220,978,202,845.58
June	135,575,084,648.46	40,803,463,719.29		12,147,846,741.71				491,725,552.92	189,018,120,662.38	212,587,235,407.07	34,368,196,657.71		497,677,732.97				247,453,109,797.75
July	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	235,663,584,674.91	34,368,196,657.71		447,213,580.53				270,478,994,913.15
August	193,676,063,552.37	40,803,463,719.29							234,479,527,271.66	228,723,972,472.96	34,368,196,657.71		435,948,780.80				263,528,117,911.47
September	177,004,134,110.10	54,952,095,630.66							231,956,229,740.76	220,443,213,709.90	44,441,361,755.11		443,786,361.84	8,439,000,000.00		851,133,433.59	274,618,495,260.44
October	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	213,327,625,238.15	44,441,361,755.11		406,728,504.48				258,175,715,497.74
November	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	209,772,008,315.22	44,441,361,755.11		478,897,488.24		3,671,062,896.22		258,363,330,454.79
December	120,084,345,364.13	54,952,095,630.66			3,319,709,554.51				178,356,150,549.30	167,532,585,215.88	44,441,361,755.11		336,854,664.27	22,363,350,000.01	6,329,250,000.00		241,003,401,635.27
SUB-TOTAL	**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**	**2,385,517,753,291.19**	**448,667,607,654.86**	**4,219,500,000.00**	**4,736,514,787.53**	**76,061,492,943.58**	**33,207,562,896.22**		**2,959,149,203,558.92**

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

B. DETAILS OF 7%/4%/4% COST OF COLLECTIONS BY NIGERIA CUSTOMS SERVICE (NCS). FEDERAL INLAND REVENUE SERVICE (FIRS) AND DEPARTMENT OF PEROLEUM RESOURCES (DPR) IN THE YEAR 2020

DETAILS/ MONTH	RECEIPT FROM FAAC BY NCS	VAT	RECEIPT FROM FAAC BY FIRS	VAT	RECEIPT FROM FAAC BY DPR	VAT			TOTAL	RECEIPT FROM FAAC BY NCS	VAT	RECEIPT FROM FAAC BY FIRS	VAT	RECEIPT FROM FAAC BY DPR			TOTAL
	₦	₦	₦	₦	₦	₦			₦	₦	₦	₦					₦
January	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	5,316,201,978.21	292,324,887.94	5,065,621,321.17	3,738,073,754.81	4,037,004,011.49			18,449,225,953.62
February	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	3,645,161,193.20	340,206,284.24	3,783,939,584.06	3,838,539,498.83	4,072,577,741.77			15,680,424,302.10
March	4,740,147,078.72	445,494,574.23	6,318,361,359.12	3,536,592,032.55	3,796,159,209.18				18,836,754,253.80	4,820,020,619.31	456,856,907.24	2,891,891,466.97	3,595,515,350.25	3,188,539,438.07			14,952,823,781.84
April	5,517,234,855.09	572,944,226.08	9,957,284,219.21	4,237,799,704.95	5,739,545,087.88				26,024,808,093.21	5,024,875,391.12	260,052,627.00	2,776,194,414.08	3,375,377,191.93	3,872,888,290.34			15,309,387,914.47
May	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	5,199,956,770.11	354,520,284.44	3,277,276,726.99	3,504,904,044.12	3,124,936,737.11			15,461,594,562.77
June	4,708,528,580.88	526,751,787.24	7,465,807,017.72	3,628,166,566.39	1,981,915,331.49				18,311,169,283.72	4,555,125,013.06	349,559,152.09	7,105,006,455.47	3,923,502,082.40	5,920,270,245.28			21,853,462,948.30
July	5,762,658,311.20	617,251,294.78	11,513,493,704.25	4,535,802,319.37	2,678,321,738.25				25,107,527,367.85	5,371,037,445.89	343,544,401.16	9,922,726,687.93	4,001,692,670.59	4,095,372,113.96			23,734,373,319.53
August	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	4,827,493,942.96	325,534,262.02	7,699,466,105.00	3,440,847,003.61	5,021,338,522.79			21,314,679,836.38
September	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	5,100,442,797.73	518,093,990.99	7,988,844,813.45	3,005,205,230.73	3,644,727,392.20			20,257,314,225.10
October	5,839,163,177.64	659,866,944.33	3,626,222,857.61	5,014,473,210.00	2,774,301,962.05				17,914,028,151.63	5,405,805,329.23	517,256,307.55	4,986,945,872.54	3,197,712,003.85	5,709,841,943.08			19,817,561,456.25
November	4,647,505,726.96	544,163,707.89	5,756,390,825.44	4,514,368,420.75	3,870,618,920.89				19,333,047,601.93	4,934,901,287.79	566,023,642.59	5,494,440,891.97	3,630,377,266.85	4,337,137,885.79			18,962,880,974.99
December	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	4,753,058,226.20	481,873,739.84	3,731,089,695.07	3,124,792,384.00	3,898,080,852.24			15,988,894,897.35
SUB-TOTAL	**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**	**0.00**	**0.00**	**0.00**	**257,927,783,724.28**	**58,954,079,994.81**	**4,805,846,487.10**	**64,723,444,034.70**	**42,376,538,481.97**	**50,922,715,174.12**			**221,782,624,172.70**
									2,872,397,923,341.25								**3,180,931,827,731.62**

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.

4. DETAILS OF FEDERAL GOVERNMENT SHARE OF VALUE ADDED TAX FROM THE FEDERATION ACCOUNTS

S/N	DETAILS/ MONTH	2020	2019
		TOTAL	TOTAL
		₦	₦
1	January	14,947,680,429.63	13,542,139,439.66
2	February	13,639,538,629.14	14,040,585,831.13
3	March	12,961,691,905.10	12,954,708,403.56
4	April	15,658,971,495.50	12,389,194,092.48
5	May	12,303,377,884.13	12,967,665,743.97
6	June	13,524,259,241.06	14,357,485,747.88
7	July	16,773,189,514.06	14,599,996,561.08
8	August	17,267,061,611.48	12,655,041,052.52
9	September	19,559,966,801.76	11,838,285,384.97
10	October	18,469,977,202.35	12,482,293,526.32
11	November	16,465,522,078.73	14,099,907,055.74
12	December	20,413,576,243.18	12,118,398,171.89
	TOTAL	**191,984,813,036.13**	**158,045,701,011.20**

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).

5. TAX REVENUE

S/N	Admin. Code	MDA	Tax Revenue	Total
		LAW & JUSTICES SECTOR	₦	₦
1	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	74,675.97	
			-	
		SOCIAL SECTOR	-	
2	517018011	FEDERAL POLYTECHNIC EDE	28,205,500.00	
3	517018013	FEDERAL POLYTECHNIC NEKEDE	21,850.00	
4	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	840,747.64	
		GRAND-TOTAL	**29,142,773.61**	-

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	
			120201	120202	120203	120204	120205	120206	120207	120208	120209	120213		2019
		ADMINISTRATIVE SECTOR	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	
1	111001001	STATE HOUSE - HQTRS	0.00	0.00	0.00	0.00	3,550.00	0.00	263,250.00	0.00	0.00	0.00	266,800.00	2,787,250.00
2	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	3,949,850.00
3	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,846,988.50
4	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	4,260,000.00	0.00	44,134,100.00	0.00	0.00	26,750,747.02	0.00	75,144,847.02	-
5	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	0.00	0.00	3,909,611.25	0.00	0.00	0.00	0.00	3,909,611.25	-
6	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	12,081,000.00
7	116001001	MINISTRY OF DEFENCE - MOD HQTRS	0.00	0.00	0.00	10,000.00	0.00	505,550.00	0.00	0.00	0.00	0.00	515,550.00	51,618,400.00
8	116004001	NIGERIAN NAVY	0.00	0.00	0.00	620,000.00	0.00	9,156,725.00	0.00	0.00	0.00	0.00	9,776,725.00	2,235,352.53
9	116007001	NIGERIAN DEFENCE COLLEGE	0.00	0.00	0.00	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00	7,000.00	-
10	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0.00	0.00	0.00	0.00	0.00	0.00	2,737,838,293.26	30,000,000.00	0.00	0.00	2,767,838,293.26	-
11	116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529,284.77
12	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	0.00	0.00	0.00	3,656,490.76	0.00	0.00	0.00	0.00	0.00	0.00	3,656,490.76	7,485,785.82
13	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	-
14	119009001	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	1,910,915.59	0.00	0.00	0.00	0.00	0.00	0.00	1,910,915.59	4,641,381.85
15	119009003	FOREIGN MISSION: ADDIS ABABA	0.00	0.00	0.00	7,399,156.95	0.00	0.00	0.00	0.00	0.00	0.00	7,399,156.95	25,012,388.45
16	119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	4,554,403.41	0.00	0.00	0.00	0.00	0.00	0.00	4,554,403.41	6,072,537.88
17	119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	1,069,422.67	0.00	0.00	0.00	0.00	0.00	0.00	1,069,422.67	7,956,896.57

18	119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	4,724,065.59	0.00	0.00	0.00	0.00	0.00	0.00	4,724,065.59	17,875,603.03
19	119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	700,995.45	0.00	0.00	0.00	0.00	0.00	0.00	700,995.45	442,794.15
20	119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	4,249,750.91	0.00	0.00	0.00	0.00	0.00	0.00	4,249,750.91	7,075,445.21
21	119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	21,124,049.69	0.00	0.00	0.00	0.00	0.00	0.00	21,124,049.69	2,075,574.70
22	119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	3,079,064.94	0.00	0.00	0.00	0.00	0.00	0.00	3,079,064.94	4,759,472.63
23	119009013	FOREIGN MISSION: BATA	0.00	0.00	0.00	709,386.04	0.00	0.00	86,003.84	0.00	0.00	0.00	795,389.88	8,604,881.78
24	119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	24,251,715.26	0.00	0.00	0.00	0.00	0.00	0.00	24,251,715.26	38,200,899.90
25	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	68,956,363.63
26	119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	26,418,579.67	0.00	0.00	0.00	0.00	0.00	0.00	26,418,579.67	38,802,875.86
27	119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	9,417,558.32	0.00	0.00	0.00	0.00	0.00	0.00	9,417,558.32	12,556,744.43
28	119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	19,796.54	0.00	0.00	139,974.46	0.00	0.00	0.00	159,771.00	528,453.10
29	119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	763,344.13	0.00	0.00	0.00	0.00	0.00	0.00	763,344.13	7,124,622.81
30	119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	0.00	0.00	0.00	641.94	0.00	0.00	0.00	641.94	-
31	119009022	FOREIGN MISSION:BUCHAREST	0.00	0.00	0.00	7,514,666.66	0.00	212,121.21	0.00	0.00	0.00	0.00	7,726,787.87	7,726,787.87
32	119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,676,266.67
33	119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	1,232,407.46	0.00	83,886.56	0.00	0.00	0.00	0.00	1,316,294.01	2,025,067.71
34	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
35	119009026	FOREIGN MISSION: BUJUMBURA	0.00	0.00	0.00	97,394.53	0.00	0.00	0.00	0.00	0.00	0.00	97,394.53	5,626,817.73
36	119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	108,499.10	0.00	0.00	0.00	0.00	0.00	0.00	108,499.10	51,502.32
37	119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	55,918,909.09	0.00	0.00	0.00	0.00	0.00	0.00	55,918,909.09	124,264,242.42
38	119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	27,272.73	0.00	0.00	0.00	0.00	0.00	0.00	27,272.73	1,019,725.12
39	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	54,317,392.46
40	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	28,042,551.52
41	119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	5,946,428.96	0.00	0.00	253,130.49	0.00	11,710,888.18	0.00	17,910,447.63	35,686,331.51
42	119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	0.00	0.00	182,618.66	0.00	0.00	0.00	0.00	182,618.66	177,488.94

43	119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,332,911.68
44	119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	4,816,551.72	0.00	0.00	0.00	0.00	0.00	0.00	4,816,551.72	6,689,655.17
45	119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	7,586,521.00	0.00	0.00	0.00	0.00	0.00	0.00	7,586,521.00	212,023,795.94
46	119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	5,012,009.93	0.00	0.00	0.00	0.00	0.00	0.00	5,012,009.93	13,765,954.54
47	119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	4,454,475.52	0.00	0.00	0.00	0.00	0.00	0.00	4,454,475.52	27,155,760.61
48	119009046	FOREIGN MISSION:	0.00	0.00	0.00	625,664.34	0.00	0.00	0.00	0.00	0.00	0.00	625,664.34	5,636,363.64
49	119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	0.00	33,840,913.90	0.00	0.00	0.00	0.00	0.00	0.00	33,840,913.90	119,445,492.19
50	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	704,918.03
51	119009049	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	0.00	681,278.55	0.00	0.00	0.00	0.00	2,004,454.34	0.00	2,685,732.89	12,224,986.23
52	119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	80,666.67	0.00	0.00	0.00	0.00	0.00	0.00	80,666.67	18,380,156.25
53	119009051	FOREIGN MISSION:KHARTOUM	0.00	0.00	0.00	16,527,575.76	0.00	0.00	0.00	0.00	0.00	0.00	16,527,575.76	45,338,908.82
54	119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	0.00	4,001,002.44	0.00	0.00	0.00	0.00	0.00	0.00	4,001,002.44	9,095,445.44
55	119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,484.86
56	119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	10,007,878.79	0.00	0.00	0.00	0.00	0.00	0.00	10,007,878.79	7,143,793.55
57	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	59,162,765.31
58	119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	2,069,055.56	0.00	0.00	0.00	0.00	0.00	0.00	2,069,055.56	4,747,100.00
59	119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	11,876,892.22	0.00	0.00	0.00	0.00	0.00	0.00	11,876,892.22	173,716,387.65
60	119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	517,056.10	0.00	0.00	0.00	0.00	0.00	0.00	517,056.10	5,639,943.89
61	119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	292,456,736.00
62	119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	6,212,160.61	0.00	0.00	0.00	0.00	0.00	0.00	6,212,160.61	21,124,049.69
63	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	28,380,227.21
64	119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	7,724,553.57	0.00	0.00	0.00	0.00	0.00	0.00	7,724,553.57	11,883,928.57
65	119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	9,508,851.09	0.00	0.00	0.00	0.00	0.00	0.00	9,508,851.09	10,622,567.18
66	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	173,716,387.65
67	119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	2,264,029.92	0.00	0.00	0.00	0.00	0.00	0.00	2,264,029.92	4,181,583.30
68	119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	160,100.89	0.00	0.00	0.00	0.00	0.00	0.00	160,100.89	-
69	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	3,690,929.09
70	119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	2,108,728.27	0.00	0.00	0.00	0.00	0.00	0.00	2,108,728.27	1,971,249.93
71	119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	4,892,524.56	0.00	0.00	0.00	0.00	0.00	0.00	4,892,524.56	5,755,911.24

72	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	54,568,820.47
73	119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	0.00	0.00	36,476,998.18	0.00	0.00	0.00	0.00	0.00	0.00	36,476,998.18	57,071,209.09
74	119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	2,700,362.01	0.00	0.00	0.00	0.00	0.00	0.00	2,700,362.01	4,154,403.09
75	119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	24,049,540.83	0.00	0.00	0.00	0.00	0.00	0.00	24,049,540.83	29,146,658.14
76	119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	1,792,474.56	0.00	0.00	0.00	0.00	0.00	0.00	1,792,474.56	2,240,593.20
77	119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	63,656,124.14	0.00	0.00	0.00	0.00	0.00	0.00	63,656,124.14	79,970,155.18
78	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	115,945.95	0.00	0.00	0.00	0.00	0.00	0.00	115,945.95	154,594.59
79	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	5,599,783.68
80	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	132,862.74
81	119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	13,563,937.98	0.00	0.00	0.00	0.00	0.00	0.00	13,563,937.98	16,896,184.61
82	119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	1,417,281.51	0.00	0.00	0.00	0.00	0.00	0.00	1,417,281.51	274,262.30
83	119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	59,986,423.33	0.00	0.00	0.00	0.00	0.00	0.00	59,986,423.33	71,188,644.83
84	119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	224,806.38	0.00	0.00	0.00	0.00	0.00	0.00	224,806.38	800,000.00
85	119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	1,787,087.15	0.00	0.00	0.00	0.00	0.00	0.00	1,787,087.15	3,550,312.66
86	119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	4,173,162.69	0.00	0.00	0.00	0.00	0.00	0.00	4,173,162.69	4,208,198.24
87	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	2,128,709.09
88	119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	3,919,112.03	0.00	0.00	0.00	0.00	0.00	0.00	3,919,112.03	7,140,947.77
89	119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	969,696.94	0.00	0.00	0.00	0.00	0.00	0.00	969,696.94	7,431,818.19
90	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	169,421.49
91	119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	37,900,000.00	0.00	0.00	0.00	0.00	0.00	0.00	37,900,000.00	73,606,896.55
92	119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	3,585,776.00	0.00	0.00	0.00	61,387,293.54	0.00	0.00	64,973,069.54	89,770,707.26
93	119009101	FOREIGN MISSION: TRIPOLI	0.00	0.00	0.00	587,594.07	0.00	0.00	0.00	0.00	0.00	0.00	587,594.07	1,305,764.61
94	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	10,902,084.12
95	119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	1,150,769.71	0.00	0.00	0.00	0.00	0.00	0.00	1,150,769.71	4,603,078.82
96	119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	525,642.86	0.00	0.00	0.00	0.00	0.00	0.00	525,642.86	1,768,652.29
97	119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	4,267,843.42	0.00	0.00	0.00	0.00	0.00	0.00	4,267,843.42	5,690,457.89
98	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	2,813,724.31
99	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	0.00	8,604,881.78	0.00	0.00	0.00	0.00	0.00	0.00	8,604,881.78	-
100	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	-
101	119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	3,916,775.76	0.00	0.00	0.00	0.00	0.00	0.00	3,916,775.76	15,811,312.12

102	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	902,324.43	0.00	0.00	0.00	0.00	0.00	0.00	902,324.43	902,324.43
103	119009118	CONSOLATE GENERALFRANKFURT, GERMANY	0.00	0.00	0.00	2,277,521.44	0.00	0.00	0.00	0.00	0.00	0.00	2,277,521.44	7,586,521.00
104	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	7,933,569.70
105	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	3,020,259.71
106	0119009125	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	-
107	123001001	FEDERAL MINISTRY OF INFORMATION &CULTURE - HQTRS	0.00	0.00	0.00	0.00	0.00	223,000.00	0.00	0.00	1,650,000.00	0.00	1,873,000.00	10,000.00
108	123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,975,646,063.72
109	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	977,320,862.28	0.00	3,333,338.37	0.00	980,654,200.65	-
110	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	-
111	123006001	VOICE OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	490,000.00
112	123007001	NIGERIAN FILM CORPORATION	0.00	0.00	0.00	32,553,992.50	0.00	0.00	0.00	500,000.00	0.00	0.00	33,053,992.50	-
113	123008001	NATIONAL BROADCASTING	0.00	0.00	0.00	14,780,000.00	2,498,806,784.49	1,057,000.00	0.00	0.00	0.00	0.00	2,514,643,784.49	-
114	123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	2,414,795.00
115	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	0.00	0.00	0.00	84,412,708.18	0.00	0.00	0.00	0.00	0.00	0.00	84,412,708.18	-
116	123031002	NIGERIAN TOURISM DEVELOPMENTCORPORATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,776,857.50
117	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	0.00	0.00	0.00	0.00	0.00	697,357.86	0.00	262,523.75	0.00	959,881.61	6,833,421.50
118	123031005	CENTRE FOR BLACK AFRICAN ARTS ANDCIVILISATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220,315.00
119	123031007	NATIONAL THEATRE	0.00	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	400,000.00	-
120	0124001001	MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	102,260,370.00	0.00	5,419,619,779.66	0.00	0.00	0.00	0.00	5,521,880,149.66	13,119,595,659.50
121	0124002001	NIGERIA CORRECTIONAL SERVICE	0.00	0.00	0.00	387,838.75	0.00	30,000.00	12,111,030.00	0.00	0.00	0.00	12,528,868.75	73,102,374.05
122	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	14,296,547,142.74	0.00	102,800.00	0.00	0.00	0.00	0.00	14,296,649,942.74	-
123	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	0.00	127,728,399.84	0.00	0.00	0.00	0.00	0.00	0.00	127,728,399.84	380,738,281.40
124	0124007001	FEDERAL FIRE SERVICE	0.00	0.00	0.00	6,742,965.31	0.00	0.00	0.00	0.00	0.00	0.00	6,742,965.31	6,233,500.00
125	155004001	POLICE FORMATIONS AND COMMANDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	827,985.75
126	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	117,100.00	0.00	0.00	0.00	40,000.00	0.00	0.00	157,100.00	19,652,300.00

127	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
128	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	0.00	0.00	0.00	0.00	0.00	2,000.00	5,000.00	0.00	0.00	0.00	7,000.00	3,000.00
129	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	1,470,000.00	0.00	0.00	25,315,000.00	0.00	0.00	0.00	26,785,000.00	290,000.00
130	140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00	-
131	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	6,392,220.00
132	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	682,965,254.46	0.00	0.00	0.00	682,965,254.46	204,407,112.00
133	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	0.00	0.00	88,500.00	0.00	0.00	0.00	0.00	88,500.00	3,096,760.00
134	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	0.00	18,000.00	0.00	0.00	0.00	0.00	0.00	18,000.00	-
135	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	14,643,000.00	0.00	0.00	9,104,159.50	0.00	0.00	0.00	0.00	0.00	0.00	23,747,159.50	613,460,022.48
136	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	120,000.00	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00	521,000.00
137	159001001	INFRASTRUCTURE CONCESSIONREGULATORY COMMISSION	0.00	0.00	0.00	4,800.00	0.00	6,540,838.44	0.00	0.00	0.00	0.00	6,545,638.44	625,195.70
138	160001001	POLICE SERVICE COMMISSION HQTRS	0.00	0.00	0.00	0.00	0.00	122,000.00	0.00	0.00	0.00	0.00	122,000.00	116,000.00
139	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	0.00	0.00	2,713,000.00	9,389,558.50	425,000.00	0.00	0.00	12,527,558.50	-
140	0161001003	SPECIAL DUTIES SGF	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	20,000.00
141	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	0.00	0.00	0.00	717,592,810.23	0.00	0.00	0.00	0.00	0.00	0.00	717,592,810.23	3,159,456.00
142	161007001	FEDERAL ROAD SAFETY COMMISSION	5,955,375,641.89	0.00	0.00	3,159,623.25	2,086,485,205.85	992,905.00	188,903,003.32	0.00	0.00	0.00	8,234,916,379.31	1,441,586,968.10
143	164004001	NATIONAL LOTTERY REGULATORYCOMMISSION	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
144	161018001	SERVICOM	0.00	0.00	0.00	35,431,920.00	0.00	0.00	0.00	0.00	0.00	0.00	35,431,920.00	-
145	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	0.00	0.00	0.00	0.00	0.00	1,627,920.00	0.00	0.00	0.00	0.00	1,627,920.00	1,652,000.00
146	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	0.00	0.00	0.00	133,500.00	0.00	0.00	0.00	0.00	0.00	0.00	133,500.00	22,939,157.50
147	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	0.00	0.00	71,451.00	0.00	0.00	0.00	0.00	71,451.00	20,000.00
		ECONOMIC SECTOR												
148	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	50,040,000.00	0.00	0.00	60,539,861.63	0.00	1,592,374,884.58	0.00	0.00	1,403,532,030.21	0.00	3,106,486,776.42	4,694,825,201.13
149	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,685,500.00
150	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00	7,650.00	0.00	0.00	0.00	1,776,899.99	0.00	0.00	1,784,549.99	-

151	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,763,030.00
152	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,118,281.41
153	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	0.00	0.00	0.00	514,600.00	0.00	266,950,291.60	114,662,098.75	10,597,390.34	1,500,000.00	0.00	394,224,380.69	270,973,353.50
154	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	0.00	0.00	293,676,507.25	4,101,661.00	0.00	0.00	0.00	297,778,168.25	-
155	215010001	NATIONAL ANIMAL PRODUCT RESEARCHINSTITUTE- ZARIA	0.00	0.00	0.00	0.00	0.00	26,842,810.00	26,057,941.00	0.00	0.00	0.00	52,900,751.00	-
156	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	0.00	0.00	0.00	300,161.25	0.00	1,024,700.00	297,700.00	249,300.00	0.00	0.00	1,871,861.25	-
157	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	76,722,589.25	0.00	4,149,963.50	6,732,052.31	12,000.00	410,000.00	0.00	88,026,605.06	-
158	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	26,935,601.37	0.00	3,462,045.00	4,710,590.00	3,498,540.50	0.00	0.00	38,606,776.87	-
159	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	0.00	0.00	0.00	14,080,350.00	0.00	288,561.25	1,192,088.75	145,975.00	0.00	0.00	15,706,975.00	3,000.00
160	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	0.00	0.00	0.00	106,591,412.63	0.00	0.00	0.00	0.00	0.00	0.00	106,591,412.63	-
161	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	6,989,306.25	0.00	0.00	0.00	0.00	0.00	0.00	6,989,306.25	11,449,880.00
162	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,735,600.00
163	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,618,259.35
164	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	22,072,586.59	0.00	4,186,180.20	4,186,180.21	0.00	0.00	0.00	30,444,947.00	-
165	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	1,582,000.00	0.00	0.00	0.00	528,000.00	0.00	0.00	2,110,000.00	-
166	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	819,390.93
167	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	0.00	0.00	0.00	6,744,105.00	0.00	0.00	0.00	0.00	0.00	0.00	6,744,105.00	5,625,156.00
168	215034001	FEDERAL COLLEGE OF HORTICULTURE,DADIN-KOWA, GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,313,645.00
169	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	31,338,026.25	1,647,838.75	0.00	0.00	32,985,865.00	34,680,930.95
170	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	0.00	119,838.75	0.00	0.00	0.00	0.00	0.00	119,838.75	570,000.00
171	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	0.00	96,400.00	3,006,750.00	0.00	2,036,900.00	0.00	0.00	5,140,050.00	-
172	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY ANDMARINE RESEARCH	0.00	0.00	0.00	290,000.00	0.00	1,722,063.75	25,850,613.99	7,619,885.79	12,910,400.00	0.00	48,392,963.53	47,667,412.92
173	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	0.00	0.00	0.00	317,186,567.96	0.00	5,815,758.75	137,945,367.65	12,000.00	366,500.00	0.00	461,326,194.36	8,000.00

174	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	0.00	0.00	0.00	710,019,987.10	0.00	17,296,735.00	0.00	0.00	0.00	0.00	727,316,722.10	2,028,758,703.96
175	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	0.00	0.00	0.00	192,797.50	82,585.51	31,000.00	0.00	0.00	0.00	0.00	306,383.01	2,000.00
176	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	1,363,497.94	0.00	77,295.00	0.00	0.00	0.00	0.00	1,440,792.94	2,413,710.24
177	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	0.00	0.00	0.00	150,000.00	0.00	252,486.25	0.00	0.00	0.00	0.00	402,486.25	16,217,475.00
178	220007019	FPO JALINGO	0.00	0.00	0.00	68,500.00	0.00	0.00	0.00	0.00	0.00	0.00	68,500.00	1,441,169.62
179	220007032	FPO OWERRI	0.00	0.00	0.00	4,703,400.00	0.00	0.00	0.00	0.00	0.00	0.00	4,703,400.00	-
180	220007038	FPO YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	218,657,418.40
181	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	0.00	0.00	402,996,767.89	0.00	454,000.00	17,743,000.54	0.00	0.00	0.00	421,193,768.43	806,447,350.60
182	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	952,000.00
183	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	1,478,729,064.25	0.00	4,075,965.00	0.00	1,000,000.00	0.00	0.00	1,483,805,029.25	932,000.00
184	222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	1,539,821,942.37	0.00	7,176,335.75	4,996,502,303.97	0.00	0.00	0.00	6,543,500,582.09	110,000.00
185	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	0.00	0.00	0.00	0.00	0.00	59,757,800.00	0.00	0.00	0.00	0.00	59,757,800.00	-
186	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	0.00	0.00	0.00	2,672,870,958.14	0.00	0.00	490,005,943.39	0.00	9,379,620.16	0.00	3,172,256,521.69	-
187	222009001	CONSUMER PROTECTION COUNCIL	0.00	0.00	0.00	864,933,667.04	0.00	160,000.00	0.00	0.00	0.00	0.00	865,093,667.04	-
188	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	0.00	0.00	0.00	25,200,000.00	0.00	0.00	55,804,789.97	0.00	205,868,407.19	0.00	286,873,197.16	-
189	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	0.00	95,157.50	0.00	0.00	165,322,816.98	103,847,207.91	0.00	0.00	269,265,182.39	452,169,902.27
190	222027001	SMEDAN - H/QTRS	0.00	0.00	0.00	16,005,000.00	0.00	0.00	0.00	0.00	0.00	0.00	16,005,000.00	-
191	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	0.00	0.00	0.00	109,701,161.25	0.00	21,975,000.00	0.00	31,391,000.75	0.00	0.00	163,067,162.00	-
192	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	969,842.50
193	227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,833,000.00
194	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	403,750.00
195	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	575,000.00

196	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	248,910,998.55	0.00	0.00	0.00	248,910,998.55	5,687,591.95
197	228005001	NATIONAL SPACE RESEARCH ANDDEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	750,000.00	0.00	2,025,000.00	0.00	0.00	0.00	0.00	2,775,000.00	415,000.00
198	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	0.00	0.00	0.00	580,075.00	0.00	0.00	0.00	0.00	0.00	0.00	580,075.00	337,875.00
199	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRIGOMBE STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
200	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,150,000.00
201	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	-
202	228013001	TECHNOLOGY BUSINESS INCUBATORCENTRE - NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	406,000.00
203	228018001	TECHNOLOGY BUSINESS INCUBATORCENTRE - GUSAU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
204	228022001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IGBOTAKO	0.00	0.00	0.00	0.00	0.00	20,725.64	0.00	0.00	0.00	0.00	20,725.64	-
205	228023001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BAUCHI	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
206	228024001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IBADAN	0.00	0.00	0.00	1,148,600.00	0.00	139,300.00	1,300.00	19,800.00	0.00	0.00	1,309,000.00	350,000.00
207	228025001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BENIN	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	540,000.00	0.00	0.00	560,000.00	-
208	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	0.00	0.00	0.00	12,803,850.00	0.00	0.00	9,604,000.00	0.00	0.00	0.00	22,407,850.00	-
209	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	0.00	0.00	0.00	140,000.00	0.00	0.00	10,001,606.10	0.00	0.00	0.00	10,141,606.10	1,280,780.00
210	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
211	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY -ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,079,335.49
212	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	1,394,900.00	0.00	0.00	0.00	1,394,900.00	-
213	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	0.00	0.00	0.00	2,021,843.60	0.00	0.00	8,157,966.59	0.00	0.00	0.00	10,179,810.19	-
214	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	5,000,000.00	0.00	327,354.34	0.00	0.00	0.00	0.00	5,327,354.34	14,835,582.10
215	228054001	SCIENCE EQUIPMENT DEVELOPMENTINTITUTE - MINNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,000.00
216	228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	14,450,332.50	0.00	130,000.00	0.00	0.00	0.00	0.00	14,580,332.50	13,030,378.00
217	228076001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ADO-EKITI	0.00	0.00	0.00	0.00	0.00	90,000.00	0.00	0.00	0.00	0.00	90,000.00	-

218	229003001	NIGERIAN RAILWAY	0.00	0.00	0.00	68,940,260.50	0.00	0.00	2,805,472,525.66	0.00	0.00	0.00	2,874,412,786.16	-
219	229004001	NATIONAL INLAND WATERWAYSAUTHORITY	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
220	229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	133,107,369.00	0.00	7,281,800.00	0.00	0.00	0.00	0.00	140,389,169.00	420,205,292.34
221	230001001	FEDERAL MINISTRY OF AVIATION	0.00	0.00	0.00	560,000.00	0.00	0.00	0.00	0.00	0.00	0.00	560,000.00	-
222	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	0.00	0.00	0.00	1,038,915,790.82	0.00	4,376,000.00	965,128,471.99	14,846,320.99	0.00	0.00	2,023,266,583.80	-
223	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	1,784,000.00
224	231001001	FEDERAL MINISTRY OF POWER -HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,706,838,802.31
225	231003001	NATIONAL RURAL ELECTRIFICATIONAGENCY	0.00	0.00	0.00	36,223,880.00	0.00	0.00	0.00	0.00	0.00	0.00	36,223,880.00	1,274,553,935.34
226	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY(NEMSA) HQTRS	0.00	0.00	0.00	489,675,421.01	0.00	0.00	6,775,000.00	0.00	17,437,481.57	0.00	513,887,902.58	70,000.00
227	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	40,000.00	0.00	0.00	0.00	0.00	2,166,394,370.00	0.00	0.00	891,718,183.58	0.00	3,058,152,553.58	134,548,100.00
228	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	0.00	0.00	0.00	3,667,657.50	0.00	0.00	0.00	0.00	0.00	0.00	3,667,657.50	8,043,490.00
229	234004001	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	506,257.50	0.00	0.00	0.00	0.00	0.00	0.00	506,257.50	48,319,001.50
230	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	800,434,688.00	0.00	3,869,000.00	0.00	0.00	0.00	0.00	804,303,688.00	60,000.00
231	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	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
232	232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	35,600.00	0.00	0.00	0.00	0.00	0.00	0.00	35,600.00	18,659,058.36
233	232008008	PETROLEUM PRODUCTS PRICINGREGULATORY AGENCY (PPRA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,451,496.70
234	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT- HQTRS	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	195,000.00
235	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	0.00	0.00	0.00	80,000.00	0.00	1,559,000.00	3,486,500.00	0.00	0.00	0.00	5,125,500.00	17,559,092.00
236	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	20,000.00	0.00	0.00	40,197,197.50	0.00	0.00	0.00	40,217,197.50	3,000.00
237	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	0.00	0.00	0.00	817,500.00	0.00	90,000.00	8,294,955.22	0.00	0.00	0.00	9,202,455.22	11,889,782.32
238	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	0.00	0.00	0.00	10,000.00	0.00	0.00	3,530,000.00	0.00	0.00	0.00	3,540,000.00	-
239	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	0.00	1,483,600.00	0.00	0.00	0.00	0.00	0.00	0.00	1,483,600.00	-
240	252037001	ANAMBRA/ IMO RBDA	0.00	0.00	0.00	512,558.75	0.00	0.00	3,547,176.25	0.00	0.00	0.00	4,059,735.00	2,100,105.00

241	252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	4,010,530.99	0.00	1,085,500.00	25,716,733.50	888,000.00	5,355,500.00	0.00	37,056,264.49	18,183,442.50
242	252039001	CHAD BASIN RBDA	0.00	0.00	0.00	120,500.00	0.00	0.00	0.00	2,017,500.00	0.00	0.00	2,138,000.00	-
243	252040001	CROSS RIVER RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,425,350.00
244	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	0.00	0.00	0.00	0.00	0.00	2,413,562.00	9,853,910.00	0.00	660,000.00	0.00	12,927,472.00	-
245	252042001	LOWER BENUE RBDA	0.00	0.00	0.00	6,273,400.00	0.00	777,461.25	0.00	61,000.00	0.00	0.00	7,111,861.25	6,560,212.50
246	252043001	LOWER NIGER RBDA	0.00	0.00	0.00	6,843,793.75	0.00	0.00	6,333,581.25	637,250.00	5,116,077.50	0.00	18,930,702.50	24,329,628.51
247	252044001	NIGER DELTA RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,497,600.00
248	252045001	OGUN/ OSUN RBDA	0.00	0.00	0.00	210,000.00	0.00	0.00	0.00	0.00	0.00	0.00	210,000.00	525,518.00
249	252046001	SOKOTO RIMA RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114,940,914.28
250	252047001	UPPER BENUE RBDA	0.00	0.00	0.00	3,071,331.25	0.00	0.00	0.00	0.00	0.00	0.00	3,071,331.25	166,844,202.00
251	252048001	UPPER NIGER RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
252	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	0.00	0.00	1,962,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,962,000.00	-
253	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	10,451,580.00	0.00	0.00	9,761,580.00	0.00	0.00	0.00	0.00	0.00	0.00	20,213,160.00	2,000,000.00
254	0220011001	NIGERIA CUSTOMS SERVIVES	0.00	0.00	0.00	4,351,171.25	0.00	86,407,241.47	11,520,071.75	0.00	730,668.50	0.00	103,009,152.97	165,612,062.82
		LAW & JUSTICES SECTOR												
255	0318002001	SUPREME COURT OF NIGERIA	0.00	0.00	0.00	4,037,511.48	0.00	0.00	0.00	0.00	0.00	0.00	4,037,511.48	5,141,375.25
256	0318003001	COURT OF APPEAL	0.00	0.00	0.00	14,987,741.54	0.00	0.00	0.00	0.00	0.00	0.00	14,987,741.54	40,369,450.39
257	0318004001	FEDERAL HIGH COURT-ABUJA	0.00	0.00	0.00	324,739,988.75	219,110,082.19	3,325,245.50	0.00	0.00	344,000.00	0.00	547,519,316.44	424,315,226.01
258	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
259	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	0.00	0.00	7,503,882.00	1,634,000.00	0.00	0.00	0.00	0.00	0.00	9,137,882.00	8,634,477.00
260	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	9,695,051.50	0.00	5,895,914.00	0.00	0.00	0.00	0.00	15,590,965.50	19,200,927.06
261	0318008001	NATIONAL INDUSTRIAL COURT	0.00	0.00	0.00	70,396,595.24	0.00	831,361.10	54,294.00	4,144.00	0.00	0.00	71,286,394.34	91,724,204.86
262	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	3,229,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,229,000.00	30,535,000.00
263	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	0.00	0.00	0.00	0.00	3,589,800.00	0.00	0.00	0.00	0.00	3,589,800.00	-
264	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	0.00	0.00	0.00	45,680.00	0.00	0.00	100,000.00	0.00	3,754,800.00	0.00	3,900,480.00	4,608,200.00
265	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,000.00
266	0326003001	LEGAL AID COUNCIL	0.00	0.00	0.00	0.00	0.00	1,130,000.00	0.00	0.00	0.00	0.00	1,130,000.00	-

267	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	1,893,029,440.90	0.00	0.00	0.00	0.00	0.00	0.00	1,893,029,440.90	1,435,408,325.32
268	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	0.00	1,079,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,079,000.00	3,881,315.88
269	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	26,000.00	0.00	0.00	0.00	0.00	0.00	0.00	26,000.00	190,000.00
270	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	17,289,704.84	0.00	0.00	0.00	0.00	0.00	0.00	17,289,704.84	62,365,553.97
271	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	10,000.00
272	034100100	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,170,500.00
273	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	150,000,000.00
		REGIONAL SECTOR												
274	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	409,000.00	0.00	0.00	0.00	0.00	0.00	0.00	409,000.00	20,473,520.50
		SOCIAL SECTOR												
275	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	0.00	0.00	0.00	40,000.00	0.00	0.00	2,635,042.50	891,000.00	5,110,000.00	0.00	8,676,042.50	31,342,342.50
276	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	91,570,038.00	0.00	0.00	0.00	0.00	0.00	0.00	91,570,038.00	-
277	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	0.00	0.00	0.00	1,607,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,607,000.00	567,544,597.42
278	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	25,478,430.00	0.00	1,110,000.00	2,868,425.00	105,000.00	56,500.00	0.00	29,618,355.00	58,699,702.33
279	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	0.00	0.00	0.00	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	14,000.00	110,000.00
280	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	14,329,145.00	1,200.00	0.00	0.00	0.00	0.00	0.00	14,330,345.00	10,500.00
281	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	4,978,634.44
282	517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	0.00	1,056,720.00	0.00	92,250.00	0.00	0.00	0.00	0.00	1,148,970.00	2,770,574.52
283	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	12,115,716,855.46	0.00	215,800.00	0.00	0.00	0.00	0.00	12,115,932,655.46	-
284	517013001	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	0.00	0.00	0.00	1,420,522,947.85	0.00	3,563,640.00	5,907,257.50	0.00	0.00	0.00	1,429,993,845.35	1,126,828,287.50
285	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	0.00	0.00	0.00	653,892,865.35	0.00	270,628,123.22	0.00	0.00	0.00	0.00	924,520,988.57	-
286	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	0.00	0.00	0.00	133,640,738.00	0.00	0.00	0.00	0.00	0.00	0.00	133,640,738.00	-
287	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	0.00	0.00	0.00	38,548,605.00	0.00	4,720,365.00	2,103,304.25	16,884,838.75	0.00	0.00	62,257,113.00	-
288	517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	2,191,177,737.55	0.00	4,727,389.00	0.00	3,106,350.00	0.00	0.00	2,199,011,476.55	-

289	517018001	FEDERAL POLYTECHNIC ADO-EKITI	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
290	517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	118,726,158.75	0.00	8,106,608.00	1,056,550.00	1,755,420.42	0.00	0.00	129,644,737.17	40,000.00
291	517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00	5,000.00
292	517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	413,645,404.09	0.00	20,912,342.50	2,423,800.00	273,750.00	0.00	0.00	437,255,296.59	-
293	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	177,271,200.90	0.00	5,443,100.00	7,073,707.50	14,424,500.00	0.00	0.00	204,212,508.40	-
294	517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	297,990,637.00	0.00	7,703,500.00	43,983,869.00	30,303,726.00	6,917,500.00	0.00	386,899,232.00	667,090,165.90
295	517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	982,055,658.00
296	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	0.00	0.00	0.00	331,725,372.25	0.00	0.00	282,449,815.24	0.00	0.00	0.00	614,175,187.49	-
297	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	0.00	862,639,182.60	0.00	66,413,848.25	15,526,071.00	2,237,441.00	0.00	946,816,542.85	1,547,665,903.00
298	517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	763,322,459.91
299	517018011	FEDERAL POLYTECHNIC EDE	48,000.00	0.00	0.00	612,538,917.29	0.00	147,938,936.00	0.00	4,550,000.00	0.00	0.00	765,075,853.29	-
300	517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	631,453,434.43	0.00	150,718,540.02	80,228,525.00	18,001,727.79	0.00	0.00	880,402,227.24	3,000.00
301	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	1,172,372,043.08	0.00	242,847,681.82	54,566,995.96	0.00	0.00	0.00	1,469,786,720.86	-
302	517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	533,386,600.00	0.00	40,650,200.00	4,980,000.00	0.00	62,500.00	0.00	579,079,300.00	1,679,933,657.97
303	517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	80,132,825.61	0.00	0.00	0.00	0.00	0.00	0.00	80,132,825.61	-
304	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	43,972,541.83	0.00	1,992,000.00	0.00	0.00	0.00	0.00	45,964,541.83	56,384,414.99
305	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	686,123,458.54	0.00	85,300.01	0.00	3,904,100.01	0.00	4,500,000.00	694,612,858.56	-
306	517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	443,207,505.44	0.00	57,029,500.00	20,594,894.78	0.00	1,310,916.67	261,067,336.19	783,210,153.08	-
307	517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	1,959,174,024.26	0.00	112,546,000.00	0.00	0.00	0.00	0.00	2,071,720,024.26	2,773,440,150.12
308	517018020	FEDERAL POLYTECHNIC BALI	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
309	517018022	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,801,944.00
310	517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	26,474,112.55	0.00	120,000.00	0.00	0.00	0.00	0.00	26,594,112.55	290,000.00
311	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	0.00	0.00	0.00	171,210,304.13	0.00	0.00	3,968,730.75	0.00	0.00	0.00	175,179,034.88	-

312	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	241,583,269.79	0.00	0.00	0.00	0.00	0.00	0.00	241,583,269.79	270,125,999.26
313	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	96,019,812.54	0.00	11,769,200.14	8,525,937.47	0.00	847,500.00	0.00	117,162,450.15	-
314	517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	630,353,915.01	0.00	34,302,730.00	16,556,042.46	0.00	0.00	0.00	681,212,687.47	-
315	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	292,154,776.50	0.00	11,087,786.25	0.00	5,126,500.00	0.00	0.00	308,369,062.75	415,630,859.52
316	517019009	FEDERAL COLLEGE OF EDUCATIONKOTANGORA	0.00	0.00	0.00	0.00	0.00	17,500.00	0.00	0.00	0.00	0.00	17,500.00	-
317	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	68,480,319.00	0.00	2,985,500.00	246,000.00	6,000.00	0.00	0.00	71,717,819.00	-
318	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	137,913,135.96	0.00	241,117.00	3,416,480.00	0.00	0.00	0.00	141,570,732.96	211,340,464.46
319	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	44,000.00	0.00	0.00	618,829,426.35	0.00	12,202,550.00	8,347,700.00	3,954,500.00	388,600.00	0.00	643,766,776.35	-
320	517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
321	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	281,114,365.00	0.00	302,000.00	212,050.00	0.00	0.00	0.00	281,628,415.00	-
322	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	45,703,579.00	0.00	0.00	0.00	0.00	0.00	0.00	45,703,579.00	47,000.00
323	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	175,930,440.98	0.00	0.00	0.00	0.00	0.00	0.00	175,930,440.98	-
324	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	112,000.00	0.00	73,000.00	0.00	0.00	0.00	0.00	185,000.00	769,987.50
325	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	0.00	0.00	0.00	352,052,840.62	2,750,861.25	0.00	10,966,936.25	0.00	0.00	0.00	365,770,638.12	762,485,326.10
326	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	0.00	0.00	0.00	1,658,597,471.76	0.00	0.00	0.00	0.00	0.00	0.00	1,658,597,471.76	3,249,307,597.37
327	517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	16,037,496,823.45
328	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	0.00	1,750,293,540.98	0.00	68,213,430.74	208,023,326.91	43,191,531.35	11,703,269.21	2,081,425,099.19	3,644,949,555.94
329	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	2,265,666,781.65	0.00	29,790,500.00	2,000,000.00	119,228,192.01	12,971,376.00	0.00	2,429,656,849.66	-
330	517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	1,168,994,414.03	24,750.00	1,516,950.00	82,348,021.99	234,366.60	1,408,473.10	0.00	1,254,526,975.72	1,394,710.00
331	517021006	UNIVERSITY OF BENIN	0.00	0.00	0.00	3,515,766,569.00	298,477,538.00	10,500,726.00	197,986,453.00	220,274,429.00	0.00	0.00	4,243,005,715.00	-
332	517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	1,225,072,187.02	0.00	137,483,895.69	232,183,676.47	116,579,100.00	351,800.00	0.00	1,711,670,659.18	1,609,134,197.10
333	517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,785,947,762.54
334	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	1,010,429,101.17	543,105.00	13,187,917.68	48,131,529.74	9,694,561.88	21,834,059.62	0.00	1,103,820,275.09	3,940,036,662.84
335	517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	1,065,879,287.24	0.00	132,034,772.00	36,709,600.00	1,000,215.00	9,490,159.00	0.00	1,245,114,033.24	1,297,500.00

336	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
337	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	778,719,472.16	0.00	0.00	7,556,300.00	0.00	0.00	0.00	786,275,772.16	-
338	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	816,296,584.23	0.00	27,038,560.19	6,970,314.33	9,608,229.91	0.00	0.00	859,913,688.66	1,038,256,159.63
339	517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	1,352,422,759.31	0.00	16,378,250.00	28,448,667.25	0.00	0.00	0.00	1,397,249,676.56	2,000.00
340	517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	524,379,072.28	0.00	0.00	0.00	0.00	0.00	0.00	524,379,072.28	-
341	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	1,467,202,870.59	5,098,473.53	46,513,280.50	374,041,294.55	0.00	1,459,682.50	0.00	1,894,315,601.67	483,899.92
342	517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	3,084,700,041.12	0.00	30,970,769.32	110,465,297.91	0.00	138,854,790.00	0.00	3,364,990,898.35	5,000.00
343	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	0.00	0.00	2,678,000.00	0.00	0.00	0.00	0.00	2,678,000.00	-
344	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268,509,699.76
345	517021028	NATIONAL INSTITUE FOR NIGERIANLANGUAGES	0.00	0.00	0.00	2,117,500.00	0.00	735,000.00	0.00	0.00	0.00	0.00	2,852,500.00	1,904,410.00
346	517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	0.00	1,587,910,948.83	0.00	7,651,000.00	0.00	0.00	0.00	0.00	1,595,561,948.83	12,200.00
347	517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	579,196,123.50	0.00	3,152,632.50	0.00	7,420,000.00	0.00	0.00	589,768,756.00	-
348	517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	126,531,227.50	0.00	5,936,269.70	2,800,000.00	140,000.00	0.00	0.00	135,407,497.20	496,675,726.11
349	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	0.00	0.00	0.00	201,500,897.65	0.00	0.00	0.00	0.00	0.00	0.00	201,500,897.65	-
350	517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	379,922.74	0.00	0.00	0.00	0.00	0.00	0.00	379,922.74	30,000.00
351	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	554,940,459.12	0.00	49,072,679.20	0.00	0.00	0.00	0.00	604,013,138.32	-
352	517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	157,086,455.30	0.00	18,100,539.60	917,598.00	0.00	0.00	0.00	176,104,592.90	268,726,639.74
353	517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	110,952,000.00	0.00	3,732,600.00	20,070.00	0.00	12,690,987.92	0.00	127,395,657.92	-
354	517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	135,057,340.20	0.00	0.00	0.00	0.00	0.00	0.00	135,057,340.20	10,000.00
355	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	0.00	26,047,070.00	0.00	0.00	0.00	0.00	0.00	0.00	26,047,070.00	-
356	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	0.00	0.00	0.00	59,967,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	60,067,000.00	-
357	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	0.00	0.00	0.00	11,800,400.00	0.00	914,500.00	280,000.00	0.00	0.00	0.00	12,994,900.00	-
358	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	0.00	0.00	0.00	276,600.00	0.00	0.00	0.00	0.00	0.00	0.00	276,600.00	322,700.00

359	517026003	FGC BUNI-YADI	0.00	0.00	0.00	18,335,000.00	0.00	0.00	0.00	0.00	0.00	0.00	18,335,000.00	-
360	517026005	FGC DAURA	0.00	0.00	0.00	33,006,648.08	0.00	0.00	0.00	0.00	0.00	0.00	33,006,648.08	62,129,408.12
361	517026007	FGC GARKI	0.00	0.00	0.00	79,370,197.95	0.00	0.00	0.00	0.00	0.00	0.00	79,370,197.95	85,393,450.00
362	517026008	FGC IJANIKIN	0.00	0.00	0.00	197,785,506.00	0.00	0.00	0.00	0.00	0.00	0.00	197,785,506.00	-
363	517026009	FGC IKET NISE	0.00	0.00	0.00	158,692,860.56	0.00	0.00	0.00	0.00	0.00	0.00	158,692,860.56	255,461,476.61
364	517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	37,041,651.17	0.00	0.00	0.00	0.00	0.00	0.00	37,041,651.17	85,167,047.00
365	517026011	FGC IKOM	0.00	0.00	0.00	54,855,885.97	0.00	0.00	0.00	0.00	0.00	0.00	54,855,885.97	100,570,832.08
366	517026012	FGC IKOT EKPENE	0.00	0.00	0.00	170,120,200.00	0.00	0.00	0.00	0.00	0.00	0.00	170,120,200.00	-
367	517026015	FGC KADUNA	0.00	0.00	0.00	99,087,711.39	0.00	0.00	0.00	0.00	0.00	0.00	99,087,711.39	155,416,542.46
368	517026016	FGC KANO	0.00	0.00	0.00	37,517,004.00	0.00	0.00	0.00	0.00	0.00	0.00	37,517,004.00	-
369	517026017	FGC KEFFI	0.00	0.00	0.00	89,369,238.10	0.00	0.00	0.00	0.00	0.00	0.00	89,369,238.10	162,899,650.00
370	517026018	FGC KIYAWA	0.00	0.00	0.00	140,000.00	0.00	0.00	0.00	0.00	0.00	0.00	140,000.00	162,899,650.00
371	517026020	FGC MAIDUGURI	0.00	0.00	0.00	24,323,750.25	0.00	0.00	0.00	0.00	0.00	0.00	24,323,750.25	46,847,463.00
372	517026021	FGC MINJIBIR	0.00	0.00	0.00	20,658,950.00	0.00	0.00	0.00	0.00	0.00	0.00	20,658,950.00	-
373	517026023	FGC ODIKOLOGUNA	0.00	0.00	0.00	71,206,533.27	0.00	0.00	0.00	0.00	0.00	0.00	71,206,533.27	100,450,300.00
374	517026026	FGC OGOJA	0.00	0.00	0.00	72,307,336.75	0.00	0.00	0.00	0.00	0.00	0.00	72,307,336.75	-
375	517026027	FGC OHAFIA	0.00	0.00	0.00	76,933,000.00	0.00	0.00	0.00	0.00	0.00	0.00	76,933,000.00	-
376	517026029	FGC OKPOSI	0.00	0.00	0.00	121,117,809.79	0.00	0.00	0.00	0.00	0.00	0.00	121,117,809.79	-
377	517026031	FGC PORT HARCOURT	0.00	0.00	0.00	109,206,094.18	0.00	0.00	0.00	0.00	0.00	0.00	109,206,094.18	-
378	517026032	FGC POTISKUM	0.00	0.00	0.00	32,227,426.05	0.00	0.00	0.00	0.00	0.00	0.00	32,227,426.05	-
379	517026033	FGC RUBBOCHI	0.00	0.00	0.00	68,449,080.00	0.00	0.00	0.00	0.00	0.00	0.00	68,449,080.00	-
380	517026035	FGC UGWOLAWO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,643,752.50
381	517026036	FGC WARRI	0.00	0.00	0.00	147,695,588.02	0.00	0.00	0.00	0.00	0.00	0.00	147,695,588.02	-
382	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	95,534,855.00
383	517026038	FGC, BILLIRI	0.00	0.00	0.00	36,711,197.96	0.00	0.00	0.00	0.00	0.00	0.00	36,711,197.96	52,348,057.40
384	517026040	FGC, IKOLE	0.00	0.00	0.00	69,632,172.83	0.00	0.00	0.00	0.00	0.00	0.00	69,632,172.83	88,490,000.00
385	517026041	FGGC ABAJI	0.00	0.00	0.00	83,586,727.94	0.00	0.00	0.00	0.00	0.00	0.00	83,586,727.94	68,500.00
386	517026042	FGGC ABULOMA	0.00	0.00	0.00	121,759,672.42	0.00	0.00	0.00	0.00	0.00	0.00	121,759,672.42	-

387	517026043	FGGC AKURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187,670,733.49
388	517026044	FGGC ANKA	0.00	0.00	0.00	30,386,952.75	0.00	0.00	0.00	0.00	0.00	0.00	30,386,952.75	-
389	517026045	FGGC BAJOGA	0.00	0.00	0.00	7,799,627.00	0.00	0.00	0.00	0.00	0.00	0.00	7,799,627.00	15,654,361.50
390	517026046	FGGC BAKORI	0.00	0.00	0.00	37,913,595.82	0.00	0.00	0.00	0.00	0.00	0.00	37,913,595.82	-
391	517026047	FGGC BAUCHI	0.00	0.00	0.00	38,681,600.00	0.00	0.00	0.00	0.00	0.00	0.00	38,681,600.00	-
392	517026048	FGGC BENIN	0.00	0.00	0.00	34,190,921.00	0.00	0.00	0.00	0.00	0.00	0.00	34,190,921.00	213,835,326.00
393	517026049	FGGC BIDA	0.00	0.00	0.00	56,846,933.22	0.00	0.00	0.00	0.00	0.00	0.00	56,846,933.22	73,229,606.13
394	517026050	FGGC BWARI	0.00	0.00	0.00	126,544,665.27	0.00	0.00	0.00	0.00	0.00	0.00	126,544,665.27	-
395	517026051	FGGC CALABAR	0.00	0.00	0.00	115,214,107.94	0.00	0.00	0.00	0.00	0.00	0.00	115,214,107.94	151,749,100.00
396	517026052	FGGC EFON ALAYE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,906,112.00
397	517026053	FGGC EFON IMNRINGI	0.00	0.00	0.00	34,190,921.00	0.00	0.00	0.00	0.00	0.00	0.00	34,190,921.00	-
398	517026054	FGGC ENUGU	0.00	0.00	0.00	129,078,772.87	0.00	0.00	0.00	0.00	0.00	0.00	129,078,772.87	281,429,144.25
399	517026055	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	75,276,100.00	0.00	0.00	0.00	0.00	0.00	0.00	75,276,100.00	116,440,700.00
400	517026059	FGGC IBILLO	0.00	0.00	0.00	40,897,900.00	0.00	0.00	0.00	0.00	0.00	0.00	40,897,900.00	-
401	517026060	FGGC IBUSA	0.00	0.00	0.00	80,952,020.58	0.00	0.00	0.00	0.00	0.00	0.00	80,952,020.58	-
402	517026061	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	99,662,416.00	0.00	0.00	0.00	0.00	0.00	0.00	99,662,416.00	-
403	517026062	FGGC ILORIN	0.00	0.00	0.00	114,126,304.63	0.00	0.00	0.00	0.00	0.00	0.00	114,126,304.63	158,072,586.31
404	517026063	FGGC IPETUMODU	0.00	0.00	0.00	86,406,026.39	0.00	0.00	0.00	0.00	0.00	0.00	86,406,026.39	157,436,196.89
405	517026065	FGGC KABBA	0.00	0.00	0.00	62,876,474.56	0.00	0.00	0.00	0.00	0.00	0.00	62,876,474.56	77,506,575.00
406	517026066	FGGC KAZAURE	0.00	0.00	0.00	40,297,968.75	0.00	0.00	0.00	0.00	0.00	0.00	40,297,968.75	49,806,935.00
407	517026067	FGGC KEANA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,282,500.00
408	517026069	FGGC LEJJA	0.00	0.00	0.00	82,647,377.00	0.00	0.00	0.00	0.00	0.00	0.00	82,647,377.00	184,220,461.74
409	517026070	FGGC MONGUNO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00
410	517026071	FGGC NEW BUSA	0.00	0.00	0.00	44,166,500.00	0.00	0.00	0.00	0.00	0.00	0.00	44,166,500.00	-
411	517026072	FGGC OMU-ARAN	0.00	0.00	0.00	74,327,000.00	0.00	7,316,000.00	0.00	0.00	0.00	0.00	81,643,000.00	-
412	517026073	FGGC OWERRI	0.00	0.00	0.00	149,912,663.89	0.00	0.00	0.00	0.00	0.00	0.00	149,912,663.89	220,381,908.44
413	517026074	FGGC OYO	0.00	0.00	0.00	114,440,287.38	0.00	0.00	0.00	0.00	0.00	0.00	114,440,287.38	-

414	517026075	FGGC SHAGAMU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248,576,070.50
415	517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,833,603.53
416	517026077	FGGC UMUAHIA	0.00	0.00	0.00	152,112,636.42	0.00	0.00	0.00	0.00	0.00	0.00	152,112,636.42	251,106,034.50
417	517026078	FGGC WUKARI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,244,734.97
418	517026079	FGGC, YOLA	0.00	0.00	0.00	48,220,060.82	0.00	0.00	0.00	0.00	0.00	0.00	48,220,060.82	81,819,381.20
419	517026080	FSTC AHOADA	0.00	0.00	0.00	81,676,465.00	0.00	0.00	0.00	0.00	0.00	0.00	81,676,465.00	132,474,763.00
420	517026081	FSTC AWKA	0.00	0.00	0.00	150,909,937.83	0.00	0.00	0.00	0.00	0.00	0.00	150,909,937.83	196,131,995.94
421	517026082	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	145,571,494.18	0.00	0.00	0.00	0.00	0.00	0.00	145,571,494.18	205,279,400.19
422	517026083	FSTC MICHIKA	0.00	0.00	0.00	13,284,699.60	0.00	0.00	0.00	0.00	0.00	0.00	13,284,699.60	21,697,282.60
423	517026084	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	56,916,367.00	0.00	0.00	0.00	0.00	0.00	0.00	56,916,367.00	-
424	517026085	FSTC USI-EKITI	0.00	0.00	0.00	71,995,070.56	0.00	0.00	0.00	0.00	0.00	0.00	71,995,070.56	93,244,200.00
425	517026086	FTC IKARE	0.00	0.00	0.00	53,762,070.00	0.00	0.00	0.00	0.00	0.00	0.00	53,762,070.00	77,144,368.00
426	517026087	FTC ILESA	0.00	0.00	0.00	63,271,651.50	0.00	0.00	0.00	0.00	0.00	0.00	63,271,651.50	119,490,455.25
427	517026088	FTC JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,220,000.00
428	517026089	FTC KAFANCHAN	0.00	0.00	0.00	32,116,892.50	0.00	0.00	0.00	0.00	0.00	0.00	32,116,892.50	47,770,142.00
429	517026090	FTC LASSA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,000.00
430	517026091	FTC OHANSO	0.00	0.00	0.00	128,573,237.50	0.00	0.00	0.00	0.00	0.00	0.00	128,573,237.50	-
431	517026092	FTC OROZO	0.00	0.00	0.00	140,524,982.36	0.00	0.00	0.00	0.00	0.00	0.00	140,524,982.36	218,895,065.66
432	517026093	FTC OTOBI	0.00	0.00	0.00	57,661,156.00	0.00	0.00	0.00	0.00	0.00	0.00	57,661,156.00	-
433	517026094	FTC OTUPKO	0.00	0.00	0.00	156,578,079.00	0.00	0.00	0.00	0.00	0.00	0.00	156,578,079.00	185,722,935.35
434	517026095	FTC SHIRORO	0.00	0.00	0.00	73,386,767.00	0.00	0.00	0.00	0.00	0.00	0.00	73,386,767.00	119,740,385.50
435	517026096	FTC UROMI	0.00	0.00	0.00	63,396,519.68	0.00	0.00	0.00	0.00	0.00	0.00	63,396,519.68	126,111,000.00
436	517026097	FTC UYO	0.00	0.00	0.00	72,847,144.00	0.00	0.00	0.00	0.00	0.00	0.00	72,847,144.00	104,374,937.39
437	517026098	FTC YABA	0.00	0.00	0.00	251,349,466.78	0.00	0.00	0.00	0.00	0.00	0.00	251,349,466.78	542,465,980.05
438	517026100	KING'S COLLEGE	0.00	0.00	0.00	186,514,161.57	0.00	0.00	0.00	0.00	0.00	0.00	186,514,161.57	-
439	517026102	SULEJA ACADEMY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,364,608.20

440	517026103	FSTC,DOMA	0.00	0.00	0.00	22,545,500.00	0.00	0.00	0.00	0.00	0.00	0.00	22,545,500.00	-
441	517026104	FSTC DAYI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,904,935.00
442	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	0.00	0.00	0.00	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00	1,126,550.00
443	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	0.00	0.00	0.00	210,247,468.28	0.00	3,430,211.19	0.00	0.00	0.00	0.00	213,677,679.47	577,979,116.82
444	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	0.00	0.00	0.00	5,577,530,056.94	0.00	0.00	0.00	0.00	0.00	0.00	5,577,530,056.94	-
445	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	0.00	0.00	701,432.50	0.00	0.00	0.00	0.00	0.00	0.00	701,432.50	3,279,342.50
446	521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	243,000.00
447	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	0.00	0.00	0.00	32,000.00	0.00	0.00	0.00	0.00	0.00	0.00	32,000.00	4,070,600.00
448	521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	148,000.00	0.00	0.00	0.00	0.00	0.00	0.00	148,000.00	27,404,876.00
449	521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	0.00	334,968,509.20	0.00	26,428,606.00	5,323,327.76	0.00	0.00	0.00	366,720,442.96	-
450	521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	129,000.00	0.00	0.00	0.00	0.00	0.00	0.00	129,000.00	421,750.00
451	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	0.00	19,000.00	0.00	0.00	0.00	0.00	0.00	0.00	19,000.00	203,300.00
452	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	0.00	227,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	237,000.00	660,574,997.42
453	521014001	NATIONAL AGENCY FOR FOOD AND DRUGADMINISTRATION AND CONTROL	0.00	0.00	0.00	217,000.00	0.00	3,000.00	0.00	0.00	0.00	0.00	220,000.00	100,314.00
454	521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	78,641,188.52	1,939,559.00	0.00	0.00	0.00	0.00	0.00	80,580,747.52	-
455	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	0.00	0.00	2,855,000.00	0.00	390,000.00	0.00	0.00	0.00	0.00	3,245,000.00	-
456	521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	4,596,690.00	0.00	0.00	0.00	0.00	0.00	0.00	4,596,690.00	-
457	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	13,707,500.00	0.00	810,000.00	0.00	0.00	0.00	0.00	14,517,500.00	-
458	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	2,833,728,253.24	0.00	546,432,851.19	0.00	25,911,531.04	0.00	0.00	3,406,072,635.47	3,739,198,068.28
459	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	0.00	0.00	0.00	621,927,191.50	0.00	222,374,279.69	126,503,544.85	255,613.00	0.00	0.00	971,060,629.04	-
460	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	1,154,096,153.00	0.00	957,190,948.46	1,659,093,018.19	17,224,000.00	0.00	0.00	3,787,604,119.65	-
461	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	0.00	0.00	0.00	220,851,375.80	0.00	214,524,205.53	122,734,399.95	0.00	0.00	0.00	558,109,981.28	45,200.00
462	521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	233,564,849.92	0.00	1,070,921,483.99	3,187,094.72	0.00	0.00	0.00	1,307,673,428.63	-
463	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	51,341,026.39	0.00	60,817,999.28	526,786,785.00	0.00	1,200,000.00	0.00	640,145,810.67	-
464	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	0.00	0.00	0.00	194,311,236.41	0.00	1,005,749.00	1,374,060,841.12	0.00	0.00	0.00	1,569,377,826.53	-
465	521026012	USMANU DANFODIO UNIVERSITY TEACHINGHOSPITAL, SOKOTO	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
466	521026013	AMINU KANO 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	2,597,712,102.58

467	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL,GWAGWALADA	0.00	0.00	0.00	150,000.00	0.00	547,538,967.57	394,608,425.03	0.00	254,000.00	0.00	942,551,392.60	-
468	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	98,135,959.56	0.00	690,500.00	2,593,180.00	6,314,258.11	0.00	0.00	107,733,897.67	-
469	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0.00	0.00	0.00	26,092,661.25	0.00	147,664,414.40	398,867,264.81	3,749,308.00	0.00	0.00	576,373,648.46	1,196,491,750.95
470	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	0.00	0.00	0.00	792,480,269.28	0.00	512,006,064.63	3,187,094.72	0.00	0.00	0.00	1,307,673,428.63	1,004,417,778.77
471	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	0.00	0.00	0.00	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00	402,000.00
472	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500,000.00
473	521027003	FEDERAL MEDICAL CENTRE - ABUJA	0.00	0.00	0.00	0.00	0.00	212,752,032.63	1,503,665,247.33	0.00	0.00	0.00	1,716,417,279.96	1,380,068,469.79
474	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	13,894,000.00	0.00	66,754,389.30	64,577,148.54	0.00	0.00	0.00	145,225,537.84	97,540,767.04
475	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,657.50
476	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	0.00	11,489,420.00	0.00	66,513,177.00	4,740,000.00	0.00	0.00	0.00	82,742,597.00	88,463,741.95
477	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	105,140,453.21	0.00	4,788,072.50	30,674,216.20	0.00	0.00	0.00	140,602,741.91	-
478	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	13,462,816.25	1,443,754.01	469,089,955.44	284,793,686.74	3,687,000.00	0.00	0.00	772,477,212.44	800,665,458.90
479	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	0.00	0.00	0.00	128,383,111.49	0.00	181,069,277.75	22,629,804.18	4,063,200.00	0.00	0.00	336,145,393.42	20,000.00
480	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	0.00	0.00	81,017,331.57	36,524.74	121,664,160.17	60,085,130.00	86,900.00	0.00	0.00	262,890,046.48	282,520,111.73
481	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	353,977,925.66	0.00	311,265,519.67	793,877,637.48	17,608,545.42	0.00	0.00	1,476,729,628.23	15,000.00
482	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	0.00	0.00	0.00	851,230,246.78	0.00	0.00	0.00	0.00	0.00	0.00	851,230,246.78	-
483	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	0.00	0.00	314,136,439.85	0.00	172,930,457.85	892,000.00	0.00	42,071,888.00	0.00	530,030,785.70	-
484	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00	80,000.00	-
485	521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	1,327,244,072.43	0.00	0.00	0.00	0.00	0.00	0.00	1,327,244,072.43	769,421,445.78
486	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	478,437,740.44	3,600,000.00	0.00	0.00	482,037,740.44	8,589,727.75
487	521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	70,000.00	0.00	1,127,324,853.47	0.00	0.00	0.00	0.00	1,127,394,853.47	-
488	521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,809,057.88
489	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	560,229,539.19
490	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	0.00	106,753,584.60	0.00	66,699,585.00	418,577,383.32	500,000.00	0.00	0.00	592,530,552.92	685,435,508.00

491	521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	152,274,383.22	0.00	393,353,009.26	0.00	0.00	0.00	0.00	545,627,392.48	-
492	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	222,000.00	0.00	162,915,327.50	271,437,655.00	18,463,173.40	0.00	0.00	453,038,155.90	98,700.00
493	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	0.00	0.00	47,961.00	0.00	0.00	0.00	0.00	0.00	0.00	47,961.00	166,500.00
494	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0.00	0.00	0.00	132,222,050.86	0.00	0.00	0.00	0.00	0.00	2,501,991.38	134,724,042.24	131,022,906.28
495	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	24,872,418.66	0.00	68,765,402.78	313,298,877.25	0.00	0.00	0.00	406,936,698.69	355,369,609.32
496	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	192,081,030.82	0.00	261,358,941.69	608,310,919.96	0.00	0.00	0.00	1,061,750,892.47	-
497	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	264,315.00
498	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	0.00	0.00	150,000.00
499	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	0.00	0.00	0.00	227,689,834.60	0.00	0.00	0.00	14,508,870.00	0.00	0.00	242,198,704.60	309,206,451.85
500	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,064,416.10
501	521038001	INSTITUTE OF FORENSICS SCIENCELABORATORY-OSHODI	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00	-
502	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97,205,291.00
503	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,308,000.00	0.00	0.00	2,308,000.00	-
504	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	0.00	0.00	0.00	18,679,530.00	0.00	3,476,116.25	294,236.84	0.00	0.00	0.00	22,449,883.09	400,000.00
505	521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	30,925,720.00	0.00	557,991,481.39	2,427,173,865.41	0.00	0.00	0.00	3,016,091,066.80	-
506	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	0.00	0.00	0.00	631,908,846.26	0.00	223,000.00	0.00	0.00	0.00	0.00	632,131,846.26	98,629,888.50
507	535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	0.00	910,000.00	0.00	50,000.00	485,800.00	0.00	350,000.00	0.00	1,795,800.00	8,235,500.00
508	535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	8,845,000.00	28,775.00	1,457,808.66	0.00	60,000.00	0.00	10,391,583.66	-
509	535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	10,300.00	139,500.00	48,985.00	1,030,765.00	0.00	60,000.00	0.00	1,289,550.00	-
510	535006001	GASHAKA GUMTI NATIONAL PARK	0.00	0.00	0.00	4,981,500.00	0.00	0.00	1,225,615.24	0.00	0.00	0.00	6,207,115.24	6,490,923.57
511	535008001	KAMUKU NATIONAL PARK	0.00	0.00	0.00	403,893.10	0.00	0.00	5,840,006.32	0.00	0.00	0.00	6,243,899.42	4,965,201.82
512	535009001	OKUMU NATIONAL PARK	0.00	0.00	0.00	2,392,000.00	0.00	0.00	1,048,270.00	0.00	0.00	0.00	3,440,270.00	-
513	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	3,931,340.00	0.00	5,236,260.00	4,270,520.00	0.00	0.00	0.00	13,438,120.00	100,000.00
514	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	0.00	0.00	109,867,769.75	0.00	1,010,000.00	0.00	0.00	0.00	0.00	110,877,769.75	170,000.00
515	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	0.00	497,929,055.50	134,149,165.89	701,411.25	0.00	0.00	0.00	0.00	632,779,632.64	660,771,422.54

516	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,558,974.70
517	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	-
518	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	4,821,723.85	2,000.00	361,000.00	0.00	0.00	0.00	0.00	5,184,723.85	33,357,557.50
519	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311,575.00
520	544005001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,159,627.46
		GRAND-TOTAL	**6,030,642,221.89**	**0.00**	**0.00**	**104,091,536,845.57**	**7,880,695,501.79**	**20,371,800,048.13**	**28,630,325,199.48**	**1,206,755,822.59**	**2,907,975,325.53**	**279,772,596.78**	**171,399,503,561.76**	**105,053,395,064.27**

7. INVESTMENT INCOME

S/N.	ADMIN. CODE	MDA	INVESTMENT INCOME	
			120211	2019
			₦	
		ADMINISTRATIVE SECTOR		
1	0124002001	NIGERIA CORRECTIONAL SERVICE	1,685,373.75	2,585,579.00
2	161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	3,000.00
		ECONOMIC SECTOR		-
3	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	225,000.00
4	022001200100	CONSOLIDATED REVENUE FUND	151,838,673,776.66	260,160,912,908.88
5	229005001	MARITIME ACADEMY, ORON	0.00	2,406,457.02
6	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	2,452,476.47
7	252047001	UPPER BENUE RBDA	0.00	22,525,925.06
8	0220011001	NIGERIA CUSTOMS SERVIVES	449,900.00	2,526,782.80
		LAW & JUSTICES SECTOR		-
9	0326004001	COUNCIL OF LEGAL EDUCATION	1,096,767.96	120,683,924.48
		SOCIAL SECTOR		-
10	517013001	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	0.00	1,440,932.50
11	517021002	UNIVERSITY OF LAGOS	0.00	84,614,760.89
12	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	1,477,713.88
13	517021006	UNIVERSITY OF BENIN	2,760,055.00	-
14	517021007	UNIVERSITY OF JOS	1,282,383.69	1,560,355.99
15	517021009	UNIVERSITY OF ILORIN	1,583,453.56	14,777,296.71

16	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	6,000.00	-
17	517021020	UNIVERSITY OF UYO	4,000,000.00	-
18	517021023	BAYERO UNIVERSITY, KANO	28,000,000.00	-
19	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	0.00	15,750.00
20	517021031	FEDERAL UNIVERSITY DUTSE	0.00	758,957.50
21	517026037	FGC ZARIA	0.00	980,285.44
22	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	52,321,280.55	-
		GRAND-TOTAL	**151,931,858,991.17**	**260,419,948,106.62**

8. INTEREST EARNED

S/N.	ADMIN. CODE	MDA	INTEREST EARNED	2019
			120212	
			₦	
		ADMINISTRATIVE SECTOR		
1	119009002	FOREIGN MISSION: ACCRA	-	1,183.43
2	119009004	FOREIGN MISSION: ALGIERS	53,223.50	70,964.67
3	119009006	FOREIGN MISSION: ATHENS	196,775.51	395,344.82
4	119009010	FOREIGN MISSION: BANGKOK	50,757.01	263,207.46
5	119009014	FOREIGN MISSION: BEIJING	1,333,562.86	1,778,083.81
6	119009016	FOREIGN MISSION: BERLIN	271.43	6,800.38
7	119009021	FOREIGN MISSION: BRUSSELS	-	61,318.39
8	119009023	FOREIGN MISSION: BUDAPEST	-	37,566.67

9	119009024	FOREIGN MISSION: BUEA	26,713.33	41,097.44
10	119009026	FOREIGN MISSION:BUJUMBURA	-	85,235.09
11	119009027	FOREIGN MISSION: CAIRO	65,754.05	-
12	119009034	FOREIGN MISSION: DAR-ES-SALAAM	-	549,545.06
13	119009039	FOREIGN MISSION:GABORONE	190,863.64	596,581.77
14	119009047	FOREIGN MISSION: JAKARTA	93,912.95	55,554.34
15	119009049	FOREIGN MISSION:JOHANNESBURG	252,841.93	1,392,224.25
16	119009050	FOREIGN MISSION: KAMPALA	6,457.69	-
17	119009054	FOREIGN MISSION: KINGSTON	-	7,309.09
18	119009056	FOREIGN MISSION: KUALALUMPUR	-	52.63
19	119009057	FOREIGN MISSION: KUWAIT	-	9,000.00
20	119009058	FOREIGN MISSION: LIBREVILLE	-	41,612.12
21	119009061	FOREIGN MISSION: LONDON	-	34,203.16
22	119009065	FOREIGN MISSION: MALABO	-	353,787.24
23	119009066	FOREIGN MISSION: MANILLA	193.94	41,612.12
24	119009067	FOREIGN MISSION: MAPUTO	8,340,292.66	-
25	119009068	FOREIGN MISSION: MEXICOCITY	-	304,796.97
26	119009081	FOREIGN MISSION:OUAGADOUGOU	75,830.15	94,787.69
27	119009083	FOREIGN MISSION: PORT OFSPAIN	128,823.20	234,224.00
28	119009084	FOREIGN MISSION: PRETORIA	-	335,262.77
29	119009086	FOREIGN MISSION: RABAT	334,531.27	418,164.09
30	119009088	FOREIGN MISSION: ROME	50,735.75	7,689.45
31	119009093	FOREIGN MISSION: SHANGHAI	428,422.32	379,666.51

32	119009095	FOREIGN MISSION:STOCKHOLM	4,732.83	3,155.22
33	119009097	FOREIGN MISSION: TEL AVIV	-	9,090.91
34	119009100	FOREIGN MISSION: TOKYO	46,781.89	222,476.62
35	119009105	FOREIGN MISSION:WASHINGTON	-	52,587.88
36	119009111	FOREIGN MISSION LILONGWE,MALAWI	1,742,518.59	862,530.94
37	119009115	FOREIGN MISSION PRAQUE,CZECH REPUBLIC	125.92	125.92
38	119009116	FOREIGN MISSION VATICAN	54,142.33	63,696.86
39	119009118	CONSOLATE GENERALFRANKFURT, GERMANY	-	190,863.64
40	119009123	FOREIGN MISSION AMMAN,JORDAN	-	80.43
41	119009124	FOREIGN MISSIONGUANGZHOU, CHINA	155,625.00	183,088.23
42	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	-	2,001,892,377.81
		ECONOMIC SECTOR	-	-
43	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	60,000.00	-
44	0220011001	NIGERIA CUSTOMS SERVIVES	1,000.00	25,501,761.50
		LAW & JUSTICES SECTOR	-	-
45	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	-	8,733,808.38
		SOCIAL SECTOR	-	-
46	517018018	FEDERAL POLYTECHNIC ILARO	978,359.60	-
47	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	120,000.00	582,750.00
48	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	242,691.75	-
49	517021002	UNIVERSITY OF LAGOS	-	945,358.50
50	517021003	UNIVERSITY OF NIGERIA, NNSUKA	8,502,579.18	16,735.93
51	517021009	UNIVERSITY OF ILORIN	-	5,442,887.39

52	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	17,164.80	-
53	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	-	406.25
		GRAND-TOTAL	**23,555,685.07**	**2,052,300,657.82**

9. AID & GRANTS

S/N.	ADMIN. CODE	MDA	DOMESTIC AID	FOREIGN AID	DOMESTIC GRANTS	FOREIGN GRANTS	TOTALS	
			13010101	13010201	130203	130204		2019
			₦	₦	₦	₦	₦	
		ADMINISTRATIVE SECTOR						
1	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	0.00	83,260,467.00
2	119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	0.00	0.00	1,379,310.34
3	119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	0.00	14,485.39
4	119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	132,114.14	132,114.14	-
5	119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	2,224,054.51	0.00	2,224,054.51	-
6	119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	0.00	0.00	5,172,413.79
7	155004001	POLICE FORMATIONS ANDCOMMANDS	0.00	0.00	614,600,000.00	0.00	614,600,000.00	-
8	145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	0.00	0.00	3,000,000.00
9	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	0.00	0.00	40,228,019,283.68	0.00	40,228,019,283.68	38,833,843,027.03
10	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	12,000,000.00	0.00	0.00	0.00	12,000,000.00	150,500,000.00
11	161007001	FEDERAL ROAD SAFETY COMMISSION	327,604,352.13	0.00	0.00	0.00	327,604,352.13	-
12	""	TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00	0.00	0.00	8,000,000,000.00
		ECONOMIC SECTOR						
13	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	0.00	381,520,022.34	0.00	0.00	381,520,022.34	-
14	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	0.00	0.00	0.00	0.00	0.00	2,082,596,348.48
15	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	0.00	0.00	2,000,000.00	0.00	2,000,000.00	4,644,663.50
16	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	0.00	0.00	544,096,242.47	0.00	544,096,242.47	-
17	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	12,504,935.00	0.00	0.00	0.00	12,504,935.00	-
18	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	0.00	0.00	0.00	3,566,875.00
19	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	1,448,677.50	0.00	1,450,441,138.08	0.00	1,451,889,815.58	-

20	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	111,107,665.00	0.00	111,107,665.00	119,709,000.00
21	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	1,043,861,972.16	0.00	1,043,861,972.16	-
22	222002001	STANDARD ORGANIZATION OFNIGERIA	0.00	0.00	3,782,768.75	0.00	3,782,768.75	-
23	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	3,544,183,211.79	0.00	0.00	0.00	3,544,183,211.79	-
24	222009001	CONSUMER PROTECTION COUNCIL	30,715,500.00	0.00	1,000,000.00	0.00	31,715,500.00	-
25	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	0.00	0.00	0.00	0.00	0.00	2,000.00
26	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	10,196,529.37	0.00	10,196,529.37	-
27	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	11,655,487.25	0.00	0.00	0.00	11,655,487.25	-
28	228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	8,100,625.00
29	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	0.00	0.00	0.00	0.00	0.00	5,000,000.00
30	229005001	MARITIME ACADEMY, ORON	0.00	0.00	5,603,272,765.14	0.00	5,603,272,765.14	5,230,364,873.12
31	232002001	DEPARTMENT OF PETROLEUMRESOURCES	6,370.00	0.00	0.00	0.00	6,370.00	62,179,171,691.46
32	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	0.00	0.00	10,004,325,907.73
33	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	0.00	0.00	517,054,459.72	0.00	517,054,459.72	-
34	252047001	UPPER BENUE RBDA	0.00	0.00	0.00	0.00	0.00	264,055,555.40
		LAW & JUSTICES SECTOR						
35	0326003001	LEGAL AID COUNCIL	0.00	0.00	4,370,000.00	0.00	4,370,000.00	-
36	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	0.00	0.00	807,866,600.00	264,146,592.61	1,072,013,192.61	205,518,533.22
37	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	14,457,368.50	0.00	14,457,368.50	-
		SOCIAL SECTOR						
38	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	20,000.00	0.00	0.00	0.00	20,000.00	10,397,000.00
39	513021002	NIGERIA FOOTBALL FEDERATION	2,399,915,593.00	0.00	764,179,347.20	0.00	3,164,094,940.20	-
40	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	111,849,353.50	0.00	111,849,353.50	184,043,920,400.85
41	517011001	NOMADIC EDUCATION COMMISSION	500,000,000.00	0.00	0.00	0.00	500,000,000.00	-
42	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	3,680,000.00	0.00	0.00	0.00	3,680,000.00	-
43	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	50,000,000.00	999,839.75	0.00	0.00	50,999,839.75	-
44	517017001	NATIONAL TEACHERS INSTITUTE	0.00	200,000,000.00	0.00	0.00	200,000,000.00	-
45	517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	84,273,333.33	0.00	84,273,333.33	-
46	517018004	FEDERAL POLYTECHNIC IDAH	832,859,669.00	0.00	0.00	0.00	832,859,669.00	-
47	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	1,000,729,264.54	0.00	1,000,729,264.54	-
48	517018006	FEDERAL POLYTECHNIC MUBI	895,918,184.80	0.00	0.00	0.00	895,918,184.80	513,585,765.50
49	517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	0.00	0.00	1,725,883,890.86
50	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	457,178,456.00	0.00	0.00	0.00	457,178,456.00	-

51	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	740,021,956.47	0.00	0.00	740,021,956.47	35,895,000.00
52	517018010	FEDERAL POLYTECHNIC OFFA	30,000,000.00	0.00	318,783,459.68	0.00	348,783,459.68	194,561,233.62
53	517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	991,012,913.90	0.00	991,012,913.90	-
54	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	71,470,595.00	0.00	71,470,595.00	-
55	517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	1,170,751,571.70	0.00	1,170,751,571.70	-
56	517018015	FEDERAL POLYTECHNIC DAMATURU	127,006,296.82	0.00	0.00	0.00	127,006,296.82	-
57	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	746,254,109.82	0.00	0.00	0.00	746,254,109.82	682,044,128.80
58	517018019	YABA COLLEGE OF TECHNOLOGY	0.00	7,658,200.00	8,570,800.00	0.00	16,229,000.00	730,152,388.30
59	517018023	FEDERAL POLYTECHNIC UKANA	949,448,437.40	0.00	0.00	0.00	949,448,437.40	-
60	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	75,000.00	0.00	1,506,323,656.87	0.00	1,506,398,656.87	-
61	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	118,472,850.00	0.00	0.00	118,472,850.00	79,862,691.34
62	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	1,418,298,217.84	0.00	1,418,298,217.84	-
63	517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	1,254,944,085.00	0.00	1,254,944,085.00	-
64	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	1,143,474,647.25	0.00	1,143,474,647.25	916,928,372.40
65	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	1,515,113,675.00	0.00	1,515,113,675.00	-
66	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	370,797,004.10	0.00	0.00	0.00	370,797,004.10	342,988,670.00
67	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	718,600,880.74	0.00	718,600,880.74	-
68	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	803,555,798.00	0.00	803,555,798.00	-
69	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	0.00	0.00	180,960,000.00	0.00	180,960,000.00	112,734,300.00
70	517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	0.00	0.00	1,711,482,744.12
71	517021003	UNIVERSITY OF NIGERIA, NNSUKA	7,358,826,111.70	9,367,141.35	30,917,081.40	1,174,154,356.51	8,573,264,690.96	2,713,514,097.57
72	517021004	AHMADU BELLO UNIVERSITY, ZARIA	1,504,005,121.01	0.00	14,062,500.00	0.00	1,518,067,621.01	-
73	517021005	OBAFEMI AWOLOWO UNIVERSITY	8,902,088.75	0.00	4,152,718,127.76	0.00	4,161,620,216.51	-
74	517021007	UNIVERSITY OF JOS	2,718,425,454.84	0.00	13,190,688.25	0.00	2,731,616,143.09	2,117,224,203.11
75	517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	0.00	0.00	1,821,278,002.52
76	517021009	UNIVERSITY OF ILORIN	77,687,450.00	0.00	1,840,134,835.97	0.00	1,917,822,285.97	1,183,880,397.26
77	517021010	UNIVERSITY OF ABUJA	2,424,736,982.42	0.00	0.00	0.00	2,424,736,982.42	-
78	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	55,633,264.44	0.00	951,006,500.00	0.00	1,006,639,764.44	-
79	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	779,516.25	0.00	253,305,565.00	0.00	254,085,081.25	79,009,580.00
80	517021020	UNIVERSITY OF UYO	0.00	0.00	944,250.00	0.00	944,250.00	-
81	517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	4,041,871,037.40	0.00	4,041,871,037.40	-
82	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	4,281,800,019.05	0.00	0.00	0.00	4,281,800,019.05	-
83	517021023	BAYERO UNIVERSITY, KANO	16,910,714.28	0.00	287,023,114.55	0.00	303,933,828.83	-
84	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	50,000,000.00	0.00	50,000,000.00	-
85	517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	2,878,681,401.43	0.00	2,878,681,401.43	-
86	517021030	FEDERAL UNIVERSITY OTUOKE	2,611,919,170.00	0.00	0.00	0.00	2,611,919,170.00	-

87	517021031	FEDERAL UNIVERSITY DUTSE	1,991,489,733.20	0.00	0.00	0.00	1,991,489,733.20	627,203,624.78
88	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	3,068,432,839.19	0.00	134,668,920.87	0.00	3,203,101,760.06	-
89	517021034	FEDERAL UNIVERSITY DUTSIN-MA	598,044,370.20	0.00	0.00	0.00	598,044,370.20	349,187,225.85
90	517021035	FEDERAL UNIVERSITY KASHERE	250,103,318.33	0.00	15,594,000.00	0.00	265,697,318.33	1,137,486,701.37
91	517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	3,031,046,620.57	0.00	3,031,046,620.57	-
92	517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	3,291,566,165.91	0.00	3,291,566,165.91	-
93	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	0.00	0.00	45,000,000.00	0.00	45,000,000.00	-
94	517021044	NIGERIAN ARMY UNIVERSITY BIU	0.00	0.00	486,363,134.60	0.00	486,363,134.60	-
95	517026050	FGGC BWARI	0.00	0.00	2,893,500.00	0.00	2,893,500.00	-
96	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	27,900,000.00	0.00	0.00	0.00	27,900,000.00	-
97	521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	189,553,020.82	0.00	189,553,020.82	-
98	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	165,518,282.88
99	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	0.00	189,553,020.82	0.00	0.00	189,553,020.82	-
100	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	3,586,322.50	0.00	3,586,322.50	1,967,682.50
101	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	3,000.00	0.00	3,000.00	-
102	521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	1,787,500.00	0.00	1,787,500.00	-
103	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	18,215,200.00	0.00	0.00	0.00	18,215,200.00	-
104	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	88,600,000.00	368,823,227.35	0.00	0.00	457,423,227.35	437,018,709.50
105	535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	0.00	0.00	0.00	207,804,500.00
106	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	8,052,346.26	508,920,840.00	0.00	516,973,186.26	-
107	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	1,334,550.00	0.00	1,334,550.00	-
108	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	10,826,133,913.44	0.00	0.00	0.00	10,826,133,913.44	42,849,983,261.27
109	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	0.00	0.00	0.00	0.00	-
		GRAND-TOTAL	**49,231,816,551.71**	**2,024,468,604.34**	**86,247,415,123.96**	**1,438,433,063.26**	**138,942,133,343.27**	**371,975,738,630.86**

10. DEBT FORGIVENESS

S/N.	ADIN. CODE	MDA	FOREIGN DEBT FORGIVENESS	DOMESTIC DEBT FORGIVENESS	OTHER CAPITAL RECEIPTS TO CDF	TOTAL	
			140401	140402	140201		2019
			₦	₦	₦	₦	
		ADMINISTRATIVE SECTOR					
1	119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	25,019,448.48	25,019,448.48	-
2	0220011001	NIGERIA CUSTOMS SERVIVES	0.00	0.00	10,528,585,796.62	10,528,585,796.62	19,248,660,235.50

		SOCIAL SECTOR					
		GRAND-TOTAL	0.00	0.00	10,553,605,245.10	10,553,605,245.10	19,248,660,235.50

11. OTHER REVENUE

S/N.	ADMIN. CODE	MDA	OTHER REVENUE	OTHER REVENUE
			140701	2019
		ADMINISTRATIVE SECTOR	₦	
1	116001001	MINISTRY OF DEFENCE – MODHQTRS	0.00	1,340,000.00
2	119009005	FOREIGN MISSION: ANKARA	289,300.56	-
3	119009014	FOREIGN MISSION: BEIJING	0.00	7,061,310.31
4	119009021	FOREIGN MISSION: BRUSSELS	913,851.79	115,454.55
5	119009026	FOREIGN MISSION:BUJUMBURA	0.00	2,584.85
6	119009027	FOREIGN MISSION: CAIRO	18.08	-
7	119009028	FOREIGN MISSION: CANBERRA	428,234.49	951,632.19
8	119009030	FOREIGN MISSION: CONAKRY	141.74	-
9	119009031	FOREIGN MISSION: COTONOU	0.00	14,815.44
10	119009037	FOREIGN MISSION: DUBLIN	0.00	1,939,878.79
11	119009040	FOREIGN MISSION: GENEVA	6,648,563.64	-
12	119009042	FOREIGN MISSION: HANOI	0.00	1,894,412.31
13	119009046	FOREIGN MISSION:	0.00	2,581,212.12
14	119009058	FOREIGN MISSION: LIBREVILLE	0.00	1,142,506.14
15	119009061	FOREIGN MISSION: LONDON	0.00	100,087,877.82
16	119009065	FOREIGN MISSION: MALABO	11,336,253.74	25,300,177.22
17	119009066	FOREIGN MISSION: MANILLA	5,086,201.39	1,142,506.14
18	119009088	FOREIGN MISSION: ROME	1,547,733.34	-
19	119009095	FOREIGN MISSION:STOCKHOLM	0.00	36,454.85
20	119009099	FOREIGN MISSION: THE HAGUE	4,100,003.45	8,833,434.38
21	119009100	FOREIGN MISSION: TOKYO	0.00	1,341,974.51
22	119009123	FOREIGN MISSION AMMAN,JORDAN	0.00	368,906.46
23	123005001	NEWS AGENCY OF NIGERIA	464,681.25	616,330.00
24	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	16,358,271.25	-
25	0124003001	NIGERIA IMMIGRATION SERVICE	236,500,284.48	-
26	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	1,210,500.00	6,730,907.50

27	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	0.00	500,949,700.76
		ECONOMIC SECTOR		
28	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	480,824,000.00	-
29	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	15,251,589.55	-
30	215004001	NATIONAL CENTRE FOR AGRICULTURALMECHANISATION- ILORIN	0.00	2,000,000.00
31	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	49,865,655.79	-
32	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	1,376,960.00	-
33	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	95,000.00	-
34	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	6,460,245.00	-
35	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	7,644,346.69	7,729,083.45
36	022001200100	CONSOLIDATED REVENUE FUND	5,046,345,726,603.28	4,688,723,331,615.83
37	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	0.00	2,330,696.35
38	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	501,400.00	-
39	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	1,453,190.00	-
40	231001001	FEDERAL MINISTRY OF POWER -HQTRS	0.00	35,210,973.00
41	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	787,024,371.04	2,616,945,577.08
42	234005001	COUNCIL FOR THE REGULATION OFENGINEERING IN NIGERIA (COREN)	351,013,600.00	-
43	232002001	DEPARTMENT OF PETROLEUMRESOURCES	0.00	3,902,583.19
44	232008008	PETROLEUM PRODUCTS PRICINGREGULATORY AGENCY (PPRA)	0.00	9,052,248,376.06
45	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	0.00	18,892.50
46	0220011001	NIGERIA CUSTOMS SERVIVES	7,004,271.80	73,656,692.25
		LAW & JUSTICES SECTOR		
47	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	33,016,000.00	-
48	0318002001	SUPREME COURT OF NIGERIA	0.00	8,690,525.67
49	0318004001	FEDERAL HIGH COURT-ABUJA	184,131.00	2,509,605.80
50	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	6,046,310.00	6,046,310.00
51	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	19,460,847.40	-
		SOCIAL SECTOR		
52	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	450,000.00	-
53	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	6,012,907.48	-
54	517003001	UNIVERSAL BASIC EDUCATION (UBE)COMMISSION	0.00	450,712.50
55	517013001	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	2,728,206.80	5,949,127.43
56	517018006	FEDERAL POLYTECHNIC MUBI	0.00	64,503,340.74
57	517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	15,860,076.54
58	517018010	FEDERAL POLYTECHNIC OFFA	0.00	3,782,344.81
59	517018011	FEDERAL POLYTECHNIC EDE	3,591,372.50	-
60	517018012	FEDERAL POLYTECHNIC AUCHI	97,218,973.49	-
61	517018013	FEDERAL POLYTECHNIC NEKEDE	20,007,960.12	-
62	517018019	YABA COLLEGE OF TECHNOLOGY	0.00	7,625,797.90

63	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	5,000.00	-
64	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	5,706,084.03	-
65	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	5,766,338.75	-
66	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	0.00	10,909,701.58
67	517021002	UNIVERSITY OF LAGOS	0.00	30,952,165.61
68	517021004	AHMADU BELLO UNIVERSITY, ZARIA	202,818,609.03	-
69	517021007	UNIVERSITY OF JOS	225,965,623.64	212,231,366.00
70	517021009	UNIVERSITY OF ILORIN	42,125,518.93	60,338,303.13
71	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	85,790,045.37
72	517021023	BAYERO UNIVERSITY, KANO	40,252,104.95	-
73	517021028	NATIONAL INSTITUE FOR NIGERIANLANGUAGES	169,890.00	545,004.44
74	517021031	FEDERAL UNIVERSITY DUTSE	267,315,934.16	348,705,869.43
75	517021034	FEDERAL UNIVERSITY DUTSIN-MA	60,242,398.76	-
76	517021035	FEDERAL UNIVERSITY KASHERE	0.00	391,190,572.13
77	517026083	FSTC MICHIKA	3,073,003.42	-
78	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	0.00	12,334,903.43
79	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	17,999,795.34	-
80	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	173,434,685.30	-
81	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	2,108,477.00
82	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,290,998.47	2,919,793.75
83	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	7,669,330.34	-
84	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	63,441,699.97	11,053,252.74
85	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	8,759,844.33	706,192.50
86	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	5,894,294.48	-
87	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	5,676,033.11	-
88	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	0.00	126,120.83
89	521049001	NATIONAL HOSPITAL	4,459,841.54	-
90	535002001	NATIONAL PARK HEADQUARTERS	0.00	470,000.00
91	535006001	GASHAKA GUMTI NATIONAL PARK	0.00	585,000.00
		GRAND-TOTAL	**5,049,671,909,009.69**	**4,702,466,211,175.38**

12. TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

S/N.	ADMIN. CODE	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	111001001	STATE HOUSE - HQTRS	6,043,182,248.17	-6,043,182,248.17	0.00
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	1,871,503,784.51	-1,871,503,784.51	0.00
3	111001003	STATE HOUSE OPERATIONS – VICEPRESIDENT	620,523,012.85	-620,523,012.85	0.00
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THEPRESIDENT	13,338,896.97	-13,338,896.97	0.00
5	111001005	OFFICE OF THE CHIEF SECURITYOFFICER TO THE PRESIDENT	72,843,875.34	-72,843,875.34	0.00
6	111001006	STATE HOUSE MEDICAL CENTRE	216,995,892.98	-216,995,892.98	0.00
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	62,326,116.71	-62,326,116.71	0.00
8	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	64,999,999,996.00	-64,999,999,996.00	0.00
9	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT – MDGS(OSSAP-MDGS)	11,294,865,709.48	-11,294,865,709.48	0.00
10	111006001	NIPSS, KURU	1,537,447,700.15	-1,537,447,700.15	0.00
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,515,658,611.19	-1,515,658,611.19	0.00
12	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	27,999,949,504.25	-27,999,949,504.25	0.00
13	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	4,565,242,649.34	-4,565,242,649.34	0.00
14	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	1,207,689,424.12	-1,207,689,424.12	0.00
15	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	867,822,858.04	-867,822,858.04	0.00
16	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	1,240,948,926.30	-1,240,948,926.30	0.00
17	111051001	OFFICE OF THE CHIEF ECONOMICADVISER TO THE PRESIDENT	28,482,725.50	-28,482,725.50	0.00
18	0112001001	NASS MANAGEMENT	13,350,584,226.00	-13,350,584,226.00	0.00
19	0112002001	SENATE	28,834,792,936.10	-28,834,792,936.10	0.00
20	0112003001	HOUSE OF REPRESENTATIVES	48,339,251,763.79	-48,339,251,763.79	0.00
21	0112004001	NATIONAL ASSEMBLY COMMISSION	2,635,309,189.65	-2,635,309,189.65	0.00
22	0112005001	LEGISLATIVE AIDES	9,602,095,928.00	-9,602,095,928.00	0.00
23	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	118,881,602.86	-118,881,602.86	0.00
24	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	142,564,984.90	-142,564,984.90	0.00
25	0112008001	GENERAL SERVICE	8,317,677,693.21	-8,317,677,693.21	0.00
26	116001001	MINISTRY OF DEFENCE – MODHQTRS	92,974,772,093.16	-92,974,772,093.16	0.00
27	116002001	DEFENCE HEADQURTERS	42,579,361,861.99	-42,579,361,861.99	0.00
28	116002002	DEFENCE RESEARCH ANDDEVELOPMENT BUREAU	781,956,071.07	-781,956,071.07	0.00

29	116003001	NIGERIAN ARMY	418,046,580,553.99	-418,046,580,553.99	0.00
30	116004001	NIGERIAN NAVY	110,191,833,169.48	-110,191,833,169.48	0.00
31	116005001	NIGERIAN AIRFORCE	102,912,271,132.43	-102,912,271,132.43	0.00
32	116005002	AIRFORCE INSTITUTE OFTECHNOLOGY, KADUNA	1,729,993,972.07	-1,729,993,972.07	0.00
33	116006001	NIGERIAN DEFENCEACADEMY (NDA)	11,385,754,312.05	-11,385,754,312.05	0.00
34	116007001	NIGERIAN DEFENCE COLLEGE	8,245,347,927.63	-8,245,347,927.63	0.00
35	116008001	COMMAND AND STAFFCOLLEGE, JAJI	5,792,722,296.41	-5,792,722,296.41	0.00
36	116009001	NIGERIAN ARMED FORCESRESETTLEMENT CENTRE,	4,272,409,626.42	-4,272,409,626.42	0.00
37	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	1,369,181,056.24	-1,369,181,056.24	0.00
38	116011001	DEFENCE INTELLIGENCESCHOOL	265,300,806.55	-265,300,806.55	0.00
39	116012001	DEFENCE INTELLIGENCEAGENCY	19,635,473,214.03	-19,635,473,214.03	0.00
40	116015017	DEFENCE MISSIONS	15,277,864,793.40	-15,277,864,793.40	0.00
41	116021001	MILITARY PENSION BOARD	217,673,948,835.33	-217,673,948,835.33	0.00
42	116018001	DEFENCE SPACEADMINISTARTION	964,142,817.77	-964,142,817.77	0.00
43	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	5,528,367,947.25	-5,528,367,947.25	0.00
44	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	195,313,770.26	-195,313,770.26	0.00
45	119002001	TECHNICAL AIDS CORPS	2,039,952,480.94	-2,039,952,480.94	0.00
46	119003001	FOREIGN SERVICE ACADEMY(FSA)	32,175,558.75	-32,175,558.75	0.00
47	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	586,244,165.39	-586,244,165.39	0.00
48	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	422,180,138.77	-422,180,138.77	0.00
49	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	296,386,060.65	-296,386,060.65	0.00
50	119009001	FOREIGN MISSION: ABIDJAN	207,838,902.01	-207,838,902.01	0.00
51	119009002	FOREIGN MISSION: ACCRA	415,578,407.69	-415,578,407.69	0.00
52	119009003	FOREIGN MISSION: ADDISABABA	399,744,433.33	-399,744,433.33	0.00
53	119009004	FOREIGN MISSION: ALGIERS	348,683,809.50	-348,683,809.50	0.00
54	119009005	FOREIGN MISSION: ANKARA	454,008,679.08	-454,008,679.08	0.00
55	119009006	FOREIGN MISSION: ATHENS	447,883,626.15	-447,883,626.15	0.00
56	119009007	FOREIGN MISSION: ATLANTA	501,462,591.61	-501,462,591.61	0.00
57	119009009	FOREIGN MISSION: BAMAKO	262,814,896.26	-262,814,896.26	0.00
58	119009010	FOREIGN MISSION: BANGKOK	328,804,444.32	-328,804,444.32	0.00
59	119009011	FOREIGN MISSION: BANGUI	170,599,430.27	-170,599,430.27	0.00
60	119009012	FOREIGN MISSION: BANJUL	183,429,698.94	-183,429,698.94	0.00
61	119009013	FOREIGN MISSION: BATA	492,651,334.62	-492,651,334.62	0.00
62	119009014	FOREIGN MISSION: BEIJING	657,733,013.22	-657,733,013.22	0.00

63	119009015	FOREIGN MISSION: BEIRUT	407,496,249.26	-407,496,249.26	0.00
64	119009016	FOREIGN MISSION: BERLIN	883,313,876.69	-883,313,876.69	0.00
65	119009017	FOREIGN MISSION: BERNE	475,037,446.02	-475,037,446.02	0.00
66	119009018	FOREIGN MISSION: BISSAU	280,935,475.76	-280,935,475.76	0.00
67	119009019	FOREIGN MISSION: BRASILIA	455,889,353.25	-455,889,353.25	0.00
68	119009020	FOREIGN MISSION: BRAZAVILLE	295,450,687.72	-295,450,687.72	0.00
69	119009021	FOREIGN MISSION: BRUSSELS	472,887,831.00	-472,887,831.00	0.00
70	119009022	FOREIGN MISSION:BUCHAREST	460,222,081.82	-460,222,081.82	0.00
71	119009024	FOREIGN MISSION: BUEA	295,423,018.18	-295,423,018.18	0.00
72	119009025	FOREIGN MISSION: BUENOSAIRES	791,108,884.85	-791,108,884.85	0.00
73	119009026	FOREIGN MISSION:BUJUMBURA	688,728,190.94	-688,728,190.94	0.00
74	119009027	FOREIGN MISSION: CAIRO	288,995,809.09	-288,995,809.09	0.00
75	119009028	FOREIGN MISSION: CANBERRA	291,031,197.27	-291,031,197.27	0.00
76	119009029	FOREIGN MISSION: CARACAS	186,316,685.11	-186,316,685.11	0.00
77	119009030	FOREIGN MISSION: CONAKRY	290,083,869.70	-290,083,869.70	0.00
78	119009031	FOREIGN MISSION: COTONOU	649,455,894.67	-649,455,894.67	0.00
79	119009032	FOREIGN MISSION: DAKAR	314,135,869.90	-314,135,869.90	0.00
80	119009033	FOREIGN MISSION:DAMASCUS	340,268,992.75	-340,268,992.75	0.00
81	119009034	FOREIGN MISSION: DAR-ES-SALAAM	174,078,168.11	-174,078,168.11	0.00
82	119009035	FOREIGN MISSION: DOUALA	180,061,345.45	-180,061,345.45	0.00
83	119009037	FOREIGN MISSION: DUBLIN	343,319,893.69	-343,319,893.69	0.00
84	119009038	FOREIGN MISSION: FREETOWN	349,783,968.62	-349,783,968.62	0.00
85	119009039	FOREIGN MISSION:GABORONE	506,968,683.75	-506,968,683.75	0.00
86	119009040	FOREIGN MISSION: GENEVA	823,334,395.76	-823,334,395.76	0.00
87	119009042	FOREIGN MISSION: HANOI	289,613,348.82	-289,613,348.82	0.00
88	119009043	FOREIGN MISSION: HARARE	364,463,286.71	-364,463,286.71	0.00
89	119009044	FOREIGN MISSION: HAVANA	549,414,167.75	-549,414,167.75	0.00
90	119009045	FOREIGN MISSION:HONGKONG	269,566,961.75	-269,566,961.75	0.00
91	119009046	FOREIGN MISSION:	294,201,318.51	-294,201,318.51	0.00
92	119009047	FOREIGN MISSION: JAKARTA	280,989,460.61	-280,989,460.61	0.00
93	119009048	FOREIGN MISSION: JEDDAH	387,319,907.90	-387,319,907.90	0.00
94	119009049	FOREIGN MISSION:JOHANNESBURG	383,088,466.67	-383,088,466.67	0.00
95	119009050	FOREIGN MISSION: KAMPALA	348,718,409.81	-348,718,409.81	0.00

96	119009051	FOREIGN MISSION:KHARTOUM	236,201,112.12	-236,201,112.12	0.00
97	119009052	FOREIGN MISSION: KIEV	384,132,935.78	-384,132,935.78	0.00
98	119009053	FOREIGN MISSION: KIGALIRWANDA	331,602,030.72	-331,602,030.72	0.00
99	119009055	FOREIGN MISSION: KINSHASA	299,223,615.15	-299,223,615.15	0.00
100	119009057	FOREIGN MISSION: KUWAIT	289,201,366.73	-289,201,366.73	0.00
101	119009058	FOREIGN MISSION: LIBREVILLE	340,853,642.42	-340,853,642.42	0.00
102	119009059	FOREIGN MISSION: LISBON	261,511,293.33	-261,511,293.33	0.00
103	119009060	FOREIGN MISSION: LOME	438,986,299.13	-438,986,299.13	0.00
104	119009062	FOREIGN MISSION: LUANDA	303,189,906.06	-303,189,906.06	0.00
105	119009063	FOREIGN MISSION: LUSAKA	309,181,682.50	-309,181,682.50	0.00
106	119009064	FOREIGN MISSION: MADRID	511,662,470.89	-511,662,470.89	0.00
107	119009065	FOREIGN MISSION: MALABO	355,111,508.69	-355,111,508.69	0.00
108	119009066	FOREIGN MISSION: MANILLA	472,838,506.06	-472,838,506.06	0.00
109	119009067	FOREIGN MISSION: MAPUTO	295,695,909.69	-295,695,909.69	0.00
110	119009068	FOREIGN MISSION: MEXICOCITY	558,002,440.57	-558,002,440.57	0.00
111	119009069	FOREIGN MISSION:MONROVIA	527,662,832.50	-527,662,832.50	0.00
112	119009070	FOREIGN MISSION: MOSCOW	458,351,084.99	-458,351,084.99	0.00
113	119009071	FOREIGN MISSION: NAIROBI	626,774,198.11	-626,774,198.11	0.00
114	119009072	FOREIGN MISSION:N'DJAMENA	363,308,727.61	-363,308,727.61	0.00
115	119009074	FOREIGN MISSION: NEW DELHI	421,745,960.69	-421,745,960.69	0.00
116	119009075	FOREIGN MISSION: NEW YORK(CG)	889,411,600.00	-889,411,600.00	0.00
117	119009076	FOREIGN MISSION: NEW YORK(PM)	1,045,059,668.04	-1,045,059,668.04	0.00
118	119009077	FOREIGN MISSION: NIAMEY	176,701,662.88	-176,701,662.88	0.00
119	119009078	FOREIGN MISSION: NNJC -NIAMEY	248,396,904.24	-248,396,904.24	0.00
120	119009080	FOREIGN MISSION: OTTAWA	574,389,488.83	-574,389,488.83	0.00
121	119009081	FOREIGN MISSION:OUAGADOUGOU	279,560,974.93	-279,560,974.93	0.00
122	119009082	FOREIGN MISSION: PARIS	765,532,039.21	-765,532,039.21	0.00
123	119009083	FOREIGN MISSION: PORT OFSPAIN	325,602,638.40	-325,602,638.40	0.00
124	119009084	FOREIGN MISSION: PRETORIA	490,526,798.45	-490,526,798.45	0.00
125	119009085	FOREIGN MISSION: PYONGYANG	158,197,388.00	-158,197,388.00	0.00
126	119009086	FOREIGN MISSION: RABAT	418,142,616.03	-418,142,616.03	0.00
127	119009087	FOREIGN MISSION: RIYADH	355,860,439.95	-355,860,439.95	0.00
128	119009088	FOREIGN MISSION: ROME	1,082,905,745.23	-1,082,905,745.23	0.00
129	119009091	FOREIGN MISSION: SAO TOME	368,084,666.87	-368,084,666.87	0.00
130	119009092	FOREIGN MISSION: SEOUL	537,643,164.89	-537,643,164.89	0.00

131	119009093	FOREIGN MISSION: SHANGHAI	547,396,308.39	-547,396,308.39	0.00
132	119009094	FOREIGN MISSION:SINGAPORE	385,728,146.37	-385,728,146.37	0.00
133	119009095	FOREIGN MISSION:STOCKHOLM	235,062,216.64	-235,062,216.64	0.00
134	119009096	FOREIGN MISSION: TEHRAN	379,770,433.01	-379,770,433.01	0.00
135	119009097	FOREIGN MISSION: TEL AVIV	523,370,254.55	-523,370,254.55	0.00
136	119009099	FOREIGN MISSION: THE HAGUE	771,285,546.50	-771,285,546.50	0.00
137	119009100	FOREIGN MISSION: TOKYO	941,571,812.03	-941,571,812.03	0.00
138	119009101	FOREIGN MISSION: TRIPOLI	284,025,173.95	-284,025,173.95	0.00
139	119009102	FOREIGN MISSION: TUNIS	359,825,815.27	-359,825,815.27	0.00
140	119009103	FOREIGN MISSION: VIENNA	403,121,945.92	-403,121,945.92	0.00
141	119009104	FOREIGN MISSION: WARSAW	229,860,088.71	-229,860,088.71	0.00
142	119009106	FOREIGN MISSION: WINDHOEK	173,222,486.64	-173,222,486.64	0.00
143	119009107	FOREIGN MISSION: YAOUNDE	415,578,407.69	-415,578,407.69	0.00
144	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	404,126,490.91	-404,126,490.91	0.00
145	119009110	FOREIGN MISSIONS, ABU DHAB	519,923,538.16	-519,923,538.16	0.00
146	119009111	FOREIGN MISSION LILONGWE,MALAWI	237,433,545.69	-237,433,545.69	0.00
147	119009115	FOREIGN MISSION PRAQUE,CZECH REPUBLIC	548,200,590.69	-548,200,590.69	0.00
148	119009116	FOREIGN MISSION VATICAN	195,900,286.66	-195,900,286.66	0.00
149	119009118	CONSOLATE GENERALFRANKFURT, GERMANY	367,214,575.76	-367,214,575.76	0.00
150	119009120	FOREIGN MISSION DOHA,QATAR	269,556,722.91	-269,556,722.91	0.00
151	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	303,722,643.00	-303,722,643.00	0.00
152	119009124	FOREIGN MISSIONGUANGZHOU, CHINA	317,467,657.95	-317,467,657.95	0.00
153	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	3,474,823,326.99	-3,474,823,326.99	0.00
154	123003001	NIGERIAN TELEVISION AUTHORITY	6,278,993,305.22	-6,278,993,305.22	0.00
155	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	7,534,790,541.04	-7,534,790,541.04	0.00
156	123005001	NEWS AGENCY OF NIGERIA	1,614,704,000.80	-1,614,704,000.80	0.00
157	123006001	VOICE OF NIGERIA	2,265,586,353.29	-2,265,586,353.29	0.00
158	123007001	NIGERIAN FILM CORPORATION	568,662,880.31	-568,662,880.31	0.00
159	123008001	NATIONAL BROADCASTING	717,823,397.86	-717,823,397.86	0.00
160	123009001	NIGERIA PRESS COUNCIL	245,442,479.06	-245,442,479.06	0.00
161	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	917,019,277.77	-917,019,277.77	0.00
162	123011001	ADVERTISING PRACTIONERS OF NIGERIA	332,772,962.02	-332,772,962.02	0.00
163	123031002	NIGERIAN TOURISM DEVELOPMENTCORPORATION	731,405,823.64	-731,405,823.64	0.00

164	123031003	NATIONAL COMMISSION FORMUSEUMS AND MONUMENTS	3,770,679,643.94	-3,770,679,643.94	0.00
165	123031004	NATIONAL COUNCIL OF ARTS ANDCULTURE	1,754,091,851.08	-1,754,091,851.08	0.00
166	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	424,960,768.99	-424,960,768.99	0.00
167	123031006	NATIONAL TROUPE OF NIGERIA	215,131,118.98	-215,131,118.98	0.00
168	123031007	NATIONAL THEATRE	444,091,739.85	-444,091,739.85	0.00
169	123031008	NATIONAL GALLERY OF ART	1,881,115,986.71	-1,881,115,986.71	0.00
170	123031009	NATIONAL WAR MUSEUM - UMUAHIA	94,407,480.84	-94,407,480.84	0.00
171	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,441,722,573.04	-1,441,722,573.04	0.00
172	123031011	NATIONAL INSTITUTE FOR CULTUREORIENTATION	1,690,269,068.28	-1,690,269,068.28	0.00
173	123031012	INSTITUTE OF ARCHEOLOGY ANDMUSEUM STUDIES, JOS	149,522,368.67	-149,522,368.67	0.00
174	123031017	NATIONAL ORIENTATION AGENCY	6,316,737,863.68	-6,316,737,863.68	0.00
175	0124001001	MINISTRY OF INTERIOR - HQTRS	3,963,664,927.67	-3,963,664,927.67	0.00
176	0124002001	NIGERIA CORRECTIONAL SERVICE	60,395,604,640.14	-60,395,604,640.14	0.00
177	0124003001	NIGERIA IMMIGRATION SERVICE	64,654,009,329.52	-64,654,009,329.52	0.00
178	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	80,799,779,411.51	-80,799,779,411.51	0.00
179	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	1,225,671,729.85	-1,225,671,729.85	0.00
180	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	8,310,999,996.00	-8,310,999,996.00	0.00
181	0124007001	FEDERAL FIRE SERVICE	8,502,841,482.50	-8,502,841,482.50	0.00
182	155004001	POLICE FORMATIONS ANDCOMMANDS	412,065,724,692.98	-412,065,724,692.98	0.00
183	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	6,610,475,239.65	-6,610,475,239.65	0.00
184	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	2,694,224,336.35	-2,694,224,336.35	0.00
185	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	878,058,025.55	-878,058,025.55	0.00
186	125004001	WEST AFRICAN MGT. DEVT. INSTITUTESNETWORK	20,076,613.90	-20,076,613.90	0.00
187	125005002	FEDERAL TRAINING CENTRE,ENUGU	70,244,637.07	-70,244,637.07	0.00
188	125005003	FEDERAL TRAINING CENTRE,ILORIN	79,971,962.33	-79,971,962.33	0.00
189	125005004	FEDERAL TRAINING CENTRE,KADUNA	74,406,710.14	-74,406,710.14	0.00
190	125005005	FEDERAL TRAINING CENTRE,LAGOS	112,928,423.07	-112,928,423.07	0.00
191	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	65,862,270.08	-65,862,270.08	0.00
192	125005007	FEDERAL TRAINING CENTRE,CALABAR	62,047,115.22	-62,047,115.22	0.00
193	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	292,628,082.21	-292,628,082.21	0.00
194	125008001	BUREAU OF PUBLIC SERVICE REFORMS	228,903,889.07	-228,903,889.07	0.00

195	140001001	AUDITOR GENERAL FOR THEFEDERATION	3,467,258,048.81	-3,467,258,048.81	0.00
196	145001001	PUBLIC COMPLAINTS COMMISSION	5,161,232,361.37	-5,161,232,361.37	0.00
197	147001001	FEDERAL CIVIL SERVICE COMMISSION	1,152,994,028.45	-1,152,994,028.45	0.00
198	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	45,282,854,982.32	-45,282,854,982.32	0.00
199	0149001001	FEDERAL CHARACTER COMMISSION	2,544,831,513.47	-2,544,831,513.47	0.00
200	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	3,408,842,465.22	-3,408,842,465.22	0.00
201	156001001	MINISTRY OF COMMUNICATIONTECHNOLOGY HQTRS	3,453,154,155.71	-3,453,154,155.71	0.00
202	156003001	NIGERIA COMMUNICATION SATELLITE	2,535,660,716.49	-2,535,660,716.49	0.00
203	156006001	NIPOST	9,094,334,175.33	-9,094,334,175.33	0.00
204	157001001	NATIONAL SECURITY ADVISER	24,824,659,482.38	-24,824,659,482.38	0.00
205	157002001	DIRECTORATE OF STATE SECURITYSERVICE	73,495,718,035.01	-73,495,718,035.01	0.00
206	157003001	NATIONAL INTELLIGENCEAGENCY	45,910,372,308.85	-45,910,372,308.85	0.00
207	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	2,981,658,697.26	-2,981,658,697.26	0.00
208	157002002	NATIONAL INSTITUTE FORSECURITY STUDIES	468,487,217.96	-468,487,217.96	0.00
209	0158001001	CODE OF CONDUCT TRIBUNAL	645,917,715.56	-645,917,715.56	0.00
210	159001001	INFRASTRUCTURE CONCESSIONREGULATORY COMMISSION	1,044,343,005.48	-1,044,343,005.48	0.00
211	160001001	POLICE SERVICE COMMISSION HQTRS	705,910,417.25	-705,910,417.25	0.00
212	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	9,943,080,756.43	-9,943,080,756.43	0.00
213	161004001	LAGOS LIAISON OFFICE	63,439,001.25	-63,439,001.25	0.00
214	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	5,558,477,080.91	-5,558,477,080.91	0.00
215	161007001	FEDERAL ROAD SAFETY COMMISSION	41,331,769,965.24	-41,331,769,965.24	0.00
216	161008001	PRESIDENTIAL ADVISORY COMMITTEE	4,898,211.55	-4,898,211.55	0.00
217	161009001	NEW PARTNERSHIP FOR AFRICANDEVELOPMENT	332,567,089.40	-332,567,089.40	0.00
218	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	969,963,425.05	-969,963,425.05	0.00
219	161013001	NATIONAL PENSION COMMISSION	65,967,642,419.10	-65,967,642,419.10	0.00
220	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	831,757,460.39	-831,757,460.39	0.00
221	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	1,815,455,332.73	-1,815,455,332.73	0.00
222	161018001	SERVICOM	17,212,936.00	-17,212,936.00	0.00
223	161019001	PRESIDENTIAL TECHNICAL COMMITTEEON LAND REFORMS	42,313,568.25	-42,313,568.25	0.00
224	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	1,045,360,626.88	-1,045,360,626.88	0.00
225	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	437,083,648.20	-437,083,648.20	0.00
226	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	369,770,545.15	-369,770,545.15	0.00

227	""	TERTIARY EDUCATION TRUST FUND	7,650,000,000.00	-7,650,000,000.00	0.00
		ECONOMIC SECTOR			
228	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	7,880,648,656.39	-7,880,648,656.39	0.00
229	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTSTECHNOLOGY, KANO	375,493,163.96	-375,493,163.96	0.00
230	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	425,339,520.48	-425,339,520.48	0.00
231	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	499,674,580.39	-499,674,580.39	0.00
232	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	1,164,297,601.43	-1,164,297,601.43	0.00
233	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	2,347,693,081.15	-2,347,693,081.15	0.00
234	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	2,017,730,524.93	-2,017,730,524.93	0.00
235	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	1,725,978,573.85	-1,725,978,573.85	0.00
236	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	913,469,288.07	-913,469,288.07	0.00
237	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	845,371,830.31	-845,371,830.31	0.00
238	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,389,975,052.45	-1,389,975,052.45	0.00
239	215013001	NATIONAL AGRICULTURAL LANDDEVELOPMENT AUTHORITY (NALDA) HQTRS	60,776,832.00	-60,776,832.00	0.00
240	215014001	COCOA RESEARCH INSTITUTE- IBADAN	1,072,946,168.50	-1,072,946,168.50	0.00
241	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	1,255,736,657.35	-1,255,736,657.35	0.00
242	215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,392,637,908.25	-1,392,637,908.25	0.00
243	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	587,913,728.67	-587,913,728.67	0.00
244	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	657,434,588.22	-657,434,588.22	0.00
245	215019001	VETERINARY COUNCIL OF NIGERIA	114,631,114.23	-114,631,114.23	0.00
246	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	1,149,425,179.08	-1,149,425,179.08	0.00
247	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	497,108,081.55	-497,108,081.55	0.00
248	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	596,809,119.50	-596,809,119.50	0.00
249	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,601,948,087.02	-1,601,948,087.02	0.00
250	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	337,195,942.32	-337,195,942.32	0.00
251	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	679,020,215.37	-679,020,215.37	0.00
252	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	518,261,074.85	-518,261,074.85	0.00
253	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	211,683,697.21	-211,683,697.21	0.00
254	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	693,658,630.18	-693,658,630.18	0.00
255	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	125,172,924.55	-125,172,924.55	0.00

256	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	132,094,526.05	-132,094,526.05	0.00
257	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	112,548,732.49	-112,548,732.49	0.00
258	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	371,037,983.25	-371,037,983.25	0.00
259	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	258,291,427.31	-258,291,427.31	0.00
260	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	652,310,354.33	-652,310,354.33	0.00
261	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	309,013,905.91	-309,013,905.91	0.00
262	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	150,710,557.33	-150,710,557.33	0.00
263	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	886,667,321.25	-886,667,321.25	0.00
264	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	680,093,601.20	-680,093,601.20	0.00
265	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	1,272,344,937.40	-1,272,344,937.40	0.00
266	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	490,502,040.60	-490,502,040.60	0.00
267	215055001	OFFICE OF THE PERMANENT REPRESENTATIVETO FAO	57,853,068.68	-57,853,068.68	0.00
268	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	405,650,085.72	-405,650,085.72	0.00
269	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	1,017,255,834.10	-1,017,255,834.10	0.00
270	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	1,508,740,658.45	-1,508,740,658.45	0.00
271	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	1,975,956,821.70	-1,975,956,821.70	0.00
272	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	2,442,478,549.58	-2,442,478,549.58	0.00
273	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	5,923,491,403.40	-5,923,491,403.40	0.00
274	220002001	DEBT MANAGEMENT OFFICE	744,927,098.48	-744,927,098.48	0.00
275	220006001	INVESTMENT AND SECURITIES TRIBUNAL	477,676,750.97	-477,676,750.97	0.00
276	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	261,141,791,420.88	-261,141,791,420.88	0.00
277	220007002	FPO ABAKALIKI	1,312,779.55	-1,312,779.55	0.00
278	220007003	FPO ABEOKUTA	1,312,779.55	-1,312,779.55	0.00
279	220007004	FPO ADO-EKITI	1,312,779.55	-1,312,779.55	0.00
280	220007005	FPO AKURE	1,312,779.55	-1,312,779.55	0.00
281	220007006	FPO ASABA	1,312,779.55	-1,312,779.55	0.00
282	220007007	FPO AWKA	1,312,779.55	-1,312,779.55	0.00
283	220007008	FPO BAUCHI	1,312,779.55	-1,312,779.55	0.00
284	220007009	FPO BENIN	1,312,779.55	-1,312,779.55	0.00
285	220007010	FPO BIRNI-KEBI	1,312,779.55	-1,312,779.55	0.00
286	220007011	FPO CALABAR	1,312,779.55	-1,312,779.55	0.00
287	220007012	FPO DAMATURU	1,312,779.55	-1,312,779.55	0.00

288	220007013	FPO DUTSE	1,312,779.55	-1,312,779.55	0.00
289	220007014	FPO ENUGU	1,312,779.55	-1,312,779.55	0.00
290	220007015	FPO GOMBE	1,312,779.55	-1,312,779.55	0.00
291	220007016	FPO GUSUA	1,312,779.55	-1,312,779.55	0.00
292	220007017	FPO IBADAN	1,312,779.55	-1,312,779.55	0.00
293	220007018	FPO ILORIN	1,312,779.55	-1,312,779.55	0.00
294	220007019	FPO JALINGO	1,312,779.55	-1,312,779.55	0.00
295	220007020	FPO JOS	1,312,779.55	-1,312,779.55	0.00
296	220007021	FPO KADUNA	1,312,779.55	-1,312,779.55	0.00
297	220007022	FPO KANO	1,312,779.55	-1,312,779.55	0.00
298	220007023	FPO KATSINA	1,312,779.55	-1,312,779.55	0.00
299	220007024	FPO LAFIA	1,312,779.55	-1,312,779.55	0.00
300	220007025	FPO LAGOS I	1,312,779.55	-1,312,779.55	0.00
301	220007026	FPO LAGOS II	1,312,779.55	-1,312,779.55	0.00
302	220007027	FPO LOKOJA	1,312,779.55	-1,312,779.55	0.00
303	220007028	FPO MAIDUGURI	1,312,779.55	-1,312,779.55	0.00
304	220007029	FPO MAKURDI	1,312,779.55	-1,312,779.55	0.00
305	220007030	FPO MINNA	261,710,125.55	-261,710,125.55	0.00
306	220007031	FPO OSOGBO	1,312,779.55	-1,312,779.55	0.00
307	220007032	FPO OWERRI	414,439,156.30	-414,439,156.30	0.00
308	220007033	FPO PORT-HARCOURT	1,312,779.55	-1,312,779.55	0.00
309	220007034	FPO SOKOTO	1,312,779.55	-1,312,779.55	0.00
310	220007035	FPO UMUAHIA	803,061,202.61	-803,061,202.61	0.00
311	220007036	FPO UYO	1,312,779.55	-1,312,779.55	0.00
312	220007037	FPO YENOGOA	1,312,779.55	-1,312,779.55	0.00
313	220007039	SUB-TREASURER OF THE FEDERATION	1,312,779.55	-1,312,779.55	0.00
314	220007040	FEDERAL TREASURY ACADEMY OROZO	1,969,169.35	-1,969,169.35	0.00
315	220007041	ZONAL OFFICE ENUGU	1,312,779.55	-1,312,779.55	0.00
316	220007042	ZONAL OFFICE IBADAN	1,312,779.55	-1,312,779.55	0.00
317	220007043	ZONAL OFFICE JOS	1,312,779.55	-1,312,779.55	0.00
318	220007044	ZONAL OFFICE KADUNA	1,312,779.55	-1,312,779.55	0.00
319	220007045	ZONAL OFFICE MAIDUGURI	1,312,779.55	-1,312,779.55	0.00
320	220007046	ZONAL OFFICE PORTHARCOURT	1,312,779.55	-1,312,779.55	0.00

321	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	124,330,027,513.83	-124,330,027,513.83	0.00
322	220003001	BUDGET OFFICE OF THE FEDERATION	1,646,423,583.71	-1,646,423,583.71	0.00
323	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	1,086,893,951.76	-1,086,893,951.76	0.00
324	220021001	NATIONAL BUREAU OF STATISTICS	4,305,518,650.70	-4,305,518,650.70	0.00
325	220022001	NIGERIA INSTITUTE OF SOCIAL ANDECONOMIC RESEARCH	688,668,409.47	-688,668,409.47	0.00
326	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	1,722,788,644.12	-1,722,788,644.12	0.00
327	222002001	STANDARD ORGANIZATION OFNIGERIA	2,983,676,644.45	-2,983,676,644.45	0.00
328	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC)HQTRS	443,521,674.67	-443,521,674.67	0.00
329	222005001	INDUSTRIAL TRAINING FUND	1,583,390,832.90	-1,583,390,832.90	0.00
330	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	956,855,443.88	-956,855,443.88	0.00
331	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	907,841,211.02	-907,841,211.02	0.00
332	222009001	CONSUMER PROTECTION COUNCIL	732,828,709.15	-732,828,709.15	0.00
333	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	137,328,024.54	-137,328,024.54	0.00
334	222011001	FEDERAL PRODUCE INSPECTION	67,112,817.70	-67,112,817.70	0.00
335	222012001	EXTERNAL TRADE SECTOR, GENEVA(WTO)	380,265,002.13	-380,265,002.13	0.00
336	222013001	OIL AND GAS FREE ZONESAUTHORITY, NIGERIA (OGFZA)	830,674,985.17	-830,674,985.17	0.00
337	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	98,658,075.47	-98,658,075.47	0.00
338	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	210,698,968.69	-210,698,968.69	0.00
339	222016001	NIGERIA TRADE OFFICE, TAIWAN	134,533,498.18	-134,533,498.18	0.00
340	222017001	NIGERIA TRADE OFFICE, CHINA	121,320,101.94	-121,320,101.94	0.00
341	222027001	SMEDAN - H/QTRS	542,431,886.94	-542,431,886.94	0.00
342	222030001	NIGERIAN INVESTMENT PROMOTIONCOUNCIL HQTRS	774,545,226.46	-774,545,226.46	0.00
343	222031001	NIGERIA OFFICE FOR TRADENEGOTIATION (NOTN) ABUJA	266,757,249.91	-266,757,249.91	0.00
344	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	3,962,073,541.15	-3,962,073,541.15	0.00
345	227002001	INDUSTRIAL ARBITRATION PANEL	1,545,947,474.61	-1,545,947,474.61	0.00
346	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	497,579,010.52	-497,579,010.52	0.00
347	227004001	NATIONAL PRODUCTIVITY CENTRE	1,032,271,630.40	-1,032,271,630.40	0.00
348	227005001	NATIONAL DIRECTORATE OFEMPLOYMENT	31,171,289,939.36	-31,171,289,939.36	0.00
349	227006001	GENEVA LABOUR DESK OFFICE	144,770,416.83	-144,770,416.83	0.00
350	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	4,148,520,611.05	-4,148,520,611.05	0.00
351	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	932,264,215.50	-932,264,215.50	0.00
352	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	709,500,454.81	-709,500,454.81	0.00
353	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	400,556,542.65	-400,556,542.65	0.00
354	228005001	NATIONAL SPACE RESEARCH ANDDEVELOPMENT AGENCY - ABUJA	3,505,513,991.04	-3,505,513,991.04	0.00
355	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	822,577,153.33	-822,577,153.33	0.00

356	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	709,007,971.71	-709,007,971.71	0.00
357	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	1,018,999,219.08	-1,018,999,219.08	0.00
358	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	851,047,872.35	-851,047,872.35	0.00
359	228005006	CENTRE FOR SPACE TRANSPORTPROPULSION - EPE, LAGOS	1,571,413,468.88	-1,571,413,468.88	0.00
360	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	1,034,952,352.75	-1,034,952,352.75	0.00
361	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	2,104,987,685.50	-2,104,987,685.50	0.00
362	228005009	ZONAL ADVANCE TECHNOLOGYLABORATORY - KANO, KANO STATE	301,171,935.42	-301,171,935.42	0.00
363	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	293,220,431.65	-293,220,431.65	0.00
364	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	301,171,936.14	-301,171,936.14	0.00
365	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	355,631,154.85	-355,631,154.85	0.00
366	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	377,617,149.17	-377,617,149.17	0.00
367	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	303,275,419.69	-303,275,419.69	0.00
368	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	317,794,865.31	-317,794,865.31	0.00
369	228006001	COOPERATIVE INFORMATION NETWORK	896,354,593.00	-896,354,593.00	0.00
370	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	1,807,663,934.14	-1,807,663,934.14	0.00
371	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	312,001,152.18	-312,001,152.18	0.00
372	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	325,844,332.55	-325,844,332.55	0.00
373	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	302,476,699.16	-302,476,699.16	0.00
374	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	262,770,253.77	-262,770,253.77	0.00
375	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	200,500,525.50	-200,500,525.50	0.00
376	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	248,214,928.96	-248,214,928.96	0.00
377	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	269,311,452.08	-269,311,452.08	0.00
378	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	219,458,895.68	-219,458,895.68	0.00
379	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	206,079,845.48	-206,079,845.48	0.00
380	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	78,693,857.61	-78,693,857.61	0.00
381	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	60,373,917.70	-60,373,917.70	0.00
382	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	74,384,143.79	-74,384,143.79	0.00
383	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	73,186,257.83	-73,186,257.83	0.00

384	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	43,859,017.50	-43,859,017.50	0.00
385	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	65,306,404.25	-65,306,404.25	0.00
386	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	61,108,002.62	-61,108,002.62	0.00
387	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	76,544,980.86	-76,544,980.86	0.00
388	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	53,936,831.26	-53,936,831.26	0.00
389	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	60,421,144.40	-60,421,144.40	0.00
390	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	79,520,954.10	-79,520,954.10	0.00
391	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	70,603,664.06	-70,603,664.06	0.00
392	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	70,493,827.29	-70,493,827.29	0.00
393	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKAAKOKO ONDO STATE	58,695,365.55	-58,695,365.55	0.00
394	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	43,057,314.26	-43,057,314.26	0.00
395	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	67,042,225.69	-67,042,225.69	0.00
396	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	52,400,674.08	-52,400,674.08	0.00
397	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	379,704,770.16	-379,704,770.16	0.00
398	228009031	NORTH WEST ZONAL OFFICE, KANO	6,077,684.65	-6,077,684.65	0.00
399	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	6,077,684.65	-6,077,684.65	0.00
400	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	6,077,684.65	-6,077,684.65	0.00
401	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	126,967,102.77	-126,967,102.77	0.00
402	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	60,704,417.05	-60,704,417.05	0.00
403	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	89,148,102.74	-89,148,102.74	0.00
404	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	70,775,033.99	-70,775,033.99	0.00
405	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	58,964,592.20	-58,964,592.20	0.00
406	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	85,354,052.48	-85,354,052.48	0.00
407	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	52,288,444.31	-52,288,444.31	0.00
408	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	62,427,861.17	-62,427,861.17	0.00
409	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	80,784,557.77	-80,784,557.77	0.00
410	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	56,195,044.70	-56,195,044.70	0.00
411	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	49,178,722.30	-49,178,722.30	0.00
412	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	46,328,017.23	-46,328,017.23	0.00
413	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	49,678,142.96	-49,678,142.96	0.00
414	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	78,746,604.96	-78,746,604.96	0.00

415	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	84,778,853.47	-84,778,853.47	0.00
416	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	68,997,358.69	-68,997,358.69	0.00
417	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	52,697,685.38	-52,697,685.38	0.00
418	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	121,766,769.55	-121,766,769.55	0.00
419	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	42,505,550.56	-42,505,550.56	0.00
420	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	71,788,954.11	-71,788,954.11	0.00
421	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	44,690,898.71	-44,690,898.71	0.00
422	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	360,166,884.66	-360,166,884.66	0.00
423	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	297,957,141.08	-297,957,141.08	0.00
424	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	609,111,439.08	-609,111,439.08	0.00
425	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	14,730,455.25	-14,730,455.25	0.00
426	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	341,863,630.94	-341,863,630.94	0.00
427	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	1,485,582,436.19	-1,485,582,436.19	0.00
428	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	1,026,240,212.23	-1,026,240,212.23	0.00
429	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	862,345,883.71	-862,345,883.71	0.00
430	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	385,719,245.61	-385,719,245.61	0.00
431	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	981,036,452.06	-981,036,452.06	0.00
432	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,551,076,307.24	-1,551,076,307.24	0.00
433	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	1,863,724,476.20	-1,863,724,476.20	0.00
434	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	1,003,156,874.44	-1,003,156,874.44	0.00
435	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	295,898,215.16	-295,898,215.16	0.00
436	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	385,472,910.42	-385,472,910.42	0.00
437	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	1,188,488,173.22	-1,188,488,173.22	0.00
438	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	30,289,589.21	-30,289,589.21	0.00
439	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	27,432,718.94	-27,432,718.94	0.00
440	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	57,431,980.85	-57,431,980.85	0.00
441	228050005	EFFLUENT & POLLUTION MONITORINGCENTRE, KANO	64,624,716.15	-64,624,716.15	0.00
442	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	265,030,242.95	-265,030,242.95	0.00
443	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	277,635,349.88	-277,635,349.88	0.00
444	228054001	SCIENCE EQUIPMENT DEVELOPMENTINTITUTE - MINNA	506,201,293.46	-506,201,293.46	0.00
445	228060001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ILORIN	71,808,051.49	-71,808,051.49	0.00
446	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	46,036,659.91	-46,036,659.91	0.00

447	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	100,358,998.51	-100,358,998.51	0.00
448	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	347,033,394.39	-347,033,394.39	0.00
449	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	169,401,338.14	-169,401,338.14	0.00
450	228066001	SOKOTO ENERGY RESEARCH	9,976,164.45	-9,976,164.45	0.00
451	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	10,141,075.10	-10,141,075.10	0.00
452	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	7,293,220.45	-7,293,220.45	0.00
453	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	13,478,472.55	-13,478,472.55	0.00
454	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	11,885,784.05	-11,885,784.05	0.00
455	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	70,336,487.02	-70,336,487.02	0.00
456	228073001	ENERGY COMMISSION OF NIGERIA	1,589,948,126.63	-1,589,948,126.63	0.00
457	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	15,543,741.65	-15,543,741.65	0.00
458	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	65,692,647.06	-65,692,647.06	0.00
459	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	46,530,118.25	-46,530,118.25	0.00
460	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	7,811,477,513.33	-7,811,477,513.33	0.00
461	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	1,068,511,952.21	-1,068,511,952.21	0.00
462	229003001	NIGERIAN RAILWAY	7,163,832,715.41	-7,163,832,715.41	0.00
463	229004001	NATIONAL INLAND WATERWAYSAUTHORITY	873,400,473.07	-873,400,473.07	0.00
464	229005001	MARITIME ACADEMY, ORON	1,009,342,364.72	-1,009,342,364.72	0.00
465	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	432,267,477.87	-432,267,477.87	0.00
466	230001001	FEDERAL MINISTRY OF AVIATION	670,090,114.80	-670,090,114.80	0.00
467	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	1,600,452,387.11	-1,600,452,387.11	0.00
468	230002001	NIGERIAN METEOROLOGICAL AGENCY	3,719,652,027.99	-3,719,652,027.99	0.00
469	230006001	ACCIDENT AND INVESTIGATION BUREAU	96,878,272.00	-96,878,272.00	0.00
470	231001001	FEDERAL MINISTRY OF POWER -HQTRS	2,255,059,628.85	-2,255,059,628.85	0.00
471	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	1,008,357,659.12	-1,008,357,659.12	0.00
472	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY(NEMSA) HQTRS	1,713,683,022.60	-1,713,683,022.60	0.00
473	231010001	NATIONAL POWER TRAININGINSTITUTE	808,428,536.48	-808,428,536.48	0.00
474	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	333,807,829.83	-333,807,829.83	0.00
475	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	9,240,533,644.47	-9,240,533,644.47	0.00
476	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	216,707,578.56	-216,707,578.56	0.00
477	234006001	SURVEY COUNCIL OF NIGERIA	128,005,029.88	-128,005,029.88	0.00

478	232001001	MINISTRY OF PETROLEUMRESOURCES HQTRS	1,137,803,300.30	-1,137,803,300.30	0.00
479	232002001	DEPARTMENT OF PETROLEUMRESOURCES	37,358,503,632.71	-37,358,503,632.71	0.00
480	232003001	PETROLEUM TRAINING INSTITUTE	15,013,861,919.15	-15,013,861,919.15	0.00
481	232008008	PETROLEUM PRODUCTS PRICINGREGULATORY AGENCY (PPRA)	11,212,938,220.96	-11,212,938,220.96	0.00
482	232009001	NIGERIA NUCLEAR REGULATORYAUTHORITY	17,717,778,649.96	-17,717,778,649.96	0.00
483	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT- HQTRS	4,527,992,371.17	-4,527,992,371.17	0.00
484	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	48,687,710.31	-48,687,710.31	0.00
485	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	1,297,101,134.28	-1,297,101,134.28	0.00
486	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	577,108,505.86	-577,108,505.86	0.00
487	233005001	NATIONAL METALLURGICALDEVELOPMENT CENTRE, JOS	655,881,077.84	-655,881,077.84	0.00
488	233006001	METALLURGICAL TRAININGINSTITUTE, ONITSHA	412,114,900.83	-412,114,900.83	0.00
489	233008001	NATIONAL IRON ORE MININGPROJECT - ITAKPE	2,129,897,503.04	-2,129,897,503.04	0.00
490	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	356,160,053.80	-356,160,053.80	0.00
491	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	236,776,051.73	-236,776,051.73	0.00
492	233011001	AJAOKUTA STEEL COMPANY LIMITED	4,371,521,451.88	-4,371,521,451.88	0.00
493	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	68,741,703.39	-68,741,703.39	0.00
494	242001001	NATIONAL SALARIES, INCOMESAND WAGES COMMISSION	736,739,793.65	-736,739,793.65	0.00
495	246001001	REVENUE MOBILIZATION,ALLOCATION, AND FISCAL COMMISSION	2,095,017,330.13	-2,095,017,330.13	0.00
496	250001001	FISCAL RESPONSILIBITY COMMISSION	260,810,340.79	-260,810,340.79	0.00
497	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	1,752,440,017.35	-1,752,440,017.35	0.00
498	252002001	NIGERIA HYDROLOGICALSERVICE AGENCY	343,363,590.57	-343,363,590.57	0.00
499	252037001	ANAMBRA/ IMO RBDA	564,400,895.18	-564,400,895.18	0.00
500	252038001	BENIN/ OWENA RBDA	415,887,313.38	-415,887,313.38	0.00
501	252039001	CHAD BASIN RBDA	416,239,420.75	-416,239,420.75	0.00
502	252040001	CROSS RIVER RBDA	461,593,068.40	-461,593,068.40	0.00
503	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	497,501,499.50	-497,501,499.50	0.00
504	252042001	LOWER BENUE RBDA	456,103,110.51	-456,103,110.51	0.00
505	252043001	LOWER NIGER RBDA	564,451,157.80	-564,451,157.80	0.00
506	252044001	NIGER DELTA RBDA	658,676,560.66	-658,676,560.66	0.00

507	252045001	OGUN/ OSUN RBDA	358,804,390.10	-358,804,390.10	0.00
508	252046001	SOKOTO RIMA RBDA	418,431,258.98	-418,431,258.98	0.00
509	252047001	UPPER BENUE RBDA	434,161,722.23	-434,161,722.23	0.00
510	252048001	UPPER NIGER RBDA	403,063,603.99	-403,063,603.99	0.00
511	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	433,346,424.20	-433,346,424.20	0.00
512	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	207,577,425.80	-207,577,425.80	0.00
513	0220011001	NIGERIA CUSTOMS SERVIVES	92,883,026,954.42	-92,883,026,954.42	0.00
		LAW & JUSTICES SECTOR			
514	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	12,939,938,604.36	-12,939,938,604.36	0.00
515	0318002001	SUPREME COURT OF NIGERIA	6,812,300,227.51	-6,812,300,227.51	0.00
516	0318003001	COURT OF APPEAL	9,963,375,746.91	-9,963,375,746.91	0.00
517	0318004001	FEDERAL HIGH COURT-ABUJA	9,630,174,829.04	-9,630,174,829.04	0.00
518	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	7,302,440,895.12	-7,302,440,895.12	0.00
519	0318006001	SHARIA COURT OF APPEAL-ABUJA	2,587,155,623.06	-2,587,155,623.06	0.00
520	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	3,891,827,799.97	-3,891,827,799.97	0.00
521	0318008001	NATIONAL INDUSTRIAL COURT	7,066,560,252.68	-7,066,560,252.68	0.00
522	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	2,364,410,454.54	-2,364,410,454.54	0.00
523	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	2,352,100,788.73	-2,352,100,788.73	0.00
524	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	2,020,124,325.14	-2,020,124,325.14	0.00
525	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	5,813,090,254.96	-5,813,090,254.96	0.00
526	0326002001	NIGERIAN LAW REFORMCOMMISSION	362,583,779.33	-362,583,779.33	0.00
527	0326003001	LEGAL AID COUNCIL	2,245,573,683.78	-2,245,573,683.78	0.00
528	0326004001	COUNCIL OF LEGAL EDUCATION	1,350,251,964.33	-1,350,251,964.33	0.00
529	0326005001	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	704,588,691.35	-704,588,691.35	0.00
530	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	2,020,910,677.11	-2,020,910,677.11	0.00
531	0326008001	REGIONAL CENTRE FOR INT'LCOMMERCIAL ARBITRATION	70,380,685.40	-70,380,685.40	0.00
532	0326009001	NATIONAL DRUG LAWENFORCEMENT AGENCY	9,203,936,110.34	-9,203,936,110.34	0.00
533	0326010001	NIGERIAN COPYRIGHT COMMISSION	582,395,263.81	-582,395,263.81	0.00
534	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	2,012,875,869.80	-2,012,875,869.80	0.00
535	0341001001	INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION	7,616,692,184.35	-7,616,692,184.35	0.00
536	0344001001	CODE OF CONDUCT BUREAU	2,088,328,510.91	-2,088,328,510.91	0.00
		REGIONAL SECTOR			
537	451001001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	1,676,173,923.20	-1,676,173,923.20	0.00

538	451002001	NIGER DELTA DEVELOPMENTCOMMISSION	45,947,397,565.98	-45,947,397,565.98	0.00
		SOCIAL SECTOR			
539	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	5,673,127,962.55	-5,673,127,962.55	0.00
540	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	1,211,320,960.72	-1,211,320,960.72	0.00
541	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	156,454,900,752.99	-156,454,900,752.99	0.00
542	513021002	NIGERIA FOOTBALL FEDERATION	662,043,669.92	-662,043,669.92	0.00
543	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	445,393,218.18	-445,393,218.18	0.00
544	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,296,352,314.87	-1,296,352,314.87	0.00
545	514002001	NATIONAL CENTRE FOR WOMENDEVELOPMENT	377,077,697.10	-377,077,697.10	0.00
546	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	7,544,960,427.71	-7,544,960,427.71	0.00
547	517004001	WEST AFRICAN EXAMINATION COUNCIL(INTERNATIONAL)	573,293,715.38	-573,293,715.38	0.00
548	517005001	JOINT ADMISSIONS MATRICULATION BOARD	3,192,717,513.42	-3,192,717,513.42	0.00
549	517006001	WEST AFRICAN EXAMINATION COUNCIL(LOCAL)	2,912,021,454.45	-2,912,021,454.45	0.00
550	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	548,419,119.84	-548,419,119.84	0.00
551	517008001	NATIONAL LIBRARY OF NIGERIA	1,221,274,570.07	-1,221,274,570.07	0.00
552	517009001	NATIONAL EXAMINATIONS COUNCIL	7,487,056,102.51	-7,487,056,102.51	0.00
553	517010001	MASS LITERACY COUNCIL	1,029,166,265.90	-1,029,166,265.90	0.00
554	517011001	NOMADIC EDUCATION COMMISSION	724,095,735.80	-724,095,735.80	0.00
555	517012001	NATIONAL EDUCATION RESEARCH &DEVELOPMENT COUNCIL	898,975,898.68	-898,975,898.68	0.00
556	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,404,682,517.35	-1,404,682,517.35	0.00
557	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,210,877,032.65	-1,210,877,032.65	0.00
558	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	178,060,764.70	-178,060,764.70	0.00
559	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	886,382,099.76	-886,382,099.76	0.00
560	517017001	NATIONAL TEACHERS INSTITUTE	1,424,765,678.22	-1,424,765,678.22	0.00
561	517018001	FEDERAL POLYTECHNIC ADO-EKITI	1,308,456,401.70	-1,308,456,401.70	0.00
562	517018002	FEDERAL POLYTECHNIC BAUCHI	1,342,581,085.62	-1,342,581,085.62	0.00
563	517018003	FEDERAL POLYTECHNIC BIDA	1,747,895,321.72	-1,747,895,321.72	0.00
564	517018004	FEDERAL POLYTECHNIC IDAH	1,070,913,521.56	-1,070,913,521.56	0.00
565	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	1,300,483,416.83	-1,300,483,416.83	0.00
566	517018006	FEDERAL POLYTECHNIC MUBI	1,648,344,605.66	-1,648,344,605.66	0.00
567	517018007	FEDERAL POLYTECHNIC NASARAWA	1,308,456,401.70	-1,308,456,401.70	0.00
568	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	4,691,301,287.82	-4,691,301,287.82	0.00

569	517018009	FEDERAL POLYTECHNIC KADUNA	3,263,887,611.28	-3,263,887,611.28	0.00
570	517018010	FEDERAL POLYTECHNIC OFFA	1,277,681,874.62	-1,277,681,874.62	0.00
571	517018011	FEDERAL POLYTECHNIC EDE	942,426,029.75	-942,426,029.75	0.00
572	517018012	FEDERAL POLYTECHNIC AUCHI	4,755,695,834.99	-4,755,695,834.99	0.00
573	517018013	FEDERAL POLYTECHNIC NEKEDE	1,622,852,683.49	-1,622,852,683.49	0.00
574	517018014	FEDERAL POLYTECHNIC OKO	2,183,851,350.10	-2,183,851,350.10	0.00
575	517018015	FEDERAL POLYTECHNIC DAMATURU	560,710,496.70	-560,710,496.70	0.00
576	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	426,642,852.66	-426,642,852.66	0.00
577	517018017	FEDERAL POLYTECHNIC GWANDU	1,190,471,831.54	-1,190,471,831.54	0.00
578	517018018	FEDERAL POLYTECHNIC ILARO	898,413,665.59	-898,413,665.59	0.00
579	517018019	YABA COLLEGE OF TECHNOLOGY	1,989,317,182.64	-1,989,317,182.64	0.00
580	517018020	FEDERAL POLYTECHNIC BALI	618,745,773.72	-618,745,773.72	0.00
581	517018021	FEDERAL POLYTECHNIC EKOWE	606,875,225.14	-606,875,225.14	0.00
582	517018022	FEDERAL POLYTECHNIC BONNY	327,294,354.71	-327,294,354.71	0.00
583	517018023	FEDERAL POLYTECHNIC UKANA	128,749,365.74	-128,749,365.74	0.00
584	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	221,754,839.87	-221,754,839.87	0.00
585	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	236,098,174.89	-236,098,174.89	0.00
586	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	820,552,133.49	-820,552,133.49	0.00
587	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	667,930,590.75	-667,930,590.75	0.00
588	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	871,773,196.25	-871,773,196.25	0.00
589	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	890,929,271.19	-890,929,271.19	0.00
590	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	928,536,070.60	-928,536,070.60	0.00
591	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	497,597,281.60	-497,597,281.60	0.00
592	517019007	FEDERAL COLLEGE OF EDUCATION KANO	886,765,299.61	-886,765,299.61	0.00
593	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	635,873,706.30	-635,873,706.30	0.00
594	517019009	FEDERAL COLLEGE OF EDUCATIONKOTANGORA	799,642,074.57	-799,642,074.57	0.00
595	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	1,007,518,428.86	-1,007,518,428.86	0.00
596	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	975,229,783.68	-975,229,783.68	0.00
597	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,101,274,027.96	-1,101,274,027.96	0.00
598	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	1,945,616,824.44	-1,945,616,824.44	0.00
599	517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,231,436,236.93	-1,231,436,236.93	0.00
600	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	893,792,098.92	-893,792,098.92	0.00
601	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	526,160,176.61	-526,160,176.61	0.00

602	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,009,101,365.33	-1,009,101,365.33	0.00
603	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	679,450,527.28	-679,450,527.28	0.00
604	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	1,818,998,920.98	-1,818,998,920.98	0.00
605	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	752,691,575.28	-752,691,575.28	0.00
606	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	1,942,066,195.91	-1,942,066,195.91	0.00
607	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,057,761,339.10	-2,057,761,339.10	0.00
608	517021001	UNIVERSITY OF IBADAN	3,917,928,449.69	-3,917,928,449.69	0.00
609	517021002	UNIVERSITY OF LAGOS	3,632,080,510.64	-3,632,080,510.64	0.00
610	517021003	UNIVERSITY OF NIGERIA, NNSUKA	3,914,313.60	-3,914,313.60	0.00
611	517021004	AHMADU BELLO UNIVERSITY, ZARIA	5,726,948,904.39	-5,726,948,904.39	0.00
612	517021005	OBAFEMI AWOLOWO UNIVERSITY	3,771,460,903.86	-3,771,460,903.86	0.00
613	517021006	UNIVERSITY OF BENIN	5,101,275,247.22	-5,101,275,247.22	0.00
614	517021007	UNIVERSITY OF JOS	2,912,018,223.07	-2,912,018,223.07	0.00
615	517021008	UNIVERSITY OF CALABAR	6,154,377,934.45	-6,154,377,934.45	0.00
616	517021009	UNIVERSITY OF ILORIN	2,779,820,819.32	-2,779,820,819.32	0.00
617	517021010	UNIVERSITY OF ABUJA	1,489,775,204.85	-1,489,775,204.85	0.00
618	517021014	UNIVERSITY OF PORT HARCOURT	3,520,870,157.07	-3,520,870,157.07	0.00
619	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	1,674,254,380.36	-1,674,254,380.36	0.00
620	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	3,042,841,675.07	-3,042,841,675.07	0.00
621	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	1,675,039,969.75	-1,675,039,969.75	0.00
622	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,MINNA	1,757,495,520.03	-1,757,495,520.03	0.00
623	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,297,752,011.64	-1,297,752,011.64	0.00
624	517021020	UNIVERSITY OF UYO	3,023,835,424.28	-3,023,835,424.28	0.00
625	517021021	UNIVERSITY OF MAIDUGURI	4,174,056,401.33	-4,174,056,401.33	0.00
626	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	3,640,674,857.72	-3,640,674,857.72	0.00
627	517021023	BAYERO UNIVERSITY, KANO	2,896,416,186.67	-2,896,416,186.67	0.00
628	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	2,190,303,599.47	-2,190,303,599.47	0.00
629	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	668,132,734.23	-668,132,734.23	0.00
630	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	271,172,161.75	-271,172,161.75	0.00
631	517021027	ARABIC LANGUAGE VILLAGE BORNO	596,640,916.69	-596,640,916.69	0.00
632	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	301,366,076.86	-301,366,076.86	0.00
633	517021029	FEDERAL UNIVERSITY OYE-EKITI	1,250,670,061.61	-1,250,670,061.61	0.00
634	517021030	FEDERAL UNIVERSITY OTUOKE	1,213,347,268.16	-1,213,347,268.16	0.00

635	517021031	FEDERAL UNIVERSITY DUTSE	1,464,181,794.88	-1,464,181,794.88	0.00
636	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	4,588,020,264.42	-4,588,020,264.42	0.00
637	517021033	FEDERAL UNIVERSITY LAFIA	1,000,477,279.04	-1,000,477,279.04	0.00
638	517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,419,698,130.89	-1,419,698,130.89	0.00
639	517021035	FEDERAL UNIVERSITY KASHERE	1,436,292,550.40	-1,436,292,550.40	0.00
640	517021036	FEDERAL UNIVERSITY LOKOJA	865,751,099.78	-865,751,099.78	0.00
641	517021037	FEDERAL UNIVERSITY WUKARI	2,018,164,261.15	-2,018,164,261.15	0.00
642	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	666,283,112.88	-666,283,112.88	0.00
643	517021039	FEDERAL UNIVERSITYOF GASHUA	702,510,976.53	-702,510,976.53	0.00
644	517021040	FEDERAL UNIVERSITYOF GUSAU	879,525,172.74	-879,525,172.74	0.00
645	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	2,129,727,497.28	-2,129,727,497.28	0.00
646	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	60,776,831.80	-60,776,831.80	0.00
647	517021044	NIGERIAN ARMY UNIVERSITY BIU	416,044,956.38	-416,044,956.38	0.00
648	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	583,607,979.94	-583,607,979.94	0.00
649	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	612,520,258.91	-612,520,258.91	0.00
650	517024001	NATIONAL OPEN UNIVERSITY	2,437,562,930.41	-2,437,562,930.41	0.00
651	517026001	F.S.C. SOKOTO	242,224,214.96	-242,224,214.96	0.00
652	517026002	FGC AZARE	291,457,523.19	-291,457,523.19	0.00
653	517026003	FGC BUNI-YADI	112,584,107.56	-112,584,107.56	0.00
654	517026004	FGC BIRIN YAURI	188,344,594.99	-188,344,594.99	0.00
655	517026005	FGC DAURA	288,978,872.31	-288,978,872.31	0.00
656	517026006	FGC GANYE	219,877,497.89	-219,877,497.89	0.00
657	517026007	FGC GARKI	586,614,921.93	-586,614,921.93	0.00
658	517026008	FGC IJANIKIN	580,570,479.33	-580,570,479.33	0.00
659	517026009	FGC IKET NISE	320,279,532.54	-320,279,532.54	0.00
660	517026010	FGC IKET VANDAKYA	255,095,959.80	-255,095,959.80	0.00
661	517026011	FGC IKOM	237,190,208.81	-237,190,208.81	0.00
662	517026012	FGC IKOT EKPENE	448,173,838.81	-448,173,838.81	0.00
663	517026013	FGC IKURIN	352,742,938.25	-352,742,938.25	0.00
664	517026014	FGC JOS	469,476,047.41	-469,476,047.41	0.00
665	517026015	FGC KADUNA	570,987,654.70	-570,987,654.70	0.00
666	517026016	FGC KANO	443,505,611.87	-443,505,611.87	0.00
667	517026017	FGC KEFFI	526,047,255.93	-526,047,255.93	0.00

668	517026018	FGC KIYAWA	221,805,988.04	-221,805,988.04	0.00
669	517026019	FGC KWALI	632,233,000.27	-632,233,000.27	0.00
670	517026020	FGC MAIDUGURI	439,719,933.00	-439,719,933.00	0.00
671	517026021	FGC MINJIBIR	282,251,356.45	-282,251,356.45	0.00
672	517026022	FGC MINNA	503,248,054.13	-503,248,054.13	0.00
673	517026023	FGC ODIKOLOGUNA	165,548,221.69	-165,548,221.69	0.00
674	517026024	FGC ODOGBOLU	419,460,724.81	-419,460,724.81	0.00
675	517026025	FGC OGBOMOSHMO	365,022,869.87	-365,022,869.87	0.00
676	517026026	FGC OGOJA	246,259,252.38	-246,259,252.38	0.00
677	517026027	FGC OHAFIA	224,935,225.44	-224,935,225.44	0.00
678	517026028	FGC OKIGWE	383,075,975.62	-383,075,975.62	0.00
679	517026029	FGC OKPOSI	257,297,176.83	-257,297,176.83	0.00
680	517026030	FGC ONITSHA	371,278,131.95	-371,278,131.95	0.00
681	517026031	FGC PORT HARCOURT	465,451,679.33	-465,451,679.33	0.00
682	517026032	FGC POTISKUM	192,578,508.20	-192,578,508.20	0.00
683	517026033	FGC RUBBOCHI	249,929,728.04	-249,929,728.04	0.00
684	517026034	FGC SOKOTO	344,690,750.85	-344,690,750.85	0.00
685	517026035	FGC UGWOLAWO	230,411,050.69	-230,411,050.69	0.00
686	517026036	FGC WARRI	387,526,276.33	-387,526,276.33	0.00
687	517026037	FGC ZARIA	320,674,422.34	-320,674,422.34	0.00
688	517026038	FGC, BILLIRI	248,082,690.43	-248,082,690.43	0.00
689	517026039	FGC, IDO-ANI	267,160,041.97	-267,160,041.97	0.00
690	517026040	FGC, IKOLE	247,130,646.91	-247,130,646.91	0.00
691	517026041	FGGC ABAJI	318,671,977.83	-318,671,977.83	0.00
692	517026042	FGGC ABULOMA	373,257,894.65	-373,257,894.65	0.00
693	517026043	FGGC AKURE	432,546,468.60	-432,546,468.60	0.00
694	517026044	FGGC ANKA	160,073,757.23	-160,073,757.23	0.00
695	517026045	FGGC BAJOGA	151,580,680.10	-151,580,680.10	0.00
696	517026046	FGGC BAKORI	323,766,898.40	-323,766,898.40	0.00
697	517026047	FGGC BAUCHI	352,772,000.52	-352,772,000.52	0.00
698	517026048	FGGC BENIN	195,192,380.48	-195,192,380.48	0.00
699	517026049	FGGC BIDA	231,153,098.68	-231,153,098.68	0.00
700	517026050	FGGC BWARI	586,267,019.92	-586,267,019.92	0.00
701	517026051	FGGC CALABAR	363,597,341.52	-363,597,341.52	0.00
702	517026052	FGGC EFON ALAYE	222,090,454.96	-222,090,454.96	0.00

703	517026053	FGGC EFON IMNRINGI	195,192,380.48	-195,192,380.48	0.00
704	517026054	FGGC ENUGU	657,516,035.98	-657,516,035.98	0.00
705	517026055	FGGC EZZAMGBO ABAKALIKI	254,323,793.89	-254,323,793.89	0.00
706	517026056	FGGC GBOKO	297,388,279.02	-297,388,279.02	0.00
707	517026057	FGGC GUSAU	260,687,007.80	-260,687,007.80	0.00
708	517026058	FGGC GWANDU	238,008,961.25	-238,008,961.25	0.00
709	517026059	FGGC IBILLO	232,431,190.38	-232,431,190.38	0.00
710	517026060	FGGC IBUSA	319,905,954.41	-319,905,954.41	0.00
711	517026061	FGGC IKOT-OBIO-ITONG	268,096,995.75	-268,096,995.75	0.00
712	517026062	FGGC ILORIN	392,255,182.06	-392,255,182.06	0.00
713	517026063	FGGC IPETUMODU	303,012,210.38	-303,012,210.38	0.00
714	517026064	FGGC JALINGO	247,510,916.61	-247,510,916.61	0.00
715	517026065	FGGC KABBA	242,314,762.30	-242,314,762.30	0.00
716	517026066	FGGC KAZAURE	269,454,501.58	-269,454,501.58	0.00
717	517026067	FGGC KEANA	171,363,727.31	-171,363,727.31	0.00
718	517026068	FGGC LANGTANG	269,828,770.15	-269,828,770.15	0.00
719	517026069	FGGC LEJJA	312,632,623.07	-312,632,623.07	0.00
720	517026070	FGGC MONGUNO	148,950,570.11	-148,950,570.11	0.00
721	517026071	FGGC NEW BUSA	194,146,567.23	-194,146,567.23	0.00
722	517026072	FGGC OMU-ARAN	224,922,250.70	-224,922,250.70	0.00
723	517026073	FGGC OWERRI	508,261,329.10	-508,261,329.10	0.00
724	517026074	FGGC OYO	469,588,497.49	-469,588,497.49	0.00
725	517026075	FGGC SHAGAMU	421,778,979.46	-421,778,979.46	0.00
726	517026076	FGGC GUMI TAMBAWAL	223,978,302.68	-223,978,302.68	0.00
727	517026077	FGGC UMUAHIA	386,735,177.45	-386,735,177.45	0.00
728	517026078	FGGC WUKARI	251,293,959.24	-251,293,959.24	0.00
729	517026079	FGGC, YOLA	282,701,524.00	-282,701,524.00	0.00
730	517026080	FSTC AHOADA	196,341,044.93	-196,341,044.93	0.00
731	517026081	FSTC AWKA	391,676,032.25	-391,676,032.25	0.00
732	517026082	FSTC JUBU-IMUSHIN	359,937,472.15	-359,937,472.15	0.00
733	517026083	FSTC MICHIKA	116,844,747.88	-116,844,747.88	0.00
734	517026084	FSTC TUNGBO - YENAGOA	172,253,709.96	-172,253,709.96	0.00
735	517026085	FSTC USI-EKITI	195,118,854.45	-195,118,854.45	0.00
736	517026086	FTC IKARE	248,825,494.19	-248,825,494.19	0.00
737	517026087	FTC ILESA	378,478,336.50	-378,478,336.50	0.00
738	517026088	FTC JALINGO	313,633,460.55	-313,633,460.55	0.00
739	517026089	FTC KAFANCHAN	294,074,432.71	-294,074,432.71	0.00
740	517026090	FTC LASSA	116,554,181.22	-116,554,181.22	0.00

741	517026091	FTC OHANSO	223,486,481.36	-223,486,481.36	0.00
742	517026092	FTC OROZO	548,863,981.52	-548,863,981.52	0.00
743	517026093	FTC OTOBI	255,941,832.91	-255,941,832.91	0.00
744	517026094	FTC OTUPKO	265,560,725.47	-265,560,725.47	0.00
745	517026095	FTC SHIRORO	309,058,750.44	-309,058,750.44	0.00
746	517026096	FTC UROMI	250,582,475.35	-250,582,475.35	0.00
747	517026097	FTC UYO	303,274,461.31	-303,274,461.31	0.00
748	517026098	FTC YABA	889,878,021.62	-889,878,021.62	0.00
749	517026099	FTC ZURU	241,132,079.06	-241,132,079.06	0.00
750	517026100	KING'S COLLEGE	596,510,690.07	-596,510,690.07	0.00
751	517026101	QUEEN'S COLLEGE LAGOS	636,350,007.36	-636,350,007.36	0.00
752	517026102	SULEJA ACADEMY	401,257,645.32	-401,257,645.32	0.00
753	517026103	FSTC,DOMA	207,760,942.36	-207,760,942.36	0.00
754	517026104	FSTC DAYI	130,646,787.54	-130,646,787.54	0.00
755	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	188,877,961.52	-188,877,961.52	0.00
756	517028001	UNESCO PARIS	603,123,682.50	-603,123,682.50	0.00
757	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	978,392,917.10	-978,392,917.10	0.00
758	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	24,010,522,535.64	-24,010,522,535.64	0.00
759	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	2,346,407,201.58	-2,346,407,201.58	0.00
760	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	124,643,088.87	-124,643,088.87	0.00
761	521006001	RADIOGRAPHERS REGISTRATION BOARD	289,784,651.15	-289,784,651.15	0.00
762	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	172,024,199.68	-172,024,199.68	0.00
763	521008001	HEALTH RECORDS REGISTRATION BOARD	321,569,038.01	-321,569,038.01	0.00
764	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	263,394,406.00	-263,394,406.00	0.00
765	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	83,800,839.41	-83,800,839.41	0.00
766	521011001	NURSING AND MIDWIFERY COUNCIL	300,680,779.50	-300,680,779.50	0.00
767	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	767,287,466.17	-767,287,466.17	0.00
768	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	307,967,557.69	-307,967,557.69	0.00
769	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	6,500,934,613.69	-6,500,934,613.69	0.00
770	521015001	MEDICAL REHABILITATION THERAPY BOARD	349,313,215.81	-349,313,215.81	0.00
771	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGYAND THERAPY, ENUGU	802,412,823.12	-802,412,823.12	0.00
772	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	37,514,766.83	-37,514,766.83	0.00
773	521018001	NURSE TUTOR TRAINING - ENUGU	16,278,195.97	-16,278,195.97	0.00
774	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	29,285,814.34	-29,285,814.34	0.00

775	521020001	NURSE TUTOR TRAINNING KADUNA	83,671,811.23	-83,671,811.23	0.00
776	521021001	NURSE TUTOR TRAINNING IBADAN	20,310,655.74	-20,310,655.74	0.00
777	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	283,688,403.04	-283,688,403.04	0.00
778	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	30,552,875.06	-30,552,875.06	0.00
779	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	2,147,801.65	-2,147,801.65	0.00
780	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	26,908,485.97	-26,908,485.97	0.00
781	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	13,986,883,401.44	-13,986,883,401.44	0.00
782	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	8,647,386,414.34	-8,647,386,414.34	0.00
783	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	7,697,586,312.04	-7,697,586,312.04	0.00
784	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	11,778,568,899.92	-11,778,568,899.92	0.00
785	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	9,232,078,756.50	-9,232,078,756.50	0.00
786	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	8,723,563,573.92	-8,723,563,573.92	0.00
787	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	9,161,505,481.90	-9,161,505,481.90	0.00
788	521026008	JOS UNIVERSITY TEACHING HOSPITAL	8,246,388,508.26	-8,246,388,508.26	0.00
789	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	8,968,797,734.17	-8,968,797,734.17	0.00
790	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	11,089,525,152.59	-11,089,525,152.59	0.00
791	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	7,916,581,594.13	-7,916,581,594.13	0.00
792	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	6,500,428,908.96	-6,500,428,908.96	0.00
793	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	7,201,216,268.73	-7,201,216,268.73	0.00
794	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	8,253,850,376.96	-8,253,850,376.96	0.00
795	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	6,302,284,792.64	-6,302,284,792.64	0.00
796	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	4,186,301,789.26	-4,186,301,789.26	0.00
797	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	14,266,986,780.57	-14,266,986,780.57	0.00
798	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	8,246,388,508.26	-8,246,388,508.26	0.00
799	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	6,932,326,575.36	-6,932,326,575.36	0.00
800	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	6,963,559,995.24	-6,963,559,995.24	0.00
801	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	7,784,798,403.57	-7,784,798,403.57	0.00
802	521027003	FEDERAL MEDICAL CENTRE - ABUJA	2,416,855,363.21	-2,416,855,363.21	0.00
803	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,881,344,357.07	-1,881,344,357.07	0.00
804	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	1,150,815,499.94	-1,150,815,499.94	0.00
805	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,439,087,602.04	-2,439,087,602.04	0.00
806	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,523,634,075.03	-1,523,634,075.03	0.00
807	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	1,667,242,355.45	-1,667,242,355.45	0.00
808	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,296,508,717.96	-3,296,508,717.96	0.00
809	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	2,513,722,893.97	-2,513,722,893.97	0.00

810	521027011	FEDERAL COLLEGE OF COMPLEMENTARY ANDALTERNATIVE MEDICINE, NIGERIA	289,562,807.21	-289,562,807.21	0.00
811	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,821,585,080.58	-1,821,585,080.58	0.00
812	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	3,700,300,013.28	-3,700,300,013.28	0.00
813	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	2,814,701,667.03	-2,814,701,667.03	0.00
814	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,911,437,008.85	-2,911,437,008.85	0.00
815	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	1,148,515,364.44	-1,148,515,364.44	0.00
816	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	5,793,175,016.45	-5,793,175,016.45	0.00
817	521027018	FEDERAL MEDICAL CENTRE, OWO	5,192,411,969.13	-5,192,411,969.13	0.00
818	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	7,411,233,510.88	-7,411,233,510.88	0.00
819	521027020	FEDERAL MEDICAL CENTRE, OWERRI	6,409,439,326.15	-6,409,439,326.15	0.00
820	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	5,289,113,583.01	-5,289,113,583.01	0.00
821	521027022	FEDERAL MEDICAL CENTRE, KATSINA	3,925,887,681.55	-3,925,887,681.55	0.00
822	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	2,907,684,204.83	-2,907,684,204.83	0.00
823	521027025	FEDERAL MEDICAL CENTRE, ASABA	4,998,514,415.97	-4,998,514,415.97	0.00
824	521027026	FEDERAL MEDICAL CENTRE, BIDA	4,278,506,336.90	-4,278,506,336.90	0.00
825	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	3,239,227,135.66	-3,239,227,135.66	0.00
826	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	3,530,660,738.56	-3,530,660,738.56	0.00
827	521027031	FEDERAL MEDICAL CENTRE, KOGI	3,946,689,972.52	-3,946,689,972.52	0.00
828	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,525,109,082.90	-2,525,109,082.90	0.00
829	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	3,439,319,805.40	-3,439,319,805.40	0.00
830	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	3,260,718,104.82	-3,260,718,104.82	0.00
831	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,856,286,276.04	-1,856,286,276.04	0.00
832	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	10,171,016,356.11	-10,171,016,356.11	0.00
833	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	6,698,103,962.01	-6,698,103,962.01	0.00
834	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,624,030,240.65	-2,624,030,240.65	0.00
835	521027039	NATIONAL EYE CENTRE KADUNA	1,734,833,933.78	-1,734,833,933.78	0.00
836	521027040	NATIONAL EAR CARE CENTRE KADUNA	1,500,995,585.58	-1,500,995,585.58	0.00
837	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	273,534,548.97	-273,534,548.97	0.00
838	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	1,596,629,256.53	-1,596,629,256.53	0.00
839	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	1,493,812,137.58	-1,493,812,137.58	0.00
840	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	1,720,000.00	-1,720,000.00	0.00
841	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	1,968,750.00	-1,968,750.00	0.00
842	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	1,968,750.00	-1,968,750.00	0.00

843	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	1,968,750.00	-1,968,750.00	0.00
844	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	16,208,333.35	-16,208,333.35	0.00
845	521029001	PHS, ABUJA	1,395,371.65	-1,395,371.65	0.00
846	521029002	PHS, YOLA	1,395,371.65	-1,395,371.65	0.00
847	521029003	PHS, JALINGO	1,395,371.65	-1,395,371.65	0.00
848	521029004	PHS, MAIDUGURI	1,395,371.65	-1,395,371.65	0.00
849	521029005	PHS, DAMATURU	1,395,371.65	-1,395,371.65	0.00
850	521029006	PHS, KANO	1,395,371.65	-1,395,371.65	0.00
851	521029007	PHS, KASTINA	1,395,371.65	-1,395,371.65	0.00
852	521029008	PHS, DUTSE	1,395,371.65	-1,395,371.65	0.00
853	521029009	PHS, ILORIN	1,395,371.65	-1,395,371.65	0.00
854	521029010	PHS, SOKOTO	1,395,371.65	-1,395,371.65	0.00
855	521029011	PHS, IBADAN	1,550,413.35	-1,550,413.35	0.00
856	521029012	PHS, ABEOKUTA	1,020,371.65	-1,020,371.65	0.00
857	521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE,AIRPORT AND WHARF)	2,790,743.30	-2,790,743.30	0.00
858	521029014	PHS, CALABAR	1,395,371.65	-1,395,371.65	0.00
859	521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,395,371.65	-1,395,371.65	0.00
860	521029016	PHS, WARRI	1,395,371.65	-1,395,371.65	0.00
861	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	1,130,675.00	-1,130,675.00	0.00
862	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	984,716,537.33	-984,716,537.33	0.00
863	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	914,029,014.45	-914,029,014.45	0.00
864	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	136,893,057.15	-136,893,057.15	0.00
865	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	537,063,527.49	-537,063,527.49	0.00
866	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	218,069,208.89	-218,069,208.89	0.00
867	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	13,260,833.35	-13,260,833.35	0.00
868	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	140,393,312.31	-140,393,312.31	0.00
869	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	11,520,070.00	-11,520,070.00	0.00
870	521039001	DENTAL THERAPISTS REGISTRATION BOARD	184,634,723.69	-184,634,723.69	0.00
871	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	564,286,609.02	-564,286,609.02	0.00
872	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	555,613,328.50	-555,613,328.50	0.00
873	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	837,322,774.94	-837,322,774.94	0.00
874	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	871,372,941.83	-871,372,941.83	0.00
875	521049001	NATIONAL HOSPITAL	8,292,597,883.65	-8,292,597,883.65	0.00
876	521050001	BASIC HEALTH CARE FUND	26,457,743,000.00	-26,457,743,000.00	0.00

877	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,305,895,552.73	-2,305,895,552.73	0.00
878	535002001	NATIONAL PARK HEADQUARTERS	286,802,199.17	-286,802,199.17	0.00
879	535003001	KAINJI NATIONAL PARK	519,340,718.53	-519,340,718.53	0.00
880	535004001	OYO NATIONAL PARK	370,439,516.55	-370,439,516.55	0.00
881	535005001	CHAD BASIN NATIONAL PARK	271,022,106.32	-271,022,106.32	0.00
882	535006001	GASHAKA GUMTI NATIONAL PARK	365,409,471.33	-365,409,471.33	0.00
883	535007001	CROSS RIVER NATIONAL PARK	520,177,503.72	-520,177,503.72	0.00
884	535008001	KAMUKU NATIONAL PARK	231,401,388.09	-231,401,388.09	0.00
885	535009001	OKUMU NATIONAL PARK	218,458,779.11	-218,458,779.11	0.00
886	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	567,009,912.55	-567,009,912.55	0.00
887	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	958,987,863.51	-958,987,863.51	0.00
888	535012001	FEDERAL COLLEGE OF FORESTRY JOS	677,010,399.71	-677,010,399.71	0.00
889	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH -SOUTH)	180,570,999.65	-180,570,999.65	0.00
890	535012302	RESOURCES MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)	130,153,103.61	-130,153,103.61	0.00
891	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	132,226,191.79	-132,226,191.79	0.00
892	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	2,265,462,002.41	-2,265,462,002.41	0.00
893	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	629,980,615.03	-629,980,615.03	0.00
894	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	2,288,879,667.11	-2,288,879,667.11	0.00
895	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	3,364,986,226.77	-3,364,986,226.77	0.00
896	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	328,634,354.95	-328,634,354.95	0.00
897	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	206,113,586.27	-206,113,586.27	0.00
898	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	548,997,333.75	-548,997,333.75	0.00
899	0543001001	NATIONAL POPULATION COMMISSION	6,108,884,201.59	-6,108,884,201.59	0.00
900	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	3,766,775,119.70	-3,766,775,119.70	0.00
901	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	931,785,446.35	-931,785,446.35	0.00
902	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	275,010,764,595.02	-275,010,764,595.02	0.00
903	544004001	NORTH EAST DEVELOPMENT COMMISSION	21,761,560,224.98	-21,761,560,224.98	0.00
904	544005001	NATIONAL COMMISSION FOR REFUGEES	2,919,740,519.00	-2,919,740,519.00	0.00
		GRAND-TOTAL	**4,422,256,915,980.02**	**-4,422,256,915,980.02**	**0.00**

12A. OTHER FUND

S/N.	ADMIN. CODE	MDA	OTHER FUND	
			₦	2019
		ECONOMIC SECTOR	-	-
1	022001200100	CONSOLIDATED REVENUE FUND	829,442,251,620.88	796,919,190,619.72
		GRAND-TOTAL	**829,442,251,620.88**	**796,919,190,619.72**

	NOTE 12A		
		current year	**previous**
			2019
160101	SPECIAL FUNDS/ACCOUNTS - RECEIPTS		
16010110	STABILIZATION FUND	27,298,710,048.00	31,722,102,458.78
16010111	ECOLOGICAL FUND	53,906,600,816.85	61,013,385,640.42
16010112	DEVELOPMENT OF NATURAL RESOURCES	91,335,401,650.67	163,926,451,786.77
16010113	TERTIARY EDUCATION TRUST FUND	259,568,777,028.06	221,241,462,181.27
16010114	STEEL POOL LEVY ACCOUNT	482,498,573.96	768,962,939.83
16010118	SUGAR DEVELOPMENT FUND	8,993,730,346.22	7,297,981,648.90
16010119	NATIONAL AUTOMOTIVE COUNCIL FUND	8,470,693,329.40	10,997,851,970.36
16010120	RICE LEVY	269,150.23	4,552,146.37
16010121	PORT LEVY	52,630,016,861.28	48,898,308,824.85
16010123	CISS LEVY	72,048,162,867.66	77,589,396,259.26
16010124	NESS LEVY	15,726,272,589.62	7,217,399,145.72
16010125	SERVICE CHARGE POOL ACCOUNT	3,826,036,978.17	-
16010126	CIGARETTE LEVY	-	1,832,435,754.60
16010127	CUSTOM TEXTILE LEVY	1,879,614,335.50	-
16010129	CEMENT LEVY	-	845,690.22
16010130	HUSK BROWN RICE LEVY	10,025,430.46	-
16010134	CONSOLIDATED POOL ACCOUNT	93,371,123,513.35	70,741,478,770.16
16010135	MOFI OPTIONAL ACCOUNT	24,190,924,713.01	7,820,715,070.67
16010136	WHEAT FLOUR LEVY	7,130,408.25	6,663,797.23
16010137	WHEAT GRAIN LEVY	90,529,059,424.90	63,639,083,930.89
16010144	NITDA POOL ACCOUNT	18,051,282,924.79	15,181,623,143.59
16010147	SOLID MINERALS REVENUE POOL A/C	5,482,978,973.99	5,003,742,877.17
16010148	35% NAC LEVY POOL ACCOUNT	1,632,941,656.51	2,014,746,582.66
	TOTAL	**829,442,251,620.88**	**796,919,190,619.72**

13. SALARIES & WAGES

S/N	ADMIN. CODE	MDA	SALARIES AND WAGES	ALLOWANCES	SOCIAL CONTRIBUTIONS	TOTALS	BUDGET	VARIANCE	
			210101	210201	210202				2019
			₦	₦	₦	₦	₦	₦	
		ADMINISTRATIVE SECTOR							
1	111001001	STATE HOUSE - HQTRS	1,156,743,130.00	193,634,493.00	143,484,159.45	1,493,861,782.45	1,494,970,518.00	1,108,735.55	1,570,659,772.53
2	111006001	NIPSS, KURU	631,506,715.25	0.00	46,210,509.90	677,717,225.15	742,332,060.00	64,614,834.85	1,339,054,214.19
3	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	772,551,705.17	466,157,904.00	71,705,261.17	1,310,414,870.34	1,441,268,739.00	130,853,868.66	1,339,054,214.19
4	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	10,294,720,481.88	11,439,003,944.86	1,554,042,683.18	23,287,767,109.92	24,999,305,044.00	1,711,537,934.08	14,601,800,339.25
5	111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	3,707,404,361.31	0.00	43,552,573.01	3,750,956,934.32	1,171,654,147.00	-2,579,302,787.32	424,858,948.01
6	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	412,983,399.08	0.00	34,109,976.32	447,093,375.40	484,236,133.00	37,142,757.60	1,339,054,214.19
7	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	619,031,593.56	0.00	49,859,925.13	668,891,518.69	828,561,653.00	159,670,134.31	711,455,276.03
8	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	905,729,118.33	0.00	90,548,418.81	996,277,537.14	1,019,128,128.00	22,850,590.86	963,377,563.34
9	0112001001	NASS MANAGEMENT	9,307,309,830.28	0.00	16,109,630.90	9,323,419,461.18	10,048,284,432.00	724,864,970.82	8,294,810,261.06
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	1,300,385,564.59	1,592,595.06	0.00	1,301,978,159.65	1,248,266,790.00	-53,711,369.65	-
13	0112005001	LEGISLATIVE AIDES	8,012,166,845.00	1,589,929,083.00	0.00	9,602,095,928.00	9,602,095,928.00	0.00	8,917,017,751.02
14	0112008001	GENERAL SERVICE	0.00	10,000,000.00	542,763,090.00	552,763,090.00	-	-552,763,090.00	550,763,090.00
15	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	0.00	600,439,312.00	600,439,312.00	387,175,350.72
16	116001001	MINISTRY OF DEFENCE – MODHQTRS	11,897,595,075.46	2,050,490,517.30	1,248,682,899.66	15,196,768,492.42	15,527,529,947.00	330,761,454.58	14,794,216,670.36

17	116002001	DEFENCE HEADQURTERS	0.00	41,827,618,611.54	0.00	41,827,618,611.54	41,827,618,612.00	0.46	579,346,250.50
18	116002002	DEFENCE RESEARCH ANDDEVELOPMENT BUREAU	176,915,123.75	306,033,000.00	6,722,625.30	489,670,749.05	472,745,996.00	-16,924,753.05	240,852,955.34
19	116003001	NIGERIAN ARMY	119,398,312,609.36	251,933,440,722.44	5,912,238,349.96	377,243,991,681.76	408,398,904,597.00	31,154,912,915.24	205,281,275,197.47
20	116004001	NIGERIAN NAVY	29,910,487,081.26	52,847,100,596.99	1,936,484,167.00	84,694,071,845.25	103,261,852,982.00	18,567,781,136.75	65,646,671,774.23
21	116005001	NIGERIAN AIRFORCE	24,644,227,351.13	66,630,972,975.93	1,183,270,956.39	92,458,471,283.45	100,661,544,772.00	8,203,073,488.55	58,282,814,633.75
22	116005002	AIRFORCE INSTITUTE OFTECHNOLOGY, KADUNA	1,349,691,369.10	237,833,419.06	92,913,833.79	1,680,438,621.95	1,875,046,751.00	194,608,129.05	-
23	116006001	NIGERIAN DEFENCEACADEMY (NDA)	4,801,749,630.82	2,932,162,584.21	228,343,936.24	7,962,256,151.27	8,443,990,098.00	481,733,946.73	1,144,433,212.39
24	116007001	NIGERIAN DEFENCE COLLEGE	478,318,366.16	2,238,717,256.08	76,529,467.54	2,793,565,089.78	3,943,203,344.00	1,149,638,254.22	2,184,558,577.00
25	116008001	COMMAND AND STAFFCOLLEGE, JAJI	783,882,893.17	2,612,325,589.88	93,105,109.06	3,489,313,592.11	3,497,818,402.00	8,504,809.89	1,144,433,212.39
26	116009001	NIGERIAN ARMED FORCESRESETTLEMENT CENTRE,	0.00	3,809,194,303.92	0.00	3,809,194,303.92	3,823,448,176.00	14,253,872.08	1,720,541,553.70
27	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	671,673,339.93	497,335,241.55	81,861,690.89	1,250,870,272.37	1,262,160,570.00	11,290,297.63	766,756,813.05
28	116012001	DEFENCE INTELLIGENCEAGENCY	9,746,528,407.36	1,210,919,113.50	183,462,623.28	11,140,910,144.14	14,811,853,359.00	3,670,943,214.86	4,270,364,975.88
29	116015017	DEFENCE MISSIONS	0.00	7,696,702,580.25	0.00	7,696,702,580.25	10,262,270,107.00	2,565,567,526.75	4,634,992,370.88
30	116021001	MILITARY PENSION BOARD	0.00	0.00	1,259,074,575.92	1,259,074,575.92	-	-1,259,074,575.92	-
31	116018001	DEFENCE SPACEADMINISTARTION	142,531,499.48	653,340,355.42	17,660,140.08	813,531,994.98	813,842,818.00	310,823.02	654,013,977.45
32	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	3,041,770,944.55	0.00	249,421,424.28	3,291,192,368.83	3,431,585,708.00	140,393,339.17	2,736,425,789.64
33	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	117,623,165.77	0.00	9,269,706.56	126,892,872.33	247,968,291.00	121,075,418.67	-
34	119002001	TECHNICAL AIDS CORPS	0.00	1,847,819,769.52	0.00	1,847,819,769.52	1,849,125,402.00	1,305,632.48	3,449,473,200.21
35	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	422,844,616.65	0.00	68,434,427.27	491,279,043.92	491,279,045.00	1.08	457,558,979.55
36	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	304,017,877.41	0.00	23,352,241.78	327,370,119.19	363,042,050.00	35,671,930.81	118,920,273.21
37	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	180,890,209.14	0.00	21,195,947.76	202,086,156.90	202,117,269.00	31,112.10	198,822,869.03
38	119009001	FOREIGN MISSION: ABIDJAN	40,284,104.38	86,594,743.96	0.00	126,878,848.34	228,698,646.00	101,819,797.66	158,636,397.59

39	119009002	FOREIGN MISSION: ACCRA	84,808,386.14	28,434,511.27	0.00	113,242,897.41	228,698,646.00	115,455,748.59	186,380,352.00
40	119009003	FOREIGN MISSION: ADDISABABA	52,958,720.00	185,629,539.39	0.00	238,588,259.39	356,395,288.00	117,807,028.61	236,870,422.52
41	119009004	FOREIGN MISSION: ALGIERS	50,327,610.45	62,322,515.75	0.00	112,650,126.20	276,380,745.00	163,730,618.80	150,200,168.27
42	119009005	FOREIGN MISSION: ANKARA	144,326,106.10	73,975,252.61	63,837,652.38	282,139,011.08	384,041,824.00	101,902,812.92	336,053,910.48
43	119009006	FOREIGN MISSION: ATHENS	130,591,031.16	88,833,751.04	0.00	219,424,782.20	300,366,562.00	80,941,779.80	227,040,924.15
44	119009007	FOREIGN MISSION: ATLANTA	126,558,227.60	186,480,430.24	0.00	313,038,657.84	327,398,028.00	14,359,370.16	242,924,200.00
45	119009009	FOREIGN MISSION: BAMAKO	21,577,207.71	71,158,114.39	6,004,962.76	98,740,284.86	227,164,007.00	128,423,722.14	121,893,073.91
46	119009010	FOREIGN MISSION: BANGKOK	36,835,075.31	119,498,658.24	0.00	156,333,733.55	349,776,632.00	193,442,898.45	230,079,186.80
47	119009011	FOREIGN MISSION: BANGUI	45,077,971.33	52,838,983.28	0.00	97,916,954.61	172,629,773.00	74,712,818.39	155,892,033.34
48	119009012	FOREIGN MISSION: BANJUL	20,684,453.70	76,291,948.96	0.00	96,976,402.66	223,554,696.00	126,578,293.34	114,089,885.48
49	119009013	FOREIGN MISSION: BATA	42,459,369.81	62,779,839.16	0.00	105,239,208.97	209,772,251.00	104,533,042.03	106,150,715.25
50	119009014	FOREIGN MISSION: BEIJING	74,563,613.78	101,922,906.04	0.00	176,486,519.81	580,234,148.00	403,747,628.19	260,621,729.87
51	119009015	FOREIGN MISSION: BEIRUT	74,238,220.81	107,184,772.04	0.00	181,422,992.85	228,115,701.00	46,692,708.15	196,519,809.85
52	119009016	FOREIGN MISSION: BERLIN	330,862,740.14	235,504,600.35	0.00	566,367,340.49	750,453,146.00	184,085,805.51	542,633,381.98
53	119009017	FOREIGN MISSION: BERNE	51,245,738.53	79,784,406.70	0.00	131,030,145.23	417,592,556.00	286,562,410.77	174,706,860.31
54	119009018	FOREIGN MISSION: BISSAU	29,190,990.08	107,489,072.50	0.00	136,680,062.58	186,759,522.00	50,079,459.42	129,211,951.23
55	119009019	FOREIGN MISSION: BRASILIA	48,893,469.41	73,957,387.76	10,233,454.26	133,084,311.43	520,814,930.00	387,730,618.57	109,468,435.56
56	119009020	FOREIGN MISSION: BRAZAVILLE	37,875,878.60	78,148,046.07	0.00	116,023,924.67	224,224,114.00	108,200,189.33	83,367,376.84
57	119009021	FOREIGN MISSION: BRUSSELS	205,602,068.56	188,944,168.43	619,851.72	395,166,088.71	497,937,797.00	102,771,708.29	399,141,967.40
58	119009022	FOREIGN MISSION:BUCHAREST	81,255,051.49	100,279,351.48	0.00	181,534,402.97	358,821,348.00	177,286,945.03	181,534,402.97
59	119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	366,869,816.00	366,869,816.00	241,998,748.48
60	119009024	FOREIGN MISSION: BUEA	24,857,800.32	56,857,211.67	0.00	81,715,011.99	260,585,419.00	178,870,407.01	125,715,403.06

61	119009025	FOREIGN MISSION: BUENOSAIRES	203,519,782.01	79,417,948.50	0.00	282,937,730.51	385,590,235.00	102,652,504.49	282,937,730.51
62	119009026	FOREIGN MISSION:BUJUMBURA	57,404,288.80	131,259,160.20	0.00	188,663,449.00	291,612,431.00	102,948,982.00	174,929,915.74
63	119009027	FOREIGN MISSION: CAIRO	54,893,581.82	91,199,315.15	0.00	146,092,896.97	253,905,602.00	107,812,705.03	157,043,521.21
64	119009028	FOREIGN MISSION: CANBERRA	66,890,770.57	76,066,190.91	3,363,841.02	146,320,802.50	442,461,145.00	296,140,342.50	257,542,946.97
65	119009029	FOREIGN MISSION: CARACAS	19,266,725.31	37,890,886.61	0.00	57,157,611.92	302,232,028.00	245,074,416.08	76,210,149.23
66	119009030	FOREIGN MISSION: CONAKRY	35,074,932.93	89,534,614.57	0.00	124,609,547.51	233,614,728.00	109,005,180.49	82,380,733.24
67	119009031	FOREIGN MISSION: COTONOU	62,137,601.50	67,076,584.35	9,715,923.08	138,930,108.93	286,312,211.00	147,382,102.07	71,101,212.22
68	119009032	FOREIGN MISSION: DAKAR	34,565,315.20	50,171,619.85	0.00	84,736,935.05	243,014,133.00	158,277,197.95	130,364,515.45
69	119009033	FOREIGN MISSION:DAMASCUS	44,797,582.34	119,130,542.92	0.00	163,928,125.26	235,296,871.00	71,368,745.74	107,894,563.64
70	119009034	FOREIGN MISSION: DAR-ES-SALAAM	14,364,069.31	1,277,564.40	0.00	15,641,633.71	301,653,284.00	286,011,650.29	84,468,635.09
71	119009035	FOREIGN MISSION: DOUALA	19,587,315.42	30,925,634.09	0.00	50,512,949.51	196,649,327.00	146,136,377.49	67,350,599.35
72	119009036	FOREIGN MISSION: DUBAITRADE MISSIONS	0.00	0.00	0.00	0.00	252,880,728.00	252,880,728.00	150,343,225.75
73	119009037	FOREIGN MISSION: DUBLIN	109,202,971.71	99,647,419.64	8,136,885.82	216,987,277.17	418,886,920.00	201,899,642.83	301,371,218.29
74	119009038	FOREIGN MISSION: FREETOWN	13,135,542.49	187,075,452.00	0.00	200,210,994.50	259,585,367.00	59,374,372.50	167,440,174.55
75	119009039	FOREIGN MISSION:GABORONE	84,978,388.08	114,352,941.18	0.00	199,331,329.26	270,001,850.00	70,670,520.74	116,591,855.90
76	119009040	FOREIGN MISSION: GENEVA	203,818,124.55	204,677,536.67	0.00	408,495,661.21	765,763,311.00	357,267,649.79	360,090,258.08
77	119009042	FOREIGN MISSION: HANOI	56,287,642.47	62,187,000.97	979,242.47	119,453,885.91	250,145,710.00	130,691,824.09	111,751,976.91
78	119009043	FOREIGN MISSION: HARARE	38,789,051.28	58,047,757.34	0.00	96,836,808.62	267,038,381.00	170,201,572.38	137,115,360.61
79	119009044	FOREIGN MISSION: HAVANA	54,633,477.43	61,990,719.33	0.00	116,624,196.75	263,886,464.00	147,262,267.25	296,467,257.53
80	119009045	FOREIGN MISSION:HONGKONG	43,670,387.41	59,747,132.79	3,042,693.14	106,460,213.34	267,225,915.00	160,765,701.66	141,946,951.12
81	119009046	FOREIGN MISSION:	36,858,115.94	76,534,242.42	0.00	113,392,358.36	202,135,371.00	88,743,012.64	114,140,531.60
82	119009047	FOREIGN MISSION: JAKARTA	33,742,751.48	77,917,200.00	0.00	111,659,951.48	265,471,772.00	153,811,820.52	127,350,065.76
83	119009048	FOREIGN MISSION: JEDDAH	221,715,441.31	132,896,351.76	0.00	354,611,793.07	437,577,331.00	82,965,537.93	339,335,715.55

84	119009049	FOREIGN MISSION:JOHANNESBURG	71,307,126.94	87,048,484.84	0.00	158,355,611.78	255,554,240.00	97,198,628.22	171,727,676.73
85	119009050	FOREIGN MISSION: KAMPALA	21,112,318.10	98,873,857.95	0.00	119,986,176.05	229,119,302.00	109,133,125.95	79,486,410.90
86	119009051	FOREIGN MISSION:KHARTOUM	39,288,181.85	105,140,436.36	0.00	144,428,618.21	246,304,971.00	101,876,352.79	164,506,278.28
87	119009052	FOREIGN MISSION: KIEV	50,350,388.58	107,513,013.75	0.00	157,863,402.33	320,218,435.00	162,355,032.67	90,275,035.09
88	119009053	FOREIGN MISSION: KIGALIRWANDA	58,533,679.05	72,352,326.70	0.00	130,886,005.75	254,844,030.00	123,958,024.25	128,408,792.24
89	119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	0.00	0.00	223,913,609.00	223,913,609.00	192,851,308.83
90	119009055	FOREIGN MISSION: KINSHASA	38,805,757.58	83,769,166.67	0.00	122,574,924.24	215,705,552.00	93,130,627.76	140,440,216.26
91	119009056	FOREIGN MISSION: KUALALUMPUR	0.00	0.00	0.00	0.00	306,000,860.00	306,000,860.00	161,351,761.47
92	119009057	FOREIGN MISSION: KUWAIT	83,259,583.33	83,716,959.06	0.00	166,976,542.40	189,890,679.00	22,914,136.60	153,151,303.03
93	119009058	FOREIGN MISSION: LIBREVILLE	58,882,506.17	37,342,000.00	0.00	96,224,506.17	206,366,741.00	110,142,234.83	146,829,233.34
94	119009059	FOREIGN MISSION: LISBON	104,886,519.63	97,979,194.81	0.00	202,865,714.44	232,642,304.00	29,776,589.56	202,696,874.67
95	119009060	FOREIGN MISSION: LOME	144,901,061.30	73,492,668.98	0.00	218,393,730.28	211,351,708.00	-7,042,022.28	102,558,766.95
96	119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	1,108,300,236.00	1,108,300,236.00	464,857,116.38
97	119009062	FOREIGN MISSION: LUANDA	48,224,242.42	54,517,606.06	0.00	102,741,848.48	158,008,703.00	55,266,854.52	97,916,954.61
98	119009063	FOREIGN MISSION: LUSAKA	88,485,983.48	87,440,913.28	21,020,202.00	196,947,098.76	187,924,552.00	-9,022,546.76	95,535,554.89
99	119009064	FOREIGN MISSION: MADRID	87,593,009.46	115,273,596.43	7,208,313.59	210,074,919.48	741,362,060.00	531,287,140.52	459,246,392.85
100	119009065	FOREIGN MISSION: MALABO	57,061,016.22	89,598,024.13	0.00	146,659,040.34	230,606,612.00	83,947,571.66	93,853,097.54
101	119009066	FOREIGN MISSION: MANILLA	63,861,011.76	169,316,803.03	0.00	233,177,814.79	208,093,163.00	-25,084,651.79	146,829,233.33
102	119009067	FOREIGN MISSION: MAPUTO	20,538,085.80	44,408,005.08	0.00	64,946,090.88	237,653,635.00	172,707,544.12	105,618,456.45
103	119009068	FOREIGN MISSION: MEXICOCITY	38,178,506.45	69,292,399.80	0.00	107,470,906.25	233,873,869.00	126,402,962.75	102,009,930.00
104	119009069	FOREIGN MISSION:MONROVIA	0.00	79,242,712.50	0.00	79,242,712.50	230,850,679.00	151,607,966.50	79,242,712.50
105	119009070	FOREIGN MISSION: MOSCOW	571,489,638.97	18,065,207.28	0.00	589,554,846.25	458,962,089.00	-130,592,757.25	269,497,533.38
106	119009071	FOREIGN MISSION: NAIROBI	29,645,704.11	94,592,715.42	208,438.79	124,446,858.33	327,213,511.00	202,766,652.67	165,086,919.85
107	119009072	FOREIGN MISSION:N'DJAMENA	44,575,540.05	98,271,012.93	8,523,615.34	151,370,168.32	333,442,445.00	182,072,276.68	178,082,550.97
108	119009074	FOREIGN MISSION: NEW DELHI	53,047,681.24	119,588,555.87	0.00	172,636,237.11	299,619,745.00	126,983,507.89	230,181,649.48

109	119009075	FOREIGN MISSION: NEW YORK(CG)	169,832,473.33	100,748,973.33	0.00	270,581,446.67	844,680,581.00	574,099,134.33	491,966,266.67
110	119009076	FOREIGN MISSION: NEW YORK(PM)	166,866,116.49	291,067,666.80	0.00	457,933,783.29	1,478,153,309.00	1,020,219,525.71	610,578,377.72
111	119009077	FOREIGN MISSION: NIAMEY	17,119,211.24	43,098,068.42	8,590,693.47	68,807,973.13	233,899,956.00	165,091,982.87	105,858,420.20
112	119009078	FOREIGN MISSION: NNJC -NIAMEY	19,953,523.02	57,892,121.21	0.00	77,845,644.23	173,483,894.00	95,638,249.77	111,208,063.18
113	119009080	FOREIGN MISSION: OTTAWA	282,462,949.40	128,152,778.94	0.00	410,615,728.34	582,581,597.00	171,965,868.66	359,822,423.24
114	119009081	FOREIGN MISSION:OUAGADOUGOU	30,815,070.17	44,995,828.79	1,784,960.67	77,595,859.63	232,682,231.00	155,086,371.37	96,994,824.54
115	119009082	FOREIGN MISSION: PARIS	277,867,427.19	239,454,818.94	0.00	517,322,246.13	564,180,178.00	46,857,931.87	483,146,344.79
116	119009083	FOREIGN MISSION: PORT OFSPAIN	40,843,845.68	43,771,350.13	0.00	84,615,195.81	254,969,711.00	170,354,515.19	130,177,224.33
117	119009084	FOREIGN MISSION: PRETORIA	45,936,321.67	112,561,781.20	2,137,766.25	160,635,869.12	329,643,380.00	169,007,510.88	248,250,110.79
118	119009085	FOREIGN MISSION: PYONGYANG	11,813,606.30	29,567,212.60	0.00	41,380,818.90	235,510,617.00	194,129,798.10	55,174,425.20
119	119009086	FOREIGN MISSION: RABAT	52,747,861.41	75,323,334.40	2,623,203.11	130,694,398.92	284,060,399.00	153,366,000.08	163,367,998.65
120	119009087	FOREIGN MISSION: RIYADH	162,488,567.49	96,642,527.92	0.00	259,131,095.40	314,590,361.00	55,459,265.60	272,121,728.94
121	119009088	FOREIGN MISSION: ROME	210,317,721.50	209,312,344.82	0.00	419,630,066.32	505,576,412.00	85,946,345.68	429,059,430.59
122	119009091	FOREIGN MISSION: SAO TOME	55,524,387.93	90,451,094.41	2,465,349.00	148,440,831.34	242,925,035.00	94,484,203.66	137,124,831.97
123	119009092	FOREIGN MISSION: SEOUL	146,312,254.99	130,388,110.33	1,735,031.56	278,435,396.88	373,163,627.00	94,728,230.12	211,460,982.76
124	119009093	FOREIGN MISSION: SHANGHAI	52,689,600.66	78,344,662.04	0.00	131,034,262.70	352,424,244.00	221,389,981.30	151,876,267.38
125	119009094	FOREIGN MISSION:SINGAPORE	60,063,103.17	61,731,684.61	13,840,428.57	135,635,216.36	445,450,411.00	309,815,194.64	237,426,103.40
126	119009095	FOREIGN MISSION:STOCKHOLM	42,841,007.53	44,653,687.99	0.00	87,494,695.52	340,772,658.00	253,277,962.48	218,367,912.22
127	119009096	FOREIGN MISSION: TEHRAN	66,051,832.16	81,387,613.64	0.00	147,439,445.80	263,377,132.00	115,937,686.20	232,952,173.81
128	119009097	FOREIGN MISSION: TEL AVIV	126,988,442.04	84,322,104.98	0.00	211,310,547.02	319,428,231.00	108,117,683.98	258,125,695.32
129	119009099	FOREIGN MISSION: THE HAGUE	197,839,180.25	130,451,930.31	5,083,448.28	333,374,558.83	445,146,876.00	111,772,317.17	273,403,281.82
130	119009100	FOREIGN MISSION: TOKYO	236,853,509.95	228,172,527.52	0.00	465,026,037.47	624,176,361.00	159,150,323.53	407,681,091.74
131	119009101	FOREIGN MISSION: TRIPOLI	25,659,622.57	53,313,488.48	0.00	78,973,111.05	219,941,110.00	140,967,998.95	121,497,093.92

132	119009102	FOREIGN MISSION: TUNIS	24,019,247.77	86,828,316.09	1,891,408.97	112,738,972.82	295,298,458.00	182,559,485.18	139,371,902.57
133	119009103	FOREIGN MISSION: VIENNA	71,529,808.14	72,841,947.27	4,250,906.38	148,622,661.80	512,184,044.00	363,561,382.20	330,272,581.77
134	119009104	FOREIGN MISSION: WARSAW	24,482,600.74	43,298,107.62	6,219,984.64	74,000,692.99	294,361,311.00	220,360,618.01	182,088,142.68
135	119009105	FOREIGN MISSION:WASHINGTON	0.00	0.00	0.00	0.00	963,033,576.00	963,033,576.00	688,017,993.95
136	119009106	FOREIGN MISSION: WINDHOEK	13,470,438.41	41,241,328.57	1,338,023.97	56,049,790.95	295,337,620.00	239,287,829.05	65,940,930.53
137	119009107	FOREIGN MISSION: YAOUNDE	84,808,386.14	28,434,511.27	0.00	113,242,897.41	251,621,588.00	138,378,690.59	131,583,536.39
138	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	34,743,575.86	0.00	71,407,139.39	106,150,715.25	252,047,279.00	145,896,563.75	601,827,702.60
139	119009110	FOREIGN MISSIONS, ABU DHAB	61,313,796.05	89,873,475.72	0.00	151,187,271.77	329,572,020.00	178,384,748.23	299,862,536.07
140	119009111	FOREIGN MISSION LILONGWE,MALAWI	18,184,915.54	66,077,720.75	0.00	84,262,636.29	242,897,367.00	158,634,730.71	82,225,788.00
141	119009115	FOREIGN MISSION PRAQUE,CZECH REPUBLIC	74,154,595.07	214,853,921.35	0.00	289,008,516.42	148,779,012.00	-140,229,504.42	119,366,949.61
142	119009116	FOREIGN MISSION VATICAN	40,898,927.97	46,019,163.34	0.00	86,918,091.31	271,076,192.00	184,158,100.69	186,290,939.79
143	119009118	CONSOLATE GENERALFRANKFURT, GERMANY	70,053,769.83	116,805,304.57	0.00	186,859,074.39	327,156,111.00	140,297,036.61	199,331,329.26
144	119009120	FOREIGN MISSION DOHA,QATAR	31,456,134.45	74,769,605.93	0.00	106,225,740.38	307,537,898.00	201,312,157.62	132,782,175.48
145	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	36,376,406.65	84,682,931.93	0.00	121,059,338.58	182,051,436.00	60,992,097.42	301,639,079.75
146	119009123	FOREIGN MISSION AMMAN,JORDAN	0.00	0.00	0.00	0.00	379,502,024.00	379,502,024.00	262,685,083.82
147	119009124	FOREIGN MISSIONGUANGZHOU, CHINA	27,885,349.17	94,521,989.39	0.00	122,407,338.56	290,694,952.00	168,287,613.44	163,209,784.75
148	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	2,497,790,018.35	124,914,254.82	304,819,422.77	2,927,523,695.94	2,927,523,697.00	1.06	3,622,832,914.65
149	123003001	NIGERIAN TELEVISION AUTHORITY	4,564,706,323.00	970,500,000.00	570,060,258.96	6,105,266,581.96	6,105,808,788.00	542,206.04	5,952,614,906.99
150	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	5,527,274,847.00	1,198,727,576.00	690,909,356.00	7,416,911,779.00	7,416,911,780.00	1.00	7,573,417,888.85
151	123005001	NEWS AGENCY OF NIGERIA	1,066,520,713.67	230,000,000.00	127,784,542.93	1,424,305,256.60	1,483,789,814.00	59,484,557.40	1,428,241,963.24
152	123006001	VOICE OF NIGERIA	1,343,934,533.09	412,244,548.08	166,535,341.76	1,922,714,422.93	1,922,714,424.00	1.07	1,729,389,824.88
153	123007001	NIGERIAN FILM CORPORATION	385,656,382.89	93,000,000.00	33,735,407.91	512,391,790.80	600,082,185.00	87,690,394.20	449,445,747.63
154	123008001	NATIONAL BROADCASTING	650,799,894.39	101,998,198.00	62,461,932.00	815,260,024.39	664,155,587.00	-151,104,437.39	636,025,872.63
155	123009001	NIGERIA PRESS COUNCIL	151,318,431.37	22,410,702.00	20,714,005.69	194,443,139.06	220,430,656.00	25,987,516.94	162,021,100.38
156	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	618,466,207.63	126,093,158.00	77,606,151.55	822,165,517.18	824,548,522.00	2,383,004.82	775,848,064.79

157	123011001	ADVERTISING PRACTIONERS OF NIGERIA	241,928,677.43	51,359,538.00	31,211,779.69	324,499,995.12	332,265,556.00	7,765,560.88	205,360,482.45
158	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	521,121,070.56	0.00	66,414,131.35	587,535,201.91	597,727,183.00	10,191,981.09	588,633,961.95
159	123031003	NATIONAL COMMISSION FORMUSEUMS AND MONUMENTS	2,876,724,491.24	406,368,219.00	359,950,108.00	3,643,042,818.24	3,645,919,192.00	2,876,373.76	3,422,840,547.48
160	123031004	NATIONAL COUNCIL OF ARTS ANDCULTURE	1,255,921,404.34	265,460,220.00	152,999,058.29	1,674,380,682.63	1,678,393,416.00	4,012,733.37	1,433,683,130.78
161	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	293,482,427.55	44,278,927.00	38,853,160.00	376,614,514.55	393,957,363.00	17,342,848.45	353,080,956.27
162	123031006	NATIONAL TROUPE OF NIGERIA	120,702,358.64	26,445,571.09	32,198,314.31	179,346,244.04	179,346,245.00	0.96	180,522,926.96
163	123031007	NATIONAL THEATRE	267,193,244.01	54,808,921.00	31,635,450.27	353,637,615.28	356,547,108.00	2,909,492.72	324,335,842.69
164	123031008	NATIONAL GALLERY OF ART	1,286,310,743.23	273,799,971.97	163,518,487.19	1,723,629,202.39	1,745,466,357.00	21,837,154.61	1,752,784,684.72
165	123031009	NATIONAL WAR MUSEUM - UMUAHIA	72,311,568.90	9,000,000.00	6,203,751.19	87,515,320.09	110,339,822.00	22,824,501.91	79,439,637.69
166	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,210,353,180.45	0.00	94,299,495.14	1,304,652,675.59	1,361,453,138.00	56,800,462.41	1,270,389,320.80
167	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,405,867,442.68	0.00	160,934,467.90	1,566,801,910.58	1,584,455,632.00	17,653,721.42	1,341,284,671.85
168	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	133,488,562.02	0.00	11,307,763.75	144,796,325.77	179,954,155.00	35,157,829.23	133,691,976.51
169	123031017	NATIONAL ORIENTATION AGENCY	5,439,608,484.96	0.00	679,951,060.78	6,119,559,545.74	6,119,559,546.00	0.26	5,873,677,946.74
170	0124001001	MINISTRY OF INTERIOR - HQTRS	813,675,611.47	0.00	99,715,843.50	913,391,454.97	915,385,064.00	1,993,609.03	3,659,166,659.58
171	0124002001	NIGERIA CORRECTIONAL SERVICE	36,056,565,946.99	4,434,004,072.39	3,705,573,891.86	44,196,143,911.24	46,794,089,065.00	2,597,945,153.76	41,560,082,321.23
172	0124003001	NIGERIA IMMIGRATION SERVICE	33,310,242,730.00	22,077,254,160.53	3,725,804,568.44	59,113,301,458.97	54,212,808,020.00	-4,900,493,438.97	46,920,241,794.40
173	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	61,362,772,113.81	8,704,851,473.73	7,430,221,449.96	77,497,845,037.50	84,871,970,508.00	7,374,125,470.50	80,645,811,928.00
174	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	121,623,552.00	0.00	12,458,536.45	134,082,088.45	134,365,755.00	283,666.55	133,894,784.58
175	0124007001	FEDERAL FIRE SERVICE	4,782,607,190.96	1,041,325,377.00	597,825,898.00	6,421,758,465.96	6,421,758,466.00	0.04	5,508,543,704.64
176	155002001	NIGERIA POLICE ACADEMYWUDIL, KANO	0.00	0.00	0.00	0.00	979,466,661.00	979,466,661.00	1,089,114,558.70

177	155004001	POLICE FORMATIONS ANDCOMMANDS	302,160,996,374.85	41,661,540,971.33	33,614,664,441.78	377,437,201,787.96	370,949,627,545.00	-6,487,574,242.96	333,326,103,881.66
178	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	1,998,672,282.21	0.00	253,473,288.00	2,252,145,570.21	2,292,515,675.00	40,370,104.79	2,219,624,744.73
179	125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	139,237,576.00	0.00	17,404,697.00	156,642,273.00	156,642,273.00	0.00	161,926,929.08
180	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	705,745,242.87	17,536,975.00	86,833,958.68	810,116,176.55	810,116,327.00	150.45	725,149,284.07
181	125005002	FEDERAL TRAINING CENTRE,ENUGU	50,262,323.00	0.00	5,238,618.63	55,500,941.63	56,545,116.00	1,044,174.37	23,621,391.54
182	125005003	FEDERAL TRAINING CENTRE,ILORIN	57,377,252.00	0.00	6,932,443.59	64,309,695.59	64,549,415.00	239,719.41	24,645,495.72
183	125005004	FEDERAL TRAINING CENTRE,KADUNA	53,961,944.00	0.00	6,276,770.16	60,238,714.16	60,707,189.00	468,474.84	25,200,705.27
184	125005005	FEDERAL TRAINING CENTRE,LAGOS	88,203,465.32	0.00	10,686,357.91	98,889,823.23	99,228,902.00	339,078.77	38,893,249.07
185	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	46,366,888.00	0.00	5,522,074.48	51,888,962.48	52,162,749.00	273,786.52	23,498,227.68
186	125005007	FEDERAL TRAINING CENTRE,CALABAR	43,087,344.00	0.00	5,257,316.55	48,344,660.55	49,147,100.00	802,439.45	19,451,571.62
187	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	202,862,501.00	0.00	23,116,552.27	225,979,053.27	226,836,098.00	857,044.73	210,292,663.41
188	125008001	BUREAU OF PUBLIC SERVICE REFORMS	67,650,931.60	31,325,627.65	8,583,726.83	107,560,286.08	77,253,538.00	-30,306,748.08	79,944,491.71
189	140001001	AUDITOR GENERAL FOR THEFEDERATION	1,769,952,405.60	0.00	176,785,002.33	1,946,737,407.93	1,991,196,457.00	44,459,049.07	1,955,862,310.32
190	145001001	PUBLIC COMPLAINTS COMMISSION	6,497,399,893.77	0.00	0.00	6,497,399,893.77	4,700,000,000.00	-1,797,399,893.77	4,389,046,360.80
191	147001001	FEDERAL CIVIL SERVICE COMMISSION	624,454,046.47	0.00	51,121,130.12	675,575,176.59	680,372,491.00	4,797,314.41	738,749,975.72
192	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	28,233,420,729.54	0.00	0.00	28,233,420,729.54	20,320,494,696.21	-7,912,926,033.33	21,023,001,782.91
193	0149001001	FEDERAL CHARACTER COMMISSION	1,697,288,861.10	380,000,000.00	157,641,875.98	2,234,930,737.08	2,390,693,169.00	155,762,431.92	1,917,358,454.00
194	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	1,825,049,498.16	0.00	182,730,353.81	2,007,779,851.97	2,054,958,308.00	47,178,456.03	-
195	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	737,152,122.08	0.00	91,860,769.86	829,012,891.94	829,296,140.00	283,248.06	786,770,328.50
196	156003001	NIGERIA COMMUNICATION SATELLITE	2,233,474,472.05	0.00	157,702,915.61	2,391,177,387.66	2,574,533,281.00	183,355,893.34	2,328,040,601.97
197	156006001	NIPOST	7,856,894,617.25	0.00	1,237,439,532.08	9,094,334,149.33	9,094,334,176.00	26.67	8,860,271,775.16

198	157001001	NATIONAL SECURITY ADVISER	1,201,794,384.70	4,094,420,488.00	28,973,877.26	5,325,188,749.96	7,048,508,052.00	1,723,319,302.04	1,513,587,969.84
199	157002001	DIRECTORATE OF STATE SECURITYSERVICE	33,698,374,515.76	4,212,296,814.00	11,948,756,605.20	49,859,427,934.96	52,280,134,244.00	2,420,706,309.04	13,372,151,378.49
200	157003001	NATIONAL INTELLIGENCEAGENCY	28,157,655,560.16	385,015,584.38	1,011,004,391.41	29,553,675,535.95	38,485,129,691.00	8,931,454,155.05	11,592,972,887.49
201	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	41,183,610.23	416,900,000.00	2,019,712.53	460,103,322.76	426,506,762.00	-33,596,560.76	426,267,206.84
202	157002002	NATIONAL INSTITUTE FORSECURITY STUDIES	366,295,364.00	6,013,041.00	46,178,812.96	418,487,217.96	418,487,218.00	0.04	-
203	0158001001	CODE OF CONDUCT TRIBUNAL	364,624,879.00	98,700,000.00	41,270,713.47	504,595,592.47	504,726,915.00	131,322.53	471,467,237.73
204	159001001	INFRASTRUCTURE CONCESSIONREGULATORY COMMISSION	839,948,207.16	0.00	67,042,983.84	906,991,191.00	946,530,654.00	39,539,463.00	894,012,842.98
205	160001001	POLICE SERVICE COMMISSION HQTRS	513,286,080.00	0.00	60,805,993.29	574,092,073.29	577,446,842.00	3,354,768.71	580,680,890.58
206	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	3,789,141,291.66	376,000,000.00	227,059,370.73	4,392,200,662.39	3,908,919,586.00	-483,281,076.39	4,469,235,533.24
207	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	3,795,284,603.63	0.00	474,418,862.68	4,269,703,466.31	4,269,769,763.00	66,296.69	4,171,932,331.57
208	164002001	NATIONAL MERIT AWARD	0.00	0.00	0.00	0.00	37,445,889.00	37,445,889.00	34,175,864.96
209	161007001	FEDERAL ROAD SAFETY COMMISSION	27,751,893,302.77	6,147,759,504.00	3,382,689,587.32	37,282,342,394.09	37,050,687,163.00	-231,655,231.09	34,036,464,731.41
210	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	-	0.00	183,904,073.69
211	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	166,946,615.97	0.00	19,385,681.63	186,332,297.60	187,828,362.00	1,496,064.40	183,904,073.69
212	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	565,234,493.56	166,203,642.00	69,165,037.62	800,603,173.18	802,298,977.00	1,695,803.82	766,113,231.66
213	161013001	NATIONAL PENSION COMMISSION	0.00	0.00	65,909,343,248.25	65,909,343,248.25	-	-65,909,343,248.25	36,997,872,596.00
214	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	409,578,497.70	0.00	44,890,800.86	454,469,298.56	456,554,778.00	2,085,479.44	314,560,527.65
215	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	164,212,701.98	0.00	19,893,395.60	184,106,097.58	184,847,789.00	741,691.42	177,407,149.53
216	164003001	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	0.00	467,112,606.00	467,112,606.00	450,219,753.75
217	164004001	NATIONAL LOTTERY REGULATORYCOMMISSION	0.00	0.00	0.00	0.00	1,627,665,235.00	1,627,665,235.00	1,518,985,841.86
218	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	279,539,509.20	0.00	23,646,341.82	303,185,851.02	326,631,056.00	23,445,204.98	355,766,146.07
219	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	206,742,840.12	0.00	23,868,944.71	230,611,784.83	232,585,695.00	1,973,910.17	192,142,838.43

220	""	TERTIARY EDUCATION TRUST FUND	3,305,630,544.50	345,269,088.97	433,833,802.34	4,084,733,435.81	3,954,335,598.52	-130,397,837.29	3,712,231,168.45
		ECONOMIC SECTOR							
221	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	5,866,045,682.40	0.00	710,225,437.91	6,576,271,120.31	6,622,492,512.00	46,221,391.69	6,591,958,309.51
222	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	300,151,141.45	0.00	25,021,497.10	325,172,638.55	372,781,567.00	47,608,928.45	310,967,033.26
223	**215003001**	**AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN**	345,139,743.00	0.00	41,774,125.68	386,913,868.68	386,492,735.00	-421,133.68	**398,528,248.45**
224	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	422,206,996.00	0.00	51,391,659.00	473,598,655.00	473,598,656.00	1.00	432,181,986.17
225	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	1,010,235,611.00	427,167.00	123,517,407.46	1,134,180,185.46	1,135,847,247.00	1,667,061.54	1,180,435,724.73
226	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	1,558,218,365.24	480,297,702.00	260,594,564.04	2,299,110,631.28	2,284,823,560.00	-14,287,071.28	2,314,829,900.99
227	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	1,746,939,106.00	14,550,000.00	217,131,522.91	1,978,620,628.91	1,978,731,413.00	110,784.09	1,960,446,052.55
228	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,497,500,662.00	8,786,199.00	185,803,368.00	1,692,090,229.00	1,692,090,231.00	2.00	1,605,432,111.83
229	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	866,439,601.96	0.00	92,328,680.91	958,768,282.87	1,283,489,571.00	324,721,288.13	1,115,020,103.56
230	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	741,957,604.07	26,062,064.79	59,487,060.74	827,506,729.60	1,575,898,517.00	748,391,787.40	1,536,607,250.77
231	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	1,162,747,453.50	735,350.00	150,713,477.00	1,314,196,280.50	1,367,495,013.00	53,298,732.50	1,316,073,904.33
232	215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	937,366,153.00	116,556,730.03	1,053,922,883.03	1,054,442,367.00	519,483.97	1,047,299,173.84
233	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	643,523,350.40	610,674.09	86,921,347.39	731,055,371.88	1,283,791,335.00	552,735,963.12	1,131,069,055.67
234	215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,212,395,493.00	0.00	148,110,187.44	1,360,505,680.44	1,369,664,266.00	9,158,585.56	1,244,224,948.44
235	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	484,352,271.92	0.00	80,047,023.00	564,399,294.92	564,452,853.00	53,558.08	537,272,017.28
236	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	562,763,551.86	0.00	70,884,559.66	633,648,111.52	1,182,415,732.00	548,767,620.48	981,949,612.58
237	215019001	VETERINARY COUNCIL OF NIGERIA	77,342,902.58	15,571,000.00	7,965,289.10	100,879,191.68	101,770,651.00	891,459.32	102,042,181.83
238	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	914,379,898.67	105,809,044.00	112,158,997.00	1,132,347,939.67	1,126,313,735.00	-6,034,204.67	1,031,927,651.73
239	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	417,550,969.00	6,228,951.00	51,052,415.00	474,832,335.00	474,832,337.00	2.00	459,708,203.14
240	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	510,566,499.53	1,423,995.00	62,603,885.00	574,594,379.53	574,623,369.00	28,989.47	561,760,162.10

241	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,388,508,727.00	0.00	163,773,576.22	1,552,282,303.22	1,579,833,206.00	27,550,902.78	1,356,840,770.09
242	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	283,762,162.00	0.00	34,560,884.90	318,323,046.90	319,349,844.00	1,026,797.10	313,757,837.57
243	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	244,970,137.97	266,000,000.00	83,354,954.00	594,325,091.97	655,364,739.00	61,039,647.03	536,218,389.85
244	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	393,084,618.00	52,411,898.00	43,961,654.86	489,458,170.86	495,160,379.00	5,702,208.14	439,739,233.62
245	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	150,477,435.21	0.00	19,366,980.00	169,844,415.21	183,580,923.00	13,736,507.79	206,230,595.17
246	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	562,274,696.00	30,764,006.77	71,813,666.69	664,852,369.46	672,549,718.00	7,697,348.54	550,499,906.04
247	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	106,942,338.00	0.00	11,441,069.07	118,383,407.07	118,925,915.00	542,507.93	110,675,517.64
248	215030001	FEDERAL CO-OPERATIVE COLLEGE-KADUNA	111,919,343.42	10,083,000.00	12,739,307.00	134,741,650.42	125,847,484.00	-8,894,166.42	100,090,517.34
249	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	90,561,087.26	4,220,992.00	6,700,539.61	101,482,618.87	106,301,691.00	4,819,072.13	102,110,306.97
250	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	316,076,785.46	0.00	38,957,504.54	355,034,290.00	355,034,292.00	2.00	329,277,482.67
251	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	213,878,724.00	0.00	24,305,376.90	238,184,100.90	239,377,848.00	1,193,747.10	228,607,145.25
252	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	566,255,767.00	0.00	66,881,746.89	633,137,513.89	635,969,324.00	2,831,810.11	648,456,656.71
253	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	197,253,266.42	21,945,843.00	23,785,946.00	242,985,055.42	243,153,443.00	168,387.58	233,494,140.12
254	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	97,149,258.10	0.00	5,670,940.10	102,820,198.20	108,166,775.00	5,346,576.80	102,882,733.74
255	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	740,702,392.50	0.00	65,045,252.47	805,747,644.97	839,002,209.00	33,254,564.03	700,420,578.70
256	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	587,147,399.00	0.00	72,142,180.25	659,289,579.25	659,289,581.00	1.75	633,608,955.18
257	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,085,569,496.79	0.00	124,365,467.47	1,209,934,964.26	1,238,072,327.00	28,137,362.74	-
258	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	387,455,711.00	11,992,295.00	47,380,165.00	446,828,171.00	446,828,172.00	1.00	436,846,000.27
259	215055001	OFFICE OF THE PERMANENT REPRESENTATIVETO FAO	9,637,984.25	0.00	0.00	9,637,984.25	38,551,937.00	28,913,952.75	9,637,984.25
260	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	335,853,941.00	231,000.00	39,715,285.03	375,800,226.03	376,451,468.00	651,241.97	355,054,435.06
261	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY ANDMARINE RESEARCH	879,291,581.00	0.00	108,527,232.00	987,818,813.00	987,818,815.00	2.00	824,032,809.91
262	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	1,353,214,928.50	372,236,623.52	117,004,705.79	1,842,456,257.81	5,541,371,572.00	3,698,915,314.19	5,218,753,090.67
263	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	1,555,972,057.45	0.00	159,667,051.85	1,715,639,109.30	6,497,979,061.00	4,782,339,951.70	6,066,284,805.54

264	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	2,197,576,092.93	1,426,720.00	231,750,983.30	2,430,753,796.23	7,031,047,323.00	4,600,293,526.77	7,165,705,003.38
265	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	1,559,777,881.61	0.00	193,740,838.00	1,753,518,719.61	1,771,467,729.00	17,949,009.39	1,282,535,865.17
266	220002001	DEBT MANAGEMENT OFFICE	406,437,176.79	200,000,000.00	43,163,887.31	649,601,064.10	675,483,855.00	25,882,790.90	420,910,454.30
267	220006001	INVESTMENT AND SECURITIES TRIBUNAL	264,887,143.00	578,323,301.92	24,513,456.05	867,723,900.97	396,779,072.00	-470,944,828.97	354,711,310.55
268	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	92,823,078,047.82	7,417,351,122.00	27,756,067,410.62	127,996,496,580.44	3,490,195,397.00	-124,506,301,183.44	160,802,708,878.63
269	220007005	FPO AKURE	0.00	0.00	0.00	0.00	-	0.00	147,000.00
270	220007018	FPO ILORIN	0.00	0.00	0.00	0.00	-	0.00	235,961.00
271	220007038	FPO YOLA	0.00	0.00	0.00	0.00	-	0.00	14,407,900.00
272	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	1,490,199,940.84	0.00	123,666,833.20	1,613,866,774.04	1,853,650,868.00	239,784,093.96	1,593,853,151.24
273	220003001	BUDGET OFFICE OF THE FEDERATION	498,682,616.00	0.00	62,233,777.39	560,916,393.39	561,017,943.00	101,549.61	495,811,916.83
274	220003002	SERVICE WIDE VOTE	0.00	0.00	0.00	0.00	733,120,662,961.00	733,120,662,961.00	-
275	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	856,940,625.98	12,485,649.85	76,645,928.99	946,072,204.82	970,304,713.00	24,232,508.18	781,024,697.95
276	220021001	NATIONAL BUREAU OF STATISTICS	3,394,834,045.32	0.00	460,926,732.00	3,855,760,777.32	4,159,414,311.00	303,653,533.68	3,614,740,117.20
277	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	504,075,297.25	0.00	65,803,935.00	569,879,232.25	603,333,128.00	33,453,895.75	563,390,764.23
278	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	0.00	-	0.00	585,461,494.53
279	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,061,571,484.47	0.00	263,195,934.95	2,324,767,419.42	2,420,159,164.00	95,391,744.58	2,419,617,618.45
280	222002001	STANDARD ORGANIZATION OF NIGERIA	2,556,433,796.00	0.00	304,942,709.69	2,861,376,505.69	2,874,603,805.00	13,227,299.31	2,444,370,281.45
281	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	392,634,029.00	0.00	47,121,862.39	439,755,891.39	440,329,068.00	573,176.61	337,076,706.02
282	222005001	INDUSTRIAL TRAINING FUND	0.00	980,935,000.00	0.00	980,935,000.00	1,500,000,000.00	519,065,000.00	1,057,379,975.22
283	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	871,242,073.86	0.00	62,372,521.17	933,614,595.03	975,933,807.00	42,319,211.97	740,297,267.89
284	222007001	FINANCIAL REPORTING COUNCILOF NIGERIA	0.00	0.00	0.00	0.00	-	0.00	6,018,155.75

285	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	853,214,609.22	44,694,588.44	70,494,823.88	968,404,021.54	1,065,594,130.00	97,190,108.46	665,797,993.22
286	222009001	CONSUMER PROTECTION COUNCIL	500,938,859.46	0.00	58,584,283.02	559,523,142.48	562,206,408.00	2,683,265.52	519,914,659.18
287	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	73,937,303.16	0.00	8,123,459.79	82,060,762.95	83,179,466.00	1,118,703.05	79,635,852.79
288	222012001	EXTERNAL TRADE SECTOR, GENEVA(WTO)	87,322,777.00	0.00	0.00	87,322,777.00	349,291,108.00	261,968,331.00	114,324,375.00
289	222013001	OIL AND GAS FREE ZONESAUTHORITY, NIGERIA (OGFZA)	717,494,902.00	44,556,848.18	0.00	762,051,750.18	810,258,560.00	48,206,809.82	606,764,240.88
290	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	62,760,255.27	0.00	6,259,843.67	69,020,098.94	55,573,592.00	-13,446,506.94	65,319,525.98
291	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	138,004,586.61	0.00	10,835,092.13	148,839,678.74	157,741,997.00	8,902,318.26	142,660,886.33
292	222016001	NIGERIA TRADE OFFICE, TAIWAN	32,216,337.50	0.00	0.00	32,216,337.50	128,865,350.00	96,649,012.50	42,869,886.15
293	222017001	NIGERIA TRADE OFFICE, CHINA	28,506,522.00	0.00	0.00	28,506,522.00	114,026,088.00	85,519,566.00	40,083,014.15
294	222027001	SMEDAN - H/QTRS	377,407,262.06	0.00	45,907,663.36	423,314,925.42	424,583,173.00	1,268,247.58	414,146,835.87
295	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	583,598,088.45	0.00	29,501,836.41	613,099,924.86	718,733,326.00	105,633,401.14	654,978,564.44
296	222031001	NIGERIA OFFICE FOR TRADENEGOTIATION (NOTN) ABUJA	155,997,501.18	0.00	13,515,515.03	169,513,016.21	175,592,006.00	6,078,989.79	131,513,594.28
297	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	3,155,896,041.00	0.00	382,636,419.63	3,538,532,460.63	3,485,035,206.00	-53,497,254.63	2,280,474,179.67
298	227002001	INDUSTRIAL ARBITRATION PANEL	484,694,978.45	0.00	17,268,614.76	501,963,593.21	532,812,434.00	30,848,840.79	506,857,877.84
299	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	377,445,724.76	0.00	63,736,700.81	441,182,425.57	441,182,426.00	0.43	445,726,746.62
300	227004001	NATIONAL PRODUCTIVITY CENTRE	820,312,185.00	0.00	98,563,728.36	918,875,913.36	921,642,554.00	2,766,640.64	890,509,627.76
301	227005001	NATIONAL DIRECTORATE OFEMPLOYMENT	3,237,720,901.22	1,231,227,759.37	206,220,954.76	4,675,169,615.35	4,365,613,192.00	-309,556,423.35	3,531,339,922.95
302	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,149,043,118.36	0.00	256,308,590.87	1,405,351,709.23	759,579,464.00	-645,772,245.23	633,767,876.12
303	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	768,760,737.41	0.00	96,145,125.00	864,905,862.41	865,306,119.00	400,256.59	837,397,246.82
304	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	405,174,229.76	173,362,233.00	48,673,530.93	627,209,993.69	629,270,762.00	2,060,768.31	440,949,978.58
305	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	324,706,131.00	0.00	36,126,323.06	360,832,454.06	363,910,182.00	3,077,727.94	290,931,807.96

306	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	2,366,161,439.69	698,847,518.56	339,472,114.19	3,404,481,072.44	3,404,672,789.00	191,716.56	2,328,191,759.07
307	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	623,251,288.58	106,350,271.00	73,401,347.74	803,002,907.32	807,525,972.00	4,523,064.68	401,562,340.44
308	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	511,447,876.41	92,587,200.00	66,818,843.65	670,853,920.06	693,956,805.00	23,102,884.94	376,981,543.15
309	228005004	CENTRE FOR GEODESY AND GEODYNAMICS- TORO BAUCHI STATE	711,639,107.34	192,421,869.00	52,172,502.62	956,233,478.96	992,962,238.00	36,728,759.04	600,514,433.88
310	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	650,961,672.10	112,506,559.73	49,419,546.08	812,887,777.91	854,559,780.00	41,672,002.09	557,724,220.31
311	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	1,177,788,606.04	203,861,564.63	159,358,706.07	1,541,008,876.74	1,541,008,879.00	2.26	1,062,354,239.47
312	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	784,575,647.78	135,329,926.40	98,071,956.22	1,017,977,530.40	1,017,977,532.00	1.60	614,725,657.05
313	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	877,350,417.85	996,690,249.00	203,140,011.77	2,077,180,678.62	2,077,432,668.00	251,989.38	1,523,502,340.74
314	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	230,590,648.53	38,174,958.84	29,188,121.47	297,953,728.84	300,868,053.00	2,914,324.16	-
315	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	227,333,775.61	37,166,050.31	25,991,449.97	290,491,275.89	292,916,548.00	2,425,272.11	-
316	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	233,504,968.73	38,174,958.84	29,188,121.47	300,868,049.04	300,868,053.00	3.96	-
317	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	264,666,436.98	45,084,893.08	31,920,332.21	341,671,662.27	355,327,271.00	13,655,608.73	-
318	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	292,626,588.82	47,874,535.00	23,292,996.05	363,794,119.87	377,313,265.00	13,519,145.13	-
319	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	204,418,548.23	39,586,302.33	30,267,217.98	274,272,068.54	311,991,264.00	37,719,195.46	-
320	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	244,880,586.67	40,284,121.42	30,800,762.20	315,965,470.29	317,490,981.00	1,525,510.71	-
321	228006001	COOPERATIVE INFORMATION NETWORK	683,309,916.85	119,731,607.50	85,413,739.85	888,455,264.20	888,455,267.00	2.80	570,457,744.20
322	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENTAGENCY - ABUJA	1,556,432,835.61	0.00	194,554,104.48	1,750,986,940.09	1,750,986,941.00	0.91	1,778,358,974.51
323	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	266,563,715.99	0.00	33,320,464.70	299,884,180.69	299,884,183.00	2.31	291,336,250.87
324	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	285,431,439.96	0.00	34,995,961.94	320,427,401.90	257,778,260.00	-62,649,141.90	250,472,893.79
325	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	258,320,604.22	0.00	32,290,075.78	290,610,680.00	290,610,681.00	1.00	262,287,979.67
326	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	223,404,153.59	0.00	27,925,519.32	251,329,672.91	251,329,675.00	2.09	228,143,460.13

327	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI,BAYELSA STATE	165,475,000.25	0.00	20,684,375.24	186,159,375.49	186,159,377.00	1.51	292,314,971.78
328	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	211,075,068.83	0.00	26,384,383.73	237,459,452.56	237,459,453.00	0.44	230,161,019.97
329	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	230,246,134.89	0.00	28,780,766.98	259,026,901.87	259,026,903.00	1.13	254,590,591.91
330	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	188,375,615.62	0.00	23,546,952.08	211,922,567.70	211,922,569.00	1.30	204,834,729.59
331	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	176,483,126.96	0.00	22,060,390.87	198,543,517.83	198,543,518.00	0.17	192,026,703.23
332	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	66,209,005.67	0.00	8,276,125.96	74,485,131.63	74,485,134.00	2.37	72,974,565.44
333	228008013	AQUATIC BIORESOURCES TRAINING CENTREIDAH KOGI STATE	50,741,484.00	0.00	6,342,686.00	57,084,170.00	57,084,173.00	3.00	52,611,698.99
334	228008014	AQUATIC BIORESOURCES TRAINING CENTRETUNARI TARABA STATE	62,339,886.29	0.00	7,792,486.00	70,132,372.29	70,132,374.00	1.71	52,383,454.13
335	228008015	AQUATIC BIORESOURCES TRAINING CENTREADIABO IKOT MBO OTU CROSS RIVER STATE	61,139,360.41	0.00	7,642,420.18	68,781,780.59	68,781,781.00	0.41	67,964,931.13
336	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	35,978,812.18	0.00	4,497,351.90	40,476,164.08	40,476,167.00	2.92	37,272,596.57
337	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	53,953,347.67	0.00	6,763,895.00	60,717,242.67	60,875,055.00	157,812.33	58,224,619.84
338	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRIGOMBE STATE	49,866,053.45	0.00	7,123,722.18	56,989,775.63	56,989,777.00	1.37	58,057,957.84
339	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	64,743,640.82	0.00	5,486,376.44	70,230,017.26	73,455,877.00	3,225,859.74	56,266,336.49
340	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	40,883,734.71	0.00	5,475,630.25	46,359,364.96	49,280,672.00	2,921,307.04	48,478,737.12
341	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	51,090,469.27	0.00	5,978,890.73	57,069,360.00	57,069,363.00	3.00	54,801,439.73
342	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	66,448,125.46	0.00	8,306,016.05	74,754,141.51	74,754,145.00	3.49	62,015,973.42
343	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	57,944,490.04	0.00	7,243,061.38	65,187,551.42	65,187,554.00	2.58	64,379,952.09
344	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	55,721,926.11	7,342,424.89	0.00	63,064,351.00	66,081,825.00	3,017,474.00	63,890,877.29
345	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKAAKOKO ONDO STATE	48,277,114.07	0.00	5,991,905.80	54,269,019.87	54,311,755.00	42,735.13	48,908,844.55
346	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	37,624,878.94	0.00	4,703,110.00	42,327,988.94	42,327,991.00	2.06	-
347	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	61,132,530.65	0.00	5,180,371.24	66,312,901.89	74,874,885.00	8,561,983.11	-
348	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	43,946,999.02	0.00	5,741,261.20	49,688,260.22	51,671,352.00	1,983,091.78	27,821,967.45
349	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	270,152,254.13	0.00	20,939,171.54	291,091,425.67	339,462,234.00	48,370,808.33	266,462,601.90

350	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	101,348,381.60	0.00	17,625,870.51	118,974,252.11	119,514,337.00	540,084.89	116,121,895.48
351	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	48,714,973.94	0.00	6,089,371.87	54,804,345.81	54,804,348.00	2.19	55,214,874.05
352	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	73,840,790.01	0.00	9,230,098.92	83,070,888.93	83,070,891.00	2.07	76,849,443.93
353	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	57,729,045.24	0.00	7,216,130.78	64,945,176.02	64,945,176.00	-0.02	62,072,849.74
354	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	48,378,874.60	0.00	6,047,189.23	54,426,063.83	54,426,237.00	173.17	55,100,914.84
355	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	70,163,987.48	0.00	7,418,073.02	77,582,060.50	80,846,300.00	3,264,239.50	74,833,800.89
356	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	41,743,964.61	0.00	5,217,895.89	46,961,860.50	46,961,962.00	101.50	44,595,873.24
357	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	50,934,313.84	0.00	6,418,913.03	57,353,226.87	57,770,218.00	416,991.13	53,651,056.00
358	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	68,414,214.63	0.00	8,551,777.08	76,965,991.71	76,965,994.00	2.29	76,364,452.40
359	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	45,042,070.40	0.00	5,711,852.25	50,753,922.65	51,460,671.00	706,748.35	53,305,791.42
360	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	39,523,197.49	0.00	4,939,401.45	44,462,598.94	44,463,599.00	1,000.06	43,451,587.11
361	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	36,849,743.73	0.00	4,606,218.00	41,455,961.73	41,455,963.00	1.27	43,451,587.11
362	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	40,337,925.46	0.00	5,041,640.80	45,379,566.26	45,380,167.00	600.74	40,960,898.09
363	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	65,945,191.79	0.00	8,242,749.10	74,187,940.89	74,188,343.00	402.11	75,860,343.52
364	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	71,215,349.18	0.00	8,901,918.80	80,117,267.98	80,117,270.00	2.02	77,763,317.07
365	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	56,731,246.68	0.00	7,083,866.96	63,815,113.64	63,822,655.00	7,541.36	61,528,678.92
366	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	43,304,374.09	0.00	5,413,046.88	48,717,420.97	48,717,423.00	2.03	46,096,333.32
367	228027001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABEOKUTA	101,252,933.10	0.00	12,666,561.36	113,919,494.46	113,999,061.00	79,566.54	109,094,413.17
368	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	33,456,280.17	0.00	4,182,035.15	37,638,315.32	37,638,317.00	1.68	36,440,277.40
369	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	56,419,467.39	0.00	10,045,233.42	66,464,700.81	66,665,224.00	200,523.19	64,975,374.73
370	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	34,044,988.05	0.00	4,255,623.83	38,300,611.88	38,300,616.00	4.12	32,234,980.23
371	228031001	NATIONAL CENTRE FOR GENETIC RESEARCHAND BIOTECHNOLOGY - IBADAN	310,165,091.67	0.00	37,532,814.89	347,697,906.56	347,697,909.00	2.44	341,659,747.51

372	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	237,643,588.87	0.00	41,017,999.22	278,661,588.09	278,962,322.00	300,733.91	272,149,212.71
373	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	505,745,296.12	0.00	38,350,788.55	544,096,084.67	568,921,437.00	24,825,352.33	504,687,720.38
374	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	0.00	1.00	1.00	-
375	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	287,120,286.00	0.00	35,889,086.07	323,009,372.07	323,010,323.00	950.93	297,568,763.21
376	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	0.00	0.00	0.00	-	0.00	30,671,783.00
377	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	1,122,718,419.44	191,938,000.00	140,338,358.30	1,454,994,777.74	1,454,997,033.00	2,255.26	979,801,721.58
378	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	892,505,167.88	0.00	71,932,109.10	964,437,276.98	1,075,757,372.00	111,320,095.02	832,749,226.13
379	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	718,089,402.57	0.00	83,874,323.69	801,963,726.26	806,520,867.00	4,557,140.74	718,732,048.45
380	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	330,186,057.66	0.00	24,758,630.45	354,944,688.11	414,695,209.00	59,750,520.89	295,165,485.10
381	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	832,651,085.69	0.00	102,697,170.12	935,348,255.81	935,348,256.00	0.19	827,894,605.79
382	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	1,278,701,898.43	0.00	219,687,769.49	1,498,389,667.92	1,503,704,494.00	5,314,826.08	1,329,675,783.32
383	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	1,559,420,378.42	0.00	191,301,299.17	1,750,721,677.59	1,759,376,847.00	8,655,169.41	1,657,857,796.94
384	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	803,513,101.00	0.00	63,884,012.90	867,397,113.90	903,952,239.00	36,555,125.10	821,192,801.22
385	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	247,428,741.00	0.00	30,928,593.00	278,357,334.00	278,357,338.00	4.00	262,308,683.31
386	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	328,913,114.70	0.00	41,114,139.24	370,027,253.94	370,027,255.00	1.06	355,889,055.14
387	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	1,067,650,372.15	0.00	88,502,571.29	1,156,152,943.44	1,251,647,991.00	95,495,047.56	841,222,307.66
388	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	25,579,688.85	0.00	3,079,616.74	28,659,305.59	29,074,052.00	414,746.41	25,137,493.92
389	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	23,304,161.74	0.00	2,865,303.64	26,169,465.38	26,217,182.00	47,716.62	29,494,277.44
390	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	49,970,170.42	0.00	6,070,946.87	56,041,117.29	56,216,445.00	175,327.71	50,249,997.13
391	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	56,363,715.29	0.00	6,938,184.93	63,301,900.22	63,409,180.00	107,279.78	50,535,459.81
392	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	205,109,592.67	0.00	32,837,627.49	237,947,220.16	237,947,221.00	0.84	236,557,046.16
393	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	218,405,716.63	0.00	28,907,732.00	247,313,448.63	260,169,582.00	12,856,133.37	247,942,339.48

394	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	400,358,292.00	0.00	48,011,877.31	448,370,169.31	450,403,079.00	2,032,909.69	405,377,495.87
395	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	58,824,218.82	0.00	7,352,001.21	66,176,220.03	66,177,247.00	1,026.97	59,667,903.90
396	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	35,652,823.74	0.00	4,250,976.93	39,903,800.67	40,109,427.00	205,626.33	36,119,672.92
397	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	81,742,133.20	0.00	12,760,519.13	94,502,652.33	94,503,189.00	536.67	90,864,583.04
398	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	289,560,073.45	0.00	49,989,306.44	339,549,379.89	339,951,642.00	402,262.11	333,615,644.49
399	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	144,362,016.14	0.00	17,981,988.17	162,344,004.31	162,407,270.00	63,265.69	159,618,017.69
400	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	56,958,370.75	2,317,177.00	4,802,618.44	64,078,166.19	64,078,169.00	2.81	60,050,283.17
401	228073001	ENERGY COMMISSION OF NIGERIA	1,280,633,093.74	0.00	159,030,126.80	1,439,663,220.54	1,440,350,563.00	687,342.46	1,555,527,980.15
402	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	52,696,363.52	0.00	6,586,903.97	59,283,267.49	59,283,410.00	142.51	54,660,521.45
403	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	34,678,982.88	0.00	6,204,191.89	40,883,174.77	40,883,327.00	152.23	43,479,792.51
404	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	753,956,770.00	0.00	90,405,456.88	844,362,226.88	848,201,370.00	3,839,143.12	1,415,341,669.19
405	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	882,764,849.06	120,000.00	74,501,379.19	957,386,228.25	1,643,200,609.00	685,814,380.75	769,185,385.40
406	229003001	NIGERIAN RAILWAY	6,340,582,556.70	26,236,284.08	787,610,437.17	7,154,429,277.95	7,099,773,934.00	-54,655,343.95	6,187,573,777.90
407	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	708,670,106.01	0.00	41,290,696.47	749,960,802.48	837,299,035.00	87,338,232.52	618,787,200.87
408	229005001	MARITIME ACADEMY, ORON	970,324,353.99	324,241,313.79	67,589,758.49	1,362,155,426.27	1,364,870,024.00	2,714,597.73	1,267,172,111.74
409	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	367,424,206.39	0.00	44,543,810.58	411,968,016.97	411,968,018.00	1.03	405,748,211.29
410	230001001	FEDERAL MINISTRY OF AVIATION	459,613,649.62	0.00	37,750,482.50	497,364,132.12	518,148,035.00	20,783,902.88	-
411	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	1,504,191,244.30	478,286,261.46	85,714,238.31	2,068,191,744.07	1,789,021,427.00	-279,170,317.07	1,281,019,619.24
412	230002001	NIGERIAN METEOROLOGICAL AGENCY	3,151,614,891.03	0.00	259,869,435.30	3,411,484,326.33	3,622,773,758.00	211,289,431.67	3,192,588,969.33
413	230006001	ACCIDENT AND INVESTIGATION BUREAU	0.00	0.00	0.00	0.00	180,937,309.00	180,937,309.00	123,209,067.48
414	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	0.00	-	0.00	78,554,787,207.17
415	231001001	FEDERAL MINISTRY OF POWER -HQTRS	758,976,185.00	0.00	91,465,458.36	850,441,643.36	854,133,127.00	3,691,483.64	9,177,725,852.58
416	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	851,408,283.37	0.00	66,689,751.44	918,098,034.81	958,233,504.00	40,135,469.19	902,988,727.08
417	231004001	NIGERIAN ELECTRICITYREGULATORY COMMISSION	0.00	0.00	0.00	0.00	-	0.00	3,953,826,260.17

418	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY(NEMSA) HQTRS	1,345,528,329.20	0.00	49,289,752.42	1,394,818,081.62	1,906,451,735.00	511,633,653.38	1,441,515,015.48
419	231010001	NATIONAL POWER TRAINING INSTITUTE	670,902,330.93	0.00	34,632,322.37	705,534,653.30	761,328,219.00	55,793,565.70	663,504,997.90
420	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	149,055,800.68	0.00	19,872,009.66	168,927,810.34	181,284,524.00	12,356,713.66	163,358,144.54
421	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	7,875,077,493.00	0.00	957,642,461.45	8,832,719,954.45	8,859,462,182.00	26,742,227.55	-
422	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	710,161,866.00	710,161,866.00	665,000,729.63
423	234003001	FEDERAL SCHOOL OF SURVEY, OYO	0.00	0.00	0.00	0.00	475,974,786.00	475,974,786.00	413,970,918.91
424	234004001	FEDERAL ROAD MAINTENANCEAGENCY	0.00	0.00	0.00	0.00	1,721,669,730.00	1,721,669,730.00	1,635,970,309.98
425	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	172,759,274.81	0.00	23,464,182.00	196,223,456.81	211,177,634.00	14,954,177.19	208,846,508.26
426	234006001	SURVEY COUNCIL OF NIGERIA	104,953,670.93	0.00	8,599,110.91	113,552,781.84	119,462,711.00	5,909,929.16	96,163,458.75
427	232001001	MINISTRY OF PETROLEUMRESOURCES HQTRS	613,475,846.00	0.00	72,709,290.87	686,185,136.87	690,160,326.00	3,975,189.13	664,252,682.44
428	232002001	DEPARTMENT OF PETROLEUMRESOURCES	12,967,684,816.08	21,736,109,071.32	390,925,995.65	35,094,719,883.05	37,521,027,837.00	2,426,307,953.95	38,956,447,042.40
429	232003001	PETROLEUM TRAINING INSTITUTE	4,739,181,332.04	9,209,024,654.00	536,923,439.84	14,485,129,425.88	14,861,840,320.00	376,710,894.12	12,811,245,942.48
430	232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	4,402,857,385.35	6,157,664,387.76	321,043,308.46	10,881,565,081.57	11,212,938,221.00	331,373,139.43	9,927,381,579.04
431	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	16,321,807,015.08	0.00	1,014,139,313.27	17,335,946,328.35	10,372,481,558.00	-6,963,464,770.35	6,221,252,742.69
432	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	941,185,195.00	0.00	116,323,024.21	1,057,508,219.21	1,058,833,328.00	1,325,108.79	894,116,798.57
433	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	32,455,211.14	0.00	2,117,297.37	34,572,508.51	39,214,339.00	4,641,830.49	24,191,636.98
434	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	1,025,419,984.49	0.00	121,641,144.29	1,147,061,128.78	1,153,597,482.00	6,536,353.22	1,038,406,607.30
435	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	474,394,848.94	0.00	57,915,141.02	532,309,989.96	532,309,993.00	3.04	497,562,052.01
436	233005001	NATIONAL METALLURGICALDEVELOPMENT CENTRE, JOS	556,314,855.54	0.00	68,155,141.60	624,469,997.14	624,469,999.00	1.86	541,247,130.17
437	233006001	METALLURGICAL TRAININGINSTITUTE, ONITSHA	318,505,425.52	0.00	36,692,589.41	355,198,014.93	356,934,389.00	1,736,374.07	331,506,970.44
438	233008001	NATIONAL IRON ORE MININGPROJECT - ITAKPE	1,768,346,903.27	195,189,000.00	127,612,378.07	2,091,148,281.34	1,403,189,587.00	-687,958,694.34	1,343,405,549.95
439	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	278,639,085.01	0.00	33,445,670.22	312,084,755.23	312,084,756.00	0.77	206,980,406.44
440	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	104,974,902.66	0.00	9,940,582.33	114,915,484.99	118,096,766.00	3,181,281.01	94,898,511.56
441	233011001	AJAOKUTA STEEL COMPANY LIMITED	3,474,911,393.54	524,033,252.00	334,296,959.06	4,333,241,604.60	3,532,705,883.00	-800,535,721.60	3,471,289,709.34
442	233012001	SOLID MINERAL DEVELOPMENTFUND OFFICE	22,688,081.81	217,862,209.56	983,739.29	241,534,030.66	48,748,371.00	-192,785,659.66	20,177,416.92

443	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	386,434,222.39	191,290,000.00	41,119,898.26	618,844,120.65	626,449,657.00	7,605,536.35	584,985,265.37
444	246001001	REVENUE MOBILIZATION,ALLOCATION, AND FISCAL COMMISSION	1,597,165,221.03	60,000,000.00	97,017,622.56	1,754,182,843.59	1,885,481,735.00	131,298,891.41	1,625,847,497.44
445	250001001	FISCAL RESPONSILIBITY COMMISSION	134,693,136.00	0.00	14,611,341.72	149,304,477.72	150,246,136.00	941,658.28	146,564,952.00
446	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	1,407,148,582.00	0.00	175,897,322.00	1,583,045,904.00	1,583,075,906.00	30,002.00	1,472,928,833.31
447	252002001	NIGERIA HYDROLOGICALSERVICE AGENCY	286,957,783.15	0.00	22,164,179.46	309,121,962.61	326,972,794.00	17,850,831.39	256,777,779.70
448	252037001	ANAMBRA/ IMO RBDA	462,827,574.00	0.00	52,587,986.90	515,415,560.90	520,681,021.00	5,265,460.10	470,906,164.36
449	252038001	BENIN/ OWENA RBDA	343,616,517.52	0.00	38,393,435.76	382,009,953.28	395,713,398.00	13,703,444.72	347,053,513.39
450	252039001	CHAD BASIN RBDA	335,913,992.00	0.00	39,996,377.72	375,910,369.72	377,903,241.00	1,992,871.28	343,913,959.55
451	252040001	CROSS RIVER RBDA	386,864,723.00	0.00	41,615,594.53	428,480,317.53	435,222,813.00	6,742,495.47	401,774,809.54
452	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	425,589,732.13	0.00	34,781,427.22	460,371,159.35	499,594,031.00	39,222,871.65	374,849,383.55
453	252042001	LOWER BENUE RBDA	382,608,793.00	0.00	44,631,011.12	427,239,804.12	430,434,892.00	3,195,087.88	391,673,568.89
454	252043001	LOWER NIGER RBDA	478,975,333.00	0.00	55,107,004.70	534,082,337.70	538,847,250.00	4,764,912.30	484,341,059.46
455	252044001	NIGER DELTA RBDA	562,021,418.00	0.00	65,767,394.43	627,788,812.43	632,274,095.00	4,485,282.57	613,925,809.43
456	252045001	OGUN/ OSUN RBDA	292,210,779.00	0.00	34,856,838.90	327,067,617.90	328,737,128.00	1,669,510.10	309,116,766.52
457	252046001	SOKOTO RIMA RBDA	334,310,388.83	0.00	37,885,449.35	372,195,838.18	383,948,435.00	11,752,596.82	388,489,231.50
458	252047001	UPPER BENUE RBDA	353,838,898.68	1,790,000.00	27,720,606.85	383,349,505.53	401,465,859.00	18,116,353.47	374,252,086.66
459	252048001	UPPER NIGER RBDA	331,033,230.96	0.00	40,786,149.34	371,819,380.30	381,243,298.00	9,423,917.70	367,477,553.07
460	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	349,876,318.00	0.00	40,862,703.88	390,739,021.88	392,226,643.00	1,487,621.12	379,145,695.39
461	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	156,966,102.91	0.00	12,566,109.30	169,532,212.21	181,356,797.00	11,824,584.79	138,737,764.48
462	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	0.00	-	0.00	264,294.18
463	**0220011001**	**NIGERIA CUSTOMS SERVIVES**	87,127,390,466.83	0.00	0.00	87,127,390,466.83	98,606,217,521.96	11,478,827,055.13	**76,242,437,233.14**
		LAW & JUSTICES SECTOR							
464	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	1,014,125,856.48	0.00	0.00	1,014,125,856.48	1,804,956,780.71	790,830,924.23	861,979,985.22
465	0318002001	SUPREME COURT OF NIGERIA	2,086,743,047.68	0.00	0.00	2,086,743,047.68	2,364,488,997.48	277,745,949.80	1,886,939,280.14

466	0318003001	COURT OF APPEAL	5,084,376,658.75	0.00	0.00	5,084,376,658.75	5,290,410,957.00	206,034,298.25	4,406,832,545.09
467	0318004001	FEDERAL HIGH COURT-ABUJA	4,011,993,754.34	781,539,919.29	216,965,863.51	5,010,499,537.14	5,751,286,766.58	740,787,229.44	4,453,629,036.13
468	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	4,310,481,878.65	1,222,292,651.63	3,088,189,227.02
469	0318006001	SHARIA COURT OF APPEAL-ABUJA	1,270,705,682.32	0.00	45,768,774.27	1,316,474,456.59	1,934,266,309.00	617,791,852.41	1,294,551,443.51
470	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	2,301,232,870.84	52,670,000.00	347,043,249.77	2,700,946,120.61	1,224,203,425.81	-1,476,742,694.80	1,934,042,485.56
471	0318008001	NATIONAL INDUSTRIAL COURT	3,446,756,214.91	290,211,567.98	58,388,704.40	3,795,356,487.29	4,137,666,909.79	342,310,422.50	2,754,644,708.86
472	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	985,486,590.23	0.00	0.00	985,486,590.23	1,074,648,156.42	89,161,566.19	756,898,988.68
473	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	755,404,384.03	154,023.35	32,231,509.68	787,789,917.06	921,105,978.94	133,316,061.88	655,134,762.27
474	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	478,354,124.22	12,312,860.52	16,106,082.13	506,773,066.87	626,578,168.97	119,805,102.10	455,326,980.36
475	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	3,512,093,784.57	51,406,041.00	293,816,424.17	3,857,316,249.74	4,247,709,808.00	390,393,558.26	3,409,296,704.51
476	0326002001	NIGERIAN LAW REFORMCOMMISSION	294,248,783.17	88,035,811.00	0.00	382,284,594.17	240,262,295.00	-142,022,299.17	419,163,387.65
477	0326003001	LEGAL AID COUNCIL	757,508,810.00	0.00	94,688,602.00	852,197,412.00	852,197,414.00	2.00	836,221,689.38
478	0326004001	COUNCIL OF LEGAL EDUCATION	1,172,866,138.63	0.00	95,848,951.30	1,268,715,089.93	1,541,719,637.00	273,004,547.07	1,115,356,064.26
479	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	573,673,170.21	0.00	67,839,137.22	641,512,307.43	648,871,886.00	7,359,578.57	627,500,795.05
480	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	1,477,030,949.28	81,900,000.00	51,214,739.42	1,610,145,688.70	1,303,340,386.36	-306,805,302.34	1,574,431,549.77
481	0326008001	REGIONAL CENTRE FOR INT'LCOMMERCIAL ARBITRATION	41,666,686.72	0.00	1,827,502.88	43,494,189.60	49,342,578.00	5,848,388.40	48,545,277.08
482	0326009001	NATIONAL DRUG LAWENFORCEMENT AGENCY	6,197,558,432.36	2,174,254,680.00	589,605,528.84	8,961,418,641.20	12,999,496,332.00	4,038,077,690.80	8,500,492,057.20
483	0326010001	NIGERIAN COPYRIGHT COMMISSION	338,365,650.66	57,806,139.00	45,966,908.24	442,138,697.90	471,519,864.00	29,381,166.10	482,318,878.02
484	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	1,318,059,068.00	309,320,996.00	163,810,170.81	1,791,190,234.81	1,792,137,447.00	947,212.19	1,511,519,543.92
485	**0341001001**	**INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION**	3,467,727,117.67	1,405,807,886.40	361,189,234.48	5,234,724,238.55	5,343,009,127.00	108,284,888.45	**3,820,754,628.99**
486	0344001001	CODE OF CONDUCT BUREAU	1,132,113,462.76	598,667,262.29	92,793,816.81	1,823,574,541.86	1,877,209,134.00	53,634,592.14	1,666,084,262.40
		REGIONAL SECTOR							
487	437001001	FEDERAL CAPITAL TERRITORYADMINISTRATION	0.00	0.00	0.00	0.00	-	0.00	4,686,050.00
488	**451001001**	**FEDERAL MINISTRY OF NIGER DELTA HQTRS**	1,016,041,568.00	0.00	121,549,645.55	1,137,591,213.55	1,143,046,763.00	5,455,549.45	**1,181,862,973.73**

489	451002001	NIGER DELTA DEVELOPMENT COMMISSION	45,947,397,565.98	0.00	0.00	45,947,397,565.98	45,947,397,566.00	0.02	71,195,023,528.20
		SOCIAL SECTOR							
490	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,625,425,882.11	0.00	130,423,223.01	1,755,849,105.12	1,864,047,024.00	108,197,918.88	1,830,663,472.27
491	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	998,415,279.96	0.00	91,352,016.81	1,089,767,296.77	1,133,518,691.00	43,751,394.23	944,604,507.01
492	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	5,920,808,023.36	138,284,418,729.05	530,348,224.53	144,735,574,976.94	145,450,722,778.00	715,147,801.06	95,603,115,872.20
493	513021002	NIGERIA FOOTBALL FEDERATION	268,157,742.48	0.00	12,067,797.64	280,225,540.12	112,720,937.00	-167,504,603.12	100,471,004.45
494	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	330,972,557.19	1,027,248.27	25,941,811.25	357,941,616.71	386,968,755.00	29,027,138.29	312,679,961.49
495	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	711,663,073.59	0.00	88,781,113.46	800,444,187.05	841,357,087.00	40,912,899.95	779,075,156.59
496	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	168,832,822.79	0.00	14,264,878.25	183,097,701.04	189,577,705.00	6,480,003.96	177,871,328.50
497	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,782,548,172.47	0.00	320,941,178.08	4,103,489,350.55	5,166,111,900.00	1,062,622,549.45	4,034,051,625.49
498	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	0.00	1,663,524,115.97	1,663,524,115.97	1,249,522,929.25
499	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	136,262,747.82	347,414,039.58	50,702,166.10	534,378,953.50	550,702,183.00	16,323,229.50	466,025,489.37
500	517005001	JOINT ADMISSIONS MATRICULATION BOARD	2,839,201,537.00	0.00	311,485,264.04	3,150,686,801.04	3,192,717,514.00	42,030,712.96	2,988,646,628.56
501	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,556,229,268.98	0.00	294,724,663.54	2,850,953,932.52	2,893,659,351.00	42,705,418.48	2,972,901,462.65
502	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	454,887,836.14	0.00	55,685,765.75	510,573,601.89	510,573,602.00	0.11	506,291,341.11
503	517008001	NATIONAL LIBRARY OF NIGERIA	937,577,700.17	0.00	73,091,325.46	1,010,669,025.63	1,082,741,256.00	72,072,230.37	1,087,421,729.40
504	517009001	NATIONAL EXAMINATIONS COUNCIL	6,605,377,009.16	0.00	528,696,087.02	7,134,073,096.18	7,487,056,103.00	352,983,006.82	6,835,422,963.53
505	517010001	MASS LITERACY COUNCIL	881,780,989.80	0.00	109,080,161.51	990,861,151.31	992,795,178.00	1,934,026.69	947,419,476.08
506	517011001	NOMADIC EDUCATION COMMISSION	607,816,739.39	0.00	49,677,823.71	657,494,563.10	403,710,733.00	-253,783,830.10	388,260,477.70
507	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	667,946,850.19	0.00	82,215,273.94	750,162,124.13	750,162,125.00	0.87	754,349,030.46
508	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,197,912,228.28	0.00	142,293,594.68	1,340,205,822.96	1,349,225,101.00	9,019,278.04	1,220,597,716.88
509	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	979,152,688.00	0.00	115,876,610.86	1,095,029,298.86	1,100,087,183.00	5,057,884.14	956,602,251.21
510	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	146,580,300.45	5,700,000.00	18,421,920.87	170,702,221.32	165,797,306.00	-4,904,915.32	169,598,604.53

511	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	611,108,402.43	3,872,434.08	47,667,814.97	662,648,651.48	714,849,480.00	52,200,828.52	614,313,506.90
512	517017001	NATIONAL TEACHERS INSTITUTE	1,141,716,101.75	75,338,011.72	95,670,312.83	1,312,724,426.30	1,356,768,286.00	44,043,859.70	1,279,647,819.99
513	517018001	FEDERAL POLYTECHNIC ADO-EKITI	1,124,367,376.20	0.00	132,337,183.52	1,256,704,559.72	3,535,701,819.00	2,278,997,259.28	2,126,984,098.24
514	517018002	FEDERAL POLYTECHNIC BAUCHI	1,146,461,006.13	46,883.00	126,747,587.07	1,273,255,476.20	2,869,203,406.00	1,595,947,929.80	2,684,171,719.95
515	517018003	FEDERAL POLYTECHNIC BIDA	312,920,791.04	0.00	37,357,104.51	350,277,895.55	4,223,003,767.00	3,872,725,871.45	3,595,807,235.45
516	517018004	FEDERAL POLYTECHNIC IDAH	889,352,665.61	38,542,628.70	105,545,549.09	1,033,440,843.40	2,521,200,641.00	1,487,759,797.60	2,405,492,831.84
517	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	1,130,586,169.18	2,770,000.00	114,402,432.88	1,247,758,602.06	3,002,980,697.00	1,755,222,094.94	2,835,842,491.39
518	517018006	FEDERAL POLYTECHNIC MUBI	1,411,561,521.99	0.00	167,963,988.15	1,579,525,510.14	3,930,691,665.00	2,351,166,154.86	3,768,970,651.77
519	517018007	FEDERAL POLYTECHNIC NASARAWA	1,124,367,376.20	0.00	132,337,183.52	1,256,704,559.72	2,719,063,928.00	1,462,359,368.28	2,737,642,053.88
520	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	4,152,442,363.92	0.00	485,771,184.10	4,638,213,548.02	4,041,769,745.00	-596,443,803.02	3,991,326,543.35
521	517018009	FEDERAL POLYTECHNIC KADUNA	2,769,411,408.40	0.00	459,500,365.62	3,228,911,774.02	8,198,946,622.00	4,970,034,847.98	7,363,140,560.39
522	517018010	FEDERAL POLYTECHNIC OFFA	1,118,759,187.38	0.00	129,162,667.42	1,247,921,854.80	3,484,630,042.00	2,236,708,187.20	3,409,256,938.70
523	517018011	FEDERAL POLYTECHNIC EDE	861,667,041.51	1,978,646.91	122,128,005.73	985,773,694.15	2,363,147,012.00	1,377,373,317.85	2,125,015,737.54
524	517018012	FEDERAL POLYTECHNIC AUCHI	3,989,927,667.81	304,508,847.00	507,800,764.52	4,802,237,279.33	4,683,277,398.00	-118,959,881.33	4,597,479,851.10
525	517018013	FEDERAL POLYTECHNIC NEKEDE	1,425,513,729.11	270,811,359.67	164,074,404.76	1,860,399,493.54	4,472,732,280.00	2,612,332,786.46	3,862,377,677.73
526	517018014	FEDERAL POLYTECHNIC OKO	2,024,740,136.96	69,045,340.27	221,447,596.05	2,315,233,073.28	6,129,785,157.00	3,814,552,083.72	5,729,271,459.52
527	517018015	FEDERAL POLYTECHNIC DAMATURU	115,147,967.50	0.00	11,799,928.12	126,947,895.62	1,286,239,741.00	1,159,291,845.38	1,158,927,871.58
528	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	243,766,814.54	1,960,000.00	28,027,699.89	273,754,514.43	849,270,803.00	575,516,288.57	844,815,716.94
529	517018017	FEDERAL POLYTECHNIC GWANDU	784,844,404.63	45,630,320.92	95,918,410.67	926,393,136.22	2,813,327,917.00	1,886,934,780.78	2,770,368,087.52
530	517018018	FEDERAL POLYTECHNIC ILARO	775,510,576.09	92,671,603.02	89,334,184.71	957,516,363.82	2,210,049,378.00	1,252,533,014.18	2,064,614,001.48
531	517018019	YABA COLLEGE OF TECHNOLOGY	1,722,174,097.26	0.00	196,261,982.09	1,918,436,079.35	5,113,983,613.00	3,195,547,533.65	5,426,399,900.32
532	517018020	FEDERAL POLYTECHNIC BALI	421,694,206.45	2,414,421.83	50,011,450.58	474,120,078.86	916,780,140.00	442,660,061.14	768,185,228.16
533	517018021	FEDERAL POLYTECHNIC EKOWE	460,495,210.28	0.00	54,522,856.89	515,018,067.17	1,120,392,805.00	605,374,737.83	1,396,504,038.68
534	517018022	FEDERAL POLYTECHNIC BONNY	155,663,046.58	0.00	18,602,799.20	174,265,845.78	618,996,389.00	444,730,543.22	376,892,328.95
535	517018023	FEDERAL POLYTECHNIC UKANA	97,131,108.95	1,030,955.95	10,041,781.65	108,203,846.55	282,368,514.00	174,164,667.45	229,131,073.78
536	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	176,513,376.01	95,263.11	17,078,500.23	193,687,139.35	198,974,420.00	5,287,280.65	194,631,936.00

537	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	201,942,143.08	19,181,631.26	14,110,832.27	235,234,606.61	687,894,704.00	452,660,097.39	366,170,106.84
538	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	700,246,243.16	0.00	82,839,145.93	783,085,389.09	2,166,879,268.00	1,383,793,878.91	2,095,015,233.53
539	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	656,384,243.78	0.00	66,873,180.85	723,257,424.63	1,724,523,861.00	1,001,266,436.37	1,638,525,334.89
540	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	796,159,280.47	0.00	87,908,856.55	884,068,137.02	2,127,961,602.00	1,243,893,464.98	2,009,277,497.80
541	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	817,767,778.61	26,282,661.32	91,038,770.58	935,089,210.51	1,839,754,501.00	904,665,290.49	1,813,350,331.37
542	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	758,758,886.86	85,900,351.83	82,080,149.03	926,739,387.72	2,172,173,164.00	1,245,433,776.28	2,092,701,890.79
543	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	410,181,188.82	0.00	49,096,832.32	459,278,021.14	1,283,765,750.00	824,487,728.86	1,211,084,234.47
544	517019007	FEDERAL COLLEGE OF EDUCATION KANO	751,205,007.05	90,178,241.84	0.00	841,383,248.89	2,329,486,448.00	1,488,103,199.11	2,271,035,503.32
545	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	528,896,562.88	0.00	61,723,031.01	590,619,593.89	1,477,026,516.00	886,406,922.11	1,452,251,789.48
546	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	528,857,158.49	0.00	63,494,200.49	592,351,358.98	1,755,894,164.00	1,163,542,805.02	1,676,524,166.85
547	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	842,873,389.86	0.00	99,521,685.41	942,395,075.27	2,489,866,756.00	1,547,471,680.73	2,521,438,355.17
548	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	807,162,926.53	1,006,408.43	38,803,872.47	846,973,207.43	2,493,092,984.00	1,646,119,776.57	2,233,825,957.31
549	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	933,947,066.69	0.00	112,000,869.07	1,045,947,935.76	2,913,257,298.00	1,867,309,362.24	2,535,333,938.52
550	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	942,482,959.95	62,315,453.14	114,805,688.76	1,119,604,101.85	2,779,059,637.00	1,659,455,535.15	2,391,148,528.92
551	517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,098,334,392.58	0.00	117,234,555.21	1,215,568,947.79	2,867,665,524.00	1,652,096,576.21	2,728,169,270.99
552	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	749,826,377.49	42,875,963.45	89,942,992.65	882,645,333.59	2,250,954,127.00	1,368,308,793.41	2,186,216,241.57
553	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	436,193,528.94	0.00	52,623,357.21	488,816,886.15	1,472,911,299.00	984,094,412.85	1,305,104,974.65
554	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	853,400,816.92	0.00	99,869,738.74	953,270,555.66	2,462,050,796.00	1,508,780,240.34	2,053,601,377.82
555	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	586,296,017.31	0.00	69,589,671.68	655,885,688.99	1,892,089,081.00	1,236,203,392.01	1,560,242,915.46
556	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	1,577,631,695.46	0.00	189,605,260.42	1,767,236,955.88	4,502,431,531.00	2,735,194,575.12	4,349,517,095.09
557	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	627,027,855.45	543,135.48	75,314,936.95	702,885,927.88	2,163,736,809.00	1,460,850,881.12	1,929,784,671.84
558	517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	1,700,937,920.25	26,772,802.28	203,842,005.57	1,931,552,728.10	4,980,598,773.00	3,049,046,044.90	5,165,385,613.69
559	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,445,438,188.00	0.00	142,709,147.36	1,588,147,335.36	1,609,507,376.00	21,360,040.64	1,454,993,203.05

560	517021001	UNIVERSITY OF IBADAN	3,196,815,138.43	0.00	321,855,258.27	3,518,670,396.70	13,712,984,760.00	10,194,314,363.30	12,868,623,859.17
561	517021002	UNIVERSITY OF LAGOS	3,465,500,283.86	0.00	300,328,538.25	3,765,828,822.11	11,651,634,181.00	7,885,805,358.89	13,830,218,581.96
562	517021003	UNIVERSITY OF NIGERIA, NNSUKA	5,330,112,023.73	20,943,752.48	617,562,064.58	5,968,617,840.79	17,991,362,800.00	12,022,744,959.21	21,523,521,837.30
563	517021004	AHMADU BELLO UNIVERSITY, ZARIA	5,023,319,623.32	235,287,290.88	484,087,988.62	5,742,694,902.82	17,106,546,713.00	11,363,851,810.18	17,342,522,630.17
564	517021005	OBAFEMI AWOLOWO UNIVERSITY	3,769,579,801.09	5,774,563.44	349,530,260.08	4,124,884,624.61	11,635,021,499.00	7,510,136,874.39	10,822,223,727.64
565	517021006	UNIVERSITY OF BENIN	4,229,728,327.01	51,308,001.09	514,549,816.71	4,795,586,144.81	14,381,682,982.00	9,586,096,837.19	14,101,976,538.18
566	517021007	UNIVERSITY OF JOS	1,898,442,826.21	9,427,910.81	252,450,715.18	2,160,321,452.20	10,668,068,975.00	8,507,747,522.80	11,416,521,104.44
567	517021008	UNIVERSITY OF CALABAR	5,123,772,636.49	0.00	532,952,260.16	5,656,724,896.65	16,192,171,453.00	10,535,446,556.35	14,729,982,157.56
568	517021009	UNIVERSITY OF ILORIN	1,776,726,036.43	202,296,936.61	214,210,755.67	2,193,233,728.71	10,124,085,303.00	7,930,851,574.29	9,430,409,335.25
569	517021010	UNIVERSITY OF ABUJA	1,048,361,326.14	134,215,751.23	121,308,855.22	1,303,885,932.59	5,302,280,790.00	3,998,394,857.41	5,780,274,734.28
570	517021014	UNIVERSITY OF PORT HARCOURT	2,758,344,259.92	22,438,051.00	336,041,797.37	3,116,824,108.29	11,495,994,670.00	8,379,170,561.71	10,572,415,402.66
571	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	1,252,585,341.79	0.00	139,164,742.81	1,391,750,084.60	5,302,696,131.00	3,910,946,046.40	5,137,385,578.69
572	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	2,204,784,462.93	12,132,152.33	263,868,292.89	2,480,784,908.15	10,103,363,171.00	7,622,578,262.85	8,535,487,913.70
573	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	1,024,647,714.67	0.00	123,709,349.70	1,148,357,064.37	5,748,603,143.00	4,600,246,078.63	5,509,050,720.50
574	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	1,743,347,008.86	388,475.52	167,546,766.40	1,911,282,250.78	5,113,058,180.00	3,201,775,929.22	4,961,048,770.24
575	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,077,686,805.80	119,275,184.30	104,367,006.50	1,301,328,996.60	3,666,436,763.00	2,365,107,766.40	3,615,330,899.66
576	517021020	UNIVERSITY OF UYO	2,547,322,331.24	65,755,832.56	232,735,484.80	2,845,813,648.60	9,216,226,412.00	6,370,412,763.40	7,959,329,756.41
577	517021021	UNIVERSITY OF MAIDUGURI	3,566,407,029.75	27,576,755.18	369,933,345.81	3,963,917,130.74	11,928,568,856.00	7,964,651,725.26	7,440,890,167.44
578	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	2,368,467,861.27	0.00	285,250,382.31	2,653,718,243.58	11,717,955,332.00	9,064,237,088.42	9,604,589,814.41
579	517021023	BAYERO UNIVERSITY, KANO	1,807,098,925.99	314,154,446.21	210,217,023.52	2,331,470,395.72	10,206,094,053.00	7,874,623,657.28	9,831,024,822.08
580	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	1,627,530,135.98	0.00	170,619,049.17	1,798,149,185.15	8,485,405,551.00	6,687,256,365.85	7,315,169,296.52
581	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	538,188,291.74	0.00	64,453,815.54	602,642,107.28	604,077,613.00	1,435,505.72	514,119,079.11
582	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	200,527,265.25	0.00	20,299,042.78	220,826,308.03	496,928,751.00	276,102,442.97	520,073,851.36
583	517021027	ARABIC LANGUAGE VILLAGE BORNO	501,445,537.71	0.00	55,082,926.53	556,528,464.24	561,357,800.00	4,829,335.76	465,320,280.26
584	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	235,773,618.90	0.00	25,727,584.77	261,501,203.67	434,954,783.00	173,453,579.33	401,204,082.73

585	517021029	FEDERAL UNIVERSITY OYE-EKITI	1,022,254,575.17	30,342,314.00	107,617,092.43	1,160,213,981.60	3,881,427,734.00	2,721,213,752.40	2,629,803,002.85
586	517021030	FEDERAL UNIVERSITY OTUOKE	950,164,812.70	0.00	97,748,613.15	1,047,913,425.85	3,676,433,824.00	2,628,520,398.15	3,072,877,951.86
587	517021031	FEDERAL UNIVERSITY DUTSE	929,998,624.33	32,099,820.58	96,815,376.34	1,058,913,821.25	3,183,838,810.00	2,124,924,988.75	3,147,046,119.29
588	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	2,221,815,410.76	22,932,489.31	101,316,504.64	2,346,064,404.71	4,513,973,783.00	2,167,909,378.29	4,271,773,182.66
589	517021033	FEDERAL UNIVERSITY LAFIA	780,437,002.17	258,000.00	83,458,621.04	864,153,623.21	3,078,134,111.00	2,213,980,487.79	2,900,225,937.26
590	517021034	FEDERAL UNIVERSITY DUTSIN-MA	986,420,794.17	29,064,059.07	89,417,746.23	1,104,902,599.47	3,568,896,854.00	2,463,994,254.53	2,661,770,413.92
591	517021035	FEDERAL UNIVERSITY KASHERE	1,157,858,030.81	0.00	115,508,149.60	1,273,366,180.41	4,161,256,373.00	2,887,890,192.59	3,244,951,271.53
592	517021036	FEDERAL UNIVERSITY LOKOJA	679,534,869.17	45,459,213.16	88,937,509.99	813,931,592.32	2,426,367,262.00	1,612,435,669.68	2,107,905,869.35
593	517021037	FEDERAL UNIVERSITY WUKARI	1,342,335,916.37	0.00	150,863,601.40	1,493,199,517.77	4,111,145,326.00	2,617,945,808.23	3,856,343,553.21
594	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	301,173,314.55	2,284,112.66	36,728,069.51	340,185,496.72	2,122,238,127.00	1,782,052,630.28	1,687,091,884.44
595	517021039	FEDERAL UNIVERSITYOF GASHUA	484,011,826.71	484,011,826.71	56,169,147.02	1,024,192,800.44	2,648,824,341.00	1,624,631,540.56	1,798,810,048.53
596	517021040	FEDERAL UNIVERSITYOF GUSAU	580,397,308.40	0.00	52,804,652.88	633,201,961.28	3,315,179,372.00	2,681,977,410.72	2,052,392,972.43
597	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	747,541,393.29	0.00	52,385,787.50	799,927,180.79	2,237,021,421.00	1,437,094,240.21	-
598	517021044	NIGERIAN ARMY UNIVERSITY BIU	279,042,807.41	0.00	34,019,454.30	313,062,261.71	1,163,837,751.00	850,775,489.29	-
599	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	434,621,643.24	0.00	50,903,512.97	485,525,156.21	1,612,291,572.00	1,126,766,415.79	1,232,222,988.62
600	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	433,300,755.62	0.00	49,166,359.99	482,467,115.61	2,129,740,740.00	1,647,273,624.39	1,869,823,398.99
601	517024001	NATIONAL OPEN UNIVERSITY	1,507,801,676.99	0.00	177,473,430.09	1,685,275,107.08	6,378,912,177.00	4,693,637,069.92	5,610,487,943.69
602	517026001	F.S.C. SOKOTO	117,430,794.00	60,000.00	15,117,923.00	132,608,717.00	136,121,306.00	3,512,589.00	137,064,277.69
603	517026002	FGC AZARE	121,672,358.44	660,000.00	16,274,383.00	138,606,741.44	147,129,447.00	8,522,705.56	147,940,155.82
604	517026003	FGC BUNI-YADI	57,336,698.75	0.00	4,819,016.96	62,155,715.71	67,395,282.00	5,239,566.29	66,083,825.27
605	517026004	FGC BIRIN YAURI	78,668,660.60	0.00	6,587,930.04	85,256,590.64	118,821,378.00	33,564,787.36	80,285,437.74
606	517026005	FGC DAURA	153,874,254.64	300,000.00	19,812,315.00	173,986,569.64	178,670,829.00	4,684,259.36	164,339,274.06
607	517026006	FGC GANYE	118,635,533.83	360,000.00	14,841,319.00	133,836,852.83	133,931,869.00	95,016.17	121,781,045.79

608	517026007	FGC GARKI	356,930,185.82	2,210,000.00	46,385,626.00	405,525,811.82	418,430,634.00	12,904,822.18	407,845,611.77
609	517026008	FGC IJANIKIN	385,390,598.74	1,020,000.00	45,156,920.00	431,567,518.74	407,432,285.00	-24,135,233.74	425,362,568.22
610	517026009	FGC IKET NISE	163,432,132.70	1,275,512.82	12,775,242.96	177,482,888.48	183,841,700.00	6,358,811.52	151,823,550.55
611	517026010	FGC IKET VANDAKYA	117,164,229.82	300,000.00	15,212,633.00	132,676,862.82	137,213,701.00	4,536,838.18	130,878,191.67
612	517026011	FGC IKOM	136,299,695.47	3,015,908.63	17,037,462.00	156,353,066.10	154,177,159.00	-2,175,907.10	165,135,304.74
613	517026012	FGC IKOT EKPENE	192,335,218.13	10,419,000.00	24,773,102.00	227,527,320.13	223,437,920.00	-4,089,400.13	219,846,557.98
614	517026013	FGC IKURIN	203,376,284.73	0.00	25,950,315.00	229,326,599.73	233,552,830.00	4,226,230.27	270,380,955.78
615	517026014	FGC JOS	305,953,004.40	1,319,999.01	38,244,125.00	345,517,128.41	345,517,130.00	1.59	361,076,064.40
616	517026015	FGC KADUNA	348,926,488.63	18,706,324.00	26,169,487.00	393,802,299.63	393,802,300.00	0.37	361,092,107.20
617	517026016	FGC KANO	246,861,802.17	1,424,402.00	31,092,042.00	279,378,246.17	279,828,378.00	450,131.83	256,318,860.93
618	517026017	FGC KEFFI	314,636,558.18	0.00	23,417,942.75	338,054,500.93	362,064,929.00	24,010,428.07	273,757,108.81
619	517026018	FGC KIYAWA	83,011,934.73	0.00	7,218,926.90	90,230,861.63	93,782,252.00	3,551,390.37	273,757,108.81
620	517026019	FGC KWALI	370,113,134.94	1,020,000.00	46,504,970.00	417,638,104.94	419,564,731.00	1,926,626.06	417,350,055.82
621	517026020	FGC MAIDUGURI	147,378,311.53	5,000,000.00	18,025,026.38	170,403,337.91	171,444,080.00	1,040,742.09	165,170,431.10
622	517026021	FGC MINJIBIR	116,403,953.00	360,000.00	13,821,341.43	130,585,294.43	131,314,449.00	729,154.57	121,172,618.74
623	517026022	FGC MINNA	271,704,885.00	660,000.00	33,963,110.01	306,327,995.01	306,327,995.00	-0.01	299,072,284.28
624	517026023	FGC ODIKOLOGUNA	77,170,789.75	2,750,000.00	13,349,906.82	93,270,696.57	90,740,876.00	-2,529,820.57	76,299,242.98
625	517026024	FGC ODOGBOLU	232,860,874.00	9,611,679.47	19,615,930.53	262,088,484.00	262,088,486.00	2.00	244,714,629.92
626	517026025	FGC OGBOMOSHMO	218,426,433.52	420,000.00	27,303,305.00	246,149,738.52	246,149,740.00	1.48	266,259,977.60
627	517026026	FGC OGOJA	112,454,750.80	9,940,000.00	8,745,519.13	131,140,269.93	131,564,714.00	424,444.07	103,205,013.52
628	517026027	FGC OHAFIA	96,660,795.00	609,000.00	12,591,428.12	109,861,223.12	109,343,395.00	-517,828.12	98,999,073.84
629	517026028	FGC OKIGWE	172,713,305.00	600,000.00	21,589,161.82	194,902,466.82	194,902,468.00	1.18	179,260,156.69
630	517026029	FGC OKPOSI	355,931,628.46	4,565,200.00	480,089,645.46	840,586,473.92	124,518,018.00	-716,068,455.92	130,478,404.81
631	517026030	FGC ONITSHA	192,338,894.00	300,000.00	24,042,362.00	216,681,256.00	216,681,261.00	5.00	187,403,024.31
632	517026031	FGC PORT HARCOURT	300,192,432.93	600,000.00	37,524,055.00	338,316,487.93	338,316,490.00	2.07	312,873,527.52

633	517026032	FGC POTISKUM	108,791,716.00	300,000.00	13,598,964.99	122,690,680.99	122,690,681.00	0.01	99,146,160.13
634	517026033	FGC RUBBOCHI	109,761,838.97	6,056,000.00	13,720,230.00	129,538,068.97	123,662,070.00	-5,875,998.97	135,186,851.34
635	517026034	FGC SOKOTO	164,025,641.93	0.00	20,503,204.00	184,528,845.93	184,528,847.00	1.07	168,065,016.30
636	517026035	FGC UGWOLAWO	111,747,207.00	420,000.00	13,968,401.00	126,135,608.00	126,135,610.00	2.00	126,172,062.56
637	517026036	FGC WARRI	252,692,611.00	6,329,788.15	31,311,412.55	290,333,811.70	284,579,190.00	-5,754,621.70	247,797,867.93
638	517026037	FGC ZARIA	176,106,926.00	360,000.00	22,013,367.00	198,480,293.00	198,480,297.00	4.00	201,261,833.17
639	517026038	FGC, BILLIRI	135,706,234.00	3,635,000.00	16,963,280.00	156,304,514.00	153,329,516.00	-2,974,998.00	145,489,520.25
640	517026039	FGC, IDO-ANI	143,676,122.97	660,000.00	18,812,162.95	163,148,285.92	169,969,705.00	6,821,419.08	171,637,113.25
641	517026040	FGC, IKOLE	126,216,011.00	1,089,800.00	11,092,728.39	138,398,539.39	142,533,016.00	4,134,476.61	139,331,674.33
642	517026041	FGGC ABAJI	161,763,222.00	4,634,000.00	20,220,403.00	186,617,625.00	182,283,628.00	-4,333,997.00	188,843,522.23
643	517026042	FGGC ABULOMA	244,977,263.00	0.00	12,248,859.00	257,226,122.00	276,199,423.00	18,973,301.00	261,007,381.36
644	517026043	FGGC AKURE	279,635,211.00	780,000.00	34,954,402.00	315,369,613.00	315,369,614.00	1.00	485,377,170.77
645	517026044	FGGC ANKA	63,549,960.14	120,000.00	120,000.00	63,789,960.14	71,613,707.00	7,823,746.86	67,293,124.34
646	517026045	FGGC BAJOGA	77,801,283.12	2,125,000.00	9,725,160.00	89,651,443.12	87,526,444.00	-2,124,999.12	86,114,456.99
647	517026046	FGGC BAKORI	147,610,714.48	0.00	19,255,157.00	166,865,871.48	173,296,414.00	6,430,542.52	181,859,640.40
648	517026047	FGGC BAUCHI	169,162,852.00	5,323,600.00	21,145,357.00	195,631,809.00	190,548,210.00	-5,083,599.00	161,335,108.14
649	517026048	FGGC BENIN	114,975,639.05	1,734,000.00	14,441,512.00	131,151,151.05	313,730,988.00	182,579,836.95	305,401,571.11
650	517026049	FGGC BIDA	118,227,471.00	360,000.00	14,778,434.00	133,365,905.00	133,365,907.00	2.00	123,695,105.61
651	517026050	FGGC BWARI	359,038,940.00	6,705,216.00	44,879,867.00	410,624,023.00	404,638,807.00	-5,985,216.00	405,478,420.21
652	517026051	FGGC CALABAR	217,788,294.00	6,292,000.00	27,223,537.00	251,303,831.00	245,671,832.00	-5,631,999.00	222,373,881.32
653	517026052	FGGC EFON ALAYE	118,972,267.00	0.00	14,204,713.42	133,176,980.42	133,903,800.00	726,819.58	119,769,301.38
654	517026053	FGGC EFON IMNRINGI	114,975,639.05	1,734,000.00	14,441,512.00	131,151,151.05	130,273,603.00	-877,548.05	133,498,159.31
655	517026054	FGGC ENUGU	363,357,414.20	23,195,700.00	45,139,760.34	431,692,874.54	426,657,876.00	-5,034,998.54	426,966,231.81
656	517026055	FGGC EZZAMGBO ABAKALIKI	117,965,890.00	7,548,000.00	14,745,737.00	140,259,627.00	132,951,628.00	-7,307,999.00	145,206,672.71
657	517026056	FGGC GBOKO	175,007,511.00	1,020,000.00	21,875,940.00	197,903,451.00	197,903,453.00	2.00	191,863,228.59
658	517026057	FGGC GUSAU	129,045,146.22	540,000.00	20,524,029.58	150,109,175.80	151,316,340.00	1,207,164.20	138,778,314.02

659	517026058	FGGC GWANDU	92,364,133.00	360,000.00	11,545,517.00	104,269,650.00	104,269,651.00	1.00	87,455,673.33
660	517026059	FGGC IBILLO	134,923,908.00	480,000.00	16,865,488.00	152,269,396.00	152,269,396.00	0.00	145,207,742.76
661	517026060	FGGC IBUSA	204,738,210.00	563,200.00	25,033,805.66	230,335,215.66	230,990,490.00	655,274.34	230,382,147.72
662	517026061	FGGC IKOT-OBIO-ITONG	125,738,474.37	918,000.00	35,349,192.19	162,005,666.56	162,460,731.00	455,064.44	132,892,783.42
663	517026062	FGGC ILORIN	251,406,464.00	0.00	31,425,751.58	282,832,215.58	283,552,272.00	720,056.42	289,098,208.72
664	517026063	FGGC IPETUMODU	165,836,120.00	7,531,437.00	20,729,515.00	194,097,072.00	189,239,074.00	-4,857,998.00	201,471,640.77
665	517026064	FGGC JALINGO	134,926,377.78	840,000.00	16,934,154.67	152,700,532.45	158,538,204.00	5,837,671.55	148,320,934.44
666	517026065	FGGC KABBA	117,385,886.99	7,807,817.95	15,250,304.00	140,444,008.94	137,612,737.00	-2,831,271.94	139,218,155.41
667	517026066	FGGC KAZAURE	103,567,227.83	300,000.00	14,148,663.00	118,015,890.83	127,637,969.00	9,622,078.17	138,504,038.15
668	517026067	FGGC KEANA	104,592,775.00	479,200.00	13,071,017.00	118,142,992.00	118,146,872.00	3,880.00	118,728,302.40
669	517026068	FGGC LANGTANG	138,606,665.23	540,000.00	17,878,005.00	157,024,670.23	161,442,041.00	4,417,370.77	167,751,136.86
670	517026069	FGGC LEJJA	150,149,799.13	10,211,882.00	17,711,370.55	178,073,051.68	176,771,274.00	-1,301,777.68	164,880,007.05
671	517026070	FGGC MONGUNO	72,531,840.00	600,000.00	9,066,480.00	82,198,320.00	82,198,322.00	2.00	70,939,419.22
672	517026071	FGGC NEW BUSA	94,531,915.36	300,000.00	12,371,207.00	107,203,122.36	111,640,862.00	4,437,739.64	102,795,416.32
673	517026072	FGGC OMU-ARAN	137,630,376.00	0.00	17,041,025.38	154,671,401.38	155,254,173.00	582,771.62	151,422,359.66
674	517026073	FGGC OWERRI	306,777,357.00	3,670,750.00	38,224,648.02	348,672,755.02	345,904,527.00	-2,768,228.02	293,658,658.03
675	517026074	FGGC OYO	286,056,005.49	0.00	20,868,813.62	306,924,819.11	325,994,605.00	19,069,785.89	319,119,999.59
676	517026075	FGGC SHAGAMU	421,778,979.46	600,000.00	32,062,024.00	454,441,003.46	289,158,216.00	-165,282,787.46	285,623,648.94
677	517026076	FGGC GUMI TAMBAWAL	93,367,851.57	0.00	7,867,867.50	101,235,719.07	110,644,472.00	9,408,752.93	99,591,932.93
678	517026077	FGGC UMUAHIA	214,271,673.53	14,873,804.79	27,172,468.36	256,317,946.68	245,068,831.00	-11,249,115.68	241,313,753.83
679	517026078	FGGC WUKARI	125,894,234.29	660,000.00	17,091,211.00	143,645,445.29	154,480,899.00	10,835,453.71	152,820,818.46
680	517026079	FGGC, YOLA	161,139,077.00	9,242,100.00	18,688,925.64	189,070,102.64	182,361,462.00	-6,708,640.64	174,915,225.81
681	517026080	FSTC AHOADA	104,837,832.43	420,000.00	13,360,337.00	118,618,169.43	120,663,028.00	2,044,858.57	127,303,820.97
682	517026081	FSTC AWKA	187,241,487.00	2,325,000.00	23,405,186.00	212,971,673.00	211,066,673.00	-1,905,000.00	199,573,488.80
683	517026082	FSTC JUBU-IMUSHIN	183,102,502.00	0.00	22,245,049.28	205,347,551.28	206,110,318.00	762,766.72	204,922,232.69
684	517026083	FSTC MICHIKA	57,190,415.00	1,355,000.00	7,148,802.00	65,694,217.00	64,579,218.00	-1,114,999.00	64,048,704.29

685	517026084	FSTC TUNGBO - YENAGOA	79,219,951.00	2,606,571.00	7,707,814.94	89,534,336.94	90,294,016.00	759,679.06	79,454,033.94
686	517026085	FSTC USI-EKITI	104,111,830.00	1,021,885.43	13,119,215.00	118,252,930.43	118,252,932.00	1.57	103,759,733.24
687	517026086	FTC IKARE	135,727,507.14	4,098,000.00	16,966,055.00	156,791,562.14	153,114,499.00	-3,677,063.14	153,562,841.88
688	517026087	FTC ILESA	220,565,331.00	3,535,979.85	27,570,667.00	251,671,977.85	248,736,000.00	-2,935,977.85	229,354,531.48
689	517026088	FTC JALINGO	155,731,978.24	540,000.00	20,422,743.00	176,694,721.24	184,344,686.00	7,649,964.76	157,659,900.56
690	517026089	FTC KAFANCHAN	154,746,687.00	2,126,000.00	18,745,526.84	175,618,213.84	174,390,023.00	-1,228,190.84	156,996,831.45
691	517026090	FTC LASSA	74,888,587.66	0.00	6,297,066.26	81,185,653.92	86,268,908.00	5,083,254.08	67,139,877.90
692	517026091	FTC OHANSO	107,331,753.00	4,773,000.00	13,413,919.97	125,518,672.97	120,808,224.00	-4,710,448.97	128,316,349.76
693	517026092	FTC OROZO	356,299,370.00	720,000.00	54,457,422.00	411,476,792.00	401,556,793.00	-9,919,999.00	423,954,413.93
694	517026093	FTC OTOBI	118,763,046.51	4,762,000.00	16,036,220.00	139,561,266.51	138,565,978.00	-995,288.51	122,316,452.30
695	517026094	FTC OTUPKO	143,063,416.00	18,143,244.00	17,624,832.11	178,831,492.11	161,486,343.00	-17,345,149.11	146,557,086.50
696	517026095	FTC SHIRORO	126,562,716.01	335,552.20	17,178,766.00	144,077,034.21	154,908,896.00	10,831,861.79	142,468,055.37
697	517026096	FTC UROMI	136,901,254.87	798,000.00	17,327,434.00	155,026,688.87	156,306,905.00	1,280,216.13	153,772,971.61
698	517026097	FTC UYO	186,302,877.64	2,445,000.00	24,817,347.27	213,565,224.91	223,776,134.00	10,210,909.09	235,177,504.52
699	517026098	FTC YABA	496,151,601.04	4,690,000.00	62,018,950.00	562,860,551.04	558,770,553.00	-4,089,998.04	452,010,408.64
700	517026099	FTC ZURU	118,514,202.22	0.00	9,957,995.49	128,472,197.71	135,977,825.00	7,505,627.29	113,215,794.55
701	517026100	KING'S COLLEGE	320,701,101.00	828,300.00	40,087,638.00	361,617,039.00	361,268,741.00	-348,298.00	363,763,908.24
702	517026101	QUEEN'S COLLEGE LAGOS	385,780,915.70	660,000.00	48,256,010.00	434,696,925.70	434,964,090.00	267,164.30	439,486,226.22
703	517026102	SULEJA ACADEMY	217,524,715.00	780,000.00	27,190,590.00	245,495,305.00	245,495,307.00	2.00	282,016,943.34
704	517026103	FSTC,DOMA	101,000,362.65	0.00	8,495,590.66	109,495,953.31	123,087,275.00	13,591,321.69	99,309,645.03
705	517026104	FSTC DAYI	42,374,343.96	0.00	3,115,379.76	45,489,723.72	83,362,509.00	37,872,785.28	47,410,900.72
706	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	158,501,340.36	0.00	18,627,643.73	177,128,984.09	177,128,985.00	0.91	170,295,462.70
707	517028001	UNESCO PARIS	117,831,759.25	0.00	0.00	117,831,759.25	471,327,037.00	353,495,277.75	223,095,036.50
708	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	741,439,862.52	8,854,210.88	56,875,688.59	807,169,761.99	884,930,195.00	77,760,433.01	619,794,012.04
709	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	4,877,999,132.00	0.00	608,365,676.00	5,486,364,808.00	5,486,364,809.00	1.00	3,249,069,025.53
710	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	5,444,851,660.20	139,372,363.00	706,485,762.64	6,290,709,785.84	6,497,744,227.00	207,034,441.16	5,429,293,850.11
711	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,683,602,866.58	245,072,881.00	172,189,959.40	2,100,865,706.98	2,171,964,720.00	71,099,013.02	1,963,684,390.38
712	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	105,774,483.28	0.00	8,361,500.75	114,135,984.03	155,346,496.00	41,210,511.97	95,021,562.30

713	521006001	RADIOGRAPHERS REGISTRATION BOARD	208,966,739.04	49,816,191.00	21,503,647.23	280,286,577.27	286,492,690.00	6,206,112.73	235,503,789.31
714	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	120,842,429.23	36,268,672.00	13,721,088.00	170,832,189.23	170,832,190.00	0.77	161,680,982.62
715	521008001	HEALTH RECORDS REGISTRATION BOARD	259,914,024.00	29,265,328.00	29,184,753.18	318,364,105.18	320,284,389.00	1,920,283.82	260,334,054.07
716	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	206,615,971.42	206,615,971.42	17,363,564.63	430,595,507.47	273,850,874.00	-156,744,633.47	203,095,846.70
717	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	63,107,017.05	10,770,271.00	4,802,350.91	78,679,638.96	86,149,435.00	7,469,796.04	91,592,807.24
718	521011001	NURSING AND MIDWIFERY COUNCIL	251,557,336.00	16,452,939.00	30,060,451.95	298,070,726.95	298,070,729.00	2.05	288,103,562.37
719	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	535,495,176.95	180,000,000.00	44,403,915.79	759,899,092.74	800,417,377.00	40,518,284.26	654,355,287.55
720	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	219,948,266.33	34,300,000.00	22,461,928.43	276,710,194.76	299,363,084.00	22,652,889.24	231,830,345.62
721	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	4,641,368,866.17	537,302,335.00	580,171,157.00	5,758,842,358.17	5,758,842,745.00	386.83	5,110,735,682.03
722	521015001	MEDICAL REHABILITATION THERAPY BOARD	250,072,677.31	43,415,554.00	30,096,092.00	323,584,323.31	325,354,104.00	1,769,780.69	261,009,283.27
723	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGYAND THERAPY, ENUGU	594,545,161.13	0.00	47,448,707.06	641,993,868.19	969,300,451.00	327,306,582.81	523,585,967.35
724	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	37,514,766.83	0.00	2,143,391.27	39,658,158.10	34,474,870.00	-5,183,288.10	32,045,855.70
725	521018001	NURSE TUTOR TRAINING - ENUGU	13,730,466.74	0.00	1,032,033.64	14,762,500.38	44,370,434.00	29,607,933.62	24,931,364.70
726	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	22,389,484.94	0.00	1,524,813.39	23,914,298.33	105,082,803.00	81,168,504.67	100,134,026.14
727	521020001	NURSE TUTOR TRAINNING KADUNA	20,455,911.30	48,000,000.00	13,272,545.15	81,728,456.45	81,976,265.00	247,808.55	62,013,237.31
728	521021001	NURSE TUTOR TRAINNING IBADAN	17,597,814.06	0.00	1,336,596.68	18,934,410.74	31,647,420.00	12,713,009.26	17,888,467.49
729	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	197,110,970.65	48,854,107.00	16,975,809.34	262,940,886.99	306,766,720.00	43,825,833.01	243,599,959.62
730	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	25,207,778.96	2,000,000.00	2,065,885.25	29,273,664.21	32,334,290.00	3,060,625.79	24,926,798.88
731	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	23,714,505.84	0.00	1,781,307.63	25,495,813.47	35,404,433.00	9,908,619.53	29,646,594.25
732	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	8,530,637,404.70	4,396,936,035.50	997,210,949.17	13,924,784,389.37	13,857,965,676.00	-66,818,713.37	16,177,927,411.17
733	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	4,254,072,396.53	3,582,168,438.82	510,658,752.65	8,346,899,588.00	8,522,134,783.00	175,235,195.00	7,154,460,640.00
734	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	4,270,156,170.87	2,603,395,589.15	609,586,900.13	7,483,138,660.15	7,572,409,702.00	89,271,041.85	7,297,969,633.09

735	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	7,786,688,847.62	3,016,124,021.03	870,039,390.17	11,672,852,258.82	11,672,565,930.00	-286,328.82	11,458,135,743.02
736	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	4,683,245,367.33	3,817,459,419.00	635,314,072.00	9,136,018,858.33	9,107,074,699.00	-28,944,159.33	8,313,549,137.33
737	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	4,662,769,539.14	2,961,869,562.44	606,832,936.13	8,231,472,037.71	8,598,383,496.00	366,911,458.29	7,833,782,772.96
738	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	5,322,582,677.57	2,409,008,220.39	634,170,366.19	8,365,761,264.15	9,090,767,200.00	725,005,935.85	8,076,151,637.10
739	521026008	JOS UNIVERSITY TEACHING HOSPITAL	4,593,901,621.80	2,995,719,958.98	563,591,512.63	8,153,213,093.41	8,121,376,917.00	-31,836,176.41	7,120,020,644.99
740	521026009	UNIVERSITY OF PORT-HARCOURT TEACHINGHOSPITAL	5,348,108,682.81	2,912,647,907.70	641,477,675.49	8,902,234,266.00	8,902,543,568.00	309,302.00	8,652,392,268.51
741	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,170,145,973.40	5,679,000,473.02	729,558,871.00	10,578,705,317.42	10,930,741,951.00	352,036,633.58	9,534,558,970.44
742	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,834,736,418.57	2,234,393,393.45	350,643,235.08	7,419,773,047.10	7,834,959,482.00	415,186,434.90	6,647,189,747.23
743	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	3,726,928,814.00	2,228,153,875.49	438,519,681.33	6,393,602,370.82	6,418,410,146.00	24,807,775.18	6,515,032,332.94
744	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,622,880,334.42	1,942,518,264.80	527,710,953.36	7,093,109,552.58	7,093,109,554.00	1.42	6,819,067,606.63
745	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	4,882,989,673.49	2,615,719,928.86	371,328,707.45	7,870,038,309.80	8,766,492,145.00	896,453,835.20	8,284,723,343.64
746	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL,GWAGWALADA	4,054,545,744.55	1,684,930,760.00	437,372,355.00	6,176,848,859.55	6,048,365,892.00	-128,482,967.55	5,649,720,024.00
747	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,801,864,386.70	1,004,271,901.49	312,598,448.00	4,118,734,736.19	4,118,244,272.00	-490,464.19	3,761,048,619.00
748	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	8,527,792,902.80	4,675,251,495.47	1,001,990,469.93	14,205,034,868.20	14,205,977,466.00	942,597.80	12,890,779,775.92
749	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	4,593,901,621.80	2,995,719,958.98	563,591,512.63	8,153,213,093.41	4,239,296,492.00	-3,913,916,601.41	4,101,831,495.25
750	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	4,025,107,158.25	2,371,373,791.10	484,562,300.25	6,881,043,249.60	6,881,043,357.00	107.40	6,143,567,375.86
751	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	3,418,219,942.68	2,943,108,705.57	503,023,567.71	6,864,352,215.96	6,900,885,700.00	36,533,484.04	6,229,383,737.04
752	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	3,715,022,027.93	3,039,209,106.23	373,991,364.48	7,128,222,498.64	7,811,323,554.00	683,101,055.36	6,436,014,639.18
753	521027003	FEDERAL MEDICAL CENTRE - ABUJA	1,374,481,210.70	1,026,441,381.58	170,425,936.00	2,571,348,528.28	2,263,111,267.00	-308,237,261.28	2,392,486,986.00
754	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,115,786,393.21	513,389,193.66	136,472,884.63	1,765,648,471.50	1,805,873,117.00	40,224,645.50	1,537,193,753.21
755	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	640,646,127.11	284,302,851.69	70,962,531.39	995,911,510.19	1,079,736,689.00	83,825,178.81	886,017,832.07
756	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,305,293,328.78	882,271,863.44	161,834,720.78	2,349,399,913.00	2,349,399,912.00	-1.00	2,091,331,640.21
757	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	883,973,208.34	407,102,303.52	104,019,640.89	1,395,095,152.75	1,448,072,810.00	52,977,657.25	1,523,032,612.82
758	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	999,009,382.81	448,713,397.59	83,124,908.25	1,530,847,688.65	1,626,013,726.00	95,166,037.35	1,434,296,649.46
759	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,111,012,582.88	772,681,471.68	265,664,594.47	3,149,358,649.03	3,165,899,614.00	16,540,964.97	3,084,909,094.30

760	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,668,574,474.59	527,730,909.23	193,765,096.79	2,390,070,480.61	2,426,488,149.00	36,417,668.39	2,293,132,098.98
761	521027011	FEDERAL COLLEGE OF COMPLEMENTARY ANDALTERNATIVE MEDICINE, NIGERIA	186,493,811.05	79,800,000.00	17,767,371.13	284,061,182.18	299,910,209.00	15,849,026.82	265,652,483.35
762	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,229,658,422.73	358,470,393.36	151,210,595.86	1,739,339,411.95	1,748,600,702.00	9,261,290.05	1,565,268,497.44
763	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,381,924,939.09	798,808,308.40	167,985,596.82	3,348,718,844.31	3,579,885,305.00	231,166,460.69	3,250,267,878.29
764	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,871,493,048.78	581,325,889.61	213,654,351.86	2,666,473,290.25	2,701,722,819.00	35,249,528.75	2,427,178,103.59
765	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,835,968,922.95	734,573,158.50	227,496,753.98	2,798,038,835.43	2,795,812,818.00	-2,226,017.43	2,617,735,051.86
766	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	697,916,974.69	257,176,369.00	87,274,538.27	1,042,367,881.96	1,053,720,937.00	11,353,055.04	767,854,793.46
767	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	3,771,713,393.37	1,531,691,578.17	447,413,222.70	5,750,818,194.24	5,750,868,350.00	50,155.76	5,131,443,703.63
768	521027018	FEDERAL MEDICAL CENTRE, OWO	3,174,725,991.26	1,531,143,255.35	249,067,252.52	4,954,936,499.13	5,153,420,835.00	198,484,335.87	4,636,036,279.76
769	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	4,769,568,253.22	1,995,114,802.23	545,809,266.14	7,310,492,321.59	7,113,902,248.00	-196,590,073.59	5,498,151,606.21
770	521027020	FEDERAL MEDICAL CENTRE, OWERRI	4,138,998,361.34	1,699,600,000.00	286,305,120.30	6,124,903,481.64	6,383,413,277.00	258,509,795.36	6,459,477,390.77
771	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	3,496,064,196.24	1,236,536,815.10	450,674,217.48	5,183,275,228.82	5,259,879,330.00	76,604,101.18	5,024,060,701.81
772	521027022	FEDERAL MEDICAL CENTRE, KATSINA	1,995,382,847.63	1,109,094,850.30	309,704,061.10	3,414,181,759.03	3,883,726,014.00	469,544,254.97	3,472,839,474.45
773	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,628,018,727.79	1,014,988,460.19	202,216,383.65	2,845,223,571.63	2,880,229,530.00	35,005,958.37	2,859,808,180.19
774	521027025	FEDERAL MEDICAL CENTRE, ASABA	2,934,797,424.63	1,658,159,939.26	365,465,462.73	4,958,422,826.62	4,958,422,828.00	1.38	4,702,308,171.59
775	521027026	FEDERAL MEDICAL CENTRE, BIDA	2,826,352,741.00	1,081,325,605.38	321,519,169.73	4,229,197,516.11	4,250,169,759.00	20,972,242.89	3,533,654,147.53
776	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,921,854,248.65	0.00	841,879,077.00	2,763,733,325.65	2,979,497,804.00	215,764,478.35	3,001,342,317.22
777	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,996,820,431.53	1,249,554,419.81	248,098,338.72	3,494,473,190.06	3,497,740,261.00	3,267,070.94	3,473,484,546.48
778	521027031	FEDERAL MEDICAL CENTRE, KOGI	3,946,689,972.52	1,148,631,674.70	289,264,139.78	5,384,585,787.00	3,810,471,616.00	-1,574,114,171.00	3,429,166,106.31
779	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,627,427,376.19	663,626,219.38	199,996,322.62	2,491,049,918.19	2,499,920,028.00	8,870,109.81	2,292,301,997.23
780	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	2,307,280,401.71	831,647,614.00	266,600,012.69	3,405,528,028.40	3,420,546,025.00	15,017,996.60	3,030,196,464.86
781	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	2,118,599,530.98	830,932,807.13	261,212,923.86	3,210,745,261.97	3,252,923,754.00	42,178,492.03	2,975,029,114.06
782	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,156,468,190.80	529,887,016.67	142,929,229.18	1,829,284,436.65	1,827,738,610.00	-1,545,826.65	1,862,696,457.33
783	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	6,422,479,238.17	2,873,071,837.10	801,469,656.62	10,097,020,731.89	10,130,059,662.00	33,038,930.11	9,153,363,170.86

784	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	4,209,661,398.81	1,684,602,386.88	356,717,720.66	6,250,981,506.35	6,399,109,873.00	148,128,366.65	2,786,701,155.23
785	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,852,685,566.34	535,944,524.80	209,925,156.29	2,598,555,247.43	2,598,555,249.00	1.57	2,497,846,121.38
786	521027039	NATIONAL EYE CENTRE KADUNA	1,024,537,220.00	378,634,783.51	89,032,245.94	1,492,204,249.45	1,691,930,723.00	199,726,473.55	1,686,497,357.54
787	521027040	NATIONAL EAR CARE CENTRE KADUNA	855,446,083.86	472,171,860.31	95,946,351.68	1,423,564,295.85	1,438,899,752.00	15,335,456.15	1,050,582,682.30
788	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	72,884,212.22	273,976,392.00	61,590,919.81	408,451,524.03	827,713,098.00	419,261,573.97	201,885,368.98
789	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	859,606,266.00	534,857,566.09	98,293,224.14	1,492,757,056.23	1,507,053,962.00	14,296,905.77	828,263,009.65
790	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	527,872,916.99	208,000,000.00	59,396,981.57	795,269,898.56	849,711,861.00	54,441,962.44	412,753,832.61
791	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	461,385,097.40	230,218,893.31	59,493,428.19	751,097,418.90	750,189,921.00	-907,497.90	719,203,834.74
792	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	629,679,911.10	182,937,763.00	74,315,755.63	886,933,429.73	887,160,981.00	227,551.27	786,286,031.23
793	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	101,924,551.01	16,202,448.00	11,356,353.00	129,483,352.01	129,483,353.00	0.99	-
794	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	367,905,882.20	104,285,125.00	57,206,882.50	529,397,889.70	553,865,105.00	24,467,215.30	435,256,034.66
795	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	134,840,788.97	60,601,848.00	13,134,883.07	208,577,520.04	211,536,670.00	2,959,149.96	176,711,546.27
796	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	112,418,706.19	8,375,604.00	12,807,814.00	133,602,124.19	136,319,655.00	2,717,530.81	105,968,802.96
797	521039001	DENTAL THERAPISTS REGISTRATION BOARD	95,148,984.85	48,000,000.00	8,707,459.59	151,856,444.44	193,574,742.00	41,718,297.56	117,334,796.16
798	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	335,614,991.04	51,097,669.00	32,461,775.15	419,174,435.19	439,286,610.00	20,112,174.81	-
799	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	347,253,039.02	129,988,644.11	40,611,311.92	517,852,995.05	525,461,673.00	7,608,677.95	429,821,061.85
800	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	396,301,321.58	353,742,871.95	58,210,856.65	808,255,050.18	816,572,994.00	8,317,943.82	763,657,394.58
801	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	562,376,059.43	190,135,863.74	45,490,001.38	798,001,924.55	847,490,514.00	49,488,589.45	760,893,532.66
802	521049001	NATIONAL HOSPITAL	4,821,230,485.35	2,730,068,494.12	519,270,915.82	8,070,569,895.29	8,162,227,747.00	91,657,851.71	7,364,946,014.07
803	521050001	BASIC HEALTH CARE FUND	0.00	0.00	0.00	0.00	26,457,743,000.00	26,457,743,000.00	-
804	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,700,945,004.22	700,000.00	133,400,019.33	1,835,045,023.55	1,954,263,641.00	119,218,617.45	1,992,467,350.21
805	535002001	NATIONAL PARK HEADQUARTERS	171,959,568.77	42,410,394.30	22,127,297.70	236,497,260.77	241,555,264.00	5,058,003.23	192,979,027.27
806	535003001	KAINJI NATIONAL PARK	357,758,374.69	84,529,979.23	42,095,607.70	484,383,961.62	487,008,151.00	2,624,189.38	474,100,859.60
807	535004001	OYO NATIONAL PARK	249,462,040.40	59,047,647.69	31,182,755.17	339,692,443.26	339,692,444.00	0.74	339,953,035.34
808	535005001	CHAD BASIN NATIONAL PARK	172,836,365.81	43,098,601.76	22,583,831.50	238,518,799.07	246,383,704.00	7,864,904.93	246,347,375.87

809	535006001	GASHAKA GUMTI NATIONAL PARK	245,483,003.36	58,000,000.00	28,854,976.38	332,337,979.74	334,956,912.00	2,618,932.26	328,712,483.83
810	535007001	CROSS RIVER NATIONAL PARK	341,208,728.45	88,621,000.00	27,638,475.17	457,468,203.62	489,446,326.00	31,978,122.38	490,130,786.27
811	535008001	KAMUKU NATIONAL PARK	144,507,621.64	34,398,000.00	11,813,889.73	190,719,511.37	207,822,232.00	17,102,720.63	210,999,010.82
812	535009001	OKUMU NATIONAL PARK	138,680,539.70	34,230,000.00	18,173,227.99	191,083,767.69	197,887,211.00	6,803,443.31	199,764,055.24
813	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	471,594,501.86	0.00	58,379,072.16	529,973,574.02	530,543,815.00	570,240.98	531,092,464.98
814	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	845,072,619.06	8,231,397.97	63,140,064.08	916,444,081.11	1,008,844,956.00	92,400,874.89	1,008,398,273.41
815	535012001	FEDERAL COLLEGE OF FORESTRY JOS	569,522,645.00	0.00	69,806,115.00	639,328,760.00	639,328,764.00	4.00	607,209,156.63
816	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH -SOUTH)	133,540,742.34	1,301,925.97	9,255,576.57	144,098,244.88	163,610,242.00	19,511,997.12	-
817	535012302	RESOURCES MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)	85,303,936.76	0.00	8,371,741.10	93,675,677.86	124,773,324.00	31,097,646.14	-
818	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH -EAST)	88,852,925.93	0.00	6,794,941.42	95,647,867.35	125,657,560.00	30,009,692.65	-
819	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,781,561,270.86	0.00	235,782,607.41	2,017,343,878.27	-	-2,017,343,878.27	2,046,214,858.02
820	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	535,188,973.47	0.00	64,945,918.06	600,134,891.53	600,807,736.00	672,844.47	588,861,134.91
821	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	2,064,578,923.94	0.00	126,505,030.72	2,191,083,954.66	2,191,083,956.00	1.34	2,059,881,403.66
822	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,468,542,997.62	490,582,657.72	308,568,274.98	3,267,693,930.32	3,267,697,133.00	3,202.68	3,309,418,421.24
823	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	269,913,983.00	0.00	15,283,262.01	285,197,245.01	296,156,101.00	10,958,855.99	269,647,060.02
824	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	149,025,265.23	0.00	17,741,946.08	166,767,211.31	167,767,112.00	999,900.69	248,641,523.07
825	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	462,178,302.00	576,450.00	56,388,072.00	519,142,824.00	518,566,374.00	-576,450.00	413,977,491.83
826	0543001001	NATIONAL POPULATION COMMISSION	4,913,315,977.52	0.00	588,583,828.44	5,501,899,805.96	5,657,561,740.00	155,661,934.04	5,565,437,753.82
827	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	891,186,267.02	44,638,913.99	56,528,787.94	992,353,968.95	839,264,641.00	-153,089,327.95	942,688,604.81
828	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	65,605,492,000.00	0.00	65,605,492,000.00	166,250,010,000.00	100,644,518,000.00	-
829	544004001	NORTH EAST DEVELOPMENT COMMISSION	21,761,560,224.98	0.00	0.00	21,761,560,224.98	21,491,560,225.00	-269,999,999.98	-
830	544005001	NATIONAL COMMISSION FOR REFUGEES	323,229,870.76	0.00	53,678,370.14	376,908,240.90	386,227,970.00	9,319,729.10	372,993,976.87
		GRAND-TOTAL	**1,763,354,357,039.79**	**932,150,798,888.56**	**249,425,915,304.52**	**2,944,931,071,232.87**	**4,008,498,421,237.37**	**1,063,567,350,004.50**	**2,662,531,425,794.86**

14. EMPLOYEE BENEFITS

S/N	ADMIN. CODE	MDA	EMPLOYEES BENEFITS	BUDGET	VARIANCE
			210301		
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	116021001	MILITARY PENSION BOARD	216,334,474,542.58	-	-216,334,474,542.58
2	116018001	DEFENCE SPACEADMINISTARTION	6,783,381.54	-	-6,783,381.54
3	119009043	FOREIGN MISSION: HARARE	96,603,590.72	-	-96,603,590.72
4	119009047	FOREIGN MISSION: JAKARTA	1,661,181.40	-	-1,661,181.40
5	119009051	FOREIGN MISSION:KHARTOUM	7,970,964.42	-	-7,970,964.42
6	119009066	FOREIGN MISSION: MANILLA	3,401,683.10	-	-3,401,683.10
7	119009088	FOREIGN MISSION: ROME	10,599,316.66	-	-10,599,316.66
8	119009099	FOREIGN MISSION: THE HAGUE	7,787,003.45	-	-7,787,003.45
9	119009100	FOREIGN MISSION: TOKYO	46,385,801.36	-	-46,385,801.36
10	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	23,085,560.80	-	-23,085,560.80
11	123008001	NATIONAL BROADCASTING	3,075,000.00	-	-3,075,000.00
12	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	7,467,228,404.17	-	-7,467,228,404.17
13	155004001	POLICE FORMATIONS ANDCOMMANDS	1,000,000,000.00	-	-1,000,000,000.00
14	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	2,500,000,000.00	-	-2,500,000,000.00
15	157003001	NATIONAL INTELLIGENCEAGENCY	4,129,598,787.50	-	-4,129,598,787.50
16	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	175,609,304.58	-	-175,609,304.58
17	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	3,592,000.00	-	-3,592,000.00

18	""	TERTIARY EDUCATION TRUST FUND	137,954,048.17	-	-137,954,048.17
		ECONOMIC SECTOR			
19	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	10,742,265.00	-	-10,742,265.00
20	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	3,996,535.20	-	-3,996,535.20
21	220006001	INVESTMENT AND SECURITIES TRIBUNAL	33,624,368.60	-	-33,624,368.60
22	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	2,604,111,750.00	-	-2,604,111,750.00
23	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	97,493,612,939.80	-	-97,493,612,939.80
24	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	95,030,357.31	-	-95,030,357.31
25	228010001	TECHNOLOGY BUSINESS INCUBATORCENTRE - AGEGE	539,500.21	-	-539,500.21
26	229003001	NIGERIAN RAILWAY	7,704,814.80	-	-7,704,814.80
27	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	1,450,000.00	-	-1,450,000.00
28	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	3,300,734.20	-	-3,300,734.20
29	252046001	SOKOTO RIMA RBDA	1,735,995.14	-	-1,735,995.14
		LAW & JUSTICES SECTOR			
30	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	2,748,864,190.80	4,422,601,229.96	1,673,737,039.16
31	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	3,600,000.00	-	-3,600,000.00
32	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	1,442,406.00	-	-1,442,406.00
		SOCIAL SECTOR			
33	517009001	NATIONAL EXAMINATIONS COUNCIL	2,700,000.00	-	-2,700,000.00
34	517011001	NOMADIC EDUCATION COMMISSION	8,542,687.03	-	-8,542,687.03
35	517018004	FEDERAL POLYTECHNIC IDAH	610,000.00	-	-610,000.00

36	517018014	FEDERAL POLYTECHNIC OKO	2,655,000.00	-	-2,655,000.00
37	517018015	FEDERAL POLYTECHNIC DAMATURU	303,551.85	-	-303,551.85
38	517018018	FEDERAL POLYTECHNIC ILARO	2,210,650.00	-	-2,210,650.00
39	517018019	YABA COLLEGE OF TECHNOLOGY	15,843,071.78	-	-15,843,071.78
40	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	260,000.00	-	-260,000.00
41	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	2,214,011.00	-	-2,214,011.00
42	517021003	UNIVERSITY OF NIGERIA, NNSUKA	7,650,742.60	-	-7,650,742.60
43	517021006	UNIVERSITY OF BENIN	1,437,000.00	-	-1,437,000.00
44	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	3,330,000.00	-	-3,330,000.00
45	517021020	UNIVERSITY OF UYO	12,671,668.22	-	-12,671,668.22
46	517021021	UNIVERSITY OF MAIDUGURI	129,586.16	-	-129,586.16
47	517021029	FEDERAL UNIVERSITY OYE-EKITI	590,387.80	-	-590,387.80
48	517021031	FEDERAL UNIVERSITY DUTSE	1,031,011.22	-	-1,031,011.22
49	517021036	FEDERAL UNIVERSITY LOKOJA	360,000.00	-	-360,000.00
50	517026023	FGC ODIKOLOGUNA	100,000.00	-	-100,000.00
51	517026031	FGC PORT HARCOURT	500,000.00	-	-500,000.00
52	517026077	FGGC UMUAHIA	141,900.00	-	-141,900.00
53	517026091	FTC OHANSO	435,000.00	-	-435,000.00
54	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	6,075,995.67	-	-6,075,995.67
55	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,260,000.00	-	-1,260,000.00
56	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	1,200,000.00	-	-1,200,000.00
57	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	3,320,200.50	-	-3,320,200.50
58	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	18,632,365.00	-	-18,632,365.00

59	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,909,000.00	-	-1,909,000.00
60	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	400,000.00	-	-400,000.00
61	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,720,884.84	-	-2,720,884.84
62	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	2,954,987.50	-	-2,954,987.50
63	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,116,100.00	-	-1,116,100.00
64	521027020	FEDERAL MEDICAL CENTRE, OWERRI	5,664,435.00	-	-5,664,435.00
65	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	215,622,153.15	-	-215,622,153.15
66	521027031	FEDERAL MEDICAL CENTRE, KOGI	500,000.00	-	-500,000.00
67	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	800,000.00	-	-800,000.00
68	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,879,000.00	-	-1,879,000.00
69	521039001	DENTAL THERAPISTS REGISTRATION BOARD	4,000,000.00	-	-4,000,000.00
70	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	2,700,000.00	-	-2,700,000.00
		GRAND-TOTAL	**335,300,037,816.83**	**4,422,601,229.96**	**-330,877,436,586.87**

15. OVERHEAD COST

	ADMIN. CODE	MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VAVIRIANCE	
			220201	220202	220203	220204	220205	220206	220207	220208	220210	230501	220201 - 220208, 220210 & 230501			2019
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE														
1	111001001	STATE HOUSE - HQTRS	119,731,985.53	304,421,475.04	236,774,277.81	275,852,806.51	34,454,200.00	45,616,188.82	15,734,800.00	82,384,872.19	3,086,979,842.56	0.00	4,201,950,448.46	4,247,984,751.00	46,034,302.54	9,120,488,421.98
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	1,660,256,812.29	0.00	66,847,061.16	0.00	0.00	0.00	0.00	0.00	153,509,737.52	0.00	1,880,613,610.97	1,957,550,579.00	76,936,968.03	1,335,318,209.56
3	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	520,362,086.52	0.00	42,545,000.00	0.00	0.00	0.00	0.00	1,433,093.20	56,103,755.66	0.00	620,443,935.38	649,053,019.00	28,609,083.62	448,507,822.47
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	931,200.00	0.00	0.00	0.00	0.00	12,334,693.56	0.00	13,265,893.56	13,952,184.00	686,290.44	20,361,010.00
5	111001005	OFFICE OF THE CHIEF SECURITYOFFICER TO THE PRESIDENT	0.00	0.00	9,178,000.00	17,173,997.69	2,976,309.07	0.00	0.00	42,222,536.22	1,279,690.93	0.00	72,830,533.91	76,193,044.00	3,362,510.09	111,338,503.00
6	111001006	STATE HOUSE MEDICAL CENTRE	7,878,699.10	0.00	150,205,545.77	61,647,973.19	4,397,054.46	0.00	0.00	0.00	0.00	0.00	224,129,272.52	226,972,791.00	2,843,518.48	330,636,916.03
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	1,573,300.00	29,168,777.81	2,925,038.20	24,269,218.10	0.00	440,600.00	0.00	2,627,299.54	1,316,058.57	0.00	62,320,292.22	65,191,707.00	2,871,414.78	95,030,311.04
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	51,317,073,700.52	0.00	51,317,073,700.52	51,317,073,700.52	0.00	64,843,417,712.18
9	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	12,354,217.11	7,907,200.00	9,912,961.00	5,163,391.00	0.00	3,961,080.00	3,727,720.00	4,023,800.00	19,980,126.99	0.00	67,030,496.10	76,428,846.00	9,398,349.90	103,719,545.64
10	111006001	NIPSS, KURU	321,178,940.58	54,788,336.49	75,880,610.00	20,839,120.00	28,024,070.00	5,157,700.00	42,504,026.78	6,826,187.00	36,477,789.62	0.00	591,676,780.47	556,433,460.00	-35,243,320.47	102,627,550.18
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	36,691,722.92	10,936,235.19	25,121,916.10	38,777,877.15	34,208,239.34	7,821,926.87	9,846,955.78	3,309,988.00	15,312,494.78	0.00	182,027,356.13	230,908,993.00	48,881,636.87	102,627,550.18
12	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	800,096,907.91	226,198,083.28	197,020,122.36	460,808,709.13	126,012,366.18	134,720,920.37	97,941,508.39	320,474,062.84	281,635,924.10	0.00	2,644,908,604.56	3,600,773,354.00	955,864,749.44	2,426,477,856.01
13	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	91,862,814.75	41,177,362.48	19,394,436.66	44,433,322.20	138,937,171.85	80,712,956.00	8,127,943.24	20,505,344.50	59,514,183.75	0.00	504,665,535.43	600,000,001.00	95,334,465.57	600,286,883.62
14	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	143,161,215.31	16,296,422.53	50,282,448.79	35,862,594.01	98,124,466.00	20,425,422.07	91,884,838.77	17,272,000.00	96,418,498.42	0.00	569,727,905.90	750,059,898.00	180,331,992.10	102,627,550.18
15	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	21,051,628.57	5,378,206.01	9,730,901.99	8,743,742.07	20,867,677.48	10,763,111.13	13,850,269.02	2,829,862.50	75,693,095.49	0.00	168,908,494.26	223,951,471.00	55,042,976.74	158,367,666.10
16	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	60,878,426.72	8,548,457.82	6,728,161.00	35,996,011.61	14,507,892.89	35,093,900.00	1,410,000.00	12,724,699.00	13,150,126.15	0.00	189,037,675.19	249,719,799.00	60,682,123.81	69,003,121.28
17	111051001	OFFICE OF THE CHIEF ECONOMICADVISER TO THE PRESIDENT	4,461,933.33	2,026,247.68	3,851,430.00	7,031,981.85	3,216,800.00	1,265,000.00	0.00	3,607,035.51	2,364,984.74	0.00	27,825,413.11	32,065,074.00	4,239,660.89	32,231,510.10
18	0112001001	NASS MANAGEMENT	967,853,532.00	233,009,615.00	703,791,580.00	399,713,587.00	438,098,610.00	76,700,320.00	282,451,052.00	182,301,641.00	461,046,518.00	0.00	3,744,966,455.00	4,572,403,867.00	827,437,412.00	4,321,918,364.40

19	0112002001	SENATE	4,669,860,960.00	610,027,752.00	1,766,867,302.00	1,580,223,906.00	1,525,018,677.00	1,839,354,362.00	3,442,143,037.00	1,692,805,473.50	5,486,108,686.50	0.00	22,612,410,156.00	26,979,568,068.00	4,367,157,912.00	27,172,241,796.75
20	0112003001	HOUSE OF REPRESENTATIVES	9,645,191,763.80	2,032,280,650.90	4,605,305,008.59	4,296,957,533.43	4,172,792,724.76	1,938,251,450.00	4,254,338,747.62	4,026,882,747.62	5,266,052,783.07	0.00	40,238,053,409.78	43,415,756,179.00	3,177,702,769.22	41,550,937,312.30
21	0112004001	NATIONAL ASSEMBLY COMMISSION	270,020,608.82	41,253,222.52	31,663,208.24	71,161,067.98	157,400,994.78	112,134,019.80	33,239,500.00	60,132,600.00	477,686,099.72	0.00	1,254,691,321.86	1,269,899,872.00	15,208,550.14	-
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	584,964,584.39
23	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	25,385,077.00	0.00	32,063,019.00	7,948,016.00	0.00	0.00	15,012,404.00	0.00	38,561,591.86	0.00	118,970,107.86	118,970,215.00	107.14	118,881,602.86
24	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	31,444,175.00	0.00	37,708,610.00	8,985,393.00	0.00	0.00	11,889,482.00	0.00	0.00	0.00	90,027,660.00	142,764,258.00	52,736,598.00	142,564,984.90
25	0112008001	GENERAL SERVICE	160,000,000.00	960,000,000.00	146,000,000.00	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	6,605,989,395.21	8,317,743,268.00	1,711,753,872.79	7,507,723,009.13
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	2,642,362,678.00	2,642,362,678.00	1,439,404,261.19
27	116001001	MINISTRY OF DEFENCE – MODHQTRS	60,921,695.04	32,080,299.49	61,200,653.35	26,978,398.07	20,826,785.32	1,036,541,485.35	6,595,533.36	32,628,483.72	74,965,044,215.49	0.00	76,242,817,549.19	76,420,698,264.00	177,880,714.81	62,802,483,293.05
28	116002001	DEFENCE HEADQURTERS	129,055,000.00	160,780,500.00	58,774,000.00	97,501,000.00	22,653,000.00	222,105,776.00	4,156,873.26	40,725,500.00	12,550,000.00	0.00	748,301,649.26	1,045,138,942.00	296,837,292.74	581,338,880.82
29	116002002	DEFENCE RESEARCH ANDDEVELOPMENT BUREAU	32,667,150.00	5,058,913.45	5,637,750.00	8,191,200.00	0.00	203,839,339.36	901,000.00	3,397,850.00	30,253,370.00	0.00	289,946,572.81	349,999,999.00	60,053,426.19	91,445,779.64
30	116003001	NIGERIAN ARMY	354,242,513.49	364,270,311.51	457,445,534.81	3,004,486,109.44	3,697,565,827.00	5,054,140,369.41	22,457,064.57	2,209,846,080.37	2,052,319,682.20	0.00	17,216,773,492.80	20,634,293,455.00	3,417,519,962.20	14,228,277,972.94
31	116004001	NIGERIAN NAVY	1,422,411,802.63	262,778,445.18	2,620,000.00	4,765,996,055.78	18,305,736.14	424,341,527.89	0.00	2,585,503,077.92	31,319,755.00	0.00	9,513,276,400.54	11,240,714,956.00	1,727,438,555.46	7,739,901,271.61
32	116005001	NIGERIAN AIRFORCE	314,246,398.70	1,812,445,027.80	476,309,545.45	1,155,820,112.18	618,344,676.20	1,305,422,359.02	118,881,843.65	1,737,745,574.49	76,413,957.35	0.00	7,615,629,494.84	8,850,534,571.00	1,234,905,076.16	8,091,790,979.86
33	116005002	AIRFORCE INSTITUTE OFTECHNOLOGY, KADUNA	17,986,129.73	3,173,951.09	17,185,398.07	8,499,310.88	15,259,433.87	30,864,813.26	6,075,664.08	15,847,562.10	11,563,549.85	0.00	126,455,812.93	152,994,498.00	26,538,685.07	-
34	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	294,943,819.06	409,272,856.13	587,398,597.63	671,072,660.71	188,215,923.89	48,394,660.75	0.00	310,811,871.09	749,452,232.26	0.00	3,259,562,621.52	3,259,583,623.00	21,001.48	-
35	116007001	NIGERIAN DEFENCE COLLEGE	3,385,764,713.58	216,026,040.66	101,444,920.82	213,402,536.77	72,833,123.94	19,338,485.17	7,793,289.95	164,602,984.10	80,960,441.42	0.00	4,262,166,536.41	4,508,130,589.00	245,964,052.59	5,327,346,390.71
36	116008001	COMMAND AND STAFF COLLEGE, JAJI	2,213,372,520.21	8,570,170.74	49,658,090.52	12,831,710.89	13,065,568.42	1,414,008.97	2,639,620.07	11,038,116.23	10,605,128.31	0.00	2,323,194,934.36	2,379,900,335.00	56,705,400.64	-
37	116009001	NIGERIAN ARMED FORCESRESETTLEMENT CENTRE,	25,383,615.38	87,701,408.43	37,804,758.71	232,879,836.81	0.00	10,423,163.08	28,659,780.08	33,846,123.09	6,516,636.92	0.00	463,215,322.50	555,858,387.00	92,643,064.50	184,361,897.92
38	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	13,818,324.88	18,931,688.75	8,909,400.00	25,306,282.44	23,500,550.99	15,611,082.44	1,732,078.29	21,314,072.73	36,548,302.03	0.00	165,671,782.55	165,972,939.00	301,156.45	46,931,748.05
39	116011001	DEFENCE INTELLIGENCESCHOOL	43,112,676.00	31,821,203.06	54,635,211.58	77,710,077.16	43,025,098.00	0.00	0.00	11,936,538.00	3,060,002.00	0.00	265,300,805.80	318,360,968.00	53,060,162.20	-
40	116012001	DEFENCE INTELLIGENCE AGENCY	133,726,173.50	88,830,018.69	94,131,253.01	331,107,371.11	41,977,800.00	3,718,542,223.06	0.00	15,338,315.00	4,054,904,853.19	0.00	8,478,558,007.56	8,508,036,763.00	29,478,755.44	15,556,566.00
41	116015017	DEFENCE MISSIONS	0.00	0.00	138,478,369.00	270,710,905.00	32,426,143.00	5,579,912,573.61	41,543,243.00	14,955,200.00	301,603,649.00	0.00	6,379,630,082.61	5,060,403,574.00	-1,319,226,508.61	-
42	116021001	MILITARY PENSION BOARD	9,650,000.00	0.00	1,828,942.48	4,914,528.00	21,300,000.00	17,371,400.00	25,318,031.18	0.00	0.00	0.00	80,382,901.66	96,459,482.00	16,076,580.34	22,951,065.68
43	116018001	DEFENCE SPACE ADMINISTARTION	2,642,200.00	1,394,038.61	500,000.00	843,100.00	107,685,090.54	35,960,481.15	268,000.00	422,000.00	583,800.00	0.00	150,298,710.30	180,360,000.00	30,061,289.70	632,656,589.93

44	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	962,853,541.81	71,084,128.56	664,344,253.48	66,756,521.09	178,713,133.00	74,761,224.33	10,194,557.11	48,447,915.04	204,218,243.43	0.00	2,281,373,517.85	2,373,430,468.00	92,056,950.15	2,957,724,255.94
45	119001002	NIGERIANS IN DIASPORACOMMISSIO N (NIDC)	0.00	10,947,340.98	13,522,611.35	13,912,974.18	20,526,269.43	0.00	0.00	0.00	12,999,000.00	0.00	71,908,195.94	68,420,898.00	-3,487,297.94	-
46	119002001	TECHNICAL AIDS CORPS	106,878,905.23	23,480,058.85	13,946,837.00	32,670,990.54	0.00	9,760,730.94	0.00	1,016,100.00	4,597,020.94	0.00	192,350,643.50	216,407,161.00	24,056,517.50	230,708,447.18
47	119003001	FOREIGN SERVICE ACADEMY(FSA)	3,367,620.00	2,416,650.40	1,575,950.00	2,451,413.00	11,607,890.00	4,017,550.00	0.00	5,920,000.00	0.00	0.00	31,357,073.40	36,222,366.00	4,865,292.60	35,657,691.95
48	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	12,867,317.40	3,416,366.23	7,472,773.80	9,543,800.76	15,734,030.00	5,539,274.00	2,200,000.01	6,342,925.00	30,639,732.14	0.00	93,756,219.34	106,909,141.00	13,152,921.66	103,613,883.95
49	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	20,178,534.00	4,717,823.61	22,480,807.16	11,335,856.22	10,176,383.00	5,460,378.63	0.00	4,510,000.00	16,437,794.00	0.00	95,297,576.62	106,731,027.00	11,433,450.38	103,032,082.98
50	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	13,791,570.00	6,786,769.98	4,755,677.58	5,895,418.28	1,996,700.00	16,271,598.13	3,336,866.35	2,830,688.50	35,761,487.06	0.00	91,426,775.88	106,125,231.00	14,698,455.12	107,722,644.27
51	119009001	FOREIGN MISSION: ABIDJAN	22,249,611.83	25,721,907.83	13,088,160.77	43,158,216.44	0.00	8,795,052.71	0.00	1,833,340.96	33,325,025.62	0.00	148,171,316.16	124,587,141.00	-23,584,175.16	240,192,586.80
52	119009002	FOREIGN MISSION: ACCRA	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	129,541,654.00	49,783,415.14	212,142,523.31
53	119009003	FOREIGN MISSION: ADDISABABA	51,107,054.64	16,095,998.85	1,146,315.79	53,067,393.54	0.00	331,128.42	0.00	2,969,221.05	14,138,105.60	0.00	138,855,217.89	111,969,962.00	-26,885,255.89	504,146,983.31
54	119009004	FOREIGN MISSION: ALGIERS	50,457,594.11	15,872,974.59	3,174,932.18	2,849,621.78	0.00	87,789,748.56	0.00	936,945.54	58,430,447.87	0.00	219,512,264.64	122,043,777.00	-97,468,487.64	286,495,826.97
55	119009005	FOREIGN MISSION: ANKARA	34,881,309.68	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	205,781,289.19	166,904,361.00	-38,876,928.19	447,570,684.97
56	119009006	FOREIGN MISSION: ATHENS	7,895,263.23	20,928,101.16	1,438,315.09	15,700,120.70	0.00	39,202,586.21	344,827.59	6,930,316.05	32,260,941.40	0.00	124,700,471.43	125,740,520.00	1,040,048.57	350,137,168.97
57	119009007	FOREIGN MISSION: ATLANTA	72,537,384.22	35,998,313.20	3,486,793.63	17,474,765.26	0.00	14,200,107.90	0.00	9,932,869.19	49,297,093.50	0.00	202,927,326.90	204,312,220.00	1,384,893.10	248,023,206.80
58	119009009	FOREIGN MISSION: BAMAKO	23,118,766.30	21,380,639.85	3,487,165.48	4,416,233.87	0.00	33,104,880.00	0.00	6,460,545.16	16,572,372.40	0.00	108,540,603.06	104,931,968.00	-3,608,635.06	155,568,366.87
59	119009010	FOREIGN MISSION: BANGKOK	28,409,574.16	19,037,472.26	11,900,477.93	15,530,186.62	0.00	38,557,538.40	0.00	8,287,751.00	24,161,245.13	0.00	145,884,245.49	134,046,600.00	-11,837,645.49	295,650,937.53
60	119009011	FOREIGN MISSION: BANGUI	18,983,105.83	20,365,573.71	4,419,987.54	16,613,556.45	0.00	15,868,909.13	0.00	5,219,534.53	20,048,603.45	0.00	101,519,270.63	97,611,137.00	-3,908,133.63	147,569,478.19
61	119009012	FOREIGN MISSION: BANJUL	19,466,012.40	8,031,773.86	5,449,997.67	21,541,564.93	0.00	9,948,086.08	0.00	2,101,458.67	62,786,828.93	0.00	129,325,722.54	131,313,963.00	1,988,240.46	152,147,908.85
62	119009013	FOREIGN MISSION: BATA	11,162,306.04	23,500,445.86	1,413,856.96	19,024,825.26	0.00	13,586,383.32	0.00	11,838,941.72	27,570,579.28	0.00	108,097,338.43	95,780,600.00	-12,316,738.43	185,185,842.17
63	119009014	FOREIGN MISSION: BEIJING	41,938,827.19	14,163,956.75	10,743,438.74	15,286,729.56	0.00	117,620,541.56	0.00	3,188,283.57	36,818,808.11	0.00	239,760,585.47	110,572,272.00	-129,188,313.47	389,639,124.00
64	119009015	FOREIGN MISSION: BEIRUT	32,752,068.78	18,388,536.63	6,149,626.63	23,102,332.57	193,548.39	112,172,948.05	0.00	7,548,977.17	92,294,598.33	0.00	292,602,636.54	294,097,603.00	1,494,966.46	150,496,447.98
65	119009016	FOREIGN MISSION: BERLIN	55,278,151.39	67,105,638.81	20,689,322.13	95,628,832.86	1,516,660.71	125,107,685.53	573,750.00	34,294,212.56	97,848,784.95	0.00	498,043,038.94	238,337,597.00	-259,705,441.94	617,600,586.78
66	119009017	FOREIGN MISSION: BERNE	69,850,588.69	44,045,831.30	4,259,249.36	43,423,193.34	0.00	21,862,628.38	1,034,758.06	4,035,729.09	72,804,134.24	0.00	261,316,112.45	262,854,746.00	1,538,633.55	348,421,483.27
67	119009018	FOREIGN MISSION: BISSAU	31,297,427.96	30,671,121.46	923,463.12	9,069,012.46	0.00	42,173,092.73	0.00	7,787,424.62	46,473,409.86	0.00	168,394,952.21	170,295,966.00	1,901,013.79	191,892,747.43

68	119009019	FOREIGN MISSION: BRASILIA	44,765,546.09	18,588,399.22	2,333,619.59	17,307,274.42	0.00	36,225,256.59	3,705,958.70	1,776,976.74	14,198,132.56	0.00	138,901,163.92	127,372,658.00	-11,528,505.92	191,480,047.88
69	119009020	FOREIGN MISSION: BRAZAVILLE	8,433,938.50	6,471,499.00	5,611,780.55	17,459,853.05	1,715,049.12	24,998,893.34	164,971.13	2,124,749.04	4,778,653.49	0.00	71,759,387.22	95,771,004.00	24,011,616.78	229,081,094.62
70	119009021	FOREIGN MISSION: BRUSSELS	14,225,872.05	25,789,216.73	3,630,673.81	18,736,774.47	0.00	46,879,990.76	0.00	4,320,917.86	67,208,973.91	0.00	180,792,419.59	134,044,679.00	-46,747,740.59	376,758,612.22
71	119009022	FOREIGN MISSION:BUCHAREST	49,073,113.98	16,309,909.49	9,361,847.45	17,824,573.89	0.00	85,224,954.72	194,852.94	11,088,322.00	42,726,841.13	0.00	231,804,415.60	108,669,186.00	-123,135,229.60	231,804,416.60
72	119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,083,314.00	101,083,314.00	339,869,527.25
73	119009024	FOREIGN MISSION: BUEA	48,618,062.94	19,647,859.15	3,255,739.43	29,215,439.35	0.00	19,426,836.20	0.00	7,395,419.20	34,505,380.67	0.00	162,064,736.93	110,310,457.00	-51,754,279.93	249,330,364.51
74	119009025	FOREIGN MISSION: BUENOSAIRES	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	458,591,401.00	1,511,633.96	648,741,213.30
75	119009026	FOREIGN MISSION: BUJUMBURA	124,923,680.89	38,587,069.43	2,647,674.95	58,940,878.80	0.00	62,903,459.62	1,137,574.44	8,438,229.69	163,290,625.42	0.00	460,869,193.24	463,147,029.00	2,277,835.76	241,198,154.04
76	119009027	FOREIGN MISSION: CAIRO	49,789,454.05	26,652,424.47	9,748,211.12	33,102,352.35	154,737.79	25,517,876.87	0.00	3,246,640.14	80,945,059.66	0.00	229,156,756.46	108,234,611.00	-120,922,145.46	199,082,379.94
77	119009028	FOREIGN MISSION: CANBERRA	56,347,211.48	11,632,312.48	4,153,710.16	29,750,833.66	124,468.09	25,827,063.21	1,249,040.39	2,044,746.30	45,364,514.60	55,918,909.09	232,412,809.45	113,627,742.00	-118,785,067.45	315,264,658.22
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	96,998,463.00	32,527,350.81	107,712,010.52
79	119009030	FOREIGN MISSION: CONAKRY	49,532,709.22	7,520,521.53	5,170,516.88	12,565,177.88	200,200.20	100,894,045.56	1,328,904.66	4,824,657.99	17,698,456.05	0.00	199,735,189.98	200,909,017.00	1,173,827.02	284,057,197.44
80	119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,353,438.38	0.00	4,353,438.38	99,731,400.00	95,377,961.62	218,755,307.91
81	119009032	FOREIGN MISSION: DAKAR	51,899,221.08	29,505,840.39	3,998,420.47	4,178,859.60	0.00	10,992,620.57	0.00	3,031,259.66	48,707,985.20	0.00	152,314,206.98	154,846,720.00	2,532,513.02	234,001,511.37
82	119009033	FOREIGN MISSION:DAMASCUS	16,903,676.79	21,747,225.76	1,640,445.04	5,335,980.32	0.00	84,913,151.36	0.00	838,549.14	66,099,654.11	0.00	197,478,682.52	109,547,220.00	-87,931,462.52	244,530,189.83
83	119009034	FOREIGN MISSION: DAR-ES-SALAAM	88,938,246.34	44,532,027.15	31,918,833.33	7,900,305.62	1,403,638.73	15,516,509.69	13,803,416.72	7,596,318.20	32,163,231.74	0.00	243,772,527.52	97,910,573.00	-145,861,954.52	192,523,660.34
84	119009035	FOREIGN MISSION: DOUALA	27,609,138.63	12,092,954.80	2,295,772.55	13,782,104.57	86,732.55	28,224,930.65	569,675.15	5,355,051.78	27,068,967.51	0.00	117,085,328.16	118,548,158.00	1,462,829.84	156,113,770.90
85	119009036	FOREIGN MISSION: DUBAITRADE MISSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,937,747.00	113,937,747.00	206,352,615.86
86	119009037	FOREIGN MISSION: DUBLIN	10,585,183.90	11,943,407.17	1,495,117.24	10,901,845.24	105,517.24	31,960,919.17	232,634.48	7,941,312.00	14,820,467.58	0.00	89,986,404.04	109,128,147.00	19,141,742.96	124,981,116.72
87	119009038	FOREIGN MISSION: FREETOWN	39,070,757.18	4,828,254.04	786,925.04	42,380,567.25	0.00	7,232,675.84	0.00	0.00	70,658,998.54	0.00	164,958,177.89	96,200,466.00	-68,757,711.89	237,834,091.69
88	119009039	FOREIGN MISSION: GABORONE	80,791,754.34	13,396,970.50	7,195,361.68	19,580,187.65	0.00	35,450,445.01	0.00	5,461,841.82	59,461,938.29	0.00	221,338,499.29	95,904,906.00	-125,433,593.29	255,967,705.96
89	119009040	FOREIGN MISSION: GENEVA	19,090,881.52	21,569,972.73	14,962,636.36	25,875,590.91	4,566,090.91	121,661,051.52	1,424,242.42	2,107,818.18	122,694,401.82	0.00	333,952,686.36	335,493,310.00	1,540,623.64	398,432,658.98
90	119009042	FOREIGN MISSION: HANOI	12,176,217.58	10,014,315.08	2,449,736.03	15,415,446.71	0.00	49,279,566.95	0.00	2,567,262.48	11,112,531.94	0.00	103,015,076.77	111,606,107.00	8,591,030.23	219,232,197.22
91	119009043	FOREIGN MISSION: HARARE	17,058,741.02	77,892,376.96	3,265,986.71	34,923,158.44	0.00	22,453,963.87	0.00	25,491,784.38	52,919,880.65	0.00	234,005,892.04	234,189,478.00	183,585.96	295,387,439.39
92	119009044	FOREIGN MISSION: HAVANA	146,240,335.49	39,378,905.94	2,270,967.74	54,686,664.52	0.00	19,113,709.55	0.00	3,193,548.39	157,981,277.43	0.00	422,865,409.04	425,204,078.00	2,338,668.96	227,400,319.45

93	119009045	FOREIGN MISSION: HONGKONG	46,940,479.27	15,375,934.80	0.00	9,497,499.22	0.00	86,504,086.15	0.00	6,226,991.50	25,965,260.40	0.00	190,510,251.34	197,323,876.00	6,813,624.66	254,013,668.45
94	119009046	FOREIGN MISSION:	14,728,515.82	12,386,020.19	8,085,399.59	13,740,227.21	0.00	42,646,410.72	210,084.03	2,446,357.24	16,417,539.90	0.00	110,660,554.69	93,769,298.00	-16,891,256.69	128,628,627.82
95	119009047	FOREIGN MISSION: JAKARTA	36,012,403.79	21,366,856.34	2,878,226.45	8,373,574.18	91,363.93	91,541,276.45	54,383.29	1,631,216.01	27,370,938.33	0.00	189,320,238.77	98,452,734.00	-90,867,504.77	278,710,305.70
96	119009048	FOREIGN MISSION: JEDDAH	51,462,973.00	22,934,124.97	3,373,948.21	8,482,160.03	7,485,793.82	16,910,140.59	0.00	3,025,483.95	39,301,863.74	0.00	152,976,488.31	109,408,874.00	-43,567,614.31	346,485,928.42
97	119009049	FOREIGN MISSION: JOHANNESBURG	106,201,513.73	27,666,926.76	5,203,854.12	10,815,051.23	0.00	25,321,256.12	2,778,330.07	6,569,581.29	76,157,560.78	0.00	260,714,074.10	260,811,996.00	97,921.90	252,129,757.50
98	119009050	FOREIGN MISSION: KAMPALA	67,528,911.24	22,409,839.56	2,966,390.82	11,778,250.66	0.00	8,108,435.23	0.00	3,583,270.54	83,300,733.14	0.00	199,675,831.19	200,675,727.00	999,895.81	187,747,011.07
99	119009051	FOREIGN MISSION:KHARTOUM	48,372,567.49	18,660,585.72	6,404,600.80	44,668,601.62	0.00	17,189,823.93	1,515,151.51	3,791,924.66	33,778,097.27	0.00	174,381,353.00	175,575,294.00	1,193,941.00	160,263,220.13
100	119009052	FOREIGN MISSION: KIEV	59,591,854.10	19,719,613.29	5,455,652.68	45,948,242.10	0.00	56,969,103.29	0.00	2,035,344.48	50,859,628.45	0.00	240,579,438.39	140,315,714.00	-100,263,724.39	138,174,147.87
101	119009053	FOREIGN MISSION: KIGALIRWANDA	45,275,940.06	53,218,016.98	139,859.16	1,858,692.54	0.00	73,743,262.48	350,348.60	3,781,077.23	47,611,806.09	0.00	225,979,003.14	113,791,646.00	-112,187,357.14	233,722,782.95
102	119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131,462,017.00	131,462,017.00	287,245,857.80
103	119009055	FOREIGN MISSION: KINSHASA	14,388,827.27	6,093,503.03	174,954.55	6,946,336.36	0.00	2,957,072.73	0.00	234,363.64	7,857,575.76	0.00	38,652,633.33	88,329,780.00	49,677,146.67	204,097,446.27
104	119009056	FOREIGN MISSION: KUALALUMPUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,073,707.00	107,073,707.00	219,680,749.91
105	119009057	FOREIGN MISSION: KUWAIT	16,982,977.17	7,741,250.00	658,333.33	6,251,527.78	0.00	101,725,416.67	0.00	576,111.11	40,283,013.79	0.00	174,218,629.85	174,732,279.00	513,649.15	196,172,439.39
106	119009058	FOREIGN MISSION: LIBREVILLE	26,312,307.80	11,400,295.29	2,268,618.62	7,731,175.85	0.00	34,128,206.49	0.00	1,109,584.68	25,500,631.56	0.00	108,450,820.28	108,941,415.00	490,594.72	230,660,860.23
107	119009059	FOREIGN MISSION: LISBON	26,193,581.61	22,426,352.40	3,510,954.55	24,668,980.94	0.00	4,582,139.97	0.00	4,735,118.17	20,056,608.16	0.00	106,173,735.79	111,068,673.00	4,894,937.21	103,554,877.04
108	119009060	FOREIGN MISSION: LOME	18,544,427.82	17,892,967.50	5,295,973.84	18,683,740.75	5,591,567.49	32,332,173.13	0.00	1,228,199.95	49,826,237.01	0.00	149,395,287.49	151,341,721.00	1,946,433.51	174,880,035.84
109	119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	337,783,670.00	337,783,670.00	777,709,462.73
110	119009062	FOREIGN MISSION: LUANDA	90,569,699.99	20,505,724.24	5,549,569.70	23,780,784.85	0.00	1,795,151.52	0.00	2,453,636.36	15,939,393.94	0.00	160,593,960.60	94,883,382.00	-65,710,578.60	101,519,270.63
111	119009063	FOREIGN MISSION: LUSAKA	66,946,155.40	4,545,968.43	4,050,201.69	98,956,382.71	2,434,800.00	7,490,864.36	573,770.49	4,339,876.35	36,112,157.31	0.00	225,450,176.74	225,786,778.00	336,601.26	179,187,418.14
112	119009064	FOREIGN MISSION: MADRID	67,830,349.46	12,593,900.89	9,285,714.29	13,584,539.29	0.00	29,047,450.00	0.00	4,578,892.86	65,814,251.79	0.00	202,735,098.57	98,471,414.00	-104,263,684.57	251,319,285.73
113	119009065	FOREIGN MISSION: MALABO	43,141,562.75	85,675,825.62	1,919,859.51	3,246,709.85	23,416.77	22,374,454.36	0.00	23,338,070.76	65,462,211.91	0.00	245,182,111.54	96,309,236.00	-148,872,875.54	85,643,218.97
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	61,247,587.68	0.00	142,645,982.80	145,167,530.00	2,521,547.20	230,660,860.23
115	119009067	FOREIGN MISSION: MAPUTO	11,597,864.77	27,181,073.02	3,954,943.61	30,865,199.75	0.00	15,023,722.96	0.00	7,145,809.04	62,457,022.43	0.00	158,225,635.58	95,289,897.00	-62,935,738.58	205,411,199.65
116	119009068	FOREIGN MISSION: MEXICOCITY	57,782,588.98	44,706,291.11	41,117,782.30	21,491,855.71	0.00	96,267,257.62	0.00	2,965,780.37	94,928,792.11	0.00	359,260,348.20	362,252,166.00	2,991,817.80	270,110,656.83

117	119009069	FOREIGN MISSION:MONROVIA	60,273,662.50	163,952,884.17	13,007,250.00	83,313,692.50	0.00	11,930,000.00	0.00	4,877,300.00	87,304,017.50	0.00	424,658,806.67	99,755,165.00	-324,903,641.67	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	422,302,407.80	0.00	501,780,794.74	505,284,318.00	3,503,523.26	287,371,216.11
119	119009071	FOREIGN MISSION: NAIROBI	91,452,487.31	38,945,017.45	23,368,945.38	71,915,052.66	0.00	60,793,035.75	6,774,400.00	3,495,115.84	69,651,430.97	0.00	366,395,485.36	368,091,372.00	1,695,886.64	362,657,832.40
120	119009072	FOREIGN MISSION: N'DJAMENA	75,464,551.93	10,301,493.68	9,762,436.03	22,932,803.87	0.00	30,164,897.78	0.00	3,781,084.54	51,965,659.12	0.00	204,372,926.97	96,473,511.00	-107,899,415.97	240,443,994.13
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	102,831,697.00	-52,973,619.67	207,740,422.23
122	119009075	FOREIGN MISSION: NEW YORK(CG)	240,125,000.00	13,112,083.33	59,270,008.33	65,908,188.33	0.00	9,000,683.33	0.00	2,740,909.09	61,266,281.67	0.00	451,423,154.09	179,051,888.00	-272,371,266.09	818,029,836.36
123	119009076	FOREIGN MISSION: NEW YORK(PM)	65,128,104.91	111,129,495.11	7,652,795.05	150,626,020.78	0.00	55,836,029.23	0.00	15,783,901.78	193,463,628.77	0.00	599,619,975.62	426,275,162.00	-173,344,813.62	799,493,300.82
124	119009077	FOREIGN MISSION: NIAMEY	19,697,848.00	36,425,648.47	1,070,764.99	18,033,288.38	0.00	8,758,735.97	0.00	3,823,648.92	46,482,179.35	0.00	134,292,114.09	96,061,624.00	-38,230,490.09	210,972,080.30
125	119009078	FOREIGN MISSION: NNJC -NIAMEY	38,051,064.63	0.00	0.00	6,788,280.18	0.00	551,934.40	167,402.89	368,656.26	0.00	0.00	45,927,338.36	119,415,992.00	73,488,653.64	65,610,483.37
126	119009080	FOREIGN MISSION: OTTAWA	148,111,702.14	71,994,621.82	77,405,287.61	170,148,306.68	0.00	42,359,923.12	0.00	9,014,374.46	47,667,071.71	0.00	566,701,287.54	263,165,535.00	-303,535,752.54	749,677,640.25
127	119009081	FOREIGN MISSION: OUAGADOUGOU	50,032,943.80	11,079,688.51	1,825,882.07	16,812,462.35	206,921.04	14,366,321.82	2,946,661.64	0.00	6,360,131.32	0.00	103,631,012.53	104,904,847.00	1,273,834.47	129,538,765.67
128	119009082	FOREIGN MISSION: PARIS	8,705,473.44	14,459,372.28	9,678,934.78	11,929,967.50	2,480,976.22	52,406,685.47	2,243,495.18	5,444,506.08	115,428,315.79	0.00	222,777,726.74	161,581,186.00	-61,196,540.74	344,168,517.16
129	119009083	FOREIGN MISSION: PORT OFSPAIN	43,522,053.33	7,772,607.81	5,823,533.87	19,522,952.47	0.00	30,418,662.99	2,628,108.11	901,052.02	81,740,935.69	0.00	192,329,906.28	193,846,948.00	1,517,041.72	272,709,361.41
130	119009084	FOREIGN MISSION: PRETORIA	138,749,003.07	60,240,841.40	6,523,952.38	90,022,990.40	530,303.03	69,228,241.96	0.00	2,900,320.74	45,005,195.36	0.00	413,200,848.34	125,671,086.00	-287,529,762.34	221,690,073.02
131	119009085	FOREIGN MISSION: PYONGYANG	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	109,367,478.00	-18,155,957.34	170,031,247.12
132	119009086	FOREIGN MISSION: RABAT	52,394,437.65	15,350,211.96	2,221,177.16	23,206,257.41	0.00	33,408,678.11	0.00	90,407.77	35,000,632.87	0.00	161,671,802.93	164,271,206.00	2,599,403.07	202,089,753.66
133	119009087	FOREIGN MISSION: RIYADH	28,457,824.11	21,281,584.33	2,207,651.91	5,825,760.04	0.00	11,549,366.33	217,391.30	1,532,379.29	25,603,032.62	0.00	96,674,989.94	107,563,149.00	10,888,159.06	172,511,530.16
134	119009088	FOREIGN MISSION: ROME	112,183,126.82	176,401,899.98	21,634,453.76	145,559,568.69	0.00	44,585,347.62	7,755,735.23	58,343,910.01	134,927,617.59	0.00	701,391,659.70	705,502,589.00	4,110,929.30	262,252,055.83
135	119009091	FOREIGN MISSION: SAO TOME	8,907,379.51	8,012,086.46	5,218,995.02	6,173,747.70	641,928.99	17,035,973.40	0.00	2,657,303.11	49,741,824.54	0.00	98,389,238.73	135,237,129.00	36,847,890.27	166,299,214.51
136	119009092	FOREIGN MISSION: SEOUL	35,188,344.51	15,387,364.63	7,872,959.71	22,957,798.49	0.00	93,061,005.17	218,327.00	3,773,926.88	143,574,208.53	0.00	322,033,934.93	125,919,046.00	-196,114,888.93	316,841,712.13
137	119009093	FOREIGN MISSION: SHANGHAI	65,701,413.88	31,647,950.48	5,935,973.40	78,673,523.48	1,788,642.00	164,827,798.90	2,432,976.88	9,240,778.34	68,370,128.64	0.00	428,619,186.00	430,603,817.00	1,984,631.00	391,396,772.60
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	141,444,150.00	-35,428,108.22	458,973,640.26
139	119009095	FOREIGN MISSION: STOCKHOLM	25,477,522.17	27,930,249.17	4,233,509.29	12,307,624.27	0.00	19,308,757.12	0.00	6,599,496.76	45,584,729.14	0.00	141,441,887.91	106,082,236.00	-35,359,651.91	172,725,710.30
140	119009096	FOREIGN MISSION: TEHRAN	35,452,718.65	29,920,358.17	3,187,195.49	11,345,364.68	0.00	108,542,756.30	0.00	7,133,324.20	101,490,700.04	0.00	297,072,417.53	299,628,085.00	2,555,667.47	515,972,367.20
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	399,036,446.00	2,295,559.48	344,527,796.86
142	119009099	FOREIGN MISSION: THE HAGUE	26,717,936.36	53,636,858.72	19,032,972.41	145,001,682.76	1,379,310.34	39,386,327.58	938,793.10	8,621,727.59	190,825,444.83	0.00	485,541,053.70	492,111,659.00	6,570,605.30	338,766,089.33

143	119009100	FOREIGN MISSION: TOKYO	129,192,295.50	30,843,889.84	6,902,538.89	34,719,551.73	472,645.33	120,578,154.19	0.00	4,174,427.96	80,339,613.71	0.00	407,223,117.15	408,658,683.00	1,435,565.85	289,840,923.64
144	119009101	FOREIGN MISSION: TRIPOLI	74,583,857.63	10,798,824.41	4,948,232.53	13,570,726.85	0.00	29,600,302.64	0.00	1,504,839.99	43,706,761.98	0.00	178,713,546.03	122,155,117.00	-56,558,429.03	281,934,951.56
145	119009102	FOREIGN MISSION: TUNIS	69,770,435.82	21,439,550.88	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	183,085,514.71	129,569,106.00	-53,516,408.71	282,429,488.18
146	119009103	FOREIGN MISSION: VIENNA	30,277,337.56	10,850,772.65	1,605,831.76	9,828,356.13	0.00	26,340,621.76	0.00	1,281,520.31	11,357,633.37	0.00	91,542,073.53	109,663,931.00	18,121,857.47	216,168,733.51
147	119009104	FOREIGN MISSION: WARSAW	28,482,297.07	7,340,480.99	2,931,522.65	10,769,051.33	0.00	28,826,067.02	0.00	3,688,921.04	36,013,264.55	0.00	118,051,604.67	95,274,046.00	-22,777,558.67	205,199,694.18
148	119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,378,953.00	168,378,953.00	416,461,387.86
149	119009106	FOREIGN MISSION: WINDHOEK	8,278,086.42	9,446,625.95	512,226.32	44,280,294.97	0.00	26,148,233.86	0.00	3,424,323.06	14,654,018.27	0.00	106,743,808.84	97,156,635.00	-9,587,173.84	125,580,951.58
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	94,912,072.00	15,153,833.14	108,340,001.04
151	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	61,236,104.10	39,571,866.54	4,256,934.06	20,270,784.33	0.00	18,621,627.93	0.00	1,587,078.93	39,641,446.28	0.00	185,185,842.17	192,992,787.00	7,806,944.83	174,300,774.73
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	110,094,668.00	-202,016,711.16	312,111,379.16
153	119009111	FOREIGN MISSION LILONGWE,MALAWI	27,321,290.42	20,623,092.96	10,900,359.85	19,025,953.53	0.00	52,576,821.01	0.00	8,714,332.84	55,488,104.84	0.00	194,649,955.46	90,349,036.00	-104,300,919.46	198,153,385.23
154	119009115	FOREIGN MISSION PRAQUE,CZECH REPUBLIC	42,474,007.39	14,612,992.48	22,997,901.29	41,490,912.76	0.00	80,146,665.40	4,320,419.61	9,198,207.64	103,225,993.38	0.00	318,467,099.95	321,865,177.00	3,398,077.05	251,399,357.69
155	119009116	FOREIGN MISSION VATICAN	15,884,802.53	3,635,323.74	783,668.45	6,266,113.96	0.00	29,483,521.89	0.00	3,085,206.67	18,051,946.18	0.00	77,190,583.41	95,247,498.00	18,056,914.59	141,380,998.42
156	119009118	CONSOLATE GENERALFRANKFURT, GERMANY	27,620,376.97	35,669,786.79	10,446,645.11	45,386,866.67	0.00	123,626,822.39	2,993,779.17	912,720.49	62,179,736.60	0.00	308,836,734.19	312,167,874.00	3,331,139.81	221,338,499.29
157	119009120	FOREIGN MISSION DOHA,QATAR	10,116,676.71	8,026,215.75	2,433,008.40	7,991,112.61	0.00	48,139,159.66	0.00	1,933,247.06	36,653,706.70	0.00	115,293,126.89	95,261,792.00	-20,031,334.89	144,116,408.62
158	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	103,486,795.90	5,407,123.81	8,496,125.00	6,080,470.00	2,434,800.00	7,152,000.00	0.00	8,472,100.00	29,694,326.29	0.00	171,223,741.00	111,061,808.00	-60,161,933.00	302,432,287.83
159	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	106,383,937.00	106,383,937.00	288,087,441.49
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	174,080,294.00	790,854.62	231,052,585.86
161	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	146,236,428.74	25,599,139.24	32,876,602.00	65,701,345.73	27,783,359.77	29,565,033.00	11,943,163.09	16,950,853.20	191,982,166.07	0.00	548,638,090.84	616,134,981.00	67,496,890.16	1,000,569,201.78
162	123003001	NIGERIAN TELEVISION AUTHORITY	0.00	143,265,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,265,100.00	194,966,401.00	51,701,301.00	3,424,077,736.25
163	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	76,148,716.26	203,182,413.15	176,155,973.91	124,281,083.02	27,640,660.00	21,186,559.29	34,853,965.70	266,740,906.69	55,789,631.04	0.00	985,979,909.06	132,704,691.00	-853,275,218.06	121,296,434.41
164	123005001	NEWS AGENCY OF NIGERIA	101,071,694.09	33,832,561.58	8,523,181.96	36,267,947.29	16,308,057.67	3,423,624.66	13,987,239.79	15,157,745.87	12,589,868.44	0.00	241,161,921.35	147,379,618.00	-93,782,303.35	168,730,392.93
165	123006001	VOICE OF NIGERIA	68,933,641.12	62,906,409.28	34,298,042.82	28,822,450.80	7,000,479.42	52,267,150.54	10,400,683.72	89,255,498.21	23,386,570.06	0.00	377,270,925.97	385,995,858.00	8,724,932.03	556,517,360.57
166	123007001	NIGERIAN FILM CORPORATION	19,999,797.00	2,805,408.85	3,682,032.16	8,385,446.49	0.00	26,403,368.16	982,348.75	4,342,702.81	11,668,691.38	0.00	78,269,795.60	62,962,186.00	-15,307,609.60	61,455,774.35

167	123008001	NATIONAL BROADCASTING	394,892,355.72	15,314,919.44	45,846,878.88	46,976,041.00	78,556,119.99	104,988,123.54	132,949,339.94	3,405,000.00	1,041,778,790.25	0.00	1,864,707,568.76	1,870,417,756.00	5,710,187.24	59,718,052.40
168	123009001	NIGERIA PRESS COUNCIL	4,467,025.71	3,217,254.17	3,978,854.50	3,736,902.00	2,135,404.20	25,477,172.25	3,196,677.00	3,888,300.00	1,607,529.88	0.00	51,705,119.71	57,411,969.00	5,706,849.29	54,365,072.10
169	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	51,524,856.70	6,008,359.94	16,019,373.44	21,818,450.39	1,384,600.00	41,203,432.71	17,267,656.45	1,645,473.50	35,789,313.36	0.00	192,661,516.49	104,101,053.00	-88,560,463.49	101,375,697.00
170	123011001	ADVERTISING PRACTIONERS OF NIGERIA	3,095,000.00	0.00	0.00	0.00	2,350,000.00	0.00	1,000,000.00	0.00	1,715,296.88	0.00	8,160,296.88	9,313,479.00	1,153,182.12	8,779,176.00
171	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	26,152,548.71	9,010,603.09	14,226,775.76	9,495,152.80	11,617,852.31	17,363,828.00	9,544,927.15	6,048,370.50	32,497,690.83	0.00	135,957,749.15	150,491,765.00	14,534,015.85	143,123,571.12
172	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	18,977,083.79	9,102,920.00	17,890,200.00	16,586,556.20	10,296,800.00	9,722,984.00	8,149,124.08	8,490,000.00	22,303,353.87	0.00	121,519,021.94	140,451,911.00	18,932,889.06	126,856,581.47
173	123031004	NATIONAL COUNCIL OF ARTS ANDCULTURE	15,102,205.18	3,928,980.00	15,703,290.00	2,532,828.00	0.00	20,693,676.59	4,568,621.31	4,998,750.00	8,604,500.00	0.00	76,132,851.08	85,219,233.00	9,086,381.92	79,030,828.00
174	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	12,610,506.06	2,162,432.10	3,501,400.00	4,072,270.91	310,800.00	6,504,980.85	1,166,000.00	2,323,000.00	7,412,933.11	0.00	40,064,323.03	45,103,696.00	5,039,372.97	41,020,099.41
175	123031006	NATIONAL TROUPE OF NIGERIA	8,533,800.00	3,905,180.00	2,494,000.00	6,967,500.01	1,557,800.00	5,380,476.04	1,580,000.00	200,000.00	5,717,617.40	0.00	36,336,373.45	40,285,635.00	3,949,261.55	36,206,814.85
176	123031007	NATIONAL THEATRE	12,725,304.85	18,329,550.02	3,399,900.00	12,888,300.00	1,616,400.00	15,381,240.00	1,550,000.00	14,703,200.00	6,961,288.75	0.00	87,555,183.62	98,555,357.00	11,000,173.38	91,382,106.23
177	123031008	NATIONAL GALLERY OF ART	19,623,056.06	3,475,000.00	17,368,200.00	13,441,500.00	5,841,595.85	21,412,588.75	6,421,300.00	1,845,000.00	43,059,680.89	0.00	132,487,921.55	152,710,650.00	20,222,728.45	135,349,907.11
178	123031009	NATIONAL WAR MUSEUM - UMUAHIA	853,000.00	612,000.00	950,500.00	636,000.00	962,000.00	1,170,000.00	540,000.00	420,000.00	747,000.00	0.00	6,890,500.00	7,759,006.00	868,506.00	7,457,000.00
179	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	8,798,930.00	2,513,300.00	18,432,537.00	22,240,293.49	1,704,840.00	14,133,941.50	4,780,920.00	1,551,000.00	11,100,366.92	0.00	85,256,128.91	90,365,139.00	5,109,010.09	85,742,992.71
180	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	24,277,173.00	2,271,599.25	3,046,400.00	35,243,581.31	3,548,250.00	13,337,179.19	3,649,662.00	6,798,940.00	13,405,770.40	0.00	105,578,555.15	119,121,878.00	13,543,322.85	110,696,640.03
181	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	790,850.00	638,150.00	289,500.00	1,108,250.00	680,600.00	1,048,600.00	0.00	187,200.00	1,084,750.00	0.00	5,827,900.00	5,320,450.00	-507,450.00	5,101,850.00
182	123031017	NATIONAL ORIENTATION AGENCY	43,729,867.78	6,366,358.11	16,403,393.21	10,966,073.53	3,493,800.00	19,551,034.74	12,199,701.51	12,784,632.87	34,977,853.90	0.00	160,472,715.65	221,977,966.00	61,505,250.35	190,377,846.17
183	0124001001	MINISTRY OF INTERIOR - HQTRS	806,654,599.01	12,749,627.16	295,441,733.36	128,725,818.94	42,828,629.29	192,533,238.23	117,653,141.52	51,824,255.50	336,131,693.28	0.00	1,984,542,736.29	415,902,325.00	-1,568,640,411.29	289,177,062.69
184	0124002001	NIGERIA CORRECTIONAL SERVICE	209,662,272.06	67,761,041.19	10,435,341,979.60	336,660,396.43	97,930,816.66	167,372,854.25	0.00	403,930,482.98	529,482,752.13	6,698,140.41	12,254,840,735.71	13,571,420,855.00	1,316,580,119.29	19,088,188,848.51
185	0124003001	NIGERIA IMMIGRATION SERVICE	408,215,245.73	250,644,287.63	9,955,594,040.77	547,758,402.76	342,317,343.63	204,658,960.63	16,826,100.00	329,575,120.88	662,148,864.12	0.00	12,717,738,366.15	2,516,878,090.00	-10,200,860,276.15	1,775,156,387.58
186	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	565,313,537.03	87,066,743.06	328,267,261.63	160,299,165.08	95,970,879.00	359,203,407.86	62,787,274.00	65,505,537.57	512,852,168.53	0.00	2,237,265,973.76	2,500,000,000.00	262,734,026.24	3,974,711,377.37
187	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	26,764,800.00	631,850.00	14,581,780.00	22,693,725.98	10,658,000.00	3,101,300.66	2,881,780.00	13,426,800.00	996,866,375.20	0.00	1,091,606,411.84	118,694,690.00	-972,911,721.84	880,710,567.00
188	0124007001	FEDERAL FIRE SERVICE	39,258,108.60	9,968,747.11	27,089,600.88	32,471,250.66	24,531,555.78	21,133,364.34	22,317,180.48	49,007,730.64	55,301,228.65	0.00	281,078,767.14	473,951,445.00	192,872,677.86	414,565,255.82

189	155002001	NIGERIA POLICE ACADEMYWUDIL, KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,257,342,063.00	1,257,342,063.00	574,100,887.51
190	155004001	POLICE FORMATIONS ANDCOMMANDS	1,019,542,966.29	449,679,384.62	4,788,675,257.61	4,868,082,382.30	584,108,060.78	953,107,766.92	146,220,538.54	3,158,294,012.83	16,588,515,888.10	0.00	32,556,226,257.99	18,250,565,304.00	-14,305,660,953.99	11,298,091,536.55
191	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	168,763,486.79	111,382,321.25	56,093,936.39	207,006,201.46	80,899,577.29	80,094,958.55	11,456,922.23	141,113,156.60	944,109,073.79	0.00	1,800,919,634.35	1,822,193,186.00	21,273,551.65	1,747,871,166.94
192	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	11,475,093.80	805,121.68	15,389,917.59	3,485,838.32	0.00	0.00	0.00	2,810,000.00	3,615,592.17	0.00	37,581,563.56	42,308,861.00	4,727,297.44	40,881,280.39
193	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	9,524,496.04	8,425,709.82	10,357,150.36	9,042,222.49	589,600.00	12,416,416.81	510,000.00	12,630,812.00	4,443,850.00	0.00	67,940,257.52	99,299,631.00	31,359,373.48	66,286,492.67
194	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	3,041,500.00	774,000.00	1,845,300.00	1,100,000.00	10,838,500.00	152,000.00	183,000.00	547,950.00	1,915,595.00	0.00	20,397,845.00	22,601,704.00	2,203,859.00	22,015,870.00
195	125005002	FEDERAL TRAINING CENTRE,ENUGU	5,770,000.00	3,642,000.00	205,000.00	2,803,000.00	0.00	1,260,000.00	0.00	0.00	0.00	0.00	13,680,000.00	15,422,547.00	1,742,547.00	14,995,001.00
196	125005003	FEDERAL TRAINING CENTRE,ILORIN	5,141,600.00	2,660,800.00	644,900.00	3,359,550.00	0.00	2,190,970.00	0.00	0.00	1,375,050.00	0.00	15,372,870.00	22,540,697.00	7,167,827.00	14,979,401.00
197	125005004	FEDERAL TRAINING CENTRE,KADUNA	5,283,000.00	2,168,529.64	1,071,700.00	3,604,549.00	0.00	961,300.00	0.00	0.00	258,000.00	0.00	13,347,078.64	15,422,547.00	2,075,468.36	14,970,226.28
198	125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,422,547.00	15,422,547.00	15,104,052.16
199	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	5,952,000.00	1,580,456.00	1,057,900.00	4,033,000.00	0.00	982,000.00	0.00	0.00	247,000.00	0.00	13,852,356.00	15,422,547.00	1,570,191.00	18,724,860.00
200	125005007	FEDERAL TRAINING CENTRE,CALABAR	5,202,840.00	2,376,660.00	976,200.00	3,285,720.00	0.00	1,386,750.00	0.00	0.00	268,000.00	0.00	13,496,170.00	15,422,547.00	1,926,377.00	15,134,820.00
201	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	10,555,600.00	11,507,402.97	9,650,000.00	11,819,600.00	0.00	14,031,817.63	1,135,000.00	3,182,720.00	6,754,800.00	0.00	68,636,940.60	74,066,820.00	5,429,879.40	74,196,580.81
202	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	5,665,730.00	26,369,204.94	9,924,393.10	20,512,800.00	9,450,890.00	6,761,279.68	5,017,750.00	35,596,100.00	0.00	119,298,147.72	170,723,825.00	51,425,677.28	163,359,793.65
203	140001001	AUDITOR GENERAL FOR THEFEDERATION	577,849,037.13	28,061,441.22	29,146,092.61	134,561,671.01	91,440,841.00	27,531,732.00	202,975,630.63	30,696,858.00	281,208,662.47	0.00	1,403,471,966.07	1,357,628,530.00	-45,843,436.07	967,370,770.01
204	145001001	PUBLIC COMPLAINTS COMMISSION	7,333,776.55	25,128,144.00	32,298,700.00	72,306,498.63	1,425,000.00	29,340,852.00	210,000.00	14,385,000.00	28,222,000.00	0.00	210,649,971.18	-	-210,649,971.18	3,000,000.00
205	147001001	FEDERAL CIVIL SERVICE COMMISSION	28,939,303.19	16,341,987.50	8,424,740.69	18,238,927.00	14,996,332.10	19,127,724.07	2,605,200.00	10,993,272.00	352,976,405.85	0.00	472,643,892.40	323,530,297.00	-149,113,595.40	438,522,079.77
206	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	168,224,964.04	163,833,533.40	646,817,426.71	1,496,856,570.66	0.00	313,347,846.49	1,976,331,101.14	209,216,013.98	27,688,114,762.97	0.00	32,662,742,219.39	33,297,700,000.00	634,957,780.61	151,565,529,793.39
207	0149001001	FEDERAL CHARACTER COMMISSION	86,008,170.73	20,279,646.86	20,702,689.25	15,916,763.98	9,286,324.35	16,543,107.25	13,902,563.53	6,917,640.00	40,150,132.20	0.00	229,707,038.15	254,960,582.00	25,253,543.85	240,877,838.55
208	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	45,229,353.65	5,341,460.00	30,829,598.45	76,741,577.04	0.00	10,516,687.35	37,503,658.50	20,101,418.51	139,317,529.15	0.00	365,581,282.65	367,104,488.00	1,523,205.35	100,000,000.00
209	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	30,445,785.35	547,960.00	11,738,650.00	9,379,120.00	18,722,279.20	17,744,452.28	3,815,384.25	7,814,850.00	521,981,945.78	0.00	622,190,426.86	139,435,973.00	-482,754,453.86	402,055,170.13
210	156003001	NIGERIA COMMUNICATION SATELLITE	711,500.00	13,530,667.29	206,500.00	372,144.69	0.00	6,749,391.00	1,985,908.50	9,401,259.89	442,000.00	0.00	33,399,371.37	43,230,421.00	9,831,049.63	41,521,239.61
211	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	8,082,185,256.00	8,082,185,256.00	12,307,768,374.00

212	157002001	DIRECTORATE OF STATE SECURITYSERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,206,154,244.00	0.00	4,206,154,244.00	3,568,409,504.00	-637,744,740.00	1,270,000,000.00
213	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	2,064,008,065.00	2,064,008,065.00	650,000,000.00
214	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	199,750,000.00	60,000,000.00	125,000,000.00	1,107,000,000.00	204,100,000.00	260,000,000.00	0.00	305,690,000.00	22,200,000.00	0.00	2,283,740,000.00	2,591,945,035.00	308,205,035.00	2,951,551,121.00
215	157002002	NATIONAL INSTITUTE FORSECURITY STUDIES	30,000,000.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00	600,000,000.00	550,000,000.00	-
216	0158001001	CODE OF CONDUCT TRIBUNAL	23,723,200.00	11,693,966.91	31,509,492.43	16,055,428.00	13,057,241.00	24,495,372.00	3,362,050.00	7,267,500.00	13,109,100.00	0.00	144,273,350.34	158,948,749.00	14,675,398.66	146,731,260.40
217	159001001	INFRASTRUCTURE CONCESSIONREGULAT ORY COMMISSION	23,880,065.95	18,233,778.80	5,416,156.39	10,777,670.87	3,399,547.80	6,838,000.00	6,400,296.92	8,974,155.00	17,268,007.83	0.00	101,187,679.56	120,481,306.00	19,293,626.44	115,464,828.44
218	160001001	POLICE SERVICE COMMISSION HQTRS	32,456,047.45	570,000.00	7,884,092.00	4,522,380.00	15,066,900.00	5,587,677.46	5,482,800.00	3,200,400.00	53,680,798.04	0.00	128,451,094.95	144,620,786.00	16,169,691.05	500,097,691.29
219	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	475,190,452.40	74,482,253.40	130,868,264.34	57,915,573.91	134,611,839.85	179,503,146.33	1,943,748,999.50	78,074,736.55	3,041,754,181.47	0.00	6,116,149,447.75	6,182,529,042.00	66,379,594.25	260,890,337,909.90
220	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	73,459,406.00
221	161004001	LAGOS LIAISON OFFICE	5,955,300.00	14,445,020.00	2,145,000.00	13,444,643.78	2,035,130.00	12,564,685.16	0.00	12,207,673.00	943,599.00	0.00	63,741,050.94	71,417,896.00	7,676,845.06	67,548,520.00
222	161005001	NATIONAL IDENTITY MANAGEMENTCOMMIS SION	124,827,123.66	147,440,209.96	52,606,049.85	55,515,889.39	36,432,956.03	84,353,947.63	48,243,667.30	33,861,367.16	242,010,098.25	0.00	825,291,309.23	828,730,181.00	3,438,871.77	770,488,580.00
223	164002001	NATIONAL MERIT AWARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,879,870.00	28,879,870.00	29,368,103.58
224	161007001	FEDERAL ROAD SAFETY COMMISSION	1,492,103,507.24	200,188,224.99	4,745,892,753.67	775,227,215.34	935,310,508.84	353,454,403.16	216,286,122.67	587,438,070.72	664,604,996.20	0.00	9,970,505,802.83	3,773,374,061.00	-6,197,131,741.83	5,479,566,882.92
225	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	330,700.00	382,000.00	342,100.00	123,000.00	0.00	0.00	1,007,800.00	0.00	2,185,600.00	5,514,273.00	3,328,673.00	249,967,784.43
226	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	31,772,879.16	6,031,080.00	10,851,173.00	9,535,950.00	40,367,040.00	3,722,100.00	2,824,939.00	6,356,490.00	46,075,716.44	0.00	157,537,367.60	162,942,908.00	5,405,540.40	249,967,784.43
227	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	2,267,380.00	2,766,505.50	5,169,340.00	8,092,373.49	1,432,768.00	6,520,396.25	1,795,346.25	2,831,994.51	133,163,050.78	0.00	164,039,154.78	62,831,636.00	-101,207,518.78	112,670,854.41
228	161013001	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,363,623.01	0.00	29,363,623.01	65,631,615.00	36,267,991.99	61,128,030.85
229	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	104,948,017.35	26,401,384.19	30,382,689.34	44,294,520.71	18,373,257.40	35,833,739.42	6,108,480.97	24,143,007.00	104,043,273.09	0.00	394,528,369.47	422,392,936.00	27,864,566.53	849,801,252.60
230	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	14,199,200.00	9,264,973.78	9,642,444.20	8,854,062.81	13,480,000.00	8,460,500.00	3,780,900.00	6,833,088.91	1,571,960,792.13	0.00	1,646,475,961.83	457,928,324.00	-1,188,547,637.83	1,670,994,478.21
231	164003001	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,490,245.00	51,490,245.00	49,565,000.00
232	164004001	NATIONAL LOTTERY REGULATORYCOMMIS SION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,407,108.00	50,407,108.00	49,040,454.05
233	161018001	SERVICOM	2,433,000.00	1,571,694.00	1,670,150.00	3,038,194.00	38,272,700.00	2,906,618.00	0.00	1,024,700.00	3,842,243.00	0.00	54,759,299.00	55,377,853.00	618,554.00	17,322,129.52
234	161019001	PRESIDENTIAL TECHNICAL COMMITTEEON LAND REFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,635,460.00	47,635,460.00	6,769,300.00
235	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	10,157,414.00	5,524,662.14	1,859,520.00	4,687,200.00	7,509,200.00	11,635,482.00	686,400.00	4,069,858.00	5,721,942.65	0.00	51,851,678.79	60,966,618.00	9,114,939.21	64,191,280.96

236	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	38,915,769.90	11,184,893.59	8,990,880.39	13,744,308.00	12,799,069.77	39,998,856.00	7,274,559.30	7,523,326.42	64,052,645.93	0.00	204,484,309.30	230,218,212.00	25,733,902.70	220,705,931.86
237	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER-GOVERNMENTAL AFFAIRS HQTRS	161,765,401.35	5,800,000.00	18,148,461.00	18,393,000.00	41,348,406.79	7,052,865.96	12,098,800.00	95,000.00	113,688,910.00	0.00	378,390,845.10	416,277,584.00	37,886,738.90	73,459,406.00
238	""	TERTIARY EDUCATION TRUST FUND	754,184,343.93	105,851,686.20	86,233,078.85	147,954,673.74	221,153,224.88	221,522,812.50	80,564,240.00	7,083,292.50	762,666,576.39	0.00	2,387,213,928.99	3,721,601,802.00	1,334,387,873.01	2,892,619,778.88
		ECONOMIC SECTOR														
239	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	85,593,689.15	40,462,534.91	9,329,986.02	9,027,140.00	0.00	20,725,298.30	6,712,080.00	8,537,520.00	17,718,413.73	0.00	198,106,662.11	132,964,486.00	-65,142,176.11	95,919,559.63
240	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTSTECHNOLOGY, KANO	5,192,050.00	2,368,750.00	2,439,371.25	4,459,005.50	15,000.00	2,816,373.88	0.00	925,500.00	1,758,250.00	0.00	19,974,300.63	23,006,865.00		40,629,770.00
241	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	7,886,962.45	7,881,623.00	6,068,508.00	4,218,396.89	4,304,283.23	9,411,295.99	951,000.00	4,542,320.39	4,312,398.62	0.00	49,576,788.57	43,732,651.00		28,424,960.31
242	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	5,903,945.35	3,408,200.00	1,425,430.00	0.00	0.00	12,832,720.00	3,381,637.35	0.00	0.00	0.00	26,951,932.70	29,355,564.00	2,403,631.30	67,473,804.68
243	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	6,628,803.26	1,444,592.85	3,253,975.00	6,116,464.08	2,721,824.77	2,086,004.97	362,743.26	5,386,683.90	37,000.00	0.00	28,038,092.09	32,028,633.00	3,990,540.91	1,054,977,846.13
244	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	11,683,863.52	76,499,026.85	16,879,328.95	70,414,585.88	11,318,001.10	45,159,343.01	29,484,921.02	12,679,496.73	113,994,883.07	0.00	388,113,450.13	390,776,790.00	2,663,339.87	1,873,656,374.70
245	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	2,676,950.00	9,871,202.28	983,505.21	7,254,857.60	0.00	10,310,320.10	399,300.00	2,775,005.00	3,351,975.87	0.00	37,623,116.06	43,904,136.00	6,281,019.94	44,067,844.39
246	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	38,074,074.12	67,568,546.28	13,938,548.50	61,222,494.46	625,400.00	18,960,890.00	11,066,300.00	12,327,510.00	8,493,451.50	0.00	232,277,214.86	238,150,571.00	5,873,356.14	-
247	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	4,466,100.00	2,110,000.00	8,491,784.67	4,236,416.45	1,205,716.00	0.00	689,600.00	58,000.00	2,815,000.00	0.00	24,072,617.12	19,170,032.00	-4,902,585.12	17,485,316.73
248	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	7,520,465.25	6,562,469.24	14,205,908.48	8,176,398.13	0.00	1,963,258.89	0.00	2,072,123.47	13,002,376.10	0.00	53,502,999.56	54,926,340.00	1,423,340.44	19,610,656.12
249	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE-IBADAN	3,994,278.00	2,747,338.76	1,298,550.00	9,722,130.00	318,341.56	8,061,750.00	4,379,024.38	963,454.00	6,195,848.99	0.00	37,680,715.69	25,307,415.00	-12,373,300.69	16,643,968.27
250	215013001	NATIONAL AGRICULTURAL LANDDEVELOPMENT AUTHORITY (NALDA) HQTRS	14,347,172.00	2,295,800.00	11,183,513.45	10,241,809.12	5,949,015.00	1,880,000.00	1,402,626.86	4,446,500.00	9,009,813.00	0.00	60,756,249.43	68,420,898.00	7,664,648.57	-
251	215014001	COCOA RESEARCH INSTITUTE- IBADAN	5,472,465.00	2,357,772.00	1,954,130.23	1,946,768.71	678,472.01	306,000.00	1,296,200.00	2,039,409.96	2,740,666.95	0.00	18,791,884.86	20,831,075.00	2,039,190.14	18,853,501.72
252	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,166,919.97	2,410,985.38	999,235.00	1,515,720.00	1,980,986.57	0.00	1,895,344.45	1,952,433.49	1,921,468.38	0.00	13,843,093.24	14,322,790.00	479,696.76	14,089,530.99
253	215016001	RUBBER RESEARCH INSTITUTE- BENIN	5,819,905.50	3,246,098.18	1,326,525.00	1,494,000.00	0.00	3,889,000.00	0.00	1,938,500.00	2,233,500.00	0.00	19,947,528.68	25,863,099.00	5,915,570.32	26,497,835.00
254	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	6,872,200.00	3,149,133.18	789,135.96	1,953,552.42	205,000.00	4,755,000.00	817,324.71	4,010,846.60	0.00	0.00	22,552,192.87	26,411,613.00	3,859,420.13	25,728,662.64
255	215018001	NATIONAL AGRIC. EXTENSION RESEARCHLIAISON SERVICES- ZARIA	4,955,909.01	1,018,095.00	2,074,135.00	3,402,586.75	4,195,420.00	664,752.66	144,700.00	3,395,844.00	4,822,735.68	0.00	24,674,178.10	26,778,166.00	2,103,987.90	25,765,274.45
256	215019001	VETERINARY COUNCIL OF NIGERIA	2,364,013.54	2,868,012.50	218,548.25	3,027,139.00	491,243.75	1,230,015.56	680,000.00	1,292,800.00	1,621,156.25	0.00	13,792,928.85	14,477,959.00	685,030.15	14,818,490.17

257	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	22,061,896.94	7,468,391.43	7,254,940.19	2,500,397.13	0.00	11,644,157.16	711,600.00	1,635,047.20	22,652,245.14	0.00	75,928,675.19	76,018,234.00	89,558.81	23,454,201.52
258	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	12,677,968.80	6,102,987.47	3,524,495.00	3,072,681.05	0.00	10,078,984.18	5,117,962.09	4,841,555.00	20,211,169.51	0.00	65,627,803.10	70,077,425.00	4,449,621.90	24,047,774.44
259	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION-IBADAN	9,857,497.30	3,446,404.10	7,702,232.50	1,847,725.00	1,016,267.50	137,625.00	0.00	1,188,000.00	7,264,071.63	0.00	32,459,823.03	24,976,112.00	-7,483,711.03	23,646,719.00
260	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	9,724,594.67	0.00	588,400.00	0.00	0.00	0.00	0.00	11,800,400.00	0.00	0.00	22,113,394.67	24,896,330.00	2,782,935.33	22,822,987.45
261	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	5,746,000.00	2,929,967.70	486,720.00	853,200.00	592,000.00	4,848,629.00	300,000.00	15,226.00	2,299,550.00	0.00	18,071,292.70	20,090,651.00	2,019,358.30	12,753,758.59
262	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	22,225,385.00	11,774,583.32	56,888,231.08	7,927,505.50	3,050,977.00	13,619,540.00	6,368,100.00	1,658,700.00	33,696,353.72	0.00	157,209,375.62	157,559,254.00	349,878.38	20,792,568.54
263	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	9,736,594.45	1,762,652.93	1,729,357.14	1,479,040.00	4,934,610.06	3,060,916.68	1,420,000.00	1,917,551.22	4,442,368.10	0.00	30,483,090.58	26,006,133.00	-4,476,957.58	30,640,231.31
264	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	11,623,491.24	847,779.59	3,044,503.76	3,026,293.76	0.00	3,270,836.88	1,445,000.00	1,675,530.52	3,294,007.81	0.00	28,227,443.56	31,637,337.00	3,409,893.44	18,129,673.95
265	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	5,880,400.00	1,469,400.00	3,491,900.00	3,906,500.00	0.00	3,543,200.00	384,500.00	1,073,000.00	1,298,400.00	0.00	21,047,300.00	23,763,838.00	2,716,538.00	24,762,571.03
266	215029001	FEDERAL CO-OPERATIVE COLLEGE-IBADAN	258,463.36	0.00	0.00	3,208,152.71	0.00	3,853,559.84	0.00	258,375.00	0.00	0.00	7,578,550.91	7,032,713.00	-545,837.91	6,462,965.00
267	215030001	FEDERAL CO-OPERATIVE COLLEGE-KADUNA	2,319,000.00	5,045,779.26	0.00	3,350,000.00	0.00	3,201,409.73	0.00	0.00	0.00	0.00	13,916,188.99	7,032,750.00	-6,883,438.99	7,814,450.03
268	215031001	FEDERAL CO-OPERATIVE COLLEGE-OJI RIVER	2,073,000.00	746,000.00	1,072,000.00	990,000.00	0.00	655,000.00	0.00	780,000.00	0.00	0.00	6,316,000.00	7,032,749.00	716,749.00	8,092,000.00
269	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	2,049,000.00	0.00	610,700.00	2,362,700.00	0.00	5,829,000.00	0.00	2,904,191.00	3,310,600.00	0.00	17,066,191.00	18,016,520.00	950,329.00	17,221,498.00
270	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	5,009,000.00	1,252,000.00	2,666,000.00	5,574,500.00	607,000.00	6,837,062.50	624,000.00	1,670,000.00	2,014,500.00	0.00	26,254,062.50	21,292,391.00	-4,961,671.50	24,084,500.98
271	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	1,640,000.00	700,000.00	1,630,000.00	3,045,600.00	1,008,120.00	3,330,000.00	838,520.00	3,920,960.00	200,000.00	0.00	16,313,200.00	18,396,286.00	2,083,086.00	31,662,325.00
272	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	-
273	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	12,806,204.84	6,093,260.00	4,425,070.00	7,696,544.13	8,603,738.00	4,147,900.00	5,200,905.50	6,154,958.77	11,270,661.88	0.00	66,399,243.12	74,143,911.00	7,744,667.88	59,009,836.52
274	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	3,281,900.00	1,563,470.00	3,418,300.00	1,979,050.00	5,469,800.00	9,000,000.00	2,000,000.00	3,656,375.00	12,132,600.03	0.00	42,501,495.03	47,894,629.00	5,393,133.97	33,590,605.10
275	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	13,456,656.41	2,985,603.00	4,517,839.76	9,089,635.00	1,324,700.00	12,052,531.84	10,491,237.50	6,666,933.70	1,190,162.50	0.00	61,775,299.71	53,660,082.00	-8,115,217.71	74,684,329.44
276	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	1,351,250.00	1,005,875.00	269,000.00	278,125.00	0.00	14,469,892.67	2,747,500.03	1,749,125.00	0.00	0.00	21,870,767.70	23,420,598.00	1,549,830.30	23,589,019.87
277	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	878,800.00	105,000.00	941,000.00	1,615,300.00	4,571,800.00	15,274,000.00	397,750.00	760,000.00	0.00	0.00	24,543,650.00	38,583,169.00	14,039,519.00	39,347,716.80

278	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	8,352,164.03	2,772,663.34	6,709,720.00	5,995,570.10	230,000.00	6,051,507.73	1,346,019.74	3,963,323.66	7,717,920.55	0.00	43,138,889.15	49,166,849.00	6,027,959.85	46,080,038.02
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	59,979,209.00	59,979,209.00	19,301,132.00	-40,678,077.00	-
280	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	6,289,600.00	1,556,894.30	1,205,867.50	1,576,128.57	0.00	8,191,095.33	3,799,337.69	2,624,484.01	10,692,520.28	0.00	35,935,927.68	26,013,409.00	-9,922,518.68	15,520,217.03
281	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	19,997,056.45	4,972,858.26	4,066,836.80	17,523,009.89	0.00	12,570,064.35	5,304,840.29	1,015,160.00	50,393,067.47	0.00	115,842,893.51	133,139,392.00	17,296,498.49	87,651,656.17
282	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	35,777,068.35	21,931,722.09	151,691,782.74	116,316,626.17	17,332,846.08	71,227,759.75	160,103,797.20	155,169,906.35	165,632,307.99	0.00	895,183,816.72	924,578,646.00	29,394,829.28	73,759,402.84
283	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	5,691,595.49	11,935,142.00	6,632,565.64	757,600.00	5,968,175.00	819,250.00	1,553,320.00	33,245,748.73	0.00	66,603,396.86	74,369,633.00	7,766,236.14	62,983,692.11
284	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	166,768,866.31	94,553,478.43	312,986,025.23	70,087,859.04	4,398,800.00	104,243,639.46	47,755,833.06	84,522,363.60	206,801,875.43	0.00	1,092,118,740.56	1,100,213,463.00	8,094,722.44	1,655,440,039.23
285	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	407,994,225.12	99,146,179.73	146,621,056.88	244,758,275.26	187,733,526.71	47,300,976.30	79,004,780.19	84,413,213.75	540,428,908.72	0.00	1,837,401,142.66	1,675,229,985.00	-162,171,157.66	1,520,588,667.99
286	220002001	DEBT MANAGEMENT OFFICE	11,736,160.36	3,247,790.76	3,907,054.67	4,556,548.94	9,719,171.70	30,801,963.50	2,961,011.61	6,490,000.00	19,561,956.85	0.00	92,981,658.39	2,951,817,315,408.00	2,951,724,333,749.61	64,030,041.04
287	220006001	INVESTMENT AND SECURITIES TRIBUNAL	120,011,579.85	14,678,872.08	113,918,694.60	23,992,541.56	15,610,520.41	50,577,661.60	11,879,079.49	24,279,796.48	73,154,630.34	0.00	448,103,376.41	91,072,399.00	-357,030,977.41	107,882,645.72
288	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	98,329,613.77	700,650,676.89	67,986,693.52	28,307,939.56	24,963,428.58	46,293,617.89	12,637,310.14	16,518,612.59	77,405,548,585.96	0.00	78,401,236,478.90	447,849,693.00	-77,953,386,785.90	389,076,465,535.17
289	220007002	FPO ABAKALIKI	175,111.82	70,000.00	422,555.91	282,555.92	0.00	252,000.00	0.00	100,000.00	10,555.91	0.00	1,312,779.56	1,477,891.00	165,111.44	1,437,480.00
290	220007003	FPO ABEOKUTA	112,000.00	101,000.00	370,000.00	327,000.00	0.00	221,000.00	0.00	143,000.00	38,000.00	0.00	1,312,000.00	1,477,891.00	165,891.00	1,430,500.00
291	220007004	FPO ADO-EKITI	175,000.00	108,000.00	295,000.00	257,000.00	0.00	291,500.00	0.00	150,000.00	40,000.00	0.00	1,316,500.00	1,477,891.00	161,391.00	1,431,000.00
292	220007005	FPO AKURE	175,400.00	114,700.00	326,000.00	327,450.00	0.00	298,700.00	0.00	147,700.00	8,500.00	0.00	1,398,450.00	1,477,891.00	79,441.00	1,059,100.00
293	220007006	FPO ASABA	256,000.00	169,000.00	211,000.00	323,000.00	0.00	157,000.00	0.00	130,000.00	64,000.00	0.00	1,310,000.00	1,477,891.00	167,891.00	1,474,168.00
294	220007007	FPO AWKA	175,000.00	84,000.00	299,000.00	284,000.00	0.00	310,000.00	0.00	150,000.00	7,000.00	0.00	1,309,000.00	1,477,891.00	168,891.00	1,435,500.00
295	220007008	FPO BAUCHI	230,000.00	119,500.00	253,000.00	178,052.72	0.00	296,947.28	0.00	188,000.00	47,000.00	0.00	1,312,500.00	1,477,891.00	165,391.00	1,559,765.00
296	220007009	FPO BENIN	180,000.00	0.00	330,000.00	262,500.00	0.00	360,000.00	0.00	180,000.00	0.00	0.00	1,312,500.00	1,477,891.00	165,391.00	1,438,000.00
297	220007010	FPO BIRNI-KEBI	175,000.00	80,000.00	369,000.00	289,000.00	0.00	278,000.00	0.00	100,000.00	18,000.00	0.00	1,309,000.00	1,477,891.00	168,891.00	1,251,500.00
298	220007011	FPO CALABAR	175,411.00	96,536.00	332,024.00	319,774.00	0.00	359,560.00	0.00	153,180.00	40,066.00	0.00	1,476,551.00	1,477,891.00	1,340.00	1,438,700.00
299	220007012	FPO DAMATURU	196,000.00	75,000.00	296,000.00	263,000.00	0.00	284,000.00	0.00	167,000.00	29,000.00	0.00	1,310,000.00	1,477,891.00	167,891.00	1,437,000.00
300	220007013	FPO DUTSE	195,800.00	127,300.00	339,100.00	339,000.00	0.00	370,000.00	0.00	151,000.00	51,000.00	0.00	1,573,200.00	1,477,891.00	-95,309.00	1,435,000.00
301	220007014	FPO ENUGU	135,000.00	115,100.00	330,550.00	292,500.00	0.00	264,250.00	0.00	137,300.00	30,000.00	0.00	1,304,700.00	1,477,891.00	173,191.00	1,430,000.00

302	220007015	FPO GOMBE	190,000.00	90,000.00	328,000.00	276,000.00	0.00	290,000.00	0.00	118,000.00	20,000.00	0.00	1,312,000.00	1,477,891.00	165,891.00	1,433,000.00
303	220007016	FPO GUSUA	155,321.25	105,474.50	296,639.55	302,409.75	0.00	260,282.05	0.00	137,333.25	39,736.00	0.00	1,297,196.35	1,477,891.00	180,694.65	1,420,850.16
304	220007017	FPO IBADAN	147,000.00	85,700.00	320,320.00	308,030.00	0.00	271,000.00	0.00	143,700.00	37,000.00	0.00	1,312,750.00	1,477,891.00	165,141.00	1,432,315.00
305	220007018	FPO ILORIN	180,000.00	0.00	442,555.91	247,667.73	0.00	360,000.00	0.00	82,555.91	0.00	0.00	1,312,779.55	1,477,891.00	165,111.45	1,203,467.01
306	220007019	FPO JALINGO	175,000.00	112,000.00	328,000.00	318,000.00	0.00	261,000.00	0.00	117,000.00	0.00	0.00	1,311,000.00	1,477,891.00	166,891.00	1,435,400.00
307	220007020	FPO JOS	165,000.00	73,000.00	442,500.00	262,500.00	0.00	180,000.00	0.00	179,500.00	9,500.00	0.00	1,312,000.00	1,477,891.00	165,891.00	1,438,700.00
308	220007021	FPO KADUNA	203,000.00	35,000.00	255,500.00	328,000.00	0.00	314,000.00	0.00	149,000.00	27,000.00	0.00	1,311,500.00	1,477,891.00	166,391.00	1,433,400.00
309	220007022	FPO KANO	170,000.00	105,000.00	296,000.00	297,000.00	0.00	276,000.00	0.00	144,000.00	24,000.00	0.00	1,312,000.00	1,477,891.00	165,891.00	1,436,000.00
310	220007023	FPO KATSINA	168,500.00	79,500.00	309,500.00	325,500.00	0.00	285,000.00	0.00	144,500.00	0.00	0.00	1,312,500.00	1,477,891.00	165,391.00	1,432,000.00
311	220007024	FPO LAFIA	179,000.00	104,700.00	442,000.00	132,800.00	0.00	396,900.00	0.00	26,200.00	29,100.00	0.00	1,310,700.00	1,477,891.00	167,191.00	1,436,500.00
312	220007025	FPO LAGOS I	276,676.00	109,500.00	331,000.00	2,783,372.00	115,000.00	315,500.00	0.00	1,781,080.00	10,000.00	0.00	5,722,128.00	1,477,891.00	-4,244,237.00	8,080,500.00
313	220007026	FPO LAGOS II	166,400.00	82,000.00	295,500.00	356,000.00	0.00	276,000.00	0.00	120,000.00	16,000.00	0.00	1,311,900.00	1,477,891.00	165,991.00	1,435,901.00
314	220007027	FPO LOKOJA	252,578.06	78,400.00	398,000.00	310,300.00	0.00	270,600.00	0.00	157,000.00	25,000.00	0.00	1,491,878.06	1,477,891.00	-13,987.06	1,425,815.00
315	220007028	FPO MAIDUGURI	82,300.00	30,000.00	441,500.00	217,800.00	0.00	360,000.00	0.00	179,500.00	1,550.00	0.00	1,312,650.00	1,477,891.00	165,241.00	1,438,000.00
316	220007029	FPO MAKURDI	167,245.00	110,524.57	319,535.00	262,285.00	0.00	297,575.00	0.00	113,110.00	35,125.00	0.00	1,305,399.57	1,477,891.00	172,491.43	1,422,985.94
317	220007030	FPO MINNA	6,868,280.00	1,114,100.00	243,336,433.00	4,528,994.00	0.00	1,228,500.00	100,000.00	2,388,150.00	369,000.00	0.00	259,933,457.00	1,477,891.00	-258,455,566.00	383,423,398.48
318	220007031	FPO OSOGBO	190,000.00	119,849.00	299,515.00	286,151.00	0.00	214,000.00	0.00	158,000.00	44,124.00	0.00	1,311,639.00	1,477,891.00	166,252.00	1,438,000.00
319	220007032	FPO OWERRI	169,000.00	77,000.00	301,000.00	268,000.00	0.00	292,000.00	0.00	141,000.00	46,000.00	0.00	1,294,000.00	1,477,891.00	183,891.00	1,430,500.00
320	220007033	FPO PORT-HARCOURT	256,000.00	78,665.00	179,440.00	343,570.00	0.00	366,945.00	0.00	40,275.00	45,470.00	0.00	1,310,365.00	1,477,891.00	167,526.00	1,437,500.00
321	220007034	FPO SOKOTO	155,814.15	104,214.87	302,507.55	305,458.99	0.00	265,520.00	0.00	136,556.16	40,457.15	0.00	1,310,528.87	1,477,891.00	167,362.13	1,431,311.73
322	220007035	FPO UMUAHIA	175,410.74	107,841.00	334,283.26	209,944.34	0.00	298,087.98	0.00	153,843.08	26,936.24	0.00	1,306,346.64	1,477,891.00	171,544.36	1,436,834.60
323	220007036	FPO UYO	180,000.00	82,500.00	360,000.00	262,500.00	0.00	247,700.00	0.00	180,000.00	0.00	0.00	1,312,700.00	1,477,891.00	165,191.00	1,439,900.00
324	220007037	FPO YENOGOA	256,000.00	173,000.00	339,000.96	119,000.00	0.00	189,000.00	0.00	122,000.00	53,000.00	0.00	1,251,000.96	1,477,891.00	226,890.04	1,495,291.00
325	220007038	FPO YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,477,891.00	1,477,891.00	165,637,489.72
326	220007039	SUB-TREASURER OF THE FEDERATION	98,375.86	153,433.75	456,411.00	341,541.09	0.00	54,000.00	0.00	155,773.13	50,323.31	0.00	1,309,858.14	1,477,891.00	168,032.86	1,432,262.00
327	220007040	FEDERAL TREASURY ACADEMY OROZO	94,000.00	307,000.00	190,000.00	463,000.00	0.00	370,000.00	0.00	460,000.00	222,667.00	0.00	2,106,667.00	2,216,837.00	110,170.00	2,153,610.00

328	220007041	ZONAL OFFICE ENUGU	171,000.00	88,000.00	298,000.00	267,000.00	0.00	295,000.00	0.00	140,000.00	32,000.00	0.00	1,291,000.00	1,477,891.00	186,891.00	1,416,000.00
329	220007042	ZONAL OFFICE IBADAN	254,000.00	89,000.00	271,000.00	272,000.00	0.00	260,000.00	0.00	134,000.00	30,000.00	0.00	1,310,000.00	1,477,891.00	167,891.00	1,437,800.00
330	220007043	ZONAL OFFICE JOS	165,000.00	73,000.00	442,500.00	262,500.00	0.00	180,000.00	0.00	179,500.00	9,500.00	0.00	1,312,000.00	1,477,891.00	165,891.00	1,438,000.00
331	220007044	ZONAL OFFICE KADUNA	220,000.00	116,500.00	269,000.00	272,000.00	0.00	246,000.00	0.00	147,740.00	39,500.00	0.00	1,310,740.00	1,477,891.00	167,151.00	1,437,600.00
332	220007045	ZONAL OFFICE MAIDUGURI	175,000.00	0.00	446,000.00	251,000.00	0.00	360,000.00	0.00	80,000.00	0.00	0.00	1,312,000.00	1,477,891.00	165,891.00	1,973,000.00
333	220007046	ZONAL OFFICE PORTHARCOURT	175,400.00	92,594.50	200,500.00	308,500.00	0.00	384,000.00	0.00	147,300.00	0.00	0.00	1,308,294.50	1,477,891.00	169,596.50	1,437,000.00
334	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	100,493,727.28	6,139,350.00	37,727,452.28	33,833,346.51	59,233,929.60	83,922,719.59	3,791,395.25	5,926,000.00	107,978,328.20	0.00	439,046,248.71	536,073,335.00	97,027,086.29	413,306,071.71
335	220003001	BUDGET OFFICE OF THE FEDERATION	76,470,336.99	61,703,017.98	70,905,578.40	31,886,599.35	34,741,000.00	15,364,530.48	9,271,032.24	54,287,132.00	686,357,523.16	0.00	1,040,986,750.60	1,043,153,859.00	2,167,108.40	637,918,941.29
336	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	475,908,728,590.00	475,908,728,590.00	-
337	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT	46,310,621.78	27,529,574.89	10,330,746.81	42,243,165.97	249,200,319.76	53,825,518.78	9,869,522.32	8,491,498.00	31,083,779.97	0.00	478,884,748.28	139,654,214.00	-339,230,534.28	964,024,419.83
338	220021001	NATIONAL BUREAU OF STATISTICS	75,267,952.22	31,188,604.31	15,586,082.81	56,354,931.79	11,022,428.35	28,889,245.28	7,977,000.00	9,843,547.73	27,917,429.26	0.00	264,047,221.75	295,587,034.00	31,539,812.25	289,243,825.90
339	220022001	NIGERIA INSTITUTE OF SOCIAL ANDECONOMIC RESEARCH	16,640,400.79	13,391,924.38	1,891,012.79	4,056,408.12	6,755,130.00	20,134,320.90	4,299,434.86	3,534,274.00	17,004,759.56	0.00	87,707,665.40	101,458,044.00	13,750,378.60	96,859,584.59
340	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	949,654,508.56
341	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	167,480,505.03	48,727,832.86	57,594,465.51	39,416,306.45	77,009,600.00	71,227,344.00	3,730,600.00	47,122,892.85	78,465,460.58	0.00	590,775,007.28	521,920,373.00	-68,854,634.28	655,147,647.79
342	222002001	STANDARD ORGANIZATION OFNIGERIA	548,193,281.00	99,502,150.00	173,160,178.00	662,849,825.00	2,893,616,459.20	214,619,692.00	262,205,390.00	119,394,891.00	1,318,279,779.78	0.00	6,291,821,645.98	122,791,225.00	-6,169,030,420.98	123,290,479.08
343	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	3,594,150.00	3,594,150.00	-
344	222005001	INDUSTRIAL TRAINING FUND	19,471,705.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,471,705.70	19,471,705.70	0.00	-
345	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	1,082,077,939.62	83,060,969.91	382,617,873.42	79,794,771.61	45,860,122.19	259,133,438.10	22,784,342.19	34,534,236.65	996,855,075.88	0.00	2,986,718,769.57	30,350,277.00	-2,956,368,492.57	22,221,566.34
346	222007001	FINANCIAL REPORTING COUNCILOF 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	39,222,541.69
347	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	497,392,860.56	84,509,322.14	69,410,726.71	154,166,759.80	262,044,074.97	119,712,744.71	127,352,430.22	84,362,352.18	671,336,694.44	0.00	2,070,287,965.73	2,070,287,965.73	0.00	-
348	222009001	CONSUMER PROTECTION COUNCIL	88,500,815.65	16,287,771.00	132,870,109.69	22,021,598.67	25,520,110.00	240,534,039.77	33,848,479.56	23,226,427.00	237,679,724.54	0.00	820,489,075.88	192,081,929.00	-628,407,146.88	187,129,363.44
349	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	20,780,028.51	1,048,584.72	550,725.00	3,929,100.00	524,800.00	0.00	5,506,600.00	2,416,800.00	19,215,500.00	0.00	53,972,138.23	60,958,969.00	6,986,830.77	50,748,545.71
350	222011001	FEDERAL PRODUCE INSPECTION	46,008,333.32	9,000,000.00	0.00	7,649,200.00	0.00	528,800.00	106,202,000.00	8,145,200.00	0.00	0.00	177,533,533.32	75,553,778.00	-101,979,755.32	44,495,600.00
351	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	30,973,894.00	30,973,894.00	-

352	222013001	OIL AND GAS FREE ZONESAUTHORITY, NIGERIA (OGFZA)	5,453,370.07	6,748,200.00	4,516,800.00	12,033,327.50	11,061,855.91	7,796,000.00	2,214,000.00	8,245,000.00	1,335,824.28	0.00	59,404,377.76	69,285,887.00	9,881,509.24	44,784,358.97
353	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	18,936,680.00	33,791,874.69	10,709,848.22	25,330,055.07	1,599,193.53	51,882,535.00	13,213,401.58	15,262,599.60	38,496,132.71	0.00	209,222,320.40	48,503,335.00	-160,718,985.40	287,565,296.70
354	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	6,965,714.08	4,572,964.17	1,188,540.00	1,278,800.00	19,398,802.67	8,137,642.54	4,784,870.00	3,570,376.64	12,483,549.40	0.00	62,381,259.50	69,639,500.00	7,258,240.50	47,922,116.23
355	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	5,668,149.00	5,668,149.00	-
356	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	7,294,014.00	7,294,014.00	-
357	222027001	SMEDAN - H/QTRS	30,207,786.60	3,300,402.61	2,839,000.00	4,069,026.91	4,002,000.00	26,567,492.23	4,833,431.15	7,929,205.00	29,781,955.93	0.00	113,530,300.43	132,670,864.00	19,140,563.57	126,846,012.79
358	222030001	NIGERIAN INVESTMENT PROMOTIONCOUNCIL HQTRS	29,770,798.90	0.00	0.00	0.00	10,532,700.00	0.00	0.00	0.00	0.00	0.00	40,303,498.90	181,750,713.00	141,447,214.10	121,273,709.46
359	222031001	NIGERIA OFFICE FOR TRADENEGOTIATION (NOTN) ABUJA	24,406,598.58	9,057,500.22	13,182,410.00	6,847,077.75	11,451,050.00	2,709,874.52	2,132,500.00	2,998,000.00	23,074,400.00	0.00	95,859,411.07	102,631,343.00	6,771,931.93	136,579,385.72
360	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	165,935,100.00	788,500.00	40,142,683.00	18,551,228.00	44,067,100.00	34,707,862.97	3,957,400.00	20,843,400.00	97,647,894.52	0.00	426,641,168.49	474,558,961.00	47,917,792.51	764,013,387.52
361	227002001	INDUSTRIAL ARBITRATION PANEL	10,599,910.00	5,684,700.00	6,773,387.50	8,462,500.00	4,800,544.20	30,877,312.50	148,222,277.65	2,653,622.00	9,451,945.50	0.00	227,526,199.35	89,529,522.00	-137,996,677.35	74,515,992.70
362	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	10,002,392.00	1,247,000.00	4,288,287.02	9,666,005.41	5,031,858.14	6,222,755.01	4,289,275.00	6,499,149.99	9,147,116.99	0.00	56,393,839.56	63,489,736.00	7,095,896.44	61,452,134.27
363	227004001	NATIONAL PRODUCTIVITY CENTRE	8,520,080.00	4,285,800.00	10,413,077.91	1,700,750.00	1,672,000.00	56,531,729.60	2,299,200.00	974,600.00	23,243,120.90	0.00	109,640,358.41	124,543,195.00	14,902,836.59	110,436,116.28
364	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	45,140,833.82	6,972,225.68	18,829,734.76	25,304,497.35	2,419,243.00	36,396,694.63	13,877,260.48	11,387,994.31	3,534,928,623.93	0.00	3,695,257,107.96	3,701,545,267.00	6,288,159.04	205,404,325.36
365	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	162,978,583.00	162,978,583.00	-
366	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	87,711,402.16	71,206,322.87	104,107,040.32	80,234,737.13	138,596,898.41	39,252,715.20	58,640,420.67	27,270,904.19	261,376,037.72	0.00	868,396,478.67	145,158,423.00	-723,238,055.67	154,330,375.24
367	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	6,923,800.00	8,271,338.01	4,670,075.00	5,220,680.00	4,613,670.62	16,683,736.52	4,095,993.00	11,019,070.00	8,551,071.75	0.00	70,049,434.90	75,379,597.00	5,330,162.10	62,157,017.42
368	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	18,527,724.94	3,462,133.29	3,302,370.00	12,929,699.80	0.00	13,156,770.00	2,014,700.00	8,854,863.00	18,554,323.42	0.00	80,802,584.45	90,320,397.00	9,517,812.55	56,835,348.61
369	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	12,422,152.18	3,118,873.90	3,874,460.02	3,888,835.75	848,000.00	3,200,000.00	0.00	4,392,585.40	4,901,064.98	0.00	36,645,972.23	41,255,473.00	4,609,500.77	37,182,452.17
370	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	15,375,493.50	22,025,222.63	10,632,809.97	14,425,974.50	6,806,680.00	15,407,320.62	285,000.00	12,478,312.50	13,134,068.63	0.00	110,570,882.35	113,524,274.00	2,953,391.65	108,302,641.30
371	228005002	CENTRE FOR ATMOSPHERIC RESEARCH -ANYIGBA, KOGI STATE	4,464,800.00	581,500.00	765,000.00	2,456,350.00	1,638,302.00	3,630,965.12	0.00	431,600.00	979,000.00	0.00	14,947,517.12	16,944,210.00	1,996,692.88	15,812,921.11
372	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWAIBOM STATE	5,290,562.54	528,000.00	1,539,100.00	2,012,468.14	901,610.00	405,000.00	150,000.00	860,000.00	3,361,880.00	0.00	15,048,620.68	16,944,193.00	1,895,572.32	15,980,957.68
373	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	6,345,350.00	2,067,150.00	1,798,700.00	4,022,176.20	1,347,600.00	3,680,650.00	2,607,300.00	1,432,044.38	3,443,500.00	0.00	26,744,470.58	29,311,723.00	2,567,252.42	159,106,281.61
374	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	1,801,110.00	359,006.70	-10,555.00	946,360.00	1,388,100.00	45,000.00	0.00	81,100.00	-8,030,317.55	0.00	-3,420,195.85	12,509,554.00	15,929,749.85	11,420,344.00

375	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	13,674,675.00	282,150.00	1,715,140.70	4,098,657.00	0.00	5,542,000.00	0.00	4,363,950.00	727,862.00	0.00	30,404,434.70	34,228,658.00	3,824,223.30	31,167,774.10
376	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	9,481,400.00	1,547,293.75	494,640.00	2,035,225.00	239,280.00	1,430,750.00	0.00	1,501,400.00	244,830.00	0.00	16,974,818.75	19,109,790.00	2,134,971.25	17,820,200.00
377	228005008	NATIONAL CENTRE FOR REMOTE SENSING -JOS, PLATEAU STATE	14,416,378.75	1,509,000.00	3,177,306.75	1,019,767.50	1,413,122.00	3,753,193.24	0.00	796,417.50	1,573,403.00	0.00	27,658,588.74	31,020,687.00	3,362,098.26	21,411,019.04
378	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	20,000.00	39,000.00	46,000.00	81,500.00	30,000.00	6,000.00	0.00	34,000.00	46,500.00	0.00	303,000.00	342,104.00	39,104.00	-
379	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	19,000.00	43,000.00	42,000.00	80,000.00	42,000.00	0.00	0.00	41,000.00	33,000.00	0.00	300,000.00	342,104.00	42,104.00	-
380	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	26,800.00	60,550.00	40,710.00	68,410.00	41,600.00	0.00	0.00	25,500.00	40,100.00	0.00	303,670.00	342,104.00	38,434.00	-
381	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	37,368.00	33,684.00	43,684.00	101,052.00	33,684.00	3,684.00	0.00	43,684.00	3,684.00	0.00	300,524.00	342,104.00	41,580.00	-
382	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	47,500.00	13,600.00	161,800.00	40,100.00	0.00	13,600.00	0.00	23,800.00	3,400.00	0.00	303,800.00	342,104.00	38,304.00	-
383	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	100,000.00	33,200.00	19,600.00	40,200.00	70,000.00	0.00	0.00	59,000.00	20,000.00	0.00	342,000.00	342,104.00	104.00	-
384	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	34,208.00	34,200.36	40,952.45	81,503.45	34,110.00	6,842.00	0.00	34,205.00	46,892.45	0.00	312,913.71	342,104.00	29,190.29	-
385	228006001	COOPERATIVE INFORMATION NETWORK	7,001,600.00	187,000.00	0.00	280,000.00	0.00	0.00	0.00	0.00	350,000.00	0.00	7,818,600.00	8,892,847.00	1,074,247.00	8,505,600.00
386	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENTAGENCY - ABUJA	16,438,620.00	3,900,971.01	7,552,822.81	1,654,500.00	2,130,000.00	13,502,000.00	1,949,180.00	631,000.00	8,983,300.00	0.00	56,742,393.82	63,805,412.00	7,063,018.18	58,512,777.48
387	228008002	BIORESOURCE DEVELOPMENT CENTREABUJA, FCT	2,273,400.00	790,000.00	3,250,000.00	1,048,125.00	610,000.00	726,600.00	0.00	1,187,930.00	2,220,400.00	0.00	12,106,455.00	13,640,955.00	1,534,500.00	9,636,785.00
388	228008003	BIORESOURCE DEVELOPMENT CENTREISANLU, KOGI STATE	888,800.00	733,800.00	1,308,750.00	643,950.00	340,000.00	689,500.00	152,500.00	286,399.70	367,600.00	0.00	5,411,299.70	6,098,231.00	686,931.30	5,708,600.00
389	228008004	BIORESOURCE DEVELOPMENT CENTREJALINGO, TARABA STATE	3,276,000.00	730,000.00	3,832,570.00	470,000.00	1,455,000.00	2,094,000.00	0.00	0.00	6,000.00	0.00	11,863,570.00	13,358,439.00	1,494,869.00	10,227,851.78
390	228008006	BIORESOURCE DEVELOPMENT CENTREKATSINA, KATSINA STATE	2,371,800.00	905,000.00	4,467,500.00	594,000.00	536,400.00	1,897,000.00	0.00	514,000.00	102,000.00	0.00	11,387,700.00	12,879,493.00	1,491,793.00	11,788,900.00
391	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI,BAYELSA STATE	3,356,500.00	1,415,400.00	2,800,000.00	1,625,700.00	1,629,700.00	1,330,000.00	0.00	1,538,700.00	600,000.00	0.00	14,296,000.00	16,144,874.00	1,848,874.00	14,825,500.00
392	228008008	BIORESOURCE DEVELOPMENT CENTREOGBOMOSO, OYO STATE	4,008,200.00	749,152.50	980,200.00	665,200.00	0.00	2,671,500.00	0.00	910,000.00	765,722.50	0.00	10,749,975.00	12,108,221.00	1,358,246.00	11,090,420.00
393	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	3,108,684.00	545,600.00	1,466,200.00	1,324,620.00	360,000.00	1,981,650.00	0.00	1,296,160.00	179,100.00	0.00	10,262,014.00	11,578,065.00	1,316,051.00	10,475,490.84
394	228008010	BIORESOURCE DEVELOPMENT CENTREAROCHUKWU, ABIA STATE	2,826,000.00	450,000.00	712,600.00	1,144,800.00	0.00	1,926,300.00	0.00	246,000.00	226,000.00	0.00	7,531,700.00	8,484,192.00	952,492.00	1,664,361.67
395	228008011	BIORESOURCE DEVELOPMENT CENTREKANO, KANO STATE	1,312,800.00	1,142,250.00	928,600.00	1,423,670.00	631,500.00	902,000.00	0.00	1,101,500.00	90,000.00	0.00	7,532,320.00	8,484,192.00	951,872.00	1,322,000.00

396	228008012	BIORESOURCE DEVELOPMENT CENTRE -EFFRAYA, CROSS RIVER STATE	952,314.77	312,300.98	1,049,467.43	134,208.24	354,489.61	547,443.89	96,138.00	334,719.84	468,795.20	0.00	4,249,877.96	4,738,068.00	488,190.04	4,472,436.69
397	228008013	AQUATIC BIORESOURCES TRAINING CENTREIDAH KOGI STATE	541,500.00	118,500.00	735,250.00	842,000.00	260,000.00	0.00	0.00	281,000.00	510,550.00	0.00	3,288,800.00	3,703,505.00	414,705.00	3,520,000.00
398	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	1,061,050.00	347,060.30	622,084.08	619,410.87	231,200.00	629,842.80	0.00	329,900.00	373,650.00	0.00	4,214,198.05	4,786,527.00	572,328.95	4,414,955.00
399	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	991,000.00	222,000.00	749,000.00	280,000.00	700,000.00	709,000.00	0.00	131,000.00	622,460.00	0.00	4,404,460.00	4,958,440.00	553,980.00	4,745,200.00
400	228008016	BIORESOURCE DEVELOPMENT CENTREDAPCHI, YOBE STATE	552,500.00	355,700.00	827,000.00	1,001,650.00	185,500.00	400,680.00	0.00	0.00	52,000.00	0.00	3,375,030.00	3,808,322.00	433,292.00	3,648,900.00
401	228008017	BIORESOURCE DEVELOPMENT CENTREDIKWA BORNO STATE	854,300.00	54,000.00	267,000.00	1,286,300.00	1,232,600.00	441,400.00	0.00	0.00	135,900.00	0.00	4,271,500.00	4,988,692.00	717,192.00	122,823,540.15
402	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	420,000.00	418,000.00	530,000.00	508,000.00	347,000.00	543,000.00	0.00	1,106,000.00	239,000.00	0.00	4,111,000.00	4,636,186.00	525,186.00	5,005,080.00
403	228008019	BIORESOURCE DEVELOPMENT CENTRECHIBOK, BORNO STATE	845,000.00	241,500.00	843,800.00	155,250.00	300,000.00	591,500.00	0.00	482,700.00	439,550.00	0.00	3,899,300.00	4,027,628.00	128,328.00	3,338,550.00
404	228008020	BIORESOURCE DEVELOPMENT CENTRE,LANGTANG PLATEAU STATE	345,200.00	1,535,000.00	800,000.00	785,000.00	0.00	635,000.00	0.00	300,000.00	255,000.00	0.00	4,655,200.00	5,241,777.00	586,577.00	33,355,800.00
405	228008021	BIORESOURCE DEVELOPMENT CENTREMAKURDI, BENUE STATE	558,440.00	352,890.27	807,120.00	268,580.00	310,000.00	73,500.00	0.00	355,680.00	456,560.00	0.00	3,182,770.27	3,773,345.00	590,574.73	3,592,390.00
406	228008022	BIORESOURCE DEVELOPMENT CENTRE,MICHIKA ADAMAWA STATE	1,105,000.00	455,000.00	796,000.00	675,000.00	450,000.00	760,000.00	145,000.00	150,000.00	860,000.00	0.00	5,396,000.00	5,466,345.00	70,345.00	4,692,000.00
407	228008023	BIORESOURCE DEVELOPMENT CENTRE,ILORIN KWARA STATE	2,127,218.09	812,176.25	303,499.18	148,500.00	195,000.00	788,622.68	0.00	229,676.25	811,418.90	0.00	5,416,111.35	6,097,311.00	681,199.65	5,132,058.38
408	228008024	BIORESOURCE DEVELOPMENT CENTRE,ABAGANA ANAMBRA STATE	868,200.00	260,000.00	1,153,000.00	126,500.00	173,250.00	700,000.00	0.00	378,000.00	752,000.00	0.00	4,410,950.00	4,966,912.00	555,962.00	4,740,200.00
409	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKAAKOKO ONDO STATE	1,630,000.00	385,500.00	430,500.00	145,000.00	334,500.00	1,015,500.00	0.00	436,000.00	0.00	0.00	4,377,000.00	4,934,950.00	557,950.00	5,385,000.10
410	228008026	BIORESOURCE DEVELOPMENT CENTRE,BOGORO, BAUCHI STATE	131,655.31	73,358.36	116,000.00	107,290.68	18,050.04	64,000.00	0.00	142,039.20	76,851.50	0.00	729,245.09	821,053.00	91,807.91	-
411	228008027	BIORESOURCE DEVELOPMENT CENTRE,UBULU-UKU, DELTA STATE	400,000.00	26,000.00	34,000.00	0.00	82,000.00	137,580.00	0.00	0.00	94,720.00	0.00	774,300.00	821,053.00	46,753.00	-
412	228008028	BIORESOURCE DEVELOPMENT CENTRE,UBURU EBONYI STATE	88,061.92	112,722.56	75,275.60	208,077.26	33,095.00	134,119.98	0.00	27,579.00	50,391.28	0.00	729,322.60	821,051.00	91,728.40	629,085.00
413	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	18,854,022.54	739,480.00	3,478,309.98	6,680,288.27	0.00	4,420,904.69	680,000.00	637,900.00	12,245,053.28	0.00	47,735,958.76	53,926,175.00	6,190,216.24	44,407,037.93
414	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	2,746,280.00
415	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	2,876,560.00
416	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	2,863,980.00
417	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	2,656,130.00

418	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	2,993,200.00
419	228009031	NORTH WEST ZONAL OFFICE, KANO	2,324,413.75	493,000.00	227,000.00	608,800.00	355,400.00	901,600.17	8,000.00	313,390.00	944,968.00	0.00	6,176,571.92	6,842,093.00	665,521.08	7,091,410.00
420	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	7,173,400.00
421	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	7,202,900.00
422	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	1,145,600.00	622,000.00	1,268,300.00	690,900.00	358,000.00	132,900.00	462,800.00	280,000.00	1,058,661.75	0.00	6,019,161.75	6,842,092.00	822,930.25	7,198,100.00
423	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	1,732,252.00	285,000.00	190,000.00	340,000.00	982,095.00	250,000.00	322,800.00	0.00	1,973,633.50	0.00	6,075,780.50	6,842,092.00	766,311.50	7,900,820.00
424	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	7,214,027.22
425	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	1,080,400.00	971,625.00	1,896,700.00	668,250.00	645,225.00	289,375.00	605,000.00	270,000.00	1,274,521.75	0.00	7,701,096.75	8,390,121.00	689,024.25	8,055,055.00
426	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	1,020,020.00	888,075.00	745,740.00	499,860.00	547,180.00	950,700.00	240,025.00	180,000.00	856,232.62	0.00	5,927,832.62	6,642,139.00	714,306.38	6,637,574.72
427	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	1,650,960.00	678,993.75	79,000.00	736,043.75	95,000.00	1,980,000.00	0.00	496,000.00	360,228.00	0.00	6,076,225.50	6,841,560.00	765,334.50	7,208,794.67
428	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	1,348,493.75	808,053.49	611,150.00	467,300.00	216,600.01	2,653,318.66	224,265.12	214,000.00	491,292.01	0.00	7,034,473.04	6,563,094.00	-471,379.04	6,310,703.61
429	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	937,000.00	572,500.00	631,600.00	383,000.00	610,000.00	180,000.00	364,000.00	170,500.00	726,968.75	0.00	4,575,568.75	5,109,160.00	533,591.25	4,941,780.00
430	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	799,490.00	537,160.00	100,000.00	1,081,000.00	221,553.75	1,151,000.00	0.00	230,000.00	387,080.00	0.00	4,507,283.75	5,074,705.00	567,421.25	5,085,207.44
431	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	1,084,233.75	385,000.00	646,000.00	438,540.00	559,000.00	825,000.00	266,000.00	235,000.00	787,620.00	0.00	5,226,393.75	5,996,410.00	770,016.25	5,731,716.00
432	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	765,843.75	495,493.03	1,084,725.60	398,250.00	365,880.00	230,000.00	367,401.37	133,520.00	880,168.75	0.00	4,721,282.50	5,243,449.00	522,166.50	4,890,921.13
433	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	590,610.00	32,000.00	548,525.00	283,990.00	361,233.75	664,322.50	220,380.00	164,500.00	822,148.00	0.00	3,687,709.25	4,298,836.00	611,126.75	4,170,620.46
434	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	1,289,697.60	767,917.40	405,412.00	338,300.00	568,904.00	602,968.00	63,860.00	110,860.00	574,184.00	0.00	4,722,103.00	5,329,831.00	607,728.00	5,156,430.75
435	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	731,250.00	738,660.00	1,150,475.00	105,550.00	452,153.75	240,000.00	301,120.25	213,150.00	859,640.00	0.00	4,791,999.00	5,308,158.00	516,159.00	5,490,162.11
436	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	738,760.00	689,433.75	1,137,850.00	440,400.00	571,750.00	90,300.00	297,690.00	149,000.00	750,918.00	0.00	4,866,101.75	5,484,827.00	618,725.25	5,490,162.11
437	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	677,597.50	167,875.00	225,596.74	81,410.93	1,822,551.15	62,343.76	276,937.50	40,000.00	1,047,243.75	0.00	4,401,556.33	4,838,545.00	436,988.67	4,648,874.99
438	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	1,966,668.00	272,000.00	162,900.00	551,000.00	872,400.00	343,000.00	134,000.00	34,000.00	288,000.00	0.00	4,623,968.00	5,131,569.00	507,601.00	4,921,619.99
439	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	1,551,160.00	315,000.00	24,500.00	799,943.75	306,577.50	1,266,027.50	56,652.50	254,925.00	297,568.00	0.00	4,872,354.25	5,247,885.00	375,530.75	5,038,430.11
440	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	1,246,655.79	68,000.00	164,000.00	110,000.00	579,625.00	25,505.96	287,420.00	30,000.00	2,804,920.00	0.00	5,316,126.75	5,825,542.00	509,415.25	5,588,642.11
441	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	1,345,720.00	230,000.00	86,000.00	640,000.00	556,353.75	855,200.00	0.00	34,000.00	232,277.00	0.00	3,979,550.75	4,480,873.00	501,322.25	4,651,087.21
442	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	2,696,500.00	209,000.00	86,600.00	50,000.00	1,011,180.00	125,000.00	1,016,920.00	20,000.00	2,545,800.00	0.00	7,761,000.00	8,744,676.00	983,676.00	8,381,195.11
443	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	1,583,810.00	128,000.00	146,000.00	132,000.00	752,500.00	60,000.00	749,400.00	31,000.00	1,751,604.00	0.00	5,334,314.00	5,479,401.00	145,087.00	5,256,493.00

444	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	1,430,496.25	558,318.13	61,000.00	418,250.00	542,076.25	1,104,897.00	65,000.00	34,000.00	908,293.00	0.00	5,122,330.63	5,768,157.00	645,826.37	5,527,352.11
445	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	2,365,693.75	243,300.00	528,300.00	870,448.75	551,200.00	50,000.00	788,760.00	273,000.00	1,352,460.00	0.00	7,023,162.50	7,194,008.00	170,845.50	7,453,805.11
446	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	3,952,203.40	1,315,300.00	1,051,637.50	5,762,398.00	321,439.00	300,000.00	518,000.00	322,150.00	7,560,470.00	0.00	21,103,597.90	14,037,234.00	-7,066,363.90	12,822,475.00
447	228032001	ELECTRONICS DEVELOPMENT INSTITUTE(ELDI), AWKA	7,283,860.00	314,500.00	434,379.30	1,749,565.85	150,000.00	5,116,736.83	390,000.00	1,238,855.72	2,577,052.50	0.00	19,254,950.20	21,383,849.00	2,128,898.80	20,245,915.21
448	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	9,162,000.00	2,285,878.20	4,751,800.00	2,307,360.42	0.00	1,873,103.07	2,773,928.07	2,517,337.00	16,628,243.72	0.00	42,299,650.48	45,774,128.00	3,474,477.52	31,093,285.17
449	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	3,617,200.00	329,000.00	13,000.00	393,200.00	210,000.00	3,152,797.00	813,720.00	1,027,300.00	5,174,238.25	8,139,288.05	22,869,743.30	16,583,144.00	-6,286,599.30	15,015,954.75
450	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	2,854,200.00	929,900.00	595,000.00	2,476,710.00	8,883,620.00	3,794,500.00	14,288,597.75	2,286,200.00	4,247,611.68	60,687,040.00	101,043,379.43	21,224,540.00	-79,818,839.43	20,990,083.94
451	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	9,605,126.25	5,149,201.25	5,391,551.00	3,441,542.56	7,252,725.05	1,813,224.00	1,110,000.00	688,600.00	2,970,236.73	194,340,002.29	231,762,209.13	34,432,212.00	-197,329,997.13	30,619,301.71
452	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	8,039,649.42	1,102,685.30	42,899,706.00	4,507,211.53	2,177,423.78	10,964,005.31	6,116,049.36	9,320,274.37	18,915,070.52	516,331,557.52	620,373,633.11	69,576,058.00	-550,797,575.11	58,502,079.87
453	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	6,473,878.54	5,877,348.31	3,073,035.85	2,797,600.00	0.00	13,822,896.33	4,090,807.91	3,918,994.41	20,129,470.36	6,983,400.00	67,167,431.71	62,846,281.00	-4,321,150.71	56,986,809.57
454	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	3,995,990.20	1,635,000.00	937,350.00	2,589,463.89	3,754,250.00	5,579,415.25	1,216,300.00	1,776,387.90	20,529,026.58	159,238,714.61	201,251,898.43	34,645,157.00	-166,606,741.43	28,226,550.93
455	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY -ZARIA	8,548,530.99	13,704,893.69	2,192,820.00	5,941,644.73	1,064,000.00	5,848,095.00	3,079,500.00	2,531,205.00	6,478,455.04	0.00	49,389,144.45	51,434,524.00	2,045,379.55	39,376,315.12
456	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	10,598,553.25	2,218,134.65	1,705,030.00	1,870,235.00	2,716,803.28	8,302,822.94	100,000.00	1,363,200.00	25,066,051.10	0.00	53,940,830.22	53,329,894.00	-610,936.22	46,760,749.74
457	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	13,804,300.00	20,212,625.24	4,742,500.00	19,763,901.54	7,152,608.26	12,291,872.12	4,933,920.00	644,000.00	24,773,552.07	152,314,879.42	260,634,158.65	262,471,712.00	1,837,553.35	108,414,926.79
458	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	0.00	4,844,323.56	4,844,323.56	5,000,000.00	155,676.44	-
459	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,475,187.50	4,475,187.50	5,000,000.00	524,812.50	-
460	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	6,273,625.04	6,273,625.04	6,000,000.00	-273,625.04	-
461	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	36,900,869.17	8,422,902.31	83,034,956.00	13,448,870.00	21,563,224.27	14,117,250.47	1,393,450.00	10,575,503.00	157,780,037.22	418,846,360.19	766,083,422.63	111,681,871.00	-654,401,551.63	94,832,838.81
462	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	3,533,728.37	1,139,300.00	1,816,850.00	1,955,780.00	511,352.76	3,103,301.71	2,376,400.00	1,149,000.00	1,944,849.05	0.00	17,530,561.89	19,747,041.00	2,216,479.11	18,010,606.30
463	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	6,927,989.43	1,344,113.22	104,780.12	696,573.50	0.00	2,250,891.51	0.00	4,783,683.70	15,000.00	10,955,429.50	27,078,460.98	17,388,298.00	-9,690,162.98	15,917,815.91
464	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	5,860,165.00	3,334,477.00	7,867,371.07	0.00	0.00	14,399,433.30	0.00	0.00	8,740,256.00	74,072,362.73	114,274,065.10	36,401,108.00	-77,872,957.10	30,303,096.36
465	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	429,773.00	305,764.00	0.00	0.00	0.00	479,998.50	0.00	0.00	0.00	0.00	1,215,535.50	1,368,418.00	152,882.50	1,250,739.00

466	228050003	LIGHT LEATHER MANUFACTURE CENTRE,SOKOTO	429,773.00	305,760.00	0.00	0.00	0.00	479,998.50	0.00	0.00	0.00	0.00	1,215,531.50	1,368,418.00	152,886.50	1,282,333.00
467	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	429,773.00	305,760.00	0.00	0.00	0.00	479,998.50	0.00	0.00	0.00	8,113,100.00	9,328,631.50	1,368,418.00	-7,960,213.50	1,255,250.00
468	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	429,773.00	305,760.00	0.00	0.00	0.00	479,998.50	0.00	0.00	0.00	4,564,706.39	5,780,237.89	1,368,418.00	-4,411,819.89	1,256,048.00
469	228051001	NIGERIA INSTITUTE FOR SCIENCELABORATORY TECHNOLOGY - IBADAN	6,361,509.00	2,932,484.01	975,593.55	2,652,341.34	0.00	3,538,184.48	548,250.00	7,173,350.91	3,704,960.00	0.00	27,886,673.29	30,489,327.00	2,602,653.71	25,817,893.37
470	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	627,000.00	1,715,225.00	815,650.00	3,741,183.33	0.00	6,990,921.14	320,800.00	1,565,210.00	1,756,875.00	2,493,000.00	20,025,864.47	19,662,485.00	-363,379.47	5,599,829.11
471	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	14,033,371.81	10,623,161.80	3,436,022.50	7,052,760.00	4,081,704.00	7,516,654.27	4,025,203.32	4,542,812.77	6,475,780.00	372,758,650.31	434,546,120.78	62,816,107.00	-371,730,013.78	25,093,346.97
472	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	1,139,700.00	864,970.00	538,325.00	189,750.00	696,093.75	1,493,976.58	157,560.00	87,320.00	562,435.00	2,386,500.00	8,116,630.33	6,339,006.00	-1,777,624.33	6,188,156.12
473	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	1,237,753.75	598,568.00	769,500.00	1,457,500.00	229,040.00	1,000,000.00	228,100.00	0.00	322,598.00	0.00	5,843,059.75	6,672,717.00	829,657.25	6,592,319.11
474	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	2,282,093.75	600,700.00	184,000.00	360,000.00	358,999.98	1,159,467.96	25,000.00	304,499.99	941,000.00	3,440,000.00	9,655,761.68	6,592,312.00	-3,063,449.68	6,321,943.11
475	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	2,205,480.00	234,240.00	281,800.00	302,400.00	623,790.00	1,671,122.88	630,102.00	110,000.00	998,242.32	5,000,000.00	12,057,177.20	7,972,445.00	-4,084,732.20	7,165,466.01
476	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	2,483,202.00	357,050.00	395,000.00	820,600.00	655,760.00	758,000.00	0.00	824,375.52	834,050.00	5,311,442.45	12,439,479.97	7,873,731.00	-4,565,748.97	6,768,548.00
477	228066001	SOKOTO ENERGY RESEARCH	1,792,460.00	476,720.00	662,887.89	1,270,253.75	2,121,395.78	2,574,891.01	100,000.00	565,900.00	555,550.00	29,530,603.87	39,650,662.30	11,230,894.00	-28,419,768.30	10,439,669.78
478	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	4,066,100.00	166,350.00	798,250.00	1,647,000.00	951,400.00	201,400.00	0.00	1,010,000.00	1,096,800.00	296,958,961.72	306,896,261.72	11,416,545.00	-295,479,716.72	10,828,488.01
479	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCYAND CONSERVATIVE,UNIVERSITY OF LAGOS.	2,873,815.00	240,700.00	849,380.00	945,510.00	885,817.13	42,000.00	200,000.00	267,276.00	1,085,476.00	44,182,559.25	51,572,533.38	8,210,508.00	-43,362,025.38	4,661,925.95
480	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITYOF ILORIN	674,800.00	378,500.00	295,690.00	1,148,207.90	1,465,400.00	2,266,684.32	63,500.00	2,874,550.00	4,028,151.08	23,556,502.36	36,751,985.66	15,173,696.00	-21,578,289.66	12,966,434.39
481	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	2,862,345.00	486,200.00	2,011,240.00	2,177,185.80	242,600.00	1,266,497.14	0.00	654,500.00	1,510,015.94	15,198,144.39	26,408,728.27	13,380,691.00	-13,028,037.27	11,499,416.69
482	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	2,274,110.00	115,000.00	264,410.00	958,630.00	627,173.75	1,198,770.00	40,000.00	512,500.00	317,130.00	9,479,937.48	15,787,661.23	7,045,445.00	-8,742,216.23	6,784,559.36
483	228073001	ENERGY COMMISSION OF NIGERIA	11,947,520.18	17,781,102.29	10,737,087.85	11,204,533.77	20,525,330.19	18,689,854.65	6,413,482.14	15,006,596.34	38,161,184.22	227,816,240.85	378,282,932.48	168,412,853.00	-209,870,079.48	146,251,708.68
484	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	3,858,380.00	736,045.00	2,837,486.00	3,735,010.48	1,183,915.12	652,316.00	40,000.00	581,800.00	1,446,926.48	32,373,274.62	47,445,153.70	17,498,720.00	-29,946,433.70	17,127,369.98
485	228076001	TECHNOLOGY BUSINESS INCUBATIOCENTRE ADO-EKITI	1,379,840.00	812,684.17	1,130,739.71	503,795.14	618,040.00	385,500.00	176,080.00	187,201.39	1,308,222.78	1,102,148.18	7,604,251.37	7,215,344.00	-388,907.37	6,615,007.68
486	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	1,557,350.00	319,750.00	258,750.00	482,150.00	333,994.00	887,250.00	103,750.00	470,000.00	1,218,218.00	0.00	5,631,212.00	6,357,003.00	725,791.00	6,888,175.61

487	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	58,617,381.43	27,738,581.91	18,769,735.87	25,508,762.30	20,642,299.64	7,672,825.00	845,526.30	6,179,029.34	58,842,054.33	0.00	224,816,196.12	245,494,182.00	20,677,985.88	353,226,569.68
488	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	56,469,146.78	21,439,619.95	6,671,637.89	4,256,885.77	8,468,975.00	5,268,619.50	12,980,761.81	3,834,000.00	404,242.50	0.00	119,793,889.20	122,747,091.00	2,953,201.80	65,662,781.20
489	229003001	NIGERIAN RAILWAY	123,099,339.16	123,357,428.23	135,751,484.88	159,810,126.63	6,792,552.83	39,803,650.00	123,583,571.46	761,222,354.16	127,093,914.21	0.00	1,600,514,421.56	72,115,627.00	-1,528,398,794.56	55,675,996.56
490	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	13,836,785.00	5,870,826.84	6,213,250.00	2,041,700.00	0.00	0.00	718,000.00	0.00	7,374,750.00	0.00	36,055,311.84	40,642,013.00	4,586,701.16	39,063,210.32
491	229005001	MARITIME ACADEMY, ORON	296,552,033.80	3,419,559.88	358,767,241.93	265,981,514.32	124,643,685.00	142,534,995.88	33,502,960.93	127,761,323.00	284,791,114.37	190,000.00	1,638,144,429.11	1,645,694,611.00	7,550,181.89	2,767,862,056.07
492	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	6,970,936.00	2,058,974.00	331,739.96	1,563,370.00	2,092,400.00	1,669,000.00	1,650,262.00	1,869,100.00	2,090,600.00	0.00	20,296,381.96	22,852,580.00	2,556,198.04	21,828,771.00
493	230001001	FEDERAL MINISTRY OF AVIATION	12,433,194.23	14,816,876.09	26,878,127.12	7,221,755.56	42,297,567.00	7,369,253.98	0.00	320,500.00	54,261,087.64	0.00	165,598,361.62	171,052,245.00	5,453,883.38	-
494	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	174,376,090.77	42,694,540.41	135,926,683.13	255,960,149.21	183,250,607.90	54,583,469.85	18,474,062.39	34,894,625.00	251,623,844.99	0.00	1,151,784,073.65	166,536,466.00	-985,247,607.65	161,359,993.68
495	230002001	NIGERIAN METEOROLOGICAL AGENCY	25,663,863.73	0.00	9,417,770.93	15,552,776.73	14,838,686.71	11,126,201.55	3,083,400.00	3,454,000.00	15,405,062.36	0.00	98,541,762.01	109,062,912.00	10,521,149.99	103,683,580.31
496	230006001	ACCIDENT AND INVESTIGATION BUREAU	45,486,500.00	2,398,700.00	1,436,500.00	3,143,684.25	7,131,400.00	450,000.00	0.00	1,744,292.00	7,511,073.30	0.00	69,302,149.55	109,062,914.00	39,760,764.45	94,050,961.00
497	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	27,265,642,817.66
498	231001001	FEDERAL MINISTRY OF POWER -HQTRS	12,817,415.00	4,291,721.54	11,755,945.00	24,582,366.86	21,041,821.75	20,029,420.82	8,510,321.55	10,936,140.00	36,417,498.85	0.00	150,382,651.37	174,001,398.00	23,618,746.63	343,145,815.23
499	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	14,243,405.25	3,908,374.76	2,824,385.00	5,819,617.85	6,030,181.66	9,262,912.51	2,454,000.00	1,781,700.00	14,056,730.52	0.00	60,381,307.55	64,177,670.00	3,796,362.45	60,941,430.24
500	231004001	NIGERIAN ELECTRICITY REGULATORY 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	136,895,973.68
501	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	53,792,741.96	10,277,568.14	45,188,470.22	22,201,636.04	11,000,366.60	73,954,678.13	12,661,007.25	7,281,050.00	76,595,240.07	0.00	312,952,758.41	301,784,480.00	-11,168,278.41	310,500,167.11
502	231010001	NATIONAL POWER TRAININGINSTITUTE	20,258,255.72	9,057,478.98	5,479,100.00	12,211,631.78	7,969,600.00	8,642,739.47	3,168,400.00	1,910,723.04	17,647,056.25	0.00	86,344,985.24	92,820,942.00	6,475,956.76	87,131,624.77
503	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	110,895,170.00	9,212,983.41	49,849,974.53	37,816,473.63	15,165,803.80	40,891,630.78	27,499,610.73	12,358,199.63	102,439,620.35	0.00	406,129,466.86	179,226,012.00	-226,903,454.86	301,858,901.16
504	231034001	NIGERIAN BULK ELECTRICITYTRADING PLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	############	80,548,176,707.98	80,548,176,707.98	0.00	-
505	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	23,874,198.00	33,423,098.76	63,564,802.10	69,666,245.08	27,948,928.69	37,279,925.56	21,338,115.65	35,604,125.33	71,042,859.35	0.00	383,742,298.52	428,999,849.00	45,257,550.48	-
506	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	153,947,021.00	153,947,021.00	194,261,934.31
507	234003001	FEDERAL SCHOOL OF SURVEY, OYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,679,561.00	17,679,561.00	16,913,747.20
508	234004001	FEDERAL ROAD MAINTENANCEAGENCY	0.00	0.00	0.00	0.00	0.00	0.00	-30,000.00	0.00	0.00	0.00	-30,000.00	10,252,507,634.00	10,252,537,634.00	9,606,895,494.10
509	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	247,655,937.54	7,907,981.08	56,287,581.46	97,285,371.98	18,448,816.90	21,114,279.22	10,675,130.83	6,512,399.01	285,973,362.39	0.00	751,860,860.41	6,225,461.00	-745,635,399.41	4,860,135.47
510	234006001	SURVEY COUNCIL OF NIGERIA	932,800.00	1,845,000.00	0.00	0.00	1,026,000.00	2,760,801.02	0.00	2,034,901.68	0.00	0.00	8,599,502.70	9,616,710.00	1,017,207.30	9,275,338.26

511	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	102,247,017.00	53,129,949.47	25,897,075.06	82,098,699.38	47,853,000.00	23,969,730.33	5,450,159.00	57,206,796.50	89,854,088.05	0.00	487,706,514.79	503,944,239.00	16,237,724.21	444,407,263.27
512	232002001	DEPARTMENT OF PETROLEUMRESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	22,162,287,084.37
513	232003001	PETROLEUM TRAINING INSTITUTE	16,056,100.13	40,874,969.93	31,135,668.43	9,265,250.35	2,737,271.00	20,311,140.00	234,678.84	3,923,219.65	28,282,585.72	0.00	152,820,884.05	171,141,766.00	18,320,881.95	139,764,204.36
514	232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	2,329,042,662.37
515	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	50,353,152.69	10,839,498.19	6,148,500.54	29,715,661.49	15,087,269.56	35,921,419.72	0.00	4,834,733.70	42,752,664.37	0.00	195,652,900.26	215,164,844.00	19,511,943.74	136,895,973.68
516	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT-HQTRS	124,441,160.50	29,163,651.54	22,051,113.00	34,875,664.19	24,617,300.00	63,473,356.57	5,615,528.50	43,296,876.56	38,125,459.55	0.00	385,660,110.41	528,166,442.00	142,506,331.59	521,631,960.62
517	233002001	COUNCIL OF NIGERIAN MININGENGINEERS AND GEOSCIENCES	3,067,042.75	1,041,500.00	766,500.00	1,166,000.00	450,000.00	1,950,697.67	0.00	698,000.00	5,425,327.58	0.00	14,565,068.00	15,890,507.00	1,325,439.00	
518	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	37,209,935.04	17,115,674.23	9,597,418.66	19,469,694.26	7,036,800.00	34,187,978.53	6,032,343.56	9,479,071.20	9,696,981.53	0.00	149,825,897.01	161,552,493.00	11,726,595.99	168,346,020.66
519	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	6,401,279.62	3,649,283.97	2,721,630.00	8,314,506.85	3,081,427.98	14,863,243.92	2,109,479.69	4,574,750.00	6,835,147.16	0.00	52,550,749.19	50,432,943.00	-2,117,806.19	48,758,920.45
520	233005001	NATIONAL METALLURGICALDEVELOPMENT CENTRE, JOS	4,599,940.00	2,418,737.11	1,464,800.00	947,700.00	0.00	7,525,518.22	918,540.00	1,268,120.00	13,010,041.46	0.00	32,153,396.79	35,361,737.00	3,208,340.21	36,508,620.08
521	233006001	METALLURGICAL TRAININGINSTITUTE, ONITSHA	13,292,215.00	6,922,290.72	6,060,850.00	2,594,350.00	1,012,200.00	13,704,399.53	935,000.00	4,988,612.42	4,924,240.88	0.00	54,434,158.55	62,120,715.00	7,686,556.45	60,004,508.36
522	233008001	NATIONAL IRON ORE MININGPROJECT - ITAKPE	12,487,219.00	632,100.00	1,198,420.00	2,096,680.00	1,134,300.00	11,075,900.00	997,940.00	677,609.00	1,788,157.00	0.00	32,088,325.00	42,849,946.00	10,761,621.00	36,474,899.00
523	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	14,922,587.00	4,198,641.12	2,769,090.28	6,976,521.05	48,032,223.75	7,295,788.42	0.00	4,919,788.73	9,292,927.00	0.00	98,407,567.35	99,618,768.00	1,211,200.65	104,053,831.12
524	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	19,188,665.89	5,389,726.47	28,707,319.02	9,963,177.73	6,114,800.00	9,557,490.00	12,870,159.60	5,360,000.00	21,526,845.91	0.00	118,678,184.62	133,605,901.00	14,927,716.38	140,276,719.32
525	233011001	AJAOKUTA STEEL COMPANY LIMITED	3,612,300.00	3,502,500.00	2,821,050.00	3,359,080.00	1,783,116.00	8,822,619.51	600,000.00	7,201,850.00	6,538,352.84	0.00	38,240,868.35	51,500,513.00	13,259,644.65	53,995,000.00
526	233012001	SOLID MINERAL DEVELOPMENTFUND OFFICE	221,845,194.00	8,228,683.13	39,973,180.00	122,603,178.39	11,728,674.06	82,826,195.47	1,404,686,879.69	9,531,500.00	187,790,152.84	0.00	2,089,213,637.58	50,131,911.00	-2,039,081,726.58	376,693,380.32
527	242001001	NATIONAL SALARIES, INCOMESAND WAGES COMMISSION	23,869,706.55	3,178,980.00	19,307,522.59	21,389,314.94	9,486,456.00	3,808,072.00	0.00	5,050,700.50	32,985,059.65	0.00	119,075,812.23	132,723,730.00	13,647,917.77	65,022,412.93
528	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	51,726,915.00	22,606,100.88	15,407,615.55	18,896,116.65	5,683,000.00	28,794,786.18	12,519,393.02	28,153,756.89	32,683,721.05	103,236,128.60	319,707,533.82	235,889,453.00	-83,818,080.82	294,595,915.58
529	250001001	FISCAL RESPONSILIBITY COMMISSION	13,258,118.05	6,879,713.12	9,301,850.00	8,447,409.00	8,718,745.38	30,140,054.73	11,133,423.29	8,982,424.91	18,262,435.14	0.00	115,124,173.62	124,367,035.00	9,242,861.38	228,686,071.69
530	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	30,138,747.80	11,936,379.08	23,589,525.20	19,446,004.47	9,146,659.55	13,365,640.00	14,450,245.99	14,675,190.00	33,321,932.28	0.00	170,070,324.37	190,665,493.00	20,595,168.63	188,478,402.35
531	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	2,093,229.60	2,991,560.05	9,090,215.88	8,235,785.81	0.00	1,620,541.00	0.00	0.00	1,135,184.40	0.00	25,166,516.74	26,639,746.00	1,473,229.26	28,545,595.81
532	252037001	ANAMBRA/ IMO RBDA	25,622,490.64	2,321,900.00	1,124,500.00	1,906,300.00	1,096,800.00	2,677,600.00	852,500.00	4,576,178.21	3,734,806.00	0.00	43,913,074.85	49,218,641.00	5,305,566.15	34,498,963.18
533	252038001	BENIN/ OWENA RBDA	10,592,150.00	1,528,545.05	512,411.08	10,589,790.92	0.00	7,339,600.00	0.00	2,660,103.10	0.00	0.00	33,222,600.15	38,045,615.00	4,823,014.85	34,448,516.80
534	252039001	CHAD BASIN RBDA	7,365,691.65	5,767,436.49	7,879,255.25	3,054,201.00	654,700.00	7,834,115.44	1,723,550.00	924,350.00	5,721,565.84	0.00	40,924,865.67	43,157,825.00	2,232,959.33	40,586,378.96
535	252040001	CROSS RIVER RBDA	5,391,405.68	1,324,850.00	1,023,575.00	4,435,497.47	1,346,000.00	7,251,173.06	4,052,626.94	619,715.00	1,705,160.00	0.00	27,150,003.15	29,686,914.00	2,536,910.85	25,950,481.32
536	252041001	HADEJIA-JAMAÂ,Â»ARE RBDA	33,129,559.48	2,439,884.95	1,405,150.00	9,110,193.80	3,675,631.31	8,309,547.55	0.00	4,497,518.99	14,112,232.56	0.00	76,679,718.64	77,800,323.00	1,120,604.36	37,730,799.01

537	252042001	LOWER BENUE RBDA	1,297,800.00	2,250,600.00	3,739,500.00	379,431,565.16	98,026,431.10	9,036,000.00	18,648,222.54	3,860,500.00	2,056,600.00	0.00	518,347,218.80	518,896,580.00	549,361.20	21,477,185.00
538	252043001	LOWER NIGER RBDA	2,736,500.00	342,000.00	570,150.00	1,073,600.00	0.00	6,833,500.08	2,549,999.97	1,219,390.00	7,619,929.58	0.00	22,945,069.63	28,824,181.00	5,879,111.37	24,001,025.72
539	252044001	NIGER DELTA RBDA	11,480,185.00	1,825,700.93	998,000.00	2,155,901.44	1,540,200.00	764,000.00	1,220,000.00	3,700,800.00	3,368,880.00	0.00	27,053,667.37	29,723,175.00	2,669,507.63	32,263,173.28
540	252045001	OGUN/ OSUN RBDA	59,854,607.91	3,719,200.00	1,192,116.67	99,804,205.05	1,452,151.80	5,089,154.00	581,900.00	1,496,650.00	601,100.00	0.00	173,791,085.43	33,848,903.00	-139,942,182.43	30,017,392.71
541	252046001	SOKOTO RIMA RBDA	10,534,584.50	668,500.00	3,040,325.00	1,561,600.00	552,600.00	8,472,000.00	2,763,900.00	0.00	1,093,000.00	0.00	28,686,509.50	38,819,822.00	10,133,312.50	53,108,010.32
542	252047001	UPPER BENUE RBDA	50,717,718.66	31,592,999.40	10,035,998.75	12,796,778.00	7,453,658.00	12,420,400.00	47,290,252.19	1,394,050.00	8,606,724.10	0.00	182,308,579.10	182,808,111.00	499,531.90	154,822,821.54
543	252048001	UPPER NIGER RBDA	6,614,394.70	4,054,308.66	958,703.02	1,005,250.00	616,935.83	6,424,810.00	509,475.72	576,680.00	2,329,400.00	0.00	23,089,957.93	24,564,705.00	1,474,747.07	23,004,894.28
544	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	8,367,773.35	6,162,482.09	3,903,414.01	3,317,436.32	927,680.00	5,591,000.00	665,438.55	3,175,586.09	9,948,478.99	0.00	42,059,289.40	46,291,527.00	4,232,237.60	25,132,813.53
545	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	3,777,600.00	1,320,353.62	1,841,575.00	2,465,369.76	5,316,800.00	9,628,566.55	2,360,250.84	1,772,400.00	8,366,470.03	0.00	36,849,385.80	42,553,523.00	5,704,137.20	38,630,640.15
546	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	4,008,850.00
547	0220011001	NIGERIA CUSTOMS SERVIVES	848,113,180.86	98,926,300.02	231,257,977.33	231,448,074.15	232,781,280.06	178,439,602.78	610,347,514.59	221,167,459.72	353,122,471.05	0.00	3,005,603,860.56	15,952,305,336.72	12,946,701,476.16	3,919,160,693.06
		LAW & JUSTICES SECTOR														
548	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	384,694,349.42	731,404,180.29	445,510,924.55	906,658,187.42	241,601,514.20	388,084,663.98	860,551,053.50	207,121,750.00	983,739,741.19	0.00	5,149,366,364.55	5,153,279,062.34	3,912,697.79	5,764,298,973.73
549	0318002001	SUPREME COURT OF NIGERIA	1,092,606,856.41	319,001,142.00	612,224,392.10	612,316,059.88	300,076,822.50	404,138,506.48	59,892,926.77	335,267,152.26	886,987,448.61	0.00	4,622,511,307.01	4,718,157,288.28	95,645,981.27	4,441,201,170.32
550	0318003001	COURT OF APPEAL	779,999,999.59	485,000,000.00	555,000,000.00	480,000,000.00	120,000,000.00	609,999,088.56	169,999,999.83	420,000,000.00	1,029,999,999.99	0.00	4,649,999,087.97	5,035,000,000.00	385,000,912.03	5,584,670,935.67
551	0318004001	FEDERAL HIGH COURT-ABUJA	645,358,827.70	337,686,875.42	628,626,155.14	787,057,091.51	104,296,400.00	750,983,951.95	34,689,262.45	449,848,419.04	706,178,480.25	0.00	4,444,725,463.46	4,619,701,380.46	174,975,917.00	4,937,574,799.65
552	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	3,997,134,535.79	-115,250,755.03	4,112,385,290.82
553	0318006001	SHARIA COURT OF APPEAL-ABUJA	114,043,174.86	40,558,741.27	191,731,350.00	170,500,948.05	41,812,000.00	164,254,085.39	40,000,000.00	140,317,627.50	246,723,993.32	0.00	1,149,941,920.39	1,521,963,969.78	372,022,049.39	1,250,454,906.90
554	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	32,029,000.00	36,999,862.71	368,992,105.00	62,398,720.00	18,439,000.00	304,995,856.64	1,500,000.00	130,499,401.00	234,924,183.41	0.00	1,190,778,128.76	2,667,621,374.19	1,476,843,245.43	1,314,270,557.29
555	0318008001	NATIONAL INDUSTRIAL COURT	451,014,931.27	342,200,564.90	402,544,822.78	373,773,469.24	83,027,086.25	463,629,918.08	166,225,041.43	306,367,830.76	784,057,847.87	0.00	3,372,841,512.58	3,424,125,441.37	51,283,928.79	3,392,913,533.36
556	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	36,610,300.00	133,691,485.00	237,251,782.03	273,770,408.51	116,800,000.00	236,440,000.00	2,000,000.00	116,098,913.28	195,826,861.35	0.00	1,348,489,750.17	1,394,875,124.85	46,385,374.68	1,491,060,802.79
557	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	117,291,300.00	37,740,025.46	415,242,166.09	328,303,177.50	27,500,000.00	81,499,999.92	18,238,920.86	124,999,999.92	338,802,305.00	0.00	1,489,617,894.75	1,563,022,473.50	73,404,578.75	1,373,130,493.23
558	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	359,946,689.42	24,441,042.73	262,955,750.59	198,961,384.53	170,000,000.00	219,992,513.36	24,777,447.84	29,982,875.75	355,806,697.17	0.00	1,646,864,401.39	1,711,567,311.62	64,702,910.23	1,661,479,518.74
559	0326001001	FEDERAL MINISTRY OF JUSTICE -I QTRS	199,491,199.28	28,748,654.69	117,226,111.96	23,510,996.25	32,987,800.00	33,619,691.79	1,369,222,157.68	25,636,742.00	149,949,570.70	0.00	1,980,392,924.35	2,050,465,918.00	70,072,993.65	2,879,211,555.28
560	0326002001	NIGERIAN LAW REFORM COMMISSION	21,558,486.05	1,015,000.00	3,776,648.86	4,858,239.04	1,870,450.00	1,853,335.00	1,138,626.00	870,000.00	28,598,997.58	12,472,092.00	78,011,874.53	76,929,672.00	-1,082,202.53	59,909,553.44

561	0326003001	LEGAL AID COUNCIL	123,252,034.61	3,716,376.38	12,382,940.00	11,084,480.01	5,798,900.00	5,931,168.00	2,800,400.00	1,030,000.00	29,609,295.44	0.00	195,605,594.44	161,485,973.00	-34,119,621.44	156,889,202.49
562	0326004001	COUNCIL OF LEGAL EDUCATION	113,843,765.70	63,024,610.02	152,867,419.08	107,489,976.39	2,699,000.00	159,221,342.83	0.00	82,255,400.00	236,672,956.93	0.00	918,074,470.95	97,801,126.00	-820,273,344.95	1,289,354,406.59
563	0326005001	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	12,864,832.33	4,247,268.77	3,856,053.49	4,253,758.99	9,498,985.32	3,872,380.75	4,236,229.16	2,081,050.00	10,241,785.29	0.00	55,152,344.10	62,724,459.00	7,572,114.90	59,050,195.49
564	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	241,711,650.98	42,659,540.89	60,965,637.54	28,939,355.64	17,521,560.00	70,667,024.99	56,673,652.17	22,946,901.75	121,269,830.75	120,571,333.02	783,926,487.73	425,820,855.02	-358,105,632.71	246,027,490.97
565	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	5,729,400.00	2,923,000.00	554,500.00	4,681,000.00	1,835,640.00	975,983.00	2,038,000.00	1,424,900.00	6,083,000.00	0.00	26,245,423.00	27,799,258.00	1,553,835.00	17,052,751.15
566	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	27,784,635.00	4,904,726.28	5,670,600.00	9,128,231.15	4,504,780.00	178,813,310.09	3,079,837.20	4,748,800.00	3,902,840.00	0.00	242,537,759.72	272,981,116.00	30,443,356.28	1,757,792,754.01
567	0326010001	NIGERIAN COPYRIGHT COMMISSION	35,310,511.38	1,064,224.47	17,809,824.00	9,643,918.85	7,353,200.00	3,039,000.00	1,195,000.00	2,074,500.00	35,520,597.29	0.00	113,010,775.99	124,820,498.00	11,809,722.01	140,374,054.80
568	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	62,564,861.72	8,764,320.22	39,585,584.00	19,648,143.27	12,306,870.00	24,837,000.00	7,322,250.00	10,315,500.00	35,507,518.63	0.00	220,852,047.84	248,501,290.00	27,649,242.16	239,105,409.12
569	0341001001	INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION	438,718,119.62	41,765,518.85	57,980,161.31	213,666,033.25	26,936,780.00	214,604,832.32	95,367,075.96	48,178,022.50	266,081,619.20	0.00	1,403,298,163.01	1,812,886,014.00	409,587,850.99	1,294,355,598.75
570	0344001001	CODE OF CONDUCT BUREAU	83,177,539.65	9,581,252.00	31,185,575.00	38,948,082.27	13,501,520.00	37,345,988.44	8,441,977.58	21,162,048.08	29,183,535.50	0.00	272,527,518.52	298,052,790.00	25,525,271.48	847,511,692.34
		REGIONAL SECTOR														
571	451001001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	104,998,894.35	24,488,860.51	41,479,977.00	69,248,550.39	53,906,105.75	95,217,972.20	26,248,515.55	13,521,500.00	109,453,076.45	0.00	538,563,452.20	600,112,255.00		512,293,070.71
		SOCIAL SECTOR														
572	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	160,276,896.51	545,682.56	26,998,743.94	13,583,548.27	44,647,300.00	26,497,192.34	5,247,600.00	8,940,700.00	912,104,469.23	0.00	1,198,842,132.85	1,434,325,536.00	235,483,403.15	5,485,139,335.41
573	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	23,240,660.49	3,515,975.48	11,109,774.90	8,966,014.50	8,360,232.90	38,553,535.40	4,155,068.26	7,126,433.02	21,941,573.02	0.00	126,969,267.97	136,841,796.00	9,872,528.03	194,860,442.33
574	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	399,905,611.00	16,923,582.72	486,756,772.12	5,938,600.74	0.00	349,741,378.22	10,789,999.50	72,097,847.00	8,219,731,552.33	0.00	9,561,885,343.63	11,005,440,960.00	1,443,555,616.37	6,692,715,127.87
575	513021002	NIGERIA FOOTBALL FEDERATION	189,164,050.75	2,513,500.00	3,838,773.00	3,427,708.09	5,538,000.00	2,522,500.00	8,581,125.00	3,586,500.00	2,708,630,464.76	0.00	2,927,802,621.60	3,019,684,657.00	91,882,035.40	612,913,870.61
576	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	18,691,443.25	8,648,830.00	8,456,410.00	6,300,581.16	3,144,411.26	10,456,300.00	1,018,600.00	4,161,950.00	31,399,414.15	0.00	92,277,939.82	92,772,667.00	494,727.18	104,282,058.07
577	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	82,810,494.10	8,401,587.34	101,092,827.27	33,225,756.97	14,869,000.00	13,714,800.00	4,068,034.10	17,887,749.31	157,705,175.49	0.00	433,775,424.58	425,000,008.00	-8,775,416.58	587,534,564.83
578	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	4,656,351.27	1,602,600.00	2,247,500.00	17,160,255.00	12,538,835.72	2,468,800.00	9,172,361.34	12,721,676.90	0.00	62,568,380.23	74,999,992.00	12,431,611.77	48,883,837.57
579	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	146,836,877.61	50,543,436.15	96,478,253.97	90,328,024.52	10,510,971.42	13,854,053.79	13,098,242.96	43,622,841.27	166,689,195.04	0.00	631,961,896.73	696,490,662.00	64,528,765.27	656,892,193.70
580	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	347,996.00	13,500,000.00	45,994,800.00	0.00	52,000,000.00	0.00	0.00	0.00	0.00	0.00	111,842,796.00	51,251,961,885.03	51,140,119,089.03	19,874,704,546.88
581	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	1,179,248.85	4,193,176.11	5,899,584.61	4,760,844.62	787,322.90	734,615.04	0.00	2,983,414.45	2,053,326.43	0.00	22,591,533.01	25,432,931.00	2,841,397.99	24,858,591.81
582	517006001	WEST AFRICAN EXAMINATION COUNCIL(LOCAL)	1,433,322.02	1,845,005.00	2,826,721.52	3,922,688.30	2,370,555.91	0.00	662,350.00	775,483.00	4,523,647.50	0.00	18,359,773.25	20,671,555.00	2,311,781.75	16,070,422.49
583	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	6,321,298.70	4,569,728.90	8,568,342.50	6,553,089.50	717,900.00	2,061,910.00	1,401,439.32	2,344,660.00	6,729,910.00	0.00	39,268,278.92	42,605,450.00	3,337,171.08	937,427,221.52
584	517008001	NATIONAL LIBRARY OF NIGERIA	35,610,022.18	22,924,125.85	7,102,645.56	12,809,110.29	3,065,394.21	16,233,118.74	3,476,254.45	10,893,386.09	22,013,870.16	0.00	134,127,927.53	155,957,023.00	21,829,095.47	147,789,007.80

585	517009001	NATIONAL EXAMINATIONS COUNCIL	48,720,483.14	10,660,086.36	8,862,152,484.31	86,332,362.08	5,132,320.50	274,226,318.40	1,001,957,267.33	27,384,680.77	287,612,270.93	0.00	10,604,178,273.82	10,604,178,273.82	0.00	-
586	517010001	MASS LITERACY COUNCIL	9,339,877.65	3,932,649.04	919,966.25	2,003,750.00	986,400.00	3,861,402.01	2,210,820.00	1,150,694.51	5,358,594.39	0.00	29,764,153.85	40,945,579.00	11,181,425.15	38,935,711.67
587	517011001	NOMADIC EDUCATION COMMISSION	12,285,217.75	4,344,372.73	5,036,840.00	5,241,985.51	1,898,795.50	9,203,593.28	80,000.00	1,274,000.00	17,078,969.71	0.00	56,443,774.48	65,360,657.00	8,916,882.52	62,239,020.12
588	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	37,364,398.13	2,096,691.46	3,384,544.00	7,976,250.00	5,432,030.00	19,661,610.00	2,534,503.11	32,255,049.65	38,107,684.57	0.00	148,812,760.92	167,530,483.00	18,717,722.08	152,814,635.13
589	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	573,503,938.60	98,217,040.42	625,929,046.00	22,014,269.20	0.00	120,277,243.40	20,124,581.37	14,340,844.00	93,889,306.76	0.00	1,568,296,269.75	62,432,445.00	-1,505,863,824.75	1,175,700,863.48
590	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	109,335,496.82	95,937,672.05	165,002,347.86	117,395,918.88	3,762,229.95	21,792,392.42	2,977,990.00	12,178,855.00	128,398,523.15	0.00	656,781,426.13	51,548,963.00	-605,232,463.13	46,478,059.53
591	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	10,839,111.00	16,190,175.00	2,421,455.00	5,047,528.00	1,217,200.00	7,321,920.00	57,831,539.00	3,023,450.00	30,159,798.00	0.00	134,052,176.00	13,805,868.00	-120,246,308.00	13,216,450.00
592	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	100,052,831.48	14,467,706.15	106,496,129.65	27,969,235.11	13,914,812.00	8,519,031.42	3,600,000.00	16,893,730.55	23,472,614.30	0.00	315,386,090.66	193,106,741.00	-122,279,349.66	199,457,211.03
593	517017001	NATIONAL TEACHERS INSTITUTE	124,656,258.18	45,127,017.28	597,842,195.14	87,510,290.36	12,471,749.94	182,304,382.25	16,786,559.62	10,953,765.20	45,441,540.86	0.00	1,123,093,758.83	76,549,608.00	-1,046,544,150.83	73,512,984.55
594	517018001	FEDERAL POLYTECHNIC ADO-EKITI	5,247,356.33	8,674,489.33	6,077,445.00	5,465,232.36	0.00	15,832,047.26	0.00	14,458,837.50	6,079,212.33	0.00	61,834,620.11	67,919,283.00	6,084,662.89	120,216,279.52
595	517018002	FEDERAL POLYTECHNIC BAUCHI	31,839,097.05	11,312,119.71	41,701,415.02	15,211,141.25	88,336,881.45	43,375,363.38	5,019,749.73	21,904,310.51	32,506,167.63	0.00	291,206,245.73	294,031,074.00	2,824,828.27	82,739,693.10
596	517018003	FEDERAL POLYTECHNIC BIDA	7,486,290.00	4,282,883.36	30,621,650.00	19,756,485.00	7,636,750.00	2,500,000.00	237,000.00	5,244,100.00	17,607,647.49	0.00	95,372,805.85	94,076,361.00	-1,296,444.85	92,285,600.19
597	517018004	FEDERAL POLYTECHNIC IDAH	48,275,533.00	19,646,396.59	65,438,651.71	24,103,743.22	8,074,900.00	77,952,854.47	8,114,100.00	34,179,344.50	63,779,070.05	0.00	349,564,593.54	351,461,305.00	1,896,711.46	148,696,767.37
598	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	19,532,508.00	2,073,824.40	55,018,090.07	14,132,821.56	44,603,073.81	12,317,480.00	38,401,971.22	5,046,669.51	54,128,674.39	0.00	245,255,112.96	246,420,720.00	1,165,607.04	57,403,350.06
599	517018006	FEDERAL POLYTECHNIC MUBI	100,244,933.88	17,954,383.90	73,579,626.00	114,338,787.95	115,861,791.00	48,417,706.95	20,687,000.00	9,339,465.00	61,013,381.00	0.00	561,437,075.68	565,346,874.00	3,909,798.32	896,098,256.42
600	517018007	FEDERAL POLYTECHNIC NASARAWA	5,247,356.33	8,674,489.33	6,077,445.00	5,465,232.36	0.00	15,832,047.26	0.00	14,458,837.50	6,079,212.33	0.00	61,834,620.11	53,755,123.00	-8,079,497.11	885,398,089.52
601	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	81,179,651.93	9,277,780.00	222,322,552.61	38,578,150.97	81,799,110.38	57,843,494.00	114,221,343.43	101,367,813.50	101,519,804.34	0.00	808,109,701.16	809,764,728.00	1,655,026.84	50,441,313.15
602	517018009	FEDERAL POLYTECHNIC KADUNA	33,426,584.39	130,199,105.24	129,597,035.00	71,463,031.37	106,820,910.94	271,156,179.36	45,000.00	31,329,182.00	295,290,973.21	0.00	1,069,328,001.51	1,073,484,984.00	4,156,982.49	1,364,219,141.40
603	517018010	FEDERAL POLYTECHNIC OFFA	6,953,040.00	13,624,397.00	235,250.00	6,261,246.42	151,738,298.41	0.00	27,890,069.16	1,484,180.23	69,615,267.90	0.00	277,801,749.12	307,684,489.00	29,882,739.88	969,408,686.69
604	517018011	FEDERAL POLYTECHNIC EDE	14,815,809.00	21,671,914.85	50,802,033.00	125,111,545.83	3,912,200.00	84,963,600.00	16,460,616.00	19,771,225.00	310,213,647.51	0.00	647,722,591.19	653,430,022.00	5,707,430.81	40,850,878.18
605	517018012	FEDERAL POLYTECHNIC AUCHI	62,451,091.77	98,088,496.22	426,499,950.77	191,674,310.01	89,078,791.67	33,632,678.49	82,582,907.69	129,211,955.00	200,485,782.27	0.00	1,313,705,963.89	1,381,526,699.00	67,820,735.11	76,585,120.41
606	517018013	FEDERAL POLYTECHNIC NEKEDE	60,275,100.00	8,813,799.72	361,929,245.38	146,265,678.17	83,826,947.51	152,376,275.18	154,173,719.50	90,628,334.00	141,599,272.62	0.00	1,199,888,372.08	1,257,597,942.00	57,709,569.92	41,434,541.25
607	517018014	FEDERAL POLYTECHNIC OKO	60,906,799.69	10,564,736.68	90,421,389.04	57,921,665.46	80,491,440.63	111,178,620.00	8,712,065.98	63,538,421.00	54,717,678.50	0.00	538,452,816.98	582,390,582.00	43,937,765.02	1,031,342,500.08

608	517018015	FEDERAL POLYTECHNIC DAMATURU	10,756,154.23	19,855,934.99	57,975,665.87	38,860,848.78	104,854,187.76	2,009,500.00	118,478,410.24	4,526,013.13	10,723,033.00	0.00	368,039,748.00	351,518,961.00	-16,520,787.00	38,188,077.49
609	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	90,834,087.61	6,351,387.71	68,859,307.11	6,221,961.99	15,619,568.37	19,206,393.45	1,537,464.19	5,404,915.00	25,739,258.45	0.00	239,774,343.88	239,816,540.00	42,196.12	383,265,489.88
610	517018017	FEDERAL POLYTECHNIC GWANDU	99,814,164.00	70,204,227.62	104,037,499.60	52,034,092.09	79,468,749.50	4,505,173.52	4,834,100.00	12,017,245.76	81,791,160.35	0.00	508,706,412.44	510,593,414.00	1,887,001.56	689,816,946.51
611	517018018	FEDERAL POLYTECHNIC ILARO	61,415,264.00	22,829,103.12	117,856,867.14	49,773,044.54	276,892,514.00	35,675,573.00	56,588,600.93	76,365,250.21	100,672,337.35	0.00	798,068,554.29	802,420,962.00	4,352,407.71	41,688,860.32
612	517018019	YABA COLLEGE OF TECHNOLOGY	100,842,672.84	246,132,193.91	169,581,903.00	38,838,417.64	16,204,119.43	341,953,268.63	66,424,413.92	29,863,425.93	700,136,776.16	0.00	1,709,977,191.46	1,719,714,529.00	9,737,337.54	2,354,172,139.69
613	517018020	FEDERAL POLYTECHNIC BALI	7,334,188.00	1,484,120.00	6,661,213.00	8,782,908.03	2,656,510.00	3,116,000.00	2,136,785.67	30,960,534.66	29,240,762.66	0.00	92,373,022.02	103,194,534.00	10,821,511.98	102,622,320.42
614	517018021	FEDERAL POLYTECHNIC EKOWE	8,130,400.00	42,911,846.65	11,923,925.00	16,911,343.36	0.00	0.00	0.00	4,685,000.00	7,129,000.00	0.00	91,691,515.01	103,225,311.00	11,533,795.99	90,695,539.00
615	517018022	FEDERAL POLYTECHNIC BONNY	13,103,800.00	9,799,867.26	18,819,756.96	8,769,300.00	2,434,000.00	6,225,000.00	5,715,700.00	3,568,800.00	23,494,580.23	0.00	91,930,804.45	103,557,744.00	11,626,939.55	119,894,385.95
616	517018023	FEDERAL POLYTECHNIC UKANA	7,425,250.00	2,630,899.77	3,108,651.87	4,745,085.25	39,581,506.00	2,091,308.33	2,367,261.22	3,640,668.82	20,115,034.73	0.00	85,705,665.99	86,329,760.00	624,094.01	24,895,027.06
617	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	1,490,700.00	1,135,820.00	4,804,296.65	2,767,050.00	600,000.00	1,680,417.00	2,716,599.31	1,007,702.38	6,873,756.18	0.00	23,076,341.52	25,645,575.00	2,569,233.48	24,437,560.53
618	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	77,798,371.73	2,845,668.68	20,950,124.94	7,317,872.95	1,780,410.00	3,695,576.90	1,498,042.36	7,105,494.19	54,384,300.19	0.00	177,375,861.94	68,420,898.00	-108,954,963.94	64,308,818.29
619	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	985,305.00	0.00	0.00	0.00	0.00	36,597,867.29	0.00	0.00	0.00	0.00	37,583,172.29	42,166,624.00	4,583,451.71	40,058,818.91
620	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	5,104,900.00	4,410,870.00	10,658,002.12	5,172,870.37	1,715,700.00	2,046,340.00	3,483,300.00	6,784,036.52	7,772,746.81	0.00	47,148,765.82	51,302,490.00	4,153,724.18	35,886,496.03
621	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	15,197,715.00	24,620,357.00	681,111.30	7,293,700.00	0.00	0.00	0.00	145,000.00	0.00	0.00	47,937,883.30	53,324,203.00	5,386,319.70	52,732,127.50
622	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	42,726,100.00	5,526,501.00	43,374,165.78	6,194,665.93	81,299,904.50	30,274,214.52	19,911,192.50	16,423,288.96	103,421,817.38	0.00	349,151,850.57	351,618,677.00	2,466,826.43	517,763,468.23
623	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	22,714,265.13	14,667,196.30	41,388,676.72	54,492,941.62	99,934,138.76	4,358,850.00	2,904,065.00	10,358,400.00	70,950,642.48	0.00	321,769,176.01	322,920,699.00	1,151,522.99	32,722,559.90
624	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,173,910.00	3,004,859.69	6,229,216.30	11,078,588.86	166,400.00	0.00	1,767,514.16	2,090,669.43	6,051,675.01	0.00	31,562,833.45	43,136,572.00	11,573,738.55	283,639,323.45
625	517019007	FEDERAL COLLEGE OF EDUCATION KANO	116,201,072.28	50,524,482.66	230,868,034.37	60,348,303.27	10,503,561.00	50,566,634.68	33,664,389.86	8,932,570.00	66,778,080.44	0.00	628,387,128.56	630,029,430.00	1,642,301.44	46,415,128.70
626	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	45,788,111.50	63,174,831.81	127,652,551.00	61,889,445.48	111,214,323.00	32,466,411.00	7,903,551.00	6,254,374.00	104,995,198.92	0.00	561,338,797.71	562,934,047.00	1,595,249.29	564,208,684.26
627	517019009	FEDERAL COLLEGE OF EDUCATIONKOTANGORA	14,016,858.92	19,375,726.65	6,101,060.00	0.00	0.00	0.00	0.00	0.00	5,722,160.00	0.00	45,215,805.57	50,699,885.00	5,484,079.43	35,634,859.16
628	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	31,799,672.76	20,198,957.67	31,099,963.41	7,965,878.00	70,425,283.00	9,214,549.99	3,811,000.00	13,637,174.00	381,431.00	0.00	188,533,909.83	190,564,605.00	2,030,695.17	69,787,088.03
629	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	23,225,697.05	33,633,013.22	93,388,907.77	59,661,500.64	134,613,750.00	40,976,858.24	17,240,872.06	13,902,230.00	47,668,956.50	0.00	464,311,785.48	469,302,458.00	4,990,672.52	331,366,739.96

630	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	6,707,017.18	6,558,400.00	10,697,940.00	5,953,000.00	3,496,000.00	2,400,000.00	2,478,000.00	4,450,000.00	19,822,498.62	0.00	62,562,855.80	62,284,604.00	-278,251.80	39,470,221.44
631	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	21,338,678.50	34,916,066.80	24,317,288.26	40,002,987.61	81,159,989.75	81,961,512.27	30,812,303.00	0.00	306,992,581.10	0.00	621,501,407.29	623,017,309.00	1,515,901.71	65,409,523.08
632	517019014	FEDERAL COLLEGE OF EDUCATION OYO	5,653,402.60	2,874,805.21	6,693,615.82	6,627,631.36	2,185,000.00	26,690,782.82	2,553,000.00	2,234,000.00	12,930,677.20	0.00	68,442,915.01	73,010,486.00	4,567,570.99	59,719,331.25
633	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	17,263,095.47	63,622,442.19	66,032,817.58	87,132,047.91	24,700,233.16	48,994,509.83	14,573,085.98	12,335,310.30	52,745,997.86	0.00	387,399,540.28	389,551,629.00	2,152,088.72	55,092,020.28
634	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	24,103,276.00	28,812,845.62	19,157,519.13	22,079,186.25	1,726,984.50	3,956,000.00	5,776,620.00	19,562,242.04	41,550,882.14	0.00	166,725,555.68	168,986,623.00	2,261,067.32	37,226,572.51
635	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	6,821,620.00	3,017,202.00	12,857,363.00	12,447,014.00	2,113,200.00	2,903,000.00	1,206,900.00	8,986,100.00	12,099,750.00	0.00	62,452,149.00	62,840,109.00	387,960.00	50,930,823.25
636	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	67,052,898.57	9,147,193.00	45,408,678.29	97,025,075.34	34,380,360.00	17,870,111.51	4,600,560.00	23,341,621.00	110,208,523.80	0.00	409,035,021.51	410,778,242.00	1,743,220.49	25,549,462.00
637	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	10,332,040.11	6,704,286.12	9,635,287.98	6,294,469.14	0.00	0.00	0.00	4,648,826.02	17,230,736.50	0.00	54,845,645.87	58,415,705.00	3,570,059.13	54,011,702.60
638	517019020	FEDERAL COLLEGE OF EDUCATION EHAAMUFU	1,702,018.84	4,144,200.00	6,900,926.03	5,619,280.00	0.00	1,276,200.00	0.00	0.00	24,730,987.56	0.00	44,373,612.43	56,069,725.00	11,696,112.57	38,395,242.00
639	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	33,467,093.19	58,279,520.63	28,564,410.40	30,703,902.01	98,953,500.00	64,008,901.36	15,346,583.33	28,082,120.00	110,963,503.43	0.00	468,369,534.35	469,597,618.00	1,228,083.65	839,769,654.47
640	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,617,952,222.14	43,072,525.31	62,693,904.71	55,099,983.50	30,434,071.09	20,720,730.00	28,640,897.43	7,563,475.02	79,224,388.06	0.00	1,945,402,197.26	1,947,632,073.00	2,229,875.74	4,178,746,300.69
641	517021001	UNIVERSITY OF IBADAN	3,393,198.00	73,865,740.23	7,509,972.50	3,237,701.19	0.00	20,958,940.68	0.00	0.00	2,581,579.63	0.00	111,547,132.23	117,933,098.00	6,385,965.77	108,943,692.00
642	517021002	UNIVERSITY OF LAGOS	0.00	0.00	8,495,639.86	0.00	0.00	0.00	0.00	0.00	8,835,673.07	0.00	17,331,312.93	78,758,452.00	61,427,139.07	9,524,959,217.44
643	517021003	UNIVERSITY OF NIGERIA, NNSUKA	138,549,562.32	427,864,217.10	154,940,507.78	280,025,376.40	277,954,114.48	158,356,349.61	738,328,566.43	194,500,811.09	478,703,967.39	0.00	2,849,223,472.60	2,909,712,538.00	60,489,065.40	4,249,384,520.15
644	517021004	AHMADU BELLO UNIVERSITY, ZARIA	64,576,061.43	279,607,460.69	276,789,608.68	260,005,917.40	259,896,254.43	59,073,468.00	16,670,494.75	49,469,000.00	376,011,622.07	0.00	1,642,099,887.45	1,709,871,632.00	67,771,744.55	96,961,902.51
645	517021005	OBAFEMI AWOLOWO UNIVERSITY	181,858,028.21	413,134,279.81	234,135,921.10	22,758,368.51	8,598,000.00	72,523,362.18	20,291,763.87	21,816,574.50	1,692,849,725.25	0.00	2,667,966,023.43	2,684,327,798.00	16,361,774.57	68,052,479.89
646	517021006	UNIVERSITY OF BENIN	115,872,335.98	292,469,194.90	1,122,613,249.00	742,112,791.00	2,905,000.00	356,975,043.45	987,641,887.00	147,009,077.00	429,282,892.42	0.00	4,196,881,470.75	4,283,370,934.00	86,489,463.25	69,597,469.22
647	517021007	UNIVERSITY OF JOS	19,019,594.04	129,338,393.26	148,976,984.57	297,655,602.58	193,773,925.24	78,845,100.61	230,890,454.25	27,014,288.45	289,924,196.43	0.00	1,415,438,539.43	1,416,868,120.00	1,429,580.57	2,354,053,896.33
648	517021008	UNIVERSITY OF CALABAR	20,426,620.00	5,123,400.00	8,190,700.00	19,264,850.00	12,369,000.00	0.00	0.00	6,643,900.00	18,416,000.00	0.00	90,434,470.00	101,808,702.00	11,374,232.00	1,632,386,895.26
649	517021009	UNIVERSITY OF ILORIN	268,639,170.09	435,119,854.07	316,200,841.17	514,995,598.92	90,838,500.20	72,524,093.68	28,341,799.46	48,018,748.51	439,801,932.51	0.00	2,214,480,538.61	2,287,413,037.00	72,932,498.39	2,961,660,912.10
650	517021010	UNIVERSITY OF ABUJA	137,309,627.45	147,910,901.61	196,207,502.09	369,646,852.42	42,143,762.11	111,148,331.22	33,877,775.42	118,513,920.00	343,819,651.26	0.00	1,500,578,323.58	1,563,126,639.00	62,548,315.42	57,693,066.79
651	517021014	UNIVERSITY OF PORT HARCOURT	0.00	10,500,000.00	8,093,214.09	8,123,220.37	0.00	0.00	0.00	18,366,000.00	35,123,866.00	0.00	80,206,300.46	73,119,199.00	-7,087,101.46	62,340,108.00
652	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	23,781,459.70	0.00	0.00	0.00	0.00	0.00	0.00	24,948,495.49	0.00	48,729,955.19	53,850,516.00	5,120,560.81	50,626,078.83
653	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	69,622,847.81	73,453,529.26	51,016,817.49	54,096,807.48	132,237,174.80	60,392,792.53	214,989,132.51	50,755,147.33	190,450,955.52	0.00	897,015,204.73	879,235,384.00	-17,779,820.73	82,995,820.10

654	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	1,736,510.00	24,265,911.78	9,285,937.01	11,231,831.50	1,739,240.00	0.00	0.00	7,111,800.00	18,873,453.67	0.00	74,244,683.96	83,643,684.00	9,399,000.04	83,101,867.97
655	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	476,070.00	4,280,330.00	10,028,840.00	2,116,950.20	0.00	0.00	7,128,537.20	31,661,246.03	0.00	55,691,973.43	70,892,491.00	15,200,517.57	84,404,355.40
656	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	27,685,134.50	118,902,879.72	53,645,269.24	60,034,660.97	11,126,813.50	48,328,333.29	11,121,931.79	34,353,026.31	112,453,728.84	0.00	477,651,778.16	486,864,022.00	9,212,243.84	1,062,581,538.12
657	517021020	UNIVERSITY OF UYO	40,989,056.98	126,150,709.36	112,942,823.76	133,043,550.34	8,175,000.00	305,266,085.41	13,136,100.00	91,876,958.50	299,716,620.04	0.00	1,131,296,904.39	1,140,032,192.00	8,735,287.61	62,865,810.38
658	517021021	UNIVERSITY OF MAIDUGURI	171,416,682.99	322,579,702.71	77,041,192.10	276,010,485.31	187,131,797.86	26,038,152.50	229,273,103.96	40,552,361.35	122,660,526.31	180,000.00	1,452,884,005.09	1,493,294,856.00	40,410,850.91	91,107,131.34
659	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	346,006,490.78	202,235,469.96	531,671,761.09	422,136,398.52	213,351,958.15	154,033,451.01	161,992,955.27	113,346,837.00	512,760,380.69	0.00	2,657,535,702.47	2,659,143,698.00	1,607,995.53	53,652,437.68
660	517021023	BAYERO UNIVERSITY, KANO	56,481,905.80	119,047,166.18	204,995,066.73	86,862,186.13	396,835,407.95	186,805,850.50	3,390,000.00	140,740,239.44	328,886,318.06	0.00	1,524,044,140.79	1,591,385,290.00	67,341,149.21	83,212,000.00
661	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	38,515,184.02	0.00	0.00	0.00	0.00	0.00	0.00	27,000,000.00	0.00	65,515,184.02	66,057,093.00	541,908.98	60,031,356.38
662	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	5,728,723.43	3,058,701.99	7,991,001.06	10,995,553.76	3,735,114.61	3,220,000.00	8,690,104.10	8,471,450.00	16,630,963.37	0.00	68,521,612.32	71,686,667.00	3,165,054.68	71,071,424.21
663	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	11,589,400.00	7,490,083.74	2,645,210.09	2,470,541.87	0.00	0.00	0.00	4,047,541.87	14,796,187.72	0.00	43,038,965.29	48,448,195.00	5,409,229.71	294,002,864.36
664	517021027	ARABIC LANGUAGE VILLAGE BORNO	11,577,926.00	750,000.00	1,814,300.00	3,442,000.00	4,686,000.00	0.00	1,821,000.00	0.00	10,599,925.00	0.00	34,691,151.00	39,720,771.00	5,029,620.00	38,356,705.00
665	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	4,266,715.00	1,172,460.00	4,516,165.50	6,492,170.00	0.00	2,418,140.00	2,941,460.95	2,294,082.65	12,183,444.95	0.00	36,284,639.05	37,614,485.00	1,329,845.95	38,617,534.62
666	517021029	FEDERAL UNIVERSITY OYE-EKITI	63,280,656.90	24,152,353.20	168,804,205.20	60,604,996.59	55,070,907.26	70,431,750.00	377,482,311.94	54,939,120.17	355,234,553.70	0.00	1,230,000,854.96	1,270,572,809.00	40,571,954.04	69,259,048.45
667	517021030	FEDERAL UNIVERSITY OTUOKE	81,137,853.09	12,474,832.61	127,823,132.88	352,791,198.34	193,989,333.25	125,021,640.57	216,083,129.09	34,578,212.52	85,931,601.91	0.00	1,229,830,934.26	1,267,444,193.00	37,613,258.74	65,152,053.06
668	517021031	FEDERAL UNIVERSITY DUTSE	215,979,021.07	69,604,167.32	174,555,139.24	56,260,839.07	2,000,000.00	25,348,085.28	1,738,200.00	21,352,515.00	202,763,426.36	0.00	769,601,393.34	771,514,231.00	1,912,837.66	781,264,803.55
669	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	111,054,625.12	12,493,190.89	114,115,855.08	82,919,965.59	44,072,184.54	31,600,408.12	40,819,259.03	19,568,067.10	161,294,702.13	0.00	617,938,257.60	619,803,846.00	1,865,588.40	90,712,298.46
670	517021033	FEDERAL UNIVERSITY LAFIA	5,473,958.00	14,045,884.32	9,827,655.07	6,087,080.00	6,770,607.00	0.00	0.00	2,107,150.00	19,065,424.01	0.00	63,377,758.40	70,721,172.00	7,343,413.60	72,975,501.57
671	517021034	FEDERAL UNIVERSITY DUTSIN-MA	156,115,124.66	19,770,142.27	56,024,063.77	77,184,067.06	268,370,307.94	12,665,476.85	5,555,000.00	17,460,157.51	140,882,699.17	0.00	754,027,039.23	770,305,669.00	16,278,629.77	255,181,853.52
672	517021035	FEDERAL UNIVERSITY KASHERE	57,380,598.00	9,358,982.90	218,494,177.47	63,071,088.58	200,978,972.30	8,263,300.00	33,378,413.96	34,768,723.70	135,949,547.02	0.00	761,643,803.93	770,566,096.00	8,922,292.07	1,025,837,925.81
673	517021036	FEDERAL UNIVERSITY LOKOJA	184,009,223.53	49,155,196.48	89,448,488.88	25,280,468.71	0.00	38,788,360.35	293,260,279.95	9,197,520.00	50,574,138.58	0.00	739,713,676.48	760,199,485.00	20,485,808.52	71,872,669.24
674	517021037	FEDERAL UNIVERSITY WUKARI	70,115,474.00	23,582,872.75	61,683,257.33	19,224,315.34	11,359,321.00	25,017,245.00	39,939,381.28	34,393,649.10	94,321,412.79	0.00	379,636,928.59	1,350,231,028.00	970,594,099.41	77,362,551.68
675	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	14,095,405.02	46,166,611.34	43,076,256.12	15,939,949.67	159,650,717.67	7,444,310.00	4,165,000.00	24,316,625.02	37,875,325.67	0.00	352,730,200.51	355,353,980.00	2,623,779.49	106,281,291.17
676	517021039	FEDERAL UNIVERSITYOF GASHUA	18,557,051.29	2,435,672.43	12,932,005.79	9,704,688.03	6,907,016.59	1,673,846.86	2,058,740.00	9,030,638.82	23,833,108.64	0.00	87,132,768.45	97,696,117.00	10,563,348.55	97,260,062.21

677	517021040	FEDERAL UNIVERSITYOF GUSAU	2,309,395.80	31,911,890.46	7,923,508.27	5,787,205.71	1,774,187.60	755,850.00	383,919,844.98	7,736,974.14	21,691,530.66	0.00	463,810,387.62	97,354,011.00	-366,456,376.62	94,418,721.81
678	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	144,028,941.00	54,974,000.00	63,922,075.00	199,279,379.64	88,184,480.00	120,130,499.64	48,330,000.00	157,140,756.00	434,217,437.25	0.00	1,310,207,568.53	110,431,330.00	-1,199,776,238.53	-
679	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	2,709,252.33	4,683,950.00	6,807,200.00	16,693,277.00	2,463,152.33	4,850,000.00	0.00	8,210,500.00	14,359,500.00	0.00	60,776,831.66	68,420,898.00	7,644,066.34	-
680	517021044	NIGERIAN ARMY UNIVERSITY BIU	21,235,528.00	2,614,531.40	14,528,010.00	8,487,415.00	43,771,940.00	13,556,004.00	8,588,650.00	4,766,625.00	18,011,595.00	8,115,600.00	143,675,898.40	145,631,347.00	1,955,448.60	24,976,468.35
681	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	23,056,377.83	13,564,569.00	693,000.00	865,654.00	732,880.00	0.00	515,000.00	1,728,700.00	60,259,787.29	0.00	101,415,968.12	105,594,748.00	4,178,779.88	67,626,871.49
682	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	15,501,220.76	2,185,610.00	13,157,335.54	4,558,247.87	508,600.00	11,801,507.00	2,850,000.00	12,046,624.42	6,417,538.00	0.00	69,026,683.59	69,112,342.00	85,658.41	69,493,162.62
683	517024001	NATIONAL OPEN UNIVERSITY	0.00	57,185,038.33	65,963,333.00	69,304,555.98	0.00	22,752,943.82	0.00	0.00	39,636,688.00	0.00	254,842,559.13	286,983,618.00	32,141,058.87	273,937,115.44
684	517026001	F.S.C. SOKOTO	701,912.68	339,637.66	1,575,672.28	1,811,648.66	204,119.54	198,777.28	345,434.30	417,379.03	740,472.35	0.00	6,335,053.78	119,447,758.00	113,112,704.22	8,791,798.58
685	517026002	FGC AZARE	0.00	300,000.00	3,470,000.00	500,000.00	0.00	0.00	0.00	5,930,000.00	700,000.00	0.00	10,900,000.00	162,480,609.00	151,580,609.00	17,150,000.00
686	517026003	FGC BUNI-YADI	311,766.00	1,414,539.48	12,886,545.10	3,626,341.51	1,113,185.27	545,612.50	0.00	1,564,443.64	1,893,888.00	0.00	23,356,321.50	56,770,907.00	33,414,585.50	10,005,100.00
687	517026004	FGC BIRIN YAURI	500,000.00	1,362,000.00	1,005,000.00	786,000.00	0.00	241,000.00	136,000.00	291,000.00	546,000.00	0.00	4,867,000.00	116,053,661.00	111,186,661.00	6,678,000.00
688	517026005	FGC DAURA	450,500.00	3,086,642.00	23,892,342.50	4,279,536.50	282,322.00	477,500.00	1,529,022.00	2,572,860.00	2,524,902.50	0.00	39,095,627.50	124,181,784.00	85,086,156.50	72,628,240.31
689	517026006	FGC GANYE	400,000.00	275,000.00	1,081,000.00	1,153,000.00	0.00	400,000.00	0.00	850,000.00	870,000.00	0.00	5,029,000.00	96,755,243.00	91,726,243.00	6,993,000.00
690	517026007	FGC GARKI	1,345,183.65	6,841,800.00	63,136,842.47	977,000.00	200,000.00	3,540,000.00	0.00	6,915,260.00	3,229,100.00	0.00	86,185,186.12	189,337,280.00	103,152,093.88	92,708,187.12
691	517026008	FGC IJANIKIN	22,410,690.00	13,730,235.00	117,102,222.00	6,187,332.00	424,000.00	531,500.00	105,000.00	11,629,565.00	9,051,215.00	0.00	181,171,759.00	194,914,252.00	13,742,493.00	11,224,070.50
692	517026009	FGC IKET NISE	11,895,700.00	2,929,961.63	81,305,010.00	8,671,380.00	23,914,000.00	2,572,800.00	107,000.00	5,808,300.00	14,369,510.00	0.00	151,573,661.63	158,833,110.00	7,259,448.37	237,239,464.52
693	517026010	FGC IKET VANDAKYA	2,995,100.00	1,143,350.00	19,152,538.17	4,691,286.00	130,100.00	769,500.00	0.00	2,521,190.00	5,015,330.00	0.00	36,418,394.17	132,708,629.00	96,290,234.83	81,934,662.55
694	517026011	FGC IKOM	6,462,602.78	1,235,949.00	36,489,627.02	2,304,706.00	0.00	0.00	4,228,000.00	1,705,018.00	493,000.00	0.00	52,918,902.80	93,453,826.00	40,534,923.20	84,917,904.66
695	517026012	FGC IKOT EKPENE	6,649,200.00	4,584,743.93	200,935,471.87	14,893,609.00	2,232,000.00	2,183,800.00	0.00	1,694,000.00	13,564,517.10	0.00	246,737,341.90	248,545,352.00	1,808,010.10	9,714,934.93
696	517026013	FGC IKURIN	459,600.00	1,136,500.00	2,609,860.00	1,464,000.00	0.00	0.00	0.00	766,683.80	678,320.00	0.00	7,114,963.80	134,181,000.00	127,066,036.20	10,035,887.00
697	517026014	FGC JOS	127,950.74	120,879.21	213,592.20	840,000.00	0.00	100,928.24	252,656.21	0.00	4,502,254.89	0.00	6,158,261.49	139,549,566.00	133,391,304.51	158,154,200.73
698	517026015	FGC KADUNA	925,000.00	2,054,777.39	82,989,305.00	14,824,679.00	450,000.00	1,100,000.00	0.00	3,964,600.00	4,281,600.00	0.00	110,589,961.39	199,470,435.00	88,880,473.61	171,441,562.00
699	517026016	FGC KANO	3,493,620.00	2,004,787.00	33,557,440.52	4,747,540.00	11,830,599.00	1,157,600.00	35,000.00	2,910,080.00	2,806,790.00	0.00	62,543,456.52	184,263,362.00	121,719,905.48	8,609,850.00
700	517026017	FGC KEFFI	3,896,643.00	5,407,814.11	65,250,013.99	4,262,784.46	197,000.00	1,091,304.64	16,340.29	608,398.97	14,246,425.29	0.00	94,976,724.75	159,449,943.00	64,473,218.25	143,546,546.45
701	517026018	FGC KIYAWA	0.00	348,000.00	55,520,098.83	2,776,100.00	238,500.00	1,625,000.00	441,500.00	649,000.00	3,518,477.87	0.00	65,116,676.70	147,934,517.00	82,817,840.30	143,546,546.45

702	517026019	FGC KWALI	760,000.00	340,000.00	680,000.00	1,240,800.00	0.00	0.00	0.00	300,000.00	800,000.00	0.00	4,120,800.00	239,416,132.00	235,295,332.00	6,522,300.00
703	517026020	FGC MAIDUGURI	4,561,700.00	1,740,300.00	75,180,349.35	3,147,989.18	0.00	2,771,000.00	0.00	4,753,500.00	1,596,100.00	0.00	93,750,938.53	237,468,263.00	143,717,324.47	48,650,775.00
704	517026021	FGC MINJIBIR	1,840,000.00	580,000.00	15,641,987.15	2,600,720.00	210,000.00	383,000.00	73,000.00	3,761,400.00	1,636,000.00	0.00	26,726,107.15	169,920,651.00	143,194,543.85	9,095,000.00
705	517026022	FGC MINNA	3,445,800.00	0.00	3,079,008.00	4,656,400.00	560,000.00	0.00	0.00	840,500.00	1,938,860.00	0.00	14,520,568.00	221,696,781.00	207,176,213.00	18,749,675.00
706	517026023	FGC ODIKOLOGUNA	10,469,700.00	4,232,557.17	36,918,747.11	5,320,143.55	0.00	541,100.00	8,079,000.00	2,361,050.42	3,364,116.16	0.00	71,286,414.41	84,216,068.00	12,929,653.59	86,130,894.53
707	517026024	FGC ODOGBOLU	642,000.00	685,000.00	678,000.00	990,000.00	100,000.00	300,000.00	0.00	431,200.00	885,000.00	0.00	4,711,200.00	177,165,371.00	172,454,171.00	6,730,536.42
708	517026025	FGC OGBOMOSHIMO	2,442,800.00	224,000.00	225,000.00	748,950.00	0.00	0.00	0.00	153,000.00	475,000.00	0.00	4,268,750.00	133,824,125.00	129,555,375.00	6,937,082.00
709	517026026	FGC OGOJA	2,654,700.00	13,754,000.00	29,227,200.00	4,690,780.00	238,000.00	1,600,000.00	0.00	5,286,340.00	9,438,529.00	0.00	66,889,549.00	140,731,699.00	73,842,150.00	7,569,600.00
710	517026027	FGC OHAFIA	7,489,127.62	1,202,660.61	46,928,501.43	4,304,789.82	650,150.64	618,325.76	9,964,168.05	2,135,650.49	4,637,107.29	0.00	77,930,481.71	130,130,128.00	52,199,646.29	7,313,266.20
711	517026028	FGC OKIGWE	393,000.00	2,036,000.00	2,436,000.00	3,315,000.00	1,750,000.00	983,500.00	0.00	2,365,000.00	1,725,500.00	0.00	15,004,000.00	211,840,598.00	196,836,598.00	21,273,905.00
712	517026029	FGC OKPOSI	8,524,950.50	2,618,560.63	58,247,101.44	9,615,494.00	16,149,810.63	2,622,200.00	7,005,700.00	9,847,009.80	6,281,265.00	0.00	120,912,092.00	149,479,153.00	28,567,061.00	16,066,182.36
713	517026030	FGC ONITSHA	1,900,000.00	600,000.00	1,400,000.00	2,470,000.00	300,000.00	670,000.00	580,000.00	2,680,000.00	840,000.00	0.00	11,440,000.00	174,040,936.00	162,600,936.00	16,871,000.00
714	517026031	FGC PORT HARCOURT	8,593,150.24	1,458,200.84	70,386,898.91	4,825,860.50	359,000.84	9,175,095.80	150,000.00	3,043,195.63	12,184,530.84	0.00	110,175,933.60	143,125,325.00	32,949,391.40	16,909,660.10
715	517026032	FGC POTISKUM	9,336,000.00	1,286,350.00	13,921,360.00	7,383,795.05	590,000.00	4,652,000.00	86,000.00	6,479,620.00	5,744,750.00	0.00	49,479,875.05	78,677,808.00	29,197,932.95	15,094,000.00
716	517026033	FGC RUBBOCHI	200,000.00	1,888,000.00	43,433,922.00	7,149,800.00	0.00	452,900.00	11,065,000.00	2,326,650.00	1,145,350.00	0.00	67,661,622.00	126,059,139.00	58,397,517.00	8,765,500.00
717	517026034	FGC SOKOTO	338,859.53	1,644,564.62	3,560,314.40	2,362,396.31	587,567.08	891,403.10	1,055,775.21	1,669,009.96	2,848,043.95	0.00	14,957,934.16	180,305,899.00	165,347,964.84	21,040,655.87
718	517026035	FGC UGWOLAWO	380,400.00	390,000.00	2,942,000.00	736,200.00	210,000.00	200,000.00	80,000.00	331,000.00	265,000.00	0.00	5,534,600.00	117,390,444.00	111,855,844.00	60,404,442.00
719	517026036	FGC WARRI	4,109,318.85	20,980,391.40	96,981,104.00	5,216,271.76	257,385.85	0.00	0.00	2,356,625.00	2,675,941.00	0.00	132,577,037.86	133,895,019.00	1,317,981.14	7,628,567.40
720	517026037	FGC ZARIA	905,400.00	1,200,177.21	26,875,352.45	1,854,000.00	100,000.00	594,000.00	0.00	826,000.00	1,806,000.00	0.00	34,160,929.66	137,562,810.00	103,401,880.34	107,955,578.70
721	517026038	FGC, BILLIRI	876,000.00	6,634,800.00	23,490,125.00	3,323,400.00	0.00	50,900.00	0.00	429,500.00	4,616,880.00	0.00	39,421,605.00	106,670,538.00	67,248,933.00	56,202,157.40
722	517026039	FGC, IDO-ANI	948,000.00	836,400.00	1,492,950.00	2,046,000.00	250,000.00	69,700.00	41,000.00	850,000.00	1,182,400.00	0.00	7,716,450.00	109,414,234.00	101,697,784.00	7,349,000.50
723	517026040	FGC, IKOLE	2,468,500.00	796,002.17	42,409,921.80	3,494,834.68	400,000.00	1,500,000.00	0.00	4,949,008.36	2,521,067.31	0.00	58,539,334.32	117,753,158.00	59,213,823.68	74,766,814.67
724	517026041	FGGC ABAJI	3,259,558.65	1,858,428.00	58,565,564.56	4,061,760.00	195,000.00	973,500.00	0.00	4,233,770.00	6,971,745.00	0.00	80,119,326.21	132,310,894.00	52,191,567.79	8,147,049.00
725	517026042	FGGC ABULOMA	10,007,595.10	4,308,900.00	87,001,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,318,145.10	109,265,778.00	7,947,632.90	8,936,489.00
726	517026043	FGGC AKURE	380,000.00	680,000.00	1,062,000.00	1,573,000.00	200,000.00	320,000.00	90,000.00	735,000.00	520,000.00	0.00	5,560,000.00	131,914,504.00	126,354,504.00	170,998,702.53

727	517026044	FGGC ANKA	2,904,962.00	3,706,012.39	18,773,221.65	4,760,943.50	298,880.00	299,656.00	299,656.00	3,850,369.50	4,600,829.07	0.00	39,494,530.11	99,585,910.00	60,091,379.89	13,523,578.72
728	517026045	FGGC BAJOGA	2,679,500.00	480,000.00	8,732,270.00	1,832,250.00	550,000.00	499,300.00	0.00	160,600.00	2,519,900.00	0.00	17,453,820.00	64,424,332.00	46,970,512.00	18,382,761.00
729	517026046	FGGC BAKORI	240,000.00	6,056,000.00	9,622,000.00	14,025,500.00	486,000.00	11,666,595.82	0.00	1,437,507.00	232,650.00	0.00	43,766,252.82	169,395,564.00	125,629,311.18	8,952,750.35
730	517026047	FGGC BAUCHI	575,000.00	3,771,000.00	28,168,961.00	3,315,000.00	368,000.00	200,000.00	0.00	718,000.00	2,632,470.00	0.00	39,748,431.00	182,627,115.00	142,878,684.00	8,825,000.00
731	517026048	FGGC BENIN	9,593,558.00	5,890,000.00	4,147,530.00	4,732,165.75	0.00	1,402,300.00	1,693,000.00	5,097,345.00	6,637,226.25	0.00	39,193,125.00	130,894,322.00	91,701,197.00	203,125,176.57
732	517026049	FGGC BIDA	2,004,600.00	3,711,077.98	33,735,312.50	5,456,060.00	0.00	192,695.00	7,560,000.00	1,429,665.00	0.00	0.00	54,089,410.48	110,086,152.00	55,996,741.52	75,673,716.23
733	517026050	FGGC BWARI	4,878,800.00	22,379,372.27	11,603,405.00	6,204,260.00	420,300.00	547,700.00	876,425.00	2,472,300.00	16,176,121.00	0.00	65,558,683.27	204,472,083.00	138,913,399.73	14,182,902.00
734	517026051	FGGC CALABAR	8,758,300.00	2,851,000.00	70,181,383.83	5,276,640.50	330,000.00	2,454,545.25	12,383,600.00	4,028,122.00	9,604,994.79	0.00	115,868,586.37	132,757,320.00	16,888,733.63	143,294,686.47
735	517026052	FGGC EFON ALAYE	305,000.00	773,000.00	808,000.00	2,016,000.00	405,000.00	557,000.00	155,000.00	1,192,500.00	1,869,500.00	0.00	8,081,000.00	99,278,129.00	91,197,129.00	109,855,772.00
736	517026053	FGGC EFON IMNRINGI	9,593,558.00	5,890,000.00	4,147,530.00	4,732,165.75	0.00	1,402,300.00	1,693,000.00	5,097,345.00	6,637,226.25	0.00	39,193,125.00	73,083,788.00	33,890,663.00	8,910,030.00
737	517026054	FGGC ENUGU	10,274,947.00	6,996,741.65	66,476,807.16	7,530,251.58	0.00	8,958,000.00	18,895,000.00	6,798,100.00	6,615,433.73	0.00	132,545,281.12	237,408,641.00	104,863,359.88	248,886,817.36
738	517026055	FGGC EZZAMGBO ABAKALIKI	8,365,600.00	3,528,562.60	29,054,652.15	8,970,694.50	0.00	547,300.00	11,028,665.35	6,305,701.55	5,156,222.60	0.00	72,957,398.75	124,952,700.00	51,995,301.25	105,742,912.96
739	517026056	FGGC GBOKO	497,000.00	474,810.00	1,192,100.00	1,157,680.00	87,230.00	537,550.00	2,950.00	364,150.00	223,020.00	0.00	4,536,490.00	111,997,301.00	107,460,811.00	6,594,415.00
740	517026057	FGGC GUSAU	835,497.76	1,116,766.35	1,983,228.70	1,771,346.47	216,816.22	953,754.15	316,984.69	645,396.54	1,155,464.57	0.00	8,995,255.45	123,126,512.00	114,131,256.55	12,396,994.56
741	517026058	FGGC GWANDU	910,000.00	390,000.00	2,850,000.00	3,300,000.00	300,000.00	460,000.00	0.00	770,000.00	1,170,000.00	0.00	10,150,000.00	150,560,065.00	140,410,065.00	13,409,000.00
742	517026059	FGGC IBILLO	5,399,020.00	3,810,000.00	39,961,799.83	3,098,785.00	197,000.00	2,055,350.00	0.00	1,358,150.00	4,768,030.00	0.00	60,648,134.83	71,551,719.00	10,903,584.17	6,953,185.92
743	517026060	FGGC IBUSA	5,805,000.00	3,092,700.00	47,794,290.00	2,533,820.00	303,000.00	230,850.00	9,161,280.00	3,715,275.00	13,406,985.00	0.00	86,043,200.00	100,098,603.00	14,055,403.00	110,432,392.79
744	517026061	FGGC IKOT-OBIO-ITONG	9,098,300.00	2,518,200.00	68,767,056.00	3,856,700.00	2,880,000.00	1,078,650.00	1,758,436.59	2,428,950.00	6,299,300.00	0.00	98,685,592.59	118,922,423.00	20,236,830.41	7,717,977.00
745	517026062	FGGC ILORIN	98,000.00	1,965,199.62	94,577,738.63	15,226,577.00	120,000.00	1,148,882.00	6,790,000.00	4,123,841.00	13,366,087.00	0.00	137,416,325.25	138,374,769.00	958,443.75	151,081,591.35
746	517026063	FGGC IPETUMODU	5,785,029.00	24,682,000.00	43,297,298.55	10,067,490.00	213,000.00	2,122,000.00	38,000.00	3,576,000.00	2,957,473.50	0.00	92,738,291.05	128,082,691.00	35,344,399.95	147,647,107.69
747	517026064	FGGC JALINGO	1,770,000.00	170,000.00	3,882,000.00	4,461,000.00	404,000.00	566,000.00	857,000.00	510,000.00	538,000.00	0.00	13,158,000.00	100,163,052.00	87,005,052.00	16,310,000.00
748	517026065	FGGC KABBA	0.00	9,349,031.40	33,526,995.00	3,237,200.00	430,943.00	1,665,450.00	191,887.00	3,952,961.00	6,764,650.00	0.00	59,119,117.40	117,870,682.00	58,751,564.60	71,674,649.94
749	517026066	FGGC KAZAURE	8,794,400.00	4,113,700.00	41,524,812.59	21,630,120.25	434,200.00	1,344,500.00	100,000.00	1,043,100.00	3,109,000.00	0.00	82,093,832.84	159,653,181.00	77,559,348.16	53,285,191.00
750	517026067	FGGC KEANA	451,600.00	314,500.00	1,237,350.00	981,050.00	417,100.00	224,600.00	0.00	422,668.71	982,700.00	0.00	5,031,568.71	59,910,083.00	54,878,514.29	36,044,789.37
751	517026068	FGGC LANGTANG	2,590,200.00	318,000.00	1,366,600.00	115,364,320.55	0.00	0.00	0.00	529,500.00	182,000.00	0.00	120,350,620.55	122,018,821.00	1,668,200.45	8,267,250.00

752	517026069	FGGC LEJJA	3,620,250.00	4,003,000.00	61,732,200.00	1,733,500.00	490,000.00	1,150,000.00	6,045,000.00	3,292,950.00	5,344,300.00	0.00	87,411,200.00	135,862,672.00	48,451,472.00	188,319,551.00
753	517026070	FGGC MONGUNO	1,255,000.00	0.00	830,000.00	2,585,785.00	300,000.00	1,300,000.00	0.00	1,475,000.00	1,231,570.00	0.00	8,977,355.00	75,147,859.00	66,170,504.00	12,720,000.00
754	517026071	FGGC NEW BUSA	0.00	1,160,000.00	35,163,875.22	4,074,900.00	0.00	647,000.00	0.00	988,370.00	9,847,809.78	0.00	51,881,955.00	92,882,671.00	41,000,716.00	11,639,000.00
755	517026072	FGGC OMU-ARAN	4,175,000.00	2,838,000.00	25,828,300.00	25,309,593.86	0.00	2,717,000.00	0.00	5,004,900.00	2,895,900.00	0.00	68,768,693.86	78,430,420.00	9,661,726.14	11,131,110.00
756	517026073	FGGC OWERRI	8,869,650.00	701,895.00	87,936,943.00	6,976,304.00	26,070,350.00	2,605,250.00	0.00	7,590,944.00	3,628,100.00	0.00	144,379,436.00	182,776,855.00	38,397,419.00	221,611,063.00
757	517026074	FGGC OYO	14,471,900.00	1,038,000.00	92,528,896.38	11,120,318.00	760,000.00	2,771,000.00	0.00	5,954,725.00	13,326,600.85	0.00	141,971,440.23	165,031,756.00	23,060,315.77	11,109,210.00
758	517026075	FGGC SHAGAMU	2,781,800.00	481,000.00	2,479,950.00	2,380,000.00	342,000.00	840,000.00	0.00	2,889,300.00	1,320,000.00	0.00	13,514,050.00	149,300,835.00	135,786,785.00	235,939,325.12
759	517026076	FGGC GUMI TAMBAWAL	2,499,209.90	1,189,079.75	1,175,217.56	14,121,111.18	132,351.42	0.00	0.00	1,564,786.29	1,974,045.02	1,500,000.00	24,155,801.12	138,106,906.00	113,951,104.88	43,823,583.84
760	517026077	FGGC UMUAHIA	8,999,900.00	3,551,516.85	98,822,420.00	13,158,436.00	0.00	563,900.00	7,134,000.00	3,845,890.00	17,802,825.00	0.00	153,878,887.85	159,484,105.00	5,605,217.15	213,174,107.56
761	517026078	FGGC WUKARI	1,780,000.00	600,000.00	3,270,000.00	1,495,000.00	120,000.00	0.00	0.00	1,540,000.00	1,555,000.00	0.00	10,360,000.00	108,989,501.00	98,629,501.00	53,386,020.00
762	517026079	FGGC, YOLA	4,958,900.00	12,784,150.00	19,984,570.00	2,653,030.00	480,000.00	8,000.00	0.00	1,595,950.00	3,345,850.00	0.00	45,810,450.00	112,960,102.00	67,149,652.00	63,678,410.33
763	517026080	FSTC AHOADA	4,889,188.00	225,000.00	63,236,878.53	4,265,120.58	0.00	588,500.00	0.00	1,121,600.00	22,362,400.00	0.00	96,688,687.11	85,196,246.00	-11,492,441.11	111,366,100.00
764	517026081	FSTC AWKA	11,565,511.77	13,288,784.48	93,153,805.98	8,397,931.33	14,132,400.00	304,000.00	3,909,000.00	1,027,650.00	5,088,893.00	0.00	150,867,976.56	203,325,086.00	52,457,109.44	167,109,837.75
765	517026082	FSTC JUBU-IMUSHIN	3,752,431.00	1,168,300.00	89,178,254.00	3,224,368.00	2,193,950.00	2,193,950.00	0.00	5,265,990.00	28,792,055.00	0.00	135,769,298.00	173,174,410.00	37,405,112.00	171,748,592.20
766	517026083	FSTC MICHIKA	3,922,000.00	1,261,600.00	7,869,574.00	2,179,500.00	235,000.00	508,950.00	0.00	353,840.00	1,141,900.00	0.00	17,472,364.00	58,839,107.00	41,366,743.00	40,975,154.00
767	517026084	FSTC TUNGBO - YENAGOA	5,897,804.55	1,055,000.00	39,021,625.00	7,366,400.00	700,000.00	1,771,500.00	0.00	6,551,000.00	4,272,200.00	0.00	66,635,529.55	92,267,986.00	25,632,456.45	16,855,090.00
768	517026085	FSTC USI-EKITI	2,067,760.00	6,039,214.76	19,537,101.02	2,200,125.00	0.00	0.00	0.00	1,301,700.00	3,098,150.00	0.00	34,244,050.78	86,533,557.00	52,289,506.22	100,356,405.96
769	517026086	FTC IKARE	1,801,000.00	11,257,550.00	44,862,100.00	2,076,401.55	90,000.00	2,875,100.00	0.00	4,609,907.50	2,656,550.00	0.00	70,228,609.05	107,748,826.00	37,520,216.95	79,612,902.00
770	517026087	FTC ILESA	7,309,098.00	8,949,530.00	42,680,167.31	2,875,600.00	0.00	1,485,972.81	0.00	3,720,650.00	10,409,517.86	0.00	77,430,535.98	146,060,381.00	68,629,845.02	109,565,119.38
771	517026088	FTC JALINGO	1,637,000.00	1,796,000.00	2,542,000.00	1,453,000.00	0.00	0.00	0.00	1,453,000.00	0.00	0.00	8,881,000.00	145,549,773.00	136,668,773.00	67,885,100.00
772	517026089	FTC KAFANCHAN	3,578,800.00	2,944,224.60	21,003,404.33	7,935,000.00	192,000.00	2,329,500.00	2,329,500.00	5,417,380.00	8,971,134.73	0.00	54,700,943.66	125,947,520.00	71,246,576.34	79,807,589.82
773	517026090	FTC LASSA	1,400,000.00	0.00	3,130,000.00	315,000.00	0.00	0.00	0.00	85,000.00	385,000.00	0.00	5,315,000.00	39,816,922.00	34,501,922.00	7,205,000.00
774	517026091	FTC OHANSO	5,696,100.00	3,408,300.00	100,886,887.50	2,414,062.00	745,500.00	551,666.00	209,940.00	2,672,931.00	3,776,179.00	0.00	120,361,565.50	115,592,379.00	-4,769,186.50	4,431,872.00
775	517026092	FTC OROZO	7,808,968.00	8,342,102.41	68,096,791.29	7,262,871.96	0.00	877,800.00	22,486,860.00	5,081,250.00	15,855,029.15	0.00	135,811,672.81	165,834,412.00	30,022,739.19	218,102,604.49

776	517026093	FTC OTOBI	799,517.60	5,736,101.78	33,083,768.87	8,207,207.79	1,958,971.00	456,523.12	100,700.25	1,632,170.04	3,877,314.70	0.00	55,852,275.15	132,138,533.00	76,286,257.85	7,983,235.41
777	517026094	FTC OTUPKO	7,793,697.05	3,521,569.60	100,586,162.25	9,848,376.40	150,417.69	150,417.69	64,481.33	1,618,744.65	760,346.30	0.00	124,494,212.96	117,164,099.00	-7,330,113.96	172,290,320.22
778	517026095	FTC SHIRORO	320,000.00	11,602,000.00	58,258,141.95	4,087,000.00	0.00	1,539,000.00	0.00	0.00	5,670,000.00	0.00	81,476,141.95	173,537,698.00	92,061,556.05	119,686,032.90
779	517026096	FTC UROMI	8,400,900.00	2,068,200.00	36,940,856.00	3,290,800.00	2,580,000.00	1,072,000.00	0.00	1,809,500.00	6,426,050.00	0.00	62,588,306.00	106,132,864.00	43,544,558.00	127,369,847.00
780	517026097	FTC UYO	0.00	2,605,351.00	56,633,438.00	2,000,627.50	249,000.00	849,962.50	3,891,000.00	3,976,360.00	5,298,447.50	0.00	75,504,186.50	89,497,046.00	13,992,859.50	94,690,474.13
781	517026098	FTC YABA	8,221,980.00	15,107,327.28	108,502,459.44	19,140,500.00	185,000.00	5,911,000.00	47,102,750.00	17,246,100.00	12,543,906.25	0.00	233,961,022.97	307,535,017.00	73,573,994.03	487,253,241.12
782	517026099	FTC ZURU	1,804,217.00	950,000.00	1,060,400.00	1,821,888.00	0.00	0.00	0.00	880,495.00	0.00	0.00	6,517,000.00	126,829,419.00	120,312,419.00	9,200,000.00
783	517026100	KING'S COLLEGE	1,310,400.00	15,750,431.37	87,791,885.00	72,816,977.50	340,100.00	1,377,700.00	0.00	5,982,212.50	2,216,384.14	0.00	187,586,090.51	264,828,964.00	77,242,873.49	15,644,802.00
784	517026101	QUEEN'S COLLEGE LAGOS	0.00	520,000.00	1,045,000.00	4,473,000.00	0.00	2,200,000.00	110,000.00	1,080,000.00	2,309,000.00	0.00	11,737,000.00	226,714,768.00	214,977,768.00	17,430,790.00
785	517026102	SULEJA ACADEMY	3,517,100.00	2,500,000.00	2,740,000.00	6,580,990.00	0.00	4,424,900.00	0.00	2,493,000.00	930,000.00	0.00	23,185,990.00	175,352,989.00	152,166,999.00	65,505,142.00
786	517026103	FSTC,DOMA	2,715,000.00	1,253,000.00	11,724,000.00	1,877,000.00	160,000.00	1,145,000.00	25,000.00	3,770,000.00	4,802,000.00	0.00	27,471,000.00	110,624,042.00	83,153,042.00	7,038,197.00
787	517026104	FSTC DAYI	630,000.00	186,400.00	3,723,638.00	2,302,100.00	120,000.00	185,000.00	217,000.00	598,000.00	407,200.00	0.00	8,369,338.00	93,342,661.00	84,973,323.00	78,620,079.10
788	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	1,573,728.43	314,600.00	2,332,430.00	1,661,897.33	1,649,456.76	1,366,788.00	1,259,973.65	886,917.75	1,164,145.44	0.00	12,209,937.36	13,226,676.00	1,016,738.64	13,433,811.22
789	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	131,796,647.00	131,796,647.00	-
790	517029001	NATIONAL BOARD FOR TECHNICALEDUCATIO N	47,091,330.16	21,454,839.72	14,750,216.92	21,819,136.47	32,752,410.77	30,478,841.77	4,636,776.27	5,582,847.17	40,286,644.81	0.00	218,853,044.06	181,874,877.00	-36,978,167.06	562,923,276.16
791	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	13,045,752.55	7,751,213.92	7,560,720.11	27,038,629.97	8,700,000.00	8,125,461.25	1,430,000.00	7,877,828.95	17,196,812.68	0.00	98,726,419.43	102,631,347.00	3,904,927.57	47,587,476.94
792	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	71,361,374.76	26,888,339.45	46,696,077.13	22,267,262.00	13,882,900.00	23,898,173.00	26,949,116.00	30,834,202.50	12,819,403,136.33	0.00	13,082,180,581.17	476,519,000.00	-12,605,661,581.17	315,041,013.38
793	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	52,440,667.00	40,771,043.85	11,039,633.32	5,876,828.84	7,559,631.25	3,486,571.00	9,395,911.00	47,334,709.10	16,666,940.71	0.00	194,571,936.07	209,330,979.00	14,759,042.93	20,733,407,073.38
794	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	3,199,800.00	200,000.00	300,000.00	1,720,000.00	0.00	0.00	286,500.00	2,597,000.00	0.00	0.00	8,303,300.00	9,647,534.00	1,344,234.00	858,000.00
795	521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	518,240.00	0.00	0.00	0.00	286,500.00	617,000.00	1,517,560.30	0.00	2,939,300.30	3,950,354.00	1,011,053.70	3,222,844.00
796	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	346,124.20	0.00	470,576.16	211,454.37	0.00	0.00	0.00	110,200.00	97,441.01	0.00	1,235,795.74	1,430,412.00	194,616.26	816,944.00
797	521008001	HEALTH RECORDS REGISTRATION BOARD	72,880,639.53	4,505,682.99	79,698,375.86	8,408,525.00	4,962,550.00	25,978,055.00	79,665,643.85	4,888,350.00	46,637,630.84	0.00	327,625,453.07	330,541,580.00	2,916,126.93	760,600.00
798	521009001	OPTOMETRIST AND DISPENSING OPTICIANSBOARD OF NIGERIA	499,600.00	163,275.00	0.00	315,500.00	0.00	0.00	0.00	200,000.00	120,975.00	0.00	1,299,350.00	1,559,546.00	260,196.00	935,950.00

799	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,765,931.00	1,765,931.00	-
800	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	3,132,061.00	3,132,061.00	-
801	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	3,478,000.00	950,000.00	0.00	1,295,000.00	0.00	0.00	0.00	1,392,000.00	0.00	0.00	7,115,000.00	8,551,000.00	1,436,000.00	5,229,000.00
802	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	2,998,800.00	673,400.00	0.00	627,500.00	0.00	0.00	0.00	4,241,787.28	0.00	0.00	8,541,487.28	10,325,369.00	1,783,881.72	1,114,756,431.70
803	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	6,302,966.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,302,966.58	7,568,033.00	1,265,066.42	2,081,219.12
804	521015001	MEDICAL REHABILITATION THERAPY BOARD	14,857,940.00	3,820,970.00	11,486,653.00	11,480,952.91	6,805,600.00	4,440,000.00	1,582,300.00	4,647,632.70	29,006,029.59	0.00	88,128,078.20	30,874,671.00	-57,253,407.20	21,629,342.90
805	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	21,898,882.00	9,565,965.00	387,850.00	7,094,051.00	1,985,877.00	1,307,520.00	79,200.00	1,430,000.00	9,505,811.00	0.00	53,255,156.00	64,000,000.00	10,744,844.00	28,757,806.00
806	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	3,118,465.80	254,000.00	512,350.00	480,750.00	1,031,300.00	53,100.00	0.00	213,950.00	4,005,286.32	0.00	9,669,202.12	8,888,262.00	-780,940.12	5,885,502.65
807	521018001	NURSE TUTOR TRAINING - ENUGU	600,000.00	179,700.00	80,000.00	478,550.00	0.00	0.00	0.00	311,100.00	0.00	0.00	1,649,350.00	1,651,494.00	2,144.00	12,954,682.35
808	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	865,000.00	150,000.00	453,000.00	208,000.00	0.00	0.00	0.00	76,000.00	0.00	0.00	1,752,000.00	2,105,001.00	353,001.00	1,460,400.00
809	521020001	NURSE TUTOR TRAINNING KADUNA	56,000.00	103,500.00	962,500.00	245,500.00	0.00	0.00	0.00	190,000.00	158,000.00	0.00	1,715,500.00	2,034,656.00	319,156.00	1,386,450.00
810	521021001	NURSE TUTOR TRAINNING IBADAN	1,124,055.00	540,795.00	718,900.00	299,400.00	250,000.00	231,825.00	0.00	71,100.00	4,324,700.00	0.00	7,560,775.00	1,651,494.00	-5,909,281.00	613,990.00
811	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	2,701,659.35	1,371,717.37	1,254,690.00	3,011,210.00	3,011,210.00	348,000.00	1,250,000.00	410,000.00	0.00	0.00	13,358,486.72	16,626,390.00	3,267,903.28	10,622,375.87
812	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	499,100.00	310,000.00	190,000.00	0.00	270,000.00	0.00	0.00	0.00	0.00	0.00	1,269,100.00	1,535,053.00	265,953.00	989,400.50
813	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	1,089,200.00	20,000.00	358,520.00	224,700.00	0.00	405,000.00	0.00	30,375.00	0.00	0.00	2,127,795.00	2,577,362.00	449,567.00	1,693,454.80
814	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	1,549,475.00	303,675.00	875,970.00	240,900.00	473,250.00	235,650.00	0.00	648,550.00	5,850,605.00	0.00	10,178,075.00	1,695,207.00	-8,482,868.00	1,078,380.00
815	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	79,958,473.02	101,867,480.52	1,335,872,216.60	119,572,314.78	46,763,211.25	81,891,850.32	87,310,149.58	112,168,752.74	256,101,269.03	0.00	2,221,505,717.84	2,254,701,272.00	33,195,554.16	3,569,728,247.24
816	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	128,584,680.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,584,680.18	150,301,959.00	21,717,278.82	66,375,450.25
817	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	23,553,316.48	42,332,417.34	2,644,110.00	6,600,050.00	95,000.00	740,000.00	4,217,671.35	40,327,249.65	3,606,128.80	0.00	124,115,943.62	150,211,932.00	26,095,988.38	55,415,370.26
818	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	115,984,329.47	103,419,454.12	417,471,478.72	77,007,714.67	14,234,811.19	31,023,298.11	18,163,070.54	93,869,282.81	119,096,520.27	448,599,977.99	1,438,869,937.89	1,527,203,564.00	88,333,626.11	50,332,634.31
819	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	90,294,537.68	255,015,675.69	2,414,752,147.29	343,198,378.78	249,857,967.19	734,632,919.50	17,375,642.39	191,665,591.00	377,613,747.68	0.00	4,674,406,607.20	4,750,004,869.00	75,598,261.80	49,939,443.11
820	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	51,199,870.60	111,889,273.49	123,036,124.22	105,722,806.55	27,571,618.04	75,540,641.91	5,393,560.00	72,860,226.18	64,695,549.51	0.00	637,909,670.50	650,216,093.00	12,306,422.50	54,521,308.27
821	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	2,300,052.40	11,196,028.88	6,243,638.75	47,881,571.99	605,040.00	1,149,000.00	0.00	0.00	2,203,380.00	0.00	71,578,712.02	84,885,939.00	13,307,226.98	180,932,301.18
822	521026008	JOS UNIVERSITY TEACHING HOSPITAL	44,517,564.28	54,860,262.12	966,501,398.67	84,718,151.81	54,974,371.48	37,592,454.10	18,261,284.89	92,302,288.01	96,698,997.05	0.00	1,450,426,772.41	1,460,013,910.00	9,587,137.59	42,744,020.95
823	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	8,500,000.00	0.00	0.00	0.00	0.00	0.00	71,005,000.00	0.00	0.00	79,505,000.00	79,505,000.00	0.00	38,130,002.03

824	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	75,007,980.00	47,669,940.89	246,582,052.18	149,546,425.17	11,774,313.00	107,487,689.52	5,684,532.75	84,366,640.58	54,157,189.70	0.00	782,276,763.79	784,863,376.00	2,586,612.21	61,397,673.61
825	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	170,380,935.42	186,444,783.88	480,940,611.13	194,991,035.67	2,192,132.00	298,857,343.59	21,042,500.00	192,677,692.50	249,274,964.08	0.00	1,796,801,998.27	1,797,946,535.00	1,144,536.73	71,770,336.05
826	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	10,654,380.26	22,892,000.55	6,849,572.00	13,009,996.79	0.00	0.00	0.00	0.00	0.00	0.00	53,405,949.60	98,422,516.00	45,016,566.40	62,959,140.29
827	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	3,633,738.00	79,110,390.00	2,447,700.00	2,819,725.00	0.00	17,339,283.39	0.00	14,999,994.00	2,000,210.65	0.00	122,351,041.04	129,728,057.00	7,377,015.96	2,515,352,325.96
828	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	4,761,212.17	0.00	7,985,583.87	0.00	0.00	0.00	57,542,219.25	0.00	0.00	70,289,015.29	84,303,506.00	14,014,490.71	33,681,000.00
829	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	16,576,585.00	38,683,497.86	721,709,309.17	80,854,862.91	12,104,940.00	28,677,987.38	18,074,017.49	72,970,000.00	28,344,696.75	0.00	1,017,995,896.56	1,050,139,081.00	32,143,184.44	62,757,410.35
830	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	13,688,716.12	31,147,079.27	9,345,433.64	26,477,042.82	0.00	2,641,129.99	9,636,009.54	33,028,839.66	10,909,034.29	0.00	136,873,285.33	141,669,021.00	4,795,735.67	38,028,973.33
831	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	24,393,535.00	80,986,706.78	476,312,376.97	59,946,288.75	3,731,255.00	57,172,280.00	3,880,500.00	52,184,376.00	52,693,949.18	0.00	811,301,267.68	813,211,177.00	1,909,909.32	1,109,573,056.63
832	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	44,517,564.28	54,860,262.12	966,501,398.67	84,718,151.81	54,974,371.48	37,592,454.10	18,261,284.89	92,302,288.01	95,923,699.55	0.00	1,449,651,474.91	1,464,612,801.00	14,961,326.09	737,299,896.43
833	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	5,547,700.00	1,932,494.49	1,644,500.00	7,495,850.00	0.00	0.00	0.00	22,382,925.00	5,689,730.00	0.00	44,693,199.49	61,539,862.00	16,846,662.51	17,947,019.98
834	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	10,964,537.91	9,950,424.13	8,809,593.32	0.00	7,836,286.79	7,016,250.00	4,863,344.34	10,702,563.36	1,679,813.02	0.00	61,822,812.87	75,209,154.00	13,386,341.13	26,406,371.36
835	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	1,526,134.50	3,197,060.75	3,193,653.75	1,097,659.60	11,316,525.00	1,247,000.00	498,800.00	8,129,451.00	19,475,646.65	0.00	49,681,931.25	60,397,449.00	10,715,517.75	27,375,000.00
836	521027003	FEDERAL MEDICAL CENTRE - ABUJA	21,747,779.36	66,634,546.93	572,783,217.71	178,034,496.84	20,868,069.96	156,481,402.82	23,036,685.64	58,201,472.50	144,619,665.79	0.00	1,242,407,337.55	1,253,312,757.00	10,905,419.45	921,589,184.26
837	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	25,342,731.87	25,948,905.86	86,934,769.37	24,285,199.32	2,291,263.75	5,823,531.25	552,292.00	5,128,420.00	38,410,698.90	124,350.00	214,842,162.32	216,565,489.00	1,723,326.68	119,051,938.44
838	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	8,894,225.73	6,043,668.18	5,404,899.99	12,480,570.02	11,010,041.99	0.00	4,154,517.37	8,627,470.00	12,806,628.03	0.00	69,422,021.31	85,294,573.00	15,872,551.69	22,271,880.32
839	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	37,156,669.15	5,028,884.90	59,162,571.80	21,711,718.07	0.00	12,804,630.00	3,725,000.00	11,801,118.80	16,672,697.00	0.00	168,063,289.72	107,625,228.00	-60,438,061.72	95,914,563.22
840	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	21,312,350.00	26,550,035.25	70,442,646.01	24,630,159.83	7,423,150.00	19,333,000.00	711,000.00	21,882,576.86	6,328,772.50	0.00	198,613,690.45	200,673,518.00	2,059,827.55	28,995,594.01
841	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL,KWARE-SOKOTO	22,487,714.95	730,208.50	1,425,960.00	8,727,457.00	963,700.00	0.00	1,085,200.00	41,191,597.37	1,355,900.00	0.00	77,967,737.82	93,535,475.00	15,567,737.18	23,137,775.00
842	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	42,087,339.09	57,706,389.56	550,875,365.09	73,774,995.11	1,089,840.00	18,385,122.93	31,293,310.43	24,362,661.75	34,189,051.28	0.00	833,764,075.24	837,050,112.00	3,286,036.76	762,452,196.74
843	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	18,572,338.00	21,267,534.43	141,412,941.49	9,909,081.00	6,513,028.00	48,774,780.37	2,711,150.00	43,203,744.75	23,320,081.70	0.00	315,684,679.74	318,414,568.00	2,729,888.26	19,875,820.00
844	521027011	FEDERAL COLLEGE OF COMPLEMENTARY ANDALTERNATIVE MEDICINE, 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	11,594,600.00
845	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	34,350,245.00	19,647,581.89	173,895,023.41	33,149,274.16	1,815,000.00	49,130,225.41	17,918,200.00	16,373,565.00	50,481,271.25	0.00	396,760,386.12	398,057,943.00	1,297,556.88	327,760,185.29
846	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	32,907,966.62	107,268,855.16	786,978,986.13	77,743,050.56	20,590,200.00	174,172,240.73	41,171,747.18	74,027,277.68	126,215,470.38	0.00	1,441,075,794.44	1,444,497,650.00	3,421,855.56	4,003,929.00
847	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	55,624,185.70	47,380,912.27	474,216,483.63	75,187,749.73	4,800,000.00	86,695,695.68	34,402,834.34	48,911,281.00	48,354,291.74	0.00	875,573,434.09	875,574,618.00	1,183.91	68,947,833.25

848	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	61,004,520.40	30,020,839.21	283,177,062.29	65,186,290.45	8,081,500.00	87,811,419.73	3,943,477.35	41,225,787.25	16,359,173.78	0.00	596,810,070.46	598,749,029.00	1,938,958.54	24,773,251.00
849	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	6,908,275.15	10,618,641.45	42,127,631.79	17,114,162.56	0.00	0.00	0.00	11,288,600.01	815,600.00	0.00	88,872,910.96	113,753,313.00	24,880,402.04	62,462,276.85
850	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	8,923,200.00	14,993,551.84	0.00	0.00	0.00	0.00	0.00	12,162,477.00	7,635,000.00	0.00	43,714,228.84	50,768,000.00	7,053,771.16	25,039,418.79
851	521027018	FEDERAL MEDICAL CENTRE, OWO	3,688,435.00	0.00	0.00	5,234,637.50	0.00	0.00	0.00	29,958,321.04	0.00	0.00	38,881,393.54	46,789,361.00	7,907,967.46	27,666,500.00
852	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	2,512,864.52	0.00	0.00	14,998,859.99	0.00	0.00	0.00	13,999,805.35	0.00	0.00	31,511,529.86	34,513,031.00	3,001,501.14	20,300,000.00
853	521027020	FEDERAL MEDICAL CENTRE, OWERRI	68,605,237.50	38,853,539.61	580,470,355.27	85,313,643.54	6,849,380.00	129,041,051.74	3,500,000.00	139,218,732.93	57,278,415.30	0.00	1,109,130,355.89	1,131,231,258.00	22,100,902.11	667,452,274.53
854	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	60,568,296.00	37,214,882.16	183,693,066.59	65,881,636.65	6,101,780.00	25,880,312.00	13,483,702.50	45,469,117.00	50,560,821.00	0.00	488,853,613.90	490,081,103.00	1,227,489.10	15,377,655.77
855	521027022	FEDERAL MEDICAL CENTRE, KATSINA	14,268,451.82	0.00	0.00	0.00	0.00	0.00	0.00	27,968,101.86	0.00	0.00	42,236,553.68	50,594,000.00	8,357,446.32	21,874,745.00
856	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	5,241,589.43	4,457,638.96	999,640.00	2,659,457.09	0.00	0.00	0.00	12,263,160.31	0.00	0.00	25,621,485.79	32,945,610.00	7,324,124.21	17,613,371.99
857	521027025	FEDERAL MEDICAL CENTRE, ASABA	69,896,935.38	64,552,803.15	633,357,973.33	73,401,968.08	6,723,130.00	76,512,659.50	7,419,500.00	120,541,260.43	36,497,359.10	0.00	1,088,903,588.97	1,108,109,906.00	19,206,317.03	28,440,103.00
858	521027026	FEDERAL MEDICAL CENTRE, BIDA	5,070,980.00	5,430,394.30	2,439,940.00	1,915,655.00	1,273,040.00	72,000.00	0.00	8,646,457.50	4,143,600.00	0.00	28,992,066.80	34,003,894.00	5,011,827.20	316,780,298.51
859	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	17,631,154.45	0.00	7,593,710.00	24,514,176.02	0.00	5,111,831.39	0.00	7,482,212.20	6,576,671.75	0.00	68,909,755.81	83,303,198.00	14,393,442.19	506,441,920.10
860	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	31,006,558.23	53,898,961.30	273,456,214.72	40,858,438.39	0.00	38,375,469.01	20,587,114.90	55,102,422.50	40,979,350.02	0.00	554,264,529.07	555,973,413.00	1,708,883.93	620,858,945.35
861	521027031	FEDERAL MEDICAL CENTRE, KOGI	50,580,573.80	24,643,397.31	306,283,299.57	60,869,678.39	0.00	99,080,558.83	8,620,000.00	46,556,553.01	39,930,840.57	0.00	636,564,901.48	639,646,445.00	3,081,543.52	17,313,750.00
862	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	19,588,889.00	34,125,007.80	324,447,346.00	44,718,985.22	0.00	5,964,072.00	1,931,500.00	41,772,148.83	25,036,715.00	0.00	497,584,663.85	500,226,866.00	2,642,202.15	15,165,814.00
863	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	5,332,990.00	9,115,934.95	1,901,379.04	423,600.00	0.00	282,520.00	0.00	11,892,681.98	0.00	0.00	28,949,105.97	34,554,956.00	5,605,850.03	23,463,858.68
864	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	7,399,510.25	10,526,542.44	0.00	0.00	0.00	0.00	1,576,725.00	10,775,016.53	0.00	0.00	30,277,794.22	32,054,510.00	1,776,715.78	125,297,824.39
865	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	5,243,758.22	8,614,779.59	33,878,899.48	20,360,374.93	0.00	48,752,461.55	1,727,313.52	29,184,489.88	10,908,141.81	0.00	158,670,218.98	160,257,201.00	1,586,982.02	142,961,743.31
866	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	2,398,950.17	4,106,019.50	0.00	684,900.02	0.00	14,195,511.97	0.00	0.00	398,900.10	0.00	21,784,281.76	49,148,033.00	27,363,751.24	528,688,394.51
867	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	96,719,989.50	22,066,842.90	133,245,012.03	61,793,230.11	15,285,400.00	49,324,215.20	4,050,000.00	54,649,325.67	236,730,396.76	0.00	673,864,412.17	675,147,566.00	1,283,153.83	485,040,496.91
868	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	82,125,438.80	23,087,537.10	497,629,133.39	79,454,303.13	25,089,036.00	22,249,042.50	34,084,949.29	149,861,912.29	67,223,037.66	0.00	980,804,390.16	1,000,569,991.00	19,765,600.84	18,857,876.09
869	521027039	NATIONAL EYE CENTRE KADUNA	11,896,259.35	7,410,720.86	3,602,150.00	7,718,805.00	0.00	987,950.00	0.00	6,932,205.00	4,910,700.00	0.00	43,458,790.21	51,483,853.00	8,025,062.79	28,859,476.44
870	521027040	NATIONAL EAR CARE CENTRE KADUNA	9,547,900.00	8,473,303.92	3,880,620.00	4,353,550.00	11,960,576.00	1,695,950.00	0.00	10,131,810.00	11,615,198.75	0.00	61,658,908.67	74,515,000.00	12,856,091.33	33,272,260.02
871	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	2,626,485.67	58,375.49	72,300.00	1,607,431.16	2,305,390.73	1,688,051.00	20,000.00	4,730.00	2,435,627.13	0.00	10,818,391.18	12,823,375.00	2,004,983.82	14,799,813.09

872	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	5,923,659.88	7,797,606.71	21,604,270.38	19,427,481.94	0.00	14,624,978.13	22,024,473.42	3,469,740.80	7,626,925.01	0.00	102,499,136.27	107,490,354.00	4,991,217.73	63,778,312.84
873	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	10,203,190.00	25,546,182.43	5,519,006.04	6,138,410.00	0.00	11,514,510.00	11,514,510.00	5,465,240.00	631,579,511.61	0.00	707,480,560.08	93,774,265.00	-613,706,295.08	(9,487,723.72)
874	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	364,000.00	0.00	1,281,000.00	0.00	0.00	0.00	75,000.00	0.00	0.00	1,720,000.00	2,064,000.00	344,000.00	432,000.00
875	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	600,000.00	525,000.00	0.00	247,000.00	0.00	0.00	262,500.00	0.00	1,634,500.00	2,362,500.00	728,000.00	1,372,000.00
876	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	704,000.00	517,000.00	0.00	251,000.00	0.00	0.00	253,000.00	0.00	1,725,000.00	2,362,500.00	637,500.00	1,492,000.00
877	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	787,000.00	506,500.00	0.00	242,500.00	0.00	0.00	236,500.00	0.00	1,772,500.00	2,362,500.00	590,000.00	1,569,000.00
878	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	3,380,000.00	3,165,000.00	4,190,000.00	1,650,000.00	0.00	300,000.00	0.00	2,622,300.00	900,000.00	0.00	16,207,300.00	19,450,000.00	3,242,700.00	-
879	521029001	PHS, ABUJA	779,600.00	615,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,394,600.00	1,674,446.00	279,846.00	933,800.00
880	521029002	PHS, YOLA	833,000.00	560,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,393,000.00	1,674,446.00	281,446.00	1,114,100.00
881	521029003	PHS, JALINGO	837,200.00	557,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,395,000.00	1,674,446.00	279,446.00	1,112,000.00
882	521029004	PHS, MAIDUGURI	767,000.00	628,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,395,000.00	1,674,446.00	279,446.00	1,113,000.00
883	521029005	PHS, DAMATURU	831,000.00	558,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,389,000.00	1,674,446.00	285,446.00	1,104,500.00
884	521029006	PHS, KANO	833,900.00	555,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,389,200.00	1,674,446.00	285,246.00	1,112,300.00
885	521029007	PHS, KASTINA	835,000.00	559,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,394,000.00	1,674,446.00	280,446.00	1,111,000.00
886	521029008	PHS, DUTSE	781,000.00	683,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,464,000.00	1,674,446.00	210,446.00	1,110,200.00
887	521029009	PHS, ILORIN	834,500.00	559,812.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,394,312.58	1,674,446.00	280,133.42	1,116,150.00
888	521029010	PHS, SOKOTO	697,685.70	697,685.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,395,371.40	1,674,446.00	279,074.60	1,276,885.66
889	521029011	PHS, IBADAN	919,000.00	626,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,545,000.00	1,860,496.00	315,496.00	1,391,300.00
890	521029012	PHS, ABEOKUTA	435,600.00	591,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,027,500.00	1,224,446.00	196,946.00	812,000.00
891	521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	1,558,096.00	1,092,207.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,650,303.55	1,674,446.00	-975,857.55	1,052,152.00
892	521029014	PHS, CALABAR	729,000.00	526,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,255,000.00	1,674,446.00	419,446.00	1,112,500.00
893	521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	755,000.00	769,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,524,000.00	1,674,446.00	150,446.00	1,114,000.00
894	521029016	PHS, WARRI	788,000.00	467,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,255,000.00	1,674,446.00	419,446.00	1,114,000.00
895	521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,300,000.00	1,300,000.00	649,100.00
896	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	525,225.00	0.00	0.00	142,000.00	170,000.00	0.00	0.00	50,000.00	71,000.00	0.00	958,225.00	1,356,810.00	398,585.00	1,125,950.00

897	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	13,946,056.50	8,101,348.20	5,721,987.47	51,872,594.36	10,189,800.00	20,534,412.78	6,358,635.87	10,950,300.00	18,916,351.42	0.00	146,591,486.60	147,836,278.00	1,244,791.40	23,508,759.12
898	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	33,259,686.54	52,400,329.69	158,612,932.07	27,109,339.60	12,774,984.00	27,222,506.31	13,869,239.18	11,755,286.72	99,464,681.24	0.00	436,468,985.35	440,241,641.00	3,772,655.65	666,821,901.77
899	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	874,062.50	847,785.00	522,419.25	2,470,950.00	455,150.00	799,625.00	0.00	1,179,305.00	340,250.00	0.00	7,489,546.75	8,891,645.00	1,402,098.25	-
900	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	929,000.00	125,000.00	1,100,000.00	1,790,357.50	0.00	0.00	271,200.00	740,000.00	650,000.00	0.00	5,605,557.50	9,138,665.00	3,533,107.50	5,763,670.00
901	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	2,265,370.00	0.00	1,524,150.00	938,000.00	227,400.00	500,000.00	0.00	210,000.00	5,051,196.00	0.00	10,716,116.00	7,839,047.00	-2,877,069.00	19,063,839.84
902	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	800,000.00	0.00	6,858,500.00	500,000.00	0.00	0.00	0.00	3,780,000.00	0.00	0.00	11,938,500.00	15,913,000.00	3,974,500.00	10,589,500.00
903	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	1,592,500.00	608,028.00	797,137.08	1,038,669.50	637,000.00	812,821.83	0.00	268,608.00	492,400.00	0.00	6,247,164.41	7,496,603.00	1,249,438.59	4,903,336.60
904	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	2,014,100.00	587,700.00	204,800.00	2,517,100.00	1,164,000.00	731,100.00	0.00	4,301,200.00	0.00	0.00	11,520,000.00	13,824,084.00	2,304,084.00	9,205,100.00
905	521039001	DENTAL THERAPISTS REGISTRATION BOARD	3,195,800.00	700,000.00	953,600.00	525,500.00	3,838,800.00	0.00	0.00	0.00	0.00	0.00	9,213,700.00	11,065,168.00	1,851,468.00	70,837,229.75
906	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	27,920,447.69	8,063,285.53	76,228,976.00	1,482,500.00	0.00	0.00	0.00	2,299,900.00	5,578,431.60	0.00	121,573,540.82	150,000,000.00	28,426,459.18	
907	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	13,684,200.00	4,114,862.60	16,556,456.45	6,095,055.00	445,000.00	3,120,961.38	350,000.00	4,331,441.00	4,446,032.38	0.00	53,144,008.81	36,181,987.00	-16,962,021.81	22,527,554.33
908	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	3,968,800.00	3,319,950.00	11,495,802.00	0.00	1,229,300.00	2,021,180.00	0.00	5,326,750.00	2,720,715.00	0.00	30,082,497.00	36,182,987.00	6,100,490.00	23,718,898.00
909	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	12,859,686.00	4,463,655.50	8,041,831.87	5,947,648.45	0.00	0.00	1,390,280.00	2,480,000.00	2,089,840.00	0.00	37,272,941.82	45,999,976.00	8,727,034.18	34,018,861.35
910	521049001	NATIONAL HOSPITAL	59,979,926.90	262,190,816.51	975,202,759.79	492,157,177.69	21,729,700.00	288,855,181.24	3,488,000.00	207,558,235.63	145,950,343.56	0.00	2,457,112,141.32	2,471,444,164.00	14,332,022.68	100,940,038.27
911	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	464,865,299.74	61,319,346.22	216,739,825.15	52,805,500.70	29,275,284.45	42,666,876.51	8,115,000.00	40,918,084.73	74,711,988.84	0.00	991,417,206.34	395,857,607.00	-595,559,599.34	413,000,439.82
912	535002001	NATIONAL PARK HEADQUARTERS	9,931,878.85	1,365,568.12	5,232,800.00	0.00	766,000.00	400,000.00	200,000.00	5,513,394.60	11,967,575.47	0.00	35,377,217.04	50,937,765.00	15,560,547.96	36,239,706.96
913	535003001	KAINJI NATIONAL PARK	2,559,781.19	754,000.00	6,301,850.00	11,759,890.00	764,700.00	200,000.00	600,000.00	7,569,312.05	1,820,350.00	0.00	32,329,883.24	36,399,122.00	4,069,238.76	35,399,176.83
914	535004001	OYO NATIONAL PARK	5,278,895.19	2,983,972.66	3,215,830.00	3,215,830.00	92,200.00	0.00	198,600.00	5,379,927.60	4,181,841.40	0.00	24,547,096.85	34,614,215.00	10,067,118.15	33,571,539.14
915	535005001	CHAD BASIN NATIONAL PARK	2,675,280.00	1,972,000.00	2,205,700.00	6,120,750.00	1,763,800.00	0.00	892,590.84	5,528,120.00	2,592,097.09	0.00	23,750,337.93	27,737,242.00	3,986,904.07	27,928,800.86
916	535006001	GASHAKA GUMTI NATIONAL PARK	3,451,167.32	727,080.00	7,459,781.00	7,567,076.74	916,940.00	130,000.00	643,023.26	2,236,123.26	4,095,116.44	0.00	27,226,308.02	34,282,658.00	7,056,349.98	35,114,773.54
917	535007001	CROSS RIVER NATIONAL PARK	4,605,360.00	768,550.00	33,583,151.00	6,965,989.10	1,737,860.00	0.00	896,650.00	4,086,400.00	5,600,800.00	0.00	58,244,760.10	59,596,322.00	1,351,561.90	35,204,234.62
918	535008001	KAMUKU NATIONAL PARK	2,366,880.65	1,138,800.00	2,769,150.00	6,499,113.50	630,000.00	0.00	1,460,000.00	4,368,450.00	3,020,162.72	0.00	22,252,556.87	26,544,769.00	4,292,212.13	25,544,418.89
919	535009001	OKUMU NATIONAL PARK	2,619,400.00	878,000.00	3,751,400.00	4,377,380.00	560,000.00	0.00	700,000.00	3,087,200.00	3,443,000.00	0.00	19,416,380.00	23,158,911.00	3,742,531.00	24,398,209.00
920	535010001	FEDERAL COLLEGE OF WILDLIFEMANAGEMENT - NEW BUSSA	1,940,000.00	3,858,760.00	5,609,080.00	11,223,734.87	540,000.00	5,512,956.67	1,882,950.00	2,455,380.00	3,501,294.93	0.00	36,524,156.47	41,052,537.00	4,528,380.53	39,584,295.00

921	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	3,804,010.00	1,514,000.00	2,672,586.00	12,608,290.00	280,900.00	10,529,050.00	932,537.50	3,132,712.00	7,348,395.00	0.00	42,822,480.50	47,894,629.00	5,072,148.50	49,505,177.00
922	535012001	FEDERAL COLLEGE OF FORESTRY JOS	3,759,894.70	3,441,122.14	4,278,575.58	5,093,349.56	760,545.23	17,582,502.18	1,353,264.85	1,963,705.33	4,348,923.23	0.00	42,581,882.80	42,420,957.00	-160,925.80	43,797,984.01
923	535012301	RESOURCES MANAGEMENT, SAKPOBA,EDO STATE (SOUTH -SOUTH)	7,197,404.33	559,820.00	2,924,915.00	7,312,344.61	2,566,000.00	5,337,388.24	0.00	2,371,890.00	7,620,509.28	0.00	35,890,271.46	41,052,539.00	5,162,267.54	-
924	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	9,468,004.47	983,053.33	2,718,849.00	7,219,506.80	2,370,647.49	5,427,562.50	0.00	2,207,732.53	6,977,281.01	0.00	37,372,637.13	41,052,539.00	3,679,901.87	-
925	535012303	RESOURCES MANAGEMENT, EBONYISTATE (SOUTH -EAST)	5,276,049.00	1,036,663.73	2,926,019.92	8,578,150.00	2,865,000.00	5,447,109.41	0.00	2,168,636.45	8,166,139.99	0.00	36,463,768.50	41,052,539.00	4,588,770.50	-
926	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	29,361,376.61	11,835,377.19	8,314,738.53	25,937,232.84	4,993,435.00	32,131,809.41	6,616,750.00	12,107,395.00	19,716,279.04	0.00	151,014,393.62	-	-151,014,393.62	139,211,610.99
927	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	1,913,580.00	3,398,716.14	3,054,035.70	5,077,630.00	0.00	13,098,831.73	0.00	3,344,020.00	3,309,004.54	0.00	33,195,818.11	32,842,031.00	-353,787.11	32,767,920.64
928	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	45,628,581.39	5,202,635.00	13,053,082.00	19,034,531.37	7,075,199.00	35,502,813.55	3,072,400.00	9,871,200.00	28,240,666.91	0.00	166,681,109.22	168,095,741.00	1,414,631.78	99,739,053.17
929	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	69,069,183.05	9,780,647.55	21,127,667.73	131,689,587.70	29,839,200.00	114,062,743.17	1,671,336.98	10,182,702.00	153,579,648.73	0.00	541,002,716.91	559,525,406.00	18,522,689.09	502,489,330.03
930	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	2,736,780.00	1,765,161.99	7,318,117.32	4,923,652.15	677,000.00	11,558,699.99	2,245,618.47	3,305,414.86	7,270,835.30	0.00	41,801,280.08	37,066,222.00	-4,735,058.08	52,400,443.58
931	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	2,585,621.89	5,291,300.00	4,237,478.81	5,204,086.25	0.00	7,032,181.67	0.00	5,784,997.92	12,089,277.80	0.00	42,224,944.34	43,295,174.00	1,070,229.66	44,223,337.83
932	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	3,410,442.49	1,365,230.00	5,100,687.00	2,611,048.51	3,989,280.00	307,330.00	2,128,908.00	829,681.90	9,462,550.40	0.00	29,205,158.30	34,258,344.00	5,053,185.70	31,688,463.97
933	0543001001	NATIONAL POPULATION COMMISSION	80,407,122.72	19,755,858.94	28,538,655.50	78,619,939.69	29,872,258.97	67,049,595.81	15,673,714.63	37,148,251.98	26,917,728.46	0.00	383,983,126.70	420,839,122.00	36,855,995.30	310,581,144.20
934	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIALDEVELOPMENT	50,991,431.00	12,479,100.00	41,215,960.00	36,374,938.00	13,409,650.00	8,434,794.00	34,617,144.71	8,077,310.00	558,928,667.64	0.00	764,528,995.35	342,087,385.00	-422,441,610.35	-
935	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	779,452,326.40	62,309,482.90	22,831,935,064.89	346,255,143.76	58,830,663.27	178,212,408.05	1,426,490.00	60,665,731.45	172,010,132.41	0.00	24,491,097,443.13	25,104,157,397.00	613,059,953.87	7,307,191,808.23
936	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	0.00	0.00	465,536,514.93	1,704,092,122.00	0.00	139,198,600.00	0.00	1,017,929,248.68	0.00	3,326,756,485.61	125,723,393,434.00	122,396,636,948.39	-
937	544005001	NATIONAL COMMISSION FOR REFUGEES	1,542,643.87	355,000.00	150,500.00	919,900.00	787,680.00	11,229,594.83	0.00	60,000.00	18,113,250.95	0.00	33,158,569.65	37,727,513.00	4,568,943.35	36,106,979.30
		GRAND-TOTAL	**69,306,353,689.04**	**28,027,729,258.87**	**115,916,900,917.00**	**55,641,443,973.59**	**30,637,831,608.40**	**48,882,713,225.72**	**28,789,230,544.43**	**33,561,838,958.66**	**360,611,263,062.75**	**84,366,517,515.93**	**855,741,822,754.39**	**4,376,367,934,537.70**	**3,520,567,374,553.71**	**1,449,822,419,277.94**

16. GRANTS & CONTRIBUTION

S/N	ADMIN. CODE	MDA	GRANTS & CONTRIBUTION.
			220401 - 220402
			₦
		ADMINISTRATIVE SECTOR	
1	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	36,362,856.79
2	0112004001	NATIONAL ASSEMBLY COMMISSION	1,000,000.00
3	0112008001	GENERAL SERVICE	108,899,280.00
4	116008001	COMMAND AND STAFFCOLLEGE, JAJI	1,884,162.89
5	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	390,000.00
6	119009010	FOREIGN MISSION: BANGKOK	109,356.01
7	119009040	FOREIGN MISSION: GENEVA	363,636.36
8	119009087	FOREIGN MISSION: RIYADH	86,956.52
9	119009100	FOREIGN MISSION: TOKYO	32,644,477.46
10	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	26,018.63
11	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	1,770,000.00
12	123031008	NATIONAL GALLERY OF ART	2,210,000.00
13	123031017	NATIONAL ORIENTATION AGENCY	44,935,830.52
14	155004001	POLICE FORMATIONS ANDCOMMANDS	281,627.90
15	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	2,539,400.00
16	161007001	FEDERAL ROAD SAFETY COMMISSION	9,353,600.00
17	""	TERTIARY EDUCATION TRUST FUND	253,924,468,390.18
		ECONOMIC SECTOR	
18	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	109,449,516.28
19	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	21,361,989,088.44
20	220003001	BUDGET OFFICE OF THE FEDERATION	18,000,000.00
21	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	42,863,750.60
22	222027001	SMEDAN - H/QTRS	400,000.00
23	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	6,840,984.21
24	229005001	MARITIME ACADEMY, ORON	8,449,000.00
25	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT- HQTRS	26,839,247.57

26	0220011001	NIGERIA CUSTOMS SERVIVES	4,853,000.00
		LAW & JUSTICES SECTOR	
27	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	4,900,000.00
28	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	30,000.00
29	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	820,172,877.44
		SOCIAL SECTOR	
30	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	100,000.00
31	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	2,670,000.00
32	517018004	FEDERAL POLYTECHNIC IDAH	1,000,000.00
33	517018009	FEDERAL POLYTECHNIC KADUNA	1,900,000.00
34	517018011	FEDERAL POLYTECHNIC EDE	10,748,000.00
35	517018018	FEDERAL POLYTECHNIC ILARO	4,350,000.00
36	517018024	NATIONAL INSTITUTE FOR CONSTRUCTIONTECHNOLOGY UROMI, EDO STATE	85,000.00
37	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	19,317,966.50
38	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	6,496,475.00
39	517021003	UNIVERSITY OF NIGERIA, NNSUKA	2,509,825.00
40	517021004	AHMADU BELLO UNIVERSITY, ZARIA	465,021,675.45
41	517021006	UNIVERSITY OF BENIN	50,187,799.00
42	517021029	FEDERAL UNIVERSITY OYE-EKITI	258,646,788.38
43	517021030	FEDERAL UNIVERSITY OTUOKE	3,000,000.00
44	517026007	FGC GARKI	300,000.00
45	517026020	FGC MAIDUGURI	6,627,000.00
46	517026045	FGGC BAJOGA	652,850.00
47	517026077	FGGC UMUAHIA	11,870,612.75
48	517026081	FSTC AWKA	4,123,220.00
49	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	395,000.00
50	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	260,000.00
51	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	110,000.00
52	521027026	FEDERAL MEDICAL CENTRE, BIDA	280,000.00
53	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	200,000.00
		GRAND-TOTAL	**277,422,965,269.88**

17. SUBSIDIES

S/N	ADMIN. CODE	MDA	Subsidies
			220501 & 220502
			₦
		ADMINISTRATIVE SECTOR	
1	119009027	FOREIGN MISSION: CAIRO	359,548.49
2	119009049	FOREIGN MISSION:JOHANNESBURG	8,465,952.78
3	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	400,000.00
		ECONOMIC SECTOR	
4	220007030	FPO MINNA	1,640,000.00
		SOCIAL SECTOR	
5	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	2,270,700.00
6	517021006	UNIVERSITY OF BENIN	26,561,249.00
7	517021035	FEDERAL UNIVERSITY KASHERE	1,182,990.00
8	517021036	FEDERAL UNIVERSITY LOKOJA	350,000.00
9	517026001	F.S.C. SOKOTO	99,723,429.00
10	517026002	FGC AZARE	131,565,000.00
11	517026003	FGC BUNI-YADI	44,090,000.00
12	517026004	FGC BIRIN YAURI	98,502,500.00
13	517026005	FGC DAURA	103,870,990.00
14	517026006	FGC GANYE	81,115,000.00
15	517026007	FGC GARKI	172,381,155.02
16	517026008	FGC IJANIKIN	165,000,000.00
17	517026009	FGC IKET NISE	137,174,522.00
18	517026010	FGC IKET VANDAKYA	113,297,282.42
19	517026011	FGC IKOM	88,019,000.00
20	517026012	FGC IKOT EKPENE	105,475,200.00

21	517026013	FGC IKURIN	112,387,770.00
22	517026014	FGC JOS	117,667,203.21
23	517026015	FGC KADUNA	165,803,519.80
24	517026016	FGC KANO	167,302,020.19
25	517026017	FGC KEFFI	158,141,927.56
26	517026018	FGC KIYAWA	128,170,139.41
27	517026019	FGC KWALI	208,279,500.00
28	517026020	FGC MAIDUGURI	204,205,300.00
29	517026021	FGC MINJIBIR	156,507,380.00
30	517026022	FGC MINNA	200,279,500.00
31	517026023	FGC ODIKOLOGUNA	69,998,845.30
32	517026024	FGC ODOGBOLU	171,868,437.75
33	517026025	FGC OGBOMOSHMO	114,314,000.00
34	517026026	FGC OGOJA	119,582,000.00
35	517026027	FGC OHAFIA	110,153,493.72
36	517026028	FGC OKIGWE	180,441,374.57
37	517026029	FGC OKPOSI	120,869,410.45
38	517026030	FGC ONITSHA	142,365,337.00
39	517026031	FGC PORT HARCOURT	114,965,783.95
40	517026032	FGC POTISKUM	59,131,000.00
41	517026033	FGC RUBBOCHI	120,143,350.00
42	517026034	FGC SOKOTO	144,972,225.60
43	517026035	FGC UGWOLAWO	104,911,523.83
44	517026036	FGC WARRI	99,863,385.00
45	517026037	FGC ZARIA	118,360,320.00
46	517026038	FGC, BILLIRI	89,476,916.12
47	517026039	FGC, IDO-ANI	91,225,000.00
48	517026040	FGC, IKOLE	105,888,548.08
49	517026041	FGGC ABAJI	119,884,500.00
50	517026043	FGGC AKURE	111,610,000.00
51	517026044	FGGC ANKA	13,895,274.40
52	517026045	FGGC BAJOGA	52,450,000.00
53	517026046	FGGC BAKORI	149,791,732.70

54	517026047	FGGC BAUCHI	156,365,818.92
55	517026048	FGGC BENIN	59,085,000.00
56	517026049	FGGC BIDA	93,324,318.00
57	517026050	FGGC BWARI	248,550,930.00
58	517026051	FGGC CALABAR	115,257,213.49
59	517026052	FGGC EFON ALAYE	80,048,000.00
60	517026053	FGGC EFON IMNRINGI	59,085,000.00
61	517026054	FGGC ENUGU	221,478,452.70
62	517026055	FGGC EZZAMGBO ABAKALIKI	116,384,353.78
63	517026056	FGGC GBOKO	94,570,000.00
64	517026057	FGGC GUSAU	108,814,281.39
65	517026058	FGGC GWANDU	133,440,000.00
66	517026059	FGGC IBILLO	58,000,000.00
67	517026060	FGGC IBUSA	92,514,200.00
68	517026061	FGGC IKOT-OBIO-ITONG	99,961,600.00
69	517026062	FGGC ILORIN	110,148,800.00
70	517026063	FGGC IPETUMODU	116,373,700.00
71	517026064	FGGC JALINGO	85,227,000.00
72	517026065	FGGC KABBA	69,147,670.00
73	517026066	FGGC KAZAURE	145,009,392.06
74	517026067	FGGC KEANA	48,168,000.00
75	517026068	FGGC LANGTANG	115,298,500.00
76	517026069	FGGC LEJJA	123,446,180.83
77	517026070	FGGC MONGUNO	58,381,208.00
78	517026071	FGGC NEW BUSA	74,225,000.00
79	517026072	FGGC OMU-ARAN	93,080,761.91
80	517026073	FGGC OWERRI	156,678,300.00
81	517026074	FGGC OYO	141,390,157.00
82	517026075	FGGC SHAGAMU	119,087,475.00
83	517026076	FGGC GUMI TAMBAWAL	112,879,269.14
84	517026077	FGGC UMUAHIA	145,198,780.00
85	517026078	FGGC WUKARI	86,380,000.00
86	517026079	FGGC, YOLA	94,020,000.00

87	517026080	FSTC AHOADA	71,258,600.00
88	517026081	FSTC AWKA	174,553,500.00
89	517026082	FSTC JUBU-IMUSHIN	149,221,640.00
90	517026083	FSTC MICHIKA	46,825,000.00
91	517026084	FSTC TUNGBO - YENAGOA	50,829,677.15
92	517026085	FSTC USI-EKITI	71,414,958.00
93	517026086	FTC IKARE	73,718,015.92
94	517026087	FTC ILESA	123,249,616.75
95	517026088	FTC JALINGO	123,135,000.00
96	517026089	FTC KAFANCHAN	97,032,400.17
97	517026090	FTC LASSA	30,050,000.00
98	517026091	FTC OHANSO	110,145,390.00
99	517026092	FTC OROZO	159,321,951.51
100	517026093	FTC OTOBI	111,674,181.85
101	517026094	FTC OTUPKO	99,549,000.00
102	517026095	FTC SHIRORO	144,679,030.00
103	517026096	FTC UROMI	88,680,000.00
104	517026097	FTC UYO	73,750,300.00
105	517026098	FTC YABA	319,776,870.00
106	517026099	FTC ZURU	118,773,000.00
107	517026100	KING'S COLLEGE	219,185,452.00
108	517026101	QUEEN'S COLLEGE LAGOS	189,589,500.00
109	517026102	SULEJA ACADEMY	147,919,099.80
110	517026103	FSTC,DOMA	93,321,793.75
111	517026104	FSTC DAYI	83,654,825.90
112	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	2,094,818,822.00
		GRAND-TOTAL	**14,223,498,224.37**

18. DEPRECIATION

S/N	ADMIN. CODE	MDA	DEPRECIAITION CHARGES - LAND & BUILDINGS - GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
			240101	240102	240103	240104	240105	240106	240107	240108	240109	240201		
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR												
1	111001001	STATE HOUSE - HQTRS	171,335,439.93	19,237,088.10	23,882,388.91	526,397,870.43	9,100,269.50	13,058,073.17	0.00	0.00	29,864,708.00	0.00	0.00	792,875,838.03
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00
3	111001003	STATE HOUSE OPERATIONS – VICEPRESIDENT	0.00	0.00	0.00	320,000.00	2,500,000.00	2,396,001.00	0.00	0.00	0.00	0.00	0.00	5,216,001.00
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THEPRESIDENT	0.00	0.00	0.00	0.00	6,767,607.50	3,600.00	0.00	0.00	0.00	0.00	0.00	6,771,207.50
5	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	300,000.00	159,483,523.77	0.00	0.00	0.00	0.00	2,679,905.00	0.00	0.00	162,463,428.77
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	122,890,743.54	0.00	0.00	135,159,892.40
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	9,821,833.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,821,833.27
8	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	0.00	834,686,141.15
9	111006001	NIPSS, KURU	4,881,677.96	4,608.66	7,010,050.00	24,618,129.20	0.00	38,000.00	0.00	0.00	0.00	0.00	0.00	36,552,465.82
10	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	880,065.14	300.00	382,432.06	21,176,077.60	6,979,885.70	134,505,363.38	0.00	0.00	0.00	0.00	0.00	163,924,123.88
11	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	630,314,773.86	9,015,628.45	49,510,811.70	672,723,853.63	437,054,643.28	168,685,636.49	0.00	0.00	2,137,714.40	0.00	0.00	1,969,443,061.81
12	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	9,380,595.24	789,739.49	6,748,467.79	132,169,960.27	32,612,083.23	41,830,948.65	0.00	0.00	12,665,149.52	0.00	95,176,930.26	331,373,874.45
13	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	0.00	33,249,332.33
14	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	172,440.64	0.00	1,825,124.00	25,066,690.00	10,146,116.41	14,534,119.05	0.00	0.00	0.00	0.00	0.00	51,744,490.10
15	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	6,596,986.05	0.00	0.00	100,939,271.26
16	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	3,627,096.43	1,661,967.59	0.00	0.00	0.00	0.00	0.00	5,289,064.01

17	0112001001	NASS MANAGEMENT	33,153,169.36	130,901,050.37	56,129,555.57	1,236,370,393.15	610,603,686.85	260,296,141.10	0.00	0.00	76,518,235.80	0.00	0.00	2,403,972,232.22
18	0112002001	SENATE	9,285,678.66	361,695,305.84	54,337,023.78	8,235,960,905.68	3,219,727,959.17	511,254,807.09	0.00	0.00	6,278,930.00	0.00	0.00	12,398,540,610.23
19	0112003001	HOUSE OF REPRESENTATIVES	0.00	123,207,279.33	0.00	7,700,221,331.53	2,495,300,680.24	672,757,383.98	0.00	0.00	0.00	0.00	0.00	10,991,486,675.08
20	0112004001	NATIONAL ASSEMBLY COMMISSION	9,978,838.84	39,041,956.07	23,339,731.38	404,680,702.29	166,929,484.81	52,923,984.17	0.00	0.00	21,987,366.50	0.00	0.00	718,882,064.06
21	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	365,640,377.50	49,013,905.11	0.00	0.00	0.00	0.00	0.00	414,654,282.61
22	0112008001	GENERAL SERVICE	128,143,360.22	32,068,842.85	51,692,441.19	1,053,945,006.66	265,450,904.86	140,615,652.70	0.00	0.00	0.00	0.00	0.00	1,671,916,208.48
23	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	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
24	116001001	MINISTRY OF DEFENCE - MOD HQTRS	2,229,993,761.76	7,764,420.00	17,419,336.99	540,261,819.68	306,990,524.36	174,136,097.80	0.00	0.00	143,679,645.06	0.00	0.00	3,420,245,605.65
25	116002001	DEFENCE HEADQURTERS	19,721,299.49	0.00	2,278,080.00	405,110,895.00	0.00	81,755,540.63	0.00	0.00	44,407,452.30	0.00	0.00	553,273,267.42
26	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	0.00	0.00	0.00	0.00	0.00	9,140,700.00	0.00	0.00	0.00	0.00	0.00	9,140,700.00
27	116003001	NIGERIAN ARMY	271,812,205.75	194,302,662.82	0.00	2,979,027,868.16	444,838,881.51	1,534,302,598.30	0.00	0.00	4,139,733,704.53	0.00	0.00	9,564,017,921.06
28	116004001	NIGERIAN NAVY	0.00	0.00	0.00	4,979,961,679.23	0.00	0.00	0.00	0.00	2,225,502,894.28	0.00	0.00	7,205,464,573.51
29	116005001	NIGERIAN AIRFORCE	4,904,968.46	0.00	0.00	0.00	-0.01	0.00	0.00	0.00	8,848,318,446.38	0.00	0.00	8,853,223,414.83
30	116006001	NIGERIAN DEFENCEACADEMY (NDA)	9,782,071.88	15,000,000.00	182,012,922.59	41,442,300.00	25,000,000.00	178,600,000.00	0.00	0.00	305,282,292.44	0.00	0.00	757,119,586.91
31	116007001	NIGERIAN DEFENCE COLLEGE	143,169,345.06	18,123,938.72	14,008,001.42	211,631,252.08	497,500.00	63,088,543.74	0.00	0.00	24,660,879.40	0.00	0.00	475,179,460.42
32	116008001	COMMAND AND STAFFCOLLEGE, JAJI	137,080,898.17	15,000,000.00	0.00	75,105,039.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,185,937.17
33	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	38,940,867.57	2,946,100.00	43,215,714.27	7,020,000.00	4,343,508.75	80,693,782.67	0.00	0.00	45,180,861.18	0.00	0.00	222,340,834.44
34	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	0.00	32,804,161.24	165,278,944.20	9,479,813.40	37,500.00	49,199,132.89	0.00	0.00	288,333,183.89	0.00	0.00	545,132,735.61
35	116011001	DEFENCE INTELLIGENCESCHOOL	19,528,262.48	43,085,750.00	0.00	6,725,788.89	0.00	0.00	0.00	0.00	62,702,900.00	0.00	0.00	132,042,701.37
36	116012001	DEFENCE INTELLIGENCEAGENCY	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	1,131,436,514.80	0.00	0.00	2,603,222,153.01
37	116015017	DEFENCE MISSIONS	143,423,901.64	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	439,609,762.26
38	116021001	MILITARY PENSION BOARD	1,053,181.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,053,181.91
39	116018001	DEFENCE SPACEADMINISTARTION	25,512,827.89	18,583,967.21	0.00	10,663,400.00	7,414,210.13	2,938,057.07	0.00	0.00	222,486,636.43	0.00	0.00	287,599,098.73
40	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	20,173,640.28	39,334,969.59	0.00	35,993,337.89	33,459,956.22	8,102,850.92	0.00	0.00	0.00	0.00	0.00	137,064,754.90

41	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	0.00	0.00	400,000.00	80,884,445.43	9,900,000.00	18,400,000.00	0.00	0.00	0.00	0.00	0.00	109,584,445.43
42	119002001	TECHNICAL AIDS CORPS	6,441,906.77	195,750.00	0.00	0.00	1,747,625.00	0.00	0.00	0.00	0.00	0.00	0.00	8,385,281.77
43	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
44	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	435,620.43	186,711.21	148,900.00	9,481,232.69	848,400.00	2,621,459.90	0.00	0.00	0.00	0.00	0.00	13,722,324.24
45	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	117,180.21	375,616.22	0.00	4,174,666.60	4,981,879.58	0.00	0.00	0.00	0.00	0.00	0.00	9,649,342.60
46	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	174,720,009.61	598,226.00	190,528.58	21,312,502.00	9,027,131.10	3,537,456.69	0.00	0.00	0.00	0.00	0.00	209,385,853.97
47	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
48	119009003	FOREIGN MISSION: ADDISABABA	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
49	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
50	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
51	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
52	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
53	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
54	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
55	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
56	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
57	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
58	119009036	FOREIGN MISSION: DUBAITRADE 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
59	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
60	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
61	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
62	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
63	119009054	FOREIGN MISSION: KINGSTON	135,060.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	135,060.42

64	119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	0.00	0.00	281,480.69	0.00	0.00	0.00	0.00	0.00	281,480.69
65	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
66	119009069	FOREIGN MISSION:MONROVIA	17,920.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,920.93
67	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
68	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
69	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
70	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
71	119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	781,320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	781,320.00
72	119009105	FOREIGN MISSION:WASHINGTON	0.00	0.00	0.00	0.00	149,187.88	48,427.27	0.00	0.00	0.00	0.00	0.00	197,615.15
73	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
74	119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	1,864,408.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,864,408.60
75	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
76	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
77	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
78	123001001	FEDERAL MINISTRY OF INFORMATION &CULTURE - HQTRS	2,804,359.98	28,548,432.04	10,792,760.20	28,044,428.80	9,613,038.75	37,971,698.60	0.00	0.00	2,000,000.00	0.00	0.00	119,774,718.37
79	123003001	NIGERIAN TELEVISION AUTHORITY	276,440,895.15	1,957,730.44	958,935,769.05	381,101,158.36	79,277,990.29	192,594,161.08	0.00	0.00	5,302,500.00	0.00	0.00	1,895,610,204.36
80	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	673.00	0.00	131,987,959.37	175,840.02	4,894,626.05	16,705,117.66	0.00	0.00	0.00	0.00	0.00	153,764,216.10
81	123005001	NEWS AGENCY OF NIGERIA	41,283,432.62	1,139,174.46	89,726,778.27	107,960,323.90	123,273,728.29	50,714,532.72	0.00	0.00	240,691.50	0.00	0.00	414,338,661.75
82	123006001	VOICE OF NIGERIA	33,106,162.33	123,780,903.94	92,661,326.66	10,694,823.35	81,402,726.25	3,355,257.06	0.00	0.00	802,248.31	0.00	0.00	345,803,447.90
83	123007001	NIGERIAN FILM CORPORATION	14,082,115.11	3,920,196.92	1.00	20,853,813.35	0.00	3,292,152.20	0.00	0.00	0.00	0.00	624,066,542.78	666,214,821.36
84	123008001	NATIONAL BROADCASTING	446,478.00	0.00	21,200,930.64	56,073,901.42	8,788,011.24	18,051,452.20	0.00	0.00	5,673,925.00	0.00	0.00	110,234,698.49
85	123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	23,151,384.10	16,493,839.62	7,283,611.00	0.00	0.00	0.00	0.00	0.00	46,928,834.72
86	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	200,000.00	1,629,871.95	235,500.00	19,313,756.00	5,000.00	4,490,350.00	0.00	0.00	0.00	0.00	0.00	25,874,477.95

87	123011001	ADVERTISING PRACTIONERS OF NIGERIA	3,900,000.00	288,187.73	4,271.25	15,229,350.00	1,037,531.25	1,633,054.00	0.00	0.00	0.00	0.00	0.00	22,092,394.23
88	123031002	NIGERIAN TOURISM DEVELOPMENTCORPORATION	91,501.24	21,500,565.78	1,335,530.00	82,812,323.00	3,956,532.50	13,045,761.55	0.00	0.00	0.00	0.00	0.00	122,742,214.07
89	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,032,968.55	1,131,880.15	1.00	29,029,991.12	1,592,847.66	35,328,988.79	0.00	0.00	1,790,019.00	0.00	0.00	70,906,696.26
90	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	2,192,654.13	0.00	0.00	18,893,672.56	612,225.00	790,500.00	0.00	0.00	0.00	0.00	0.00	22,489,051.70
91	123031005	CENTRE FOR BLACK AFRICAN ARTS ANDCIVILISATION	1,112,144.91	230,143.55	5,459,851.65	26.00	1,546,185.84	799,762.00	0.00	0.00	0.00	0.00	22,430,300.00	31,578,413.94
92	123031006	NATIONAL TROUPE OF NIGERIA	0.00	278,700.53	0.00	939,097.00	446,926.25	1,005,152.50	0.00	0.00	0.00	0.00	0.00	2,669,876.28
93	123031007	NATIONAL THEATRE	3,303,147.87	4,744,305.70	6,238,711.02	600,333.80	0.00	3,538,653.75	0.00	0.00	1,259,774.95	0.00	0.00	19,684,927.09
94	123031008	NATIONAL GALLERY OF ART	27,372,425.40	359,915.00	399,950.00	49,757,526.30	3,809,425.71	4,466,961.20	0.00	0.00	0.00	0.00	0.00	86,166,203.60
95	123031009	NATIONAL WAR MUSEUM - UMUAHIA	199,900.00	250,763.14	0.00	0.00	1,013,818.00	0.00	0.00	0.00	0.00	0.00	0.00	1,464,481.14
96	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	852,157.20	2,668,220.50	1,634,446.40	13,628,797.20	3,951,115.00	5,309,151.50	0.00	0.00	254,660.80	0.00	0.00	28,298,548.61
97	123031011	NATIONAL INSTITUTE FOR CULTUREORIENTATION	1,269,377.26	0.00	0.00	7,126,886.29	437,500.00	6,811,376.40	0.00	0.00	0.00	0.00	0.00	15,645,139.95
98	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	600,000.00	481,050.85	0.00	20,000.00	581,400.00	0.00	0.00	0.00	435,279.11	0.00	0.00	2,117,729.96
99	123031017	NATIONAL ORIENTATION AGENCY	7,251,492.90	26,371,283.20	9,039,816.00	143,043,082.00	29,169,466.25	52,182,881.00	0.00	0.00	0.00	0.00	0.00	267,058,021.35
100	0124001001	MINISTRY OF INTERIOR - HQTRS	18,662,464.07	66,316,908.58	28,677,473.74	20,565,250.00	135,306,678.34	44,408,441.28	0.00	0.00	3,331,545.73	0.00	0.00	317,268,761.73
101	0124002001	NIGERIA CORRECTIONAL SERVICE	677,679,101.30	73,549,616.02	0.00	2,215,035,352.46	0.00	34,580,000.00	0.00	0.00	0.00	0.00	0.00	3,000,844,069.78
102	0124003001	NIGERIA IMMIGRATION SERVICE	110,374,702.61	242,341,984.46	61,150,219.10	955,440,651.05	346,034,018.37	78,488,467.76	0.00	0.00	35,885,370.21	0.00	0.00	1,829,715,413.56
103	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	31,927,638.54	118,428,014.20	135,402,843.98	862,202,494.17	24,725,000.00	361,997,481.54	0.00	0.00	320,287,829.03	0.00	0.00	1,854,971,301.46
104	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	40,001,640.00	1,018,762.50	1,052,000.00	8,675,880.00	10,386,562.50	22,400.00	0.00	0.00	0.00	0.00	0.00	61,157,245.00
105	0124007001	FEDERAL FIRE SERVICE	21,840,452.27	88,254,980.47	706,067,940.24	71,143,904.37	0.00	85,824,034.11	0.00	0.00	820,928,248.22	0.00	0.00	1,794,059,559.69
106	155002001	NIGERIA POLICE ACADEMYWUDIL, KANO	17,783,873.57	13,565,959.94	8,149,580.62	6,443,750.00	329,500.00	12,249,149.64	0.00	0.00	1,185,940.94	0.00	0.00	59,707,754.70
107	155004001	POLICE FORMATIONS AND COMMANDS	112,838,219.16	789,311,737.40	309,706,446.59	1,927,787,227.33	5,860,000.00	0.00	0.00	0.00	10,055,875.00	0.00	0.00	3,155,559,505.47
108	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	14,969,347.59	11,269,049.99	3,008,980.02	95,639,723.78	9,813,099.32	7,034,581.91	0.00	0.00	1,209,848.95	0.00	0.00	142,944,631.54
109	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	39,985,317.51	350,000.00	0.00	8,504,777.98	0.00	1,420,000.00	0.00	0.00	0.00	0.00	0.00	50,260,095.49

110	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	41,991,836.90	46,428,849.57	47,764,559.93	21,740,391.55	0.00	2,695,885.50	0.00	0.00	0.00	0.00	0.00	160,621,523.45
111	125005002	FEDERAL TRAINING CENTRE,ENUGU	798,126.18	0.00	20,000.00	1,340,000.00	0.00	541,571.42	0.00	0.00	0.00	0.00	0.00	2,699,697.60
112	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	0.00	4,200,966.29
113	125005004	FEDERAL TRAINING CENTRE,KADUNA	29,930,076.12	0.00	0.00	18,000.00	0.00	123,760.00	0.00	0.00	0.00	0.00	0.00	30,071,836.12
114	125005005	FEDERAL TRAINING CENTRE,LAGOS	295,954.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295,954.58
115	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	90,261.90	0.00	0.00	0.00	0.00	2,342,000.03	0.00	0.00	0.00	0.00	0.00	2,432,261.93
116	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
117	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	2,524,262.95	7,802,427.96	6,225,395.90	9,095,800.00	3,715,510.00	53,963,589.71	0.00	0.00	2,597,998.21	0.00	0.00	85,924,984.73
118	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	2,389,205.00	0.00	0.00	0.00	0.00	49,531.20	0.00	0.00	2,438,736.20
119	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	675,000.00	0.00	12,615,680.00	9,669,814.00	11,063,136.80	0.00	0.00	0.00	0.00	0.00	34,023,630.80
120	140001001	AUDITOR GENERAL FOR THE FEDERATION	1,359,982.00	3,491,406.21	5,009,600.00	74,417,677.22	58,382,078.36	6,456,400.00	0.00	0.00	0.00	0.00	0.00	149,117,143.78
121	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
122	147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	175,000.00	6,985.00	27,661,782.12	4,745,965.00	2,399,735.31	0.00	0.00	0.00	0.00	0.00	34,989,467.43
123	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	103,415,133.25	0.00	7,459,854.17	556,443,447.17	7,204,344.00	29,290,349.15	0.00	0.00	0.00	0.00	0.00	703,813,127.74
124	0149001001	FEDERAL CHARACTER COMMISSION	46,470,023.52	210,955.00	0.00	74,384,890.30	16,704,772.50	187,314,495.20	0.00	0.00	0.00	0.00	0.00	325,085,136.52
125	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	2,862,586.25	3,818,628.13	2,459,397.20	51,168,829.80	546,000.00	9,909,980.00	0.00	0.00	1,350,305.51	0.00	0.00	72,115,726.90
126	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	89,672,591.70	54,030,631.17	226,771,594.32	21,896,394.15	7,692,866.52	0.00	0.00	0.00	0.00	0.00	5,851,920.00	405,915,997.86
127	156003001	NIGERIA COMMUNICATION SATELLITE	91,777.05	106,321,902.42	72,738,006.85	0.00	8,315,940.68	11,294,159.07	0.00	0.00	0.00	0.00	0.00	198,761,786.06
128	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
129	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	567,509,288.92	0.00	19,694,493,799.00	21,013,796,107.42
130	157002001	DIRECTORATE OF STATE SECURITYSERVICE	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	798,302,641.79	0.00	600,000,000.00	2,314,557,366.87
131	157003001	NATIONAL INTELLIGENCEAGENCY	5,230,000.00	213,970,403.90	133,267,939.00	70,944,000.00	280,000.00	0.00	0.00	0.00	330,058,376.30	0.00	500,000,000.00	1,253,750,719.20
132	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	31,190,107.20	41,333,000.00	625,507,403.00	215,324,000.00	280,000.00	11,010,000.00	0.00	0.00	7,095,000.00	0.00	458,390,500.00	1,390,130,010.20
133	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	7,747,873.70	3,584,108.10	0.00	60,626,876.20	12,235,297.50	16,393,086.20	0.00	0.00	3,964,381.60	0.00	67,985,462.00	172,537,085.30

134	0158001001	CODE OF CONDUCT TRIBUNAL	82,680,041.19	333,516.71	7,996,185.71	72,315,569.76	23,894,180.86	95,648,151.13	0.00	0.00	2,589,950.00	0.00	0.00	285,457,595.37
135	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	22,887,727.00	0.00	898,653.03	70,057,760.00	5,044,243.78	10,051,992.35	0.00	0.00	0.00	0.00	0.00	108,940,376.16
136	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	22,820,736.08	0.00	0.00	0.00	0.00	0.00	71,245,161.18
137	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	9,218,840.91	6,286,150,638.98	86,544,702.21	387,228,358.32	19,632,809.23	40,321,864.32	0.00	0.00	45,696,705.80	0.00	0.00	6,874,793,919.78
138	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
139	161004001	LAGOS LIAISON OFFICE	7,432,485.98	2,932,393.75	20,004.00	20.00	12.50	28.00	0.00	0.00	0.00	0.00	0.00	10,384,944.23
140	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	151,278,968.37	315,137,047.00	86,360,794.76	84,581,367.18	39,694,728.05	10,874,727.39	0.00	0.00	0.00	0.00	0.00	687,927,632.75
141	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
142	161007001	FEDERAL ROAD SAFETY COMMISSION	26,533,490.16	14,343,272.77	13,088,161.65	693,860,767.31	30,613,738.06	42,877,644.04	0.00	0.00	5,165,093.10	0.00	0.00	826,482,167.09
143	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	990,850.31	5,834,429.45	1,427,159.57	3,784,999.13	13,123,930.12	5,552,596.80	0.00	0.00	0.00	0.00	8,452,500.00	39,166,465.38
144	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	0.80	127,500.00	8,133,824.86	34.00	13,184,175.86	7,467,163.35	0.00	0.00	249,500.00	0.00	0.00	29,162,198.87
145	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
146	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	2,779,041.35	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	0.00	55,999,128.65
147	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
148	164003001	NATIONAL LOTTERY TRUST FUND	0.00	18,548,385.10	0.00	50,214,003.57	21,235,550.00	4,661,755.00	0.00	0.00	35,554,950.13	0.00	0.00	130,214,643.80
149	164004001	NATIONAL LOTTERY REGULATORYCOMMISSION	1,167,206.22	0.00	0.00	10,006,535.00	0.00	17,351,233.14	0.00	0.00	0.00	0.00	0.00	28,524,974.36
150	161018001	SERVICOM	0.00	0.00	0.00	9,769,200.00	0.00	0.00	0.00	0.00	0.00	0.00	13,921,648.72	23,690,848.72
151	161019001	PRESIDENTIAL TECHNICAL COMMITTEEON LAND REFORMS	0.00	576,970.65	993,586.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,570,557.35
152	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	16,043,991.71	492,413.06	2,659,699.72	104,794,211.80	9,039,372.18	5,957,890.00	0.00	0.00	0.00	0.00	33,058,590.00	172,046,168.47
153	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	27,463,982.13	78,402,329.74	48,394,198.27	50,187,972.64	3,941,753.85	274,562.40	0.00	0.00	4,370,714.84	0.00	0.00	213,035,513.88
154	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	51,346,766.77	0.00	10,262,411.70	2,098,906.43	0.00	0.00	0.00	0.00	0.00	0.00	63,708,084.90
155	""	TERTIARY EDUCATION TRUST FUND	22,134,567.58	24,748,750.01	174,776,776.07	79,234,399.68	56,786,642.40	162,499,826.38	0.00	0.00	659,745.76	0.00	0.00	520,840,707.88
		ECONOMIC SECTOR												

156	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	179,452,523.06	1,194,442,903.80	5,546,396,451.83	59,373,451.25	44,026,350.25	1,758,440.00	0.00	0.00	1,232,765,677.61	0.00	2,509,625,356.49	10,767,841,154.29
157	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTSTECHNOLOGY, KANO	13,202,258.50	5,895,260.60	8,265,277.33	35,211,343.25	11,613,195.25	363,028.00	0.00	0.00	186,121.00	0.00	0.00	74,736,483.93
158	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	18,154,180.44	5,344,308.76	25,829,399.97	30,843,502.45	35,120,860.51	47,742,667.96	0.00	0.00	0.00	0.00	153,992,513.47	317,027,433.55
159	215004001	NATIONAL CENTRE FOR AGRICULTURALMECHANISATIO N- ILORIN	6,513,583.35	22,341,670.29	24,112,364.28	20,214,380.00	12,017,139.86	14,361,362.80	0.00	0.00	0.00	0.00	0.00	99,560,500.58
160	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	31,674,095.13	33,867,318.30	29,639,183.03	43,043,908.95	13,426,551.47	10,581,391.60	0.00	0.00	0.00	0.00	0.00	162,232,448.47
161	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	0.00	5,760,396.35	24,000.00	19,682,055.61	117,875.00	621,622.26	0.00	0.00	2,000.00	0.00	46,341,468.35	72,549,417.57
162	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	2,186,228.44	16,857,198.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,043,426.97
163	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	18,000.00	2,532,783.34	315,000.00	1,491,090.73	0.00	142,215.00	0.00	0.00	0.00	0.00	0.00	4,499,089.08
164	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	35,073,971.19	6,335,428.59	4,192,460.80	13,347,240.92	2,204,550.00	11,323,256.68	0.00	0.00	743,137.50	0.00	0.00	73,220,045.68
165	215010001	NATIONAL ANIMAL PRODUCT RESEARCHINSTITUTE- ZARIA	13,890,485.07	1,326,686.75	404,500.00	1,634,000.00	0.00	0.00	0.00	0.00	204,000.00	0.00	0.00	17,459,671.82
166	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	7,611,078.16	4,513,111.49	19,080,587.78	6,700,013.00	0.00	2,782,553.00	0.00	0.00	0.00	0.00	0.00	40,687,343.43
167	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	278,567.91	2,945,483.63	3,100.00	25,142,796.81	1,247,649.13	0.00	0.00	0.00	0.00	0.00	0.00	29,617,597.49
168	215014001	COCOA RESEARCH INSTITUTE- IBADAN	5,677,903.50	10,809,186.41	28,521,316.81	25,066,600.91	10,009,707.97	2,164,258.60	0.00	0.00	3,703,109.47	0.00	0.00	85,952,083.66
169	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	8,811,651.61	5,921,708.48	25,601,358.23	4,558,862.28	30,000.00	1,450,559.14	0.00	0.00	0.00	0.00	0.00	46,374,139.74
170	215016001	RUBBER RESEARCH INSTITUTE- BENIN	5,168,651.19	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	10,450,502.32
171	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	9,742,549.50	6,812,795.72	1,548,552.10	8,541,644.00	0.00	4,692,821.00	0.00	0.00	2,588,782.00	0.00	0.00	33,927,144.33
172	215018001	NATIONAL AGRIC. EXTENSION RESEARCHLIAISON SERVICES- ZARIA	9,618,670.02	494,209.60	2,645,549.00	5,688,020.00	30,466,750.00	30,426,845.01	0.00	0.00	472,185.00	0.00	0.00	79,812,228.63
173	215019001	VETERINARY COUNCIL OF NIGERIA	4,055,771.45	1,604,518.98	524,310.39	20,304,604.98	7,369,469.18	23,678,032.76	0.00	0.00	20,659,524.80	0.00	0.00	78,196,232.54
174	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	15,422,147.30	12,127,351.12	4,060,045.57	27,093,312.69	0.00	594,542.93	0.00	0.00	0.00	0.00	0.00	59,297,399.60
175	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
176	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	2,761,090.95	18,823,288.50	18,086,356.17	9,933,000.00	0.00	14,180,592.89	0.00	0.00	0.00	0.00	0.00	63,784,328.50

177	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	21,959,593.14	14,083,844.79	54,157,657.09	26,991,697.21	0.00	61,591,666.90	0.00	0.00	1,079,699.99	0.00	0.00	179,864,159.13
178	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	2,996,198.34	10,036,287.16	5,089,983.89	21,335,059.60	15,493,477.75	24,614,085.64	0.00	0.00	7,192,476.50	0.00	0.00	86,757,568.88
179	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	19,290,839.78	2,119,652.60	6,363,909.28	26,372,745.00	12,945,018.91	13,561,332.42	0.00	0.00	25,434,713.83	0.00	0.00	106,088,211.80
180	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	3,051,072.48	1,716,650.00	8,944,169.80	11,732,000.00	6,261,846.00	13,122,566.27	0.00	0.00	8,693,847.07	0.00	0.00	53,522,151.62
181	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	17,750,334.24	46,774,946.90	47,722,083.47	28,306,260.33	0.00	13,840,536.05	0.00	0.00	589,410.00	0.00	0.00	154,983,570.98
182	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	109,143,038.82	11,454,011.83	930,000.00	17,109,170.58	0.00	2,473,800.00	0.00	0.00	0.00	0.00	0.00	141,110,021.23
183	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	13,289,157.12	11,251,074.17	3,884,040.00	4,268,380.07	0.00	16,857,654.90	0.00	0.00	0.00	0.00	0.00	49,550,306.26
184	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	4,522,655.19	7,588,694.67	1,050,275.00	0.00	278,750.00	54,411,555.55	0.00	0.00	731,968.11	0.00	0.00	68,583,898.52
185	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	2,443,950.52	35,836,500.00	4,097,282.97	0.00	6,049,732.25	0.00	0.00	0.00	0.00	0.00	1,906,645,000.00	1,955,072,465.74
186	215032001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY - OWERRI	4,636,011.36	1,117,474.56	2,024,904.76	8,189,298.92	174,108.50	615,701.60	0.00	0.00	0.00	0.00	0.00	16,757,499.71
187	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	456,336.04	77,948,656.07	9,509,757.98	33,600.20	0.00	4,069,543.66	0.00	0.00	98,750.00	0.00	15,000,000.00	107,116,643.94
188	215034001	FEDERAL COLLEGE OF HORTICULTURE,DADIN-KOWA, GOMBE	43,691,936.51	3,687,329.48	7,706,762.60	77,974,688.37	7,327,763.42	6,607,932.35	0.00	0.00	0.00	0.00	0.00	146,996,412.73
189	215035001	NATIONAL AGRICULTURAL INSURANCECORPORATION (NAIC)	771,067.70	0.00	504,481.10	28,917,892.20	0.00	3,872,976.20	0.00	0.00	0.00	0.00	0.00	34,066,417.20
190	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	2,040,022.96	0.00	1,403,450.00	18,994,983.96	0.00	904,050.00	0.00	0.00	0.00	0.00	0.00	23,342,506.92
191	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	21,678,591.35	37,944,344.70	15,315,361.60	76,359,033.47	9,131,212.00	27,599,865.10	0.00	0.00	7,124,966.00	0.00	0.00	195,153,374.23
192	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	121,621,859.85	21,312,866.72	5,870,428.46	4,680,000.00	303,450.00	13,289,641.60	0.00	0.00	2,022,227.28	0.00	0.00	169,100,473.91
193	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	6,755,975.80	5,238,572.16	5,443,964.11	10.00	14,085,163.75	8,317,217.24	0.00	0.00	248,201.20	0.00	0.00	40,089,104.26
194	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	1,795,573.35	974,264.89	42,605,258.09	19,884,423.90	3,041,822.45	5,904,672.15	0.00	0.00	0.00	0.00	0.00	74,206,014.82
195	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	649,372.85	250.00	201,000.00	5,579,840.00	3,117,256.30	1,600.00	0.00	0.00	0.00	0.00	0.00	9,549,319.16
196	215055001	OFFICE OF THE PERMANENT REPRESENTATIVETO FAO	683,559.82	723,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,407,209.82
197	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	7,801,668.48	25,054.00	7,009,813.19	3,720,984.23	0.00	1,382.00	0.00	0.00	5,000.00	0.00	0.00	18,563,901.90
198	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY ANDMARINE RESEARCH	42,060,119.02	10,782,064.12	44,585,381.23	40,813,211.00	29,755,512.44	29,148,884.00	0.00	0.00	0.00	0.00	0.00	197,145,171.81
199	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	95,040.00	18,599,104.81	12,388,784.38	57,060.00	9,858,436.50	705,451.00	0.00	0.00	21,494,713.42	0.00	0.00	63,198,590.11

200	215012002	FEDERAL UNIVERSITY OF AGRICULTURE,MAKURDI	640,763.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	640,763.76
201	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	33,196,695.94	5,678,303.04	690,673.44	38,875,924.06	42,755,770.91	67,473,952.95	0.00	0.00	39,111,129.21	0.00	0.00	227,782,449.55
202	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	2,654,293.33	99,650.00	21,268,565.36	27,678,462.95	44,842,413.95	1,655,095.94	0.00	0.00	0.00	0.00	0.00	98,198,481.53
203	220002001	DEBT MANAGEMENT OFFICE	7,001,501.36	447,288.20	3,799,115.04	83,072,047.44	33,785,704.42	20,763,594.88	0.00	0.00	221,796.25	0.00	0.00	149,091,047.59
204	220006001	INVESTMENT AND SECURITIES TRIBUNAL	550,279,703.62	733,394.39	5.00	1,288,817,707.40	7,563,205.64	2,764,476.31	0.00	0.00	201,330.00	0.00	0.00	1,850,359,822.35
205	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	6,267,657.63	2,351,591.43	0.00	16,736,880.00	0.00	4,792,805.21	0.00	0.00	1,747,600.00	0.00	52,685,019,080.97	52,716,915,615.24
206	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
207	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
208	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
209	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	18,546,482.39	11,095,670.94	18,457,912.95	14,791,204.80	49,589,909.04	20,239,323.45	0.00	0.00	0.00	0.00	0.00	132,720,503.57
210	220003001	BUDGET OFFICE OF THE FEDERATION	7,791,222.51	1,968,647.50	0.00	44,051,229.50	14,456,512.78	7,083,317.39	0.00	0.00	0.00	0.00	0.00	75,350,929.67
211	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
212	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT	7,594,132.49	0.00	4,119,000.00	32,792,250.60	26,860,407.44	33,367,074.40	0.00	0.00	6,170,655.54	0.00	136,709,368.38	247,612,888.85
213	220021001	NATIONAL BUREAU OF STATISTICS	25,200,000.00	4,983,916.33	0.00	17,600,000.00	0.00	3,558,000.00	0.00	0.00	0.00	0.00	0.00	51,341,916.33
214	220022001	NIGERIA INSTITUTE OF SOCIAL ANDECONOMIC RESEARCH	4,902,750.70	0.00	2,625,307.80	28,026,366.80	10,373,375.00	11,220,175.60	0.00	0.00	0.00	0.00	0.00	57,147,975.90
215	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
216	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	54,518,986.64	649,851.29	28,422,738.50	135,456,140.55	85,550,043.10	1,276,292,768.54	0.00	0.00	2,770,788.70	0.00	150,621,421.25	1,734,282,738.56
217	222001002	NIGERIA SPECIAL ECONOMIC ZONECOMPANY	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
218	222002001	STANDARD ORGANIZATION OF NIGERIA	49,263,647.02	1,883,150.55	8,387,524.80	39,626,930.80	34,957,839.78	8,170,185.20	0.00	0.00	0.00	0.00	0.00	142,289,278.15
219	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	35,729,946.00	102,870,446.26
220	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	187,822.05	19,300.00	385,000.78	15,135,211.65	3,808,832.72	7,786,974.49	0.00	0.00	59,020.18	0.00	16,813,544.00	44,195,705.86
221	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	5,261,868.96	291,116,717.88	9,578,637.87	51,668,754.51	22,835,327.55	17,020,742.24	0.00	0.00	0.00	0.00	0.00	397,482,049.02

222	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	7,209,879.75	74,020,080.98	6,490,000.00	259,719,387.72	161,719,598.70	21,682,734.43	0.00	0.00	5,146,701.99	0.00	3,917,637.27	539,906,020.83
223	222009001	CONSUMER PROTECTION COUNCIL	1,246,031.15	16,194,495.01	1,734,500.00	100,735,456.86	42,789,902.97	11,370,791.60	0.00	0.00	9,550,000.00	0.00	96,186,740.00	279,807,917.59
224	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	5,119,075.40	12,720,602.69	250,000.00	35,097,145.00	8,125.00	11,281,542.14	0.00	0.00	0.00	0.00	0.00	64,476,490.23
225	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
226	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	94,040,518.63	0.00	0.00	0.00	0.00	146,661,175.98	352,309,443.54
227	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	166,660,559.65	1,019,302.80	10,784,518.64	6,721,842.66	87,520.00	2,404,011.98	0.00	0.00	0.00	0.00	0.00	187,677,755.73
228	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	5,813,022.51	0.00	42,358,764.37	3,850,316.75	4,954,156.25	0.00	0.00	0.00	0.00	0.00	0.00	56,976,259.88
229	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
230	222027001	SMEDAN - H/QTRS	541,500.00	575,000.00	1,812,022.60	43,877,454.88	15,376,716.10	16,358,193.43	0.00	0.00	47,770.50	0.00	8,003,590,774.04	8,082,179,431.55
231	222030001	NIGERIAN INVESTMENT PROMOTIONCOUNCIL HQTRS	437,156.98	0.00	0.00	30,548,056.00	12,901,880.58	10,482,262.90	0.00	0.00	0.00	0.00	0.00	54,369,356.46
232	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	2,234,784.13	41,429,280.31	12,597,322.53	68,265,313.00	239,424,302.24	153,593,292.56	0.00	0.00	253,626.00	0.00	0.00	517,797,920.77
233	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	1,810,240.37	1,426,236.38	485,374.00	32,330,998.61	34,100,161.44	1,646,742.00	0.00	0.00	1,258,990.51	0.00	0.00	73,058,743.31
234	227002001	INDUSTRIAL ARBITRATION PANEL	1,235,280.84	2,437,500.62	3,290,500.00	48,126,164.40	1,540,275.00	15,775,375.57	0.00	0.00	0.00	0.00	0.00	72,405,096.43
235	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	27,937,995.79	8,291,046.45	4,715,316.85	37,431,162.99	1,020,000.00	19,954,720.86	0.00	0.00	2,632,378.37	0.00	0.00	101,982,621.31
236	227004001	NATIONAL PRODUCTIVITY CENTRE	4,281,513.38	7,215,008.96	18,218,077.00	34,297,481.00	2,267,500.00	3,738,910.00	0.00	0.00	0.00	0.00	0.00	70,018,490.34
237	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	5,708,292.65	36,326,576.39	150,000.00	2,111,600.95	414,375.01	12,667,607.26	0.00	0.00	0.00	0.00	0.00	57,378,452.26
238	227006001	GENEVA LABOUR DESK OFFICE	0.00	3,463,692.14	1,411,509.55	8,477,962.50	12,743,809.06	5,127,231.22	0.00	0.00	0.00	0.00	0.00	31,224,204.46
239	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	17,382,968.82	95,890,848.34	29,790,889.19	46,016,351.51	1,922,093.13	10,498,291.15	0.00	0.00	2,244,858.00	0.00	15,144,861.69	218,891,161.82
240	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	2,809,112.52	979,017.15	121,665,354.66	85,133,572.15	18,578,297.61	64,000.00	0.00	0.00	18,890,441.53	0.00	0.00	248,119,795.62
241	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	4,272,415.81	2,137,638.80	5,213,586.06	2,182,000.00	0.00	9,567,177.58	0.00	0.00	4,927,304.54	0.00	0.00	28,300,122.79
242	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	17,721,691.94	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	114,180,065.12
243	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	568,780,580.12	391,654.01	17,540,050.06	57,829,038.13	1,733,000.00	4,765,400.00	0.00	0.00	0.00	0.00	0.00	651,039,722.32

244	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
245	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWAIBOM 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
246	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
247	228005005	AFRICAN REGIONAL CENTRE FOR SPACEEDUCATION - 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
248	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	1,274,624.12	0.00	0.00	0.00	0.00	0.00	16,417,480.99
249	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	17,125,382.38	69,865,046.88	49,508,673.15	4,364,509.38	4,604,298.30	23,080,938.31	0.00	0.00	0.00	0.00	0.00	168,548,848.42
250	228005008	NATIONAL CENTRE FOR REMOTE SENSING -JOS, PLATEAU STATE	3,054,490.07	9,750.00	840,223.75	10,415,146.32	344,500.00	1,839,871.75	0.00	0.00	0.00	0.00	0.00	16,503,981.89
251	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	563,426.24	715,934.79	223,040.00	1,000,000.00	0.00	47,200.00	0.00	0.00	1,955,251.73	0.00	0.00	4,504,852.75
252	228005010	ADVANCED AIRCRAFT ENGINEERINGLABORATORY, GUSAU - ZAMFARA STATE	1,771,393.44	1,665.31	0.00	0.00	234,570.85	14,095.80	0.00	0.00	0.00	0.00	0.00	2,021,725.39
253	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	3,937,345.36	163,197.11	951,195.11	1,323,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,374,737.58
254	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
255	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	3,304,301.41	3,044,967.03	2,798,000.00	0.00	0.00	1,929,530.53	0.00	0.00	0.00	0.00	0.00	11,076,798.97
256	228005014	ZONAL ADVANCED SPACE TECHNOLOGYAPPLICATION, KASHERE - GOMBE STATE	2,020,647.44	1,341,674.99	0.00	2,205,000.00	0.00	1,084,500.00	0.00	0.00	0.00	0.00	0.00	6,651,822.43
257	228005016	ZONAL ADVANCE SPACE TECHNOLOGYAPPLICATION, LANGTANG , PLATEAU STATE	3,556,775.08	2,088,364.43	0.00	0.00	1,475,343.88	0.00	0.00	0.00	0.00	0.00	0.00	7,120,483.38
258	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
259	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENTAGENCY - ABUJA	33,047,095.31	63,452,605.60	21,927,500.00	33,839,295.80	1,713,700.00	7,316,324.40	0.00	0.00	7,017,775.64	0.00	0.00	168,314,296.75
260	228008002	BIORESOURCE DEVELOPMENT CENTREABUJA, 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
261	228008003	BIORESOURCE DEVELOPMENT CENTREISANLU, KOGI STATE	1,150,246.79	3,127,728.63	0.00	7,200,000.00	6,457,650.04	6,167,820.15	0.00	0.00	0.00	0.00	0.00	24,103,445.60
262	228008004	BIORESOURCE DEVELOPMENT CENTREJALINGO, 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
263	228008006	BIORESOURCE DEVELOPMENT CENTREKATSINA, KATSINA STATE	562,724.26	0.00	0.00	0.00	1,221,299.98	2,618,599.93	0.00	0.00	0.00	0.00	0.00	4,402,624.17
264	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

265	228008008	BIORESOURCE DEVELOPMENT CENTREOGBOMOSO, OYO STATE	449,399.93	1,525,025.00	0.00	0.00	3,884,851.88	3,397,178.20	0.00	0.00	0.00	0.00	0.00	9,256,455.02
266	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	314,806.15	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	17,153,245.04
267	228008010	BIORESOURCE DEVELOPMENT CENTREAROCHUKWU, ABIA STATE	2,061,050.24	0.00	0.00	0.00	2,037,740.00	1,586,324.94	0.00	0.00	0.00	0.00	0.00	5,685,115.18
268	228008011	BIORESOURCE DEVELOPMENT CENTREKANO, 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
269	228008012	BIORESOURCE DEVELOPMENT CENTRE -EFFRAYA, CROSS RIVER STATE	3,949,343.28	0.00	0.00	7,905,600.00	1,149,600.00	899,800.00	0.00	0.00	0.00	0.00	0.00	13,904,343.28
270	228008013	AQUATIC BIORESOURCES TRAINING CENTREIDAH 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
271	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	239,955.94	1,081,637.58	0.00	0.00	0.00	264,105.59	0.00	0.00	0.00	0.00	0.00	1,585,699.11
272	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
273	228008016	BIORESOURCE DEVELOPMENT CENTREDAPCHI, YOBE STATE	0.00	0.00	0.00	0.00	750,000.00	1,800,280.00	0.00	0.00	0.00	0.00	0.00	2,550,280.00
274	228008017	BIORESOURCE DEVELOPMENT CENTREDIKWA 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
275	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRIGOMBE STATE	0.00	207,978.25	0.00	0.00	381,250.01	2,515,722.00	0.00	0.00	0.00	0.00	0.00	3,104,950.26
276	228008019	BIORESOURCE DEVELOPMENT CENTRECHIBOK, BORNO STATE	0.00	180,959.50	0.00	0.00	1,124,773.13	1,375,922.50	0.00	0.00	0.00	0.00	0.00	2,681,655.12
277	228008020	BIORESOURCE DEVELOPMENT CENTRE,LANGTANG PLATEAU STATE	39,237.40	0.00	0.00	0.00	10,779,578.65	1,299,000.01	0.00	0.00	0.00	0.00	0.00	12,117,816.06
278	228008021	BIORESOURCE DEVELOPMENT CENTREMAKURDI, BENUE STATE	1,188,251.39	0.00	0.00	0.00	171,370.00	280,699.99	0.00	0.00	0.00	0.00	0.00	1,640,321.39
279	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
280	228008023	BIORESOURCE DEVELOPMENT CENTRE,ILORIN KWARA STATE	2,646,859.80	0.00	0.00	0.00	955,060.00	2,100,000.00	0.00	0.00	0.00	0.00	0.00	5,701,919.80
281	228008024	BIORESOURCE DEVELOPMENT CENTRE,ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	2,845,000.00	2,348,048.00	0.00	0.00	0.00	0.00	0.00	5,193,048.00
282	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKAAKOKO 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
283	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
284	228008027	BIORESOURCE DEVELOPMENT CENTRE,UBULU-UKU, DELTA STATE	88,000.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,088,000.00
285	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

286	228008032	BIORESOURCES DEVELOPMENT CENTREJEGA KEBBI STATE	633,637.04	843,310.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,476,947.79
287	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	366,306.39	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	46,591,829.84
288	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	1,288,439.71	1,610,284.20	1,322,163.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,220,887.06
289	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	1,201,185.39	1,085,120.87	1,332,717.50	0.00	0.00	1,659,066.15	0.00	0.00	0.00	0.00	0.00	5,278,089.91
290	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
291	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	1,365,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,365,000.00
292	228009027	TECHNOLOGY INCUBATION CENTRE,MAKURDI	0.00	0.00	1,099,098.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,099,098.30
293	228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	410,047.62	4,481,680.00	0.00	0.00	1,216,000.00	0.00	0.00	0.00	0.00	0.00	6,107,727.62
294	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	160,000.01	630,400.00	2,501,000.00	0.00	0.00	491,200.00	0.00	0.00	0.00	0.00	0.00	3,782,600.01
295	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	237,500.00	3,445,393.07	0.00	0.00	1,316,000.00	0.00	0.00	0.00	0.00	0.00	4,998,893.07
296	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	176,752.04	3,220,899.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,397,652.00
297	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	379,488.00	249,999.95	2,996,290.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,625,777.95
298	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
299	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
300	228011001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABA	1,171,308.47	1,486,245.56	8,062,461.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,720,015.15
301	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	58,680.00	163,060.00	4,173,474.08	666,055.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,061,269.08
302	228013001	TECHNOLOGY BUSINESS INCUBATORCENTRE - NNEWI	1,957,314.78	950,615.00	3,714,502.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,622,432.10
303	228014001	TECHNOLOGY BUSINESS INCUBATORCENTRE - CALABAR	145,291.47	481,778.06	2,747,858.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,374,927.77
304	228015001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MINNA	5,373,044.56	0.00	6,017,369.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,390,413.84
305	228016001	TECHNOLOGY BUSINESS INCUBATORCENTRE - WARRI	88,203.36	247,977.50	1,760,668.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,096,849.11
306	228017001	TECHNOLOGY BUSINESS INCUBATORCENTRE - 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
307	228018001	TECHNOLOGY BUSINESS INCUBATORCENTRE - GUSAU	488,228.92	589,043.86	3,814,597.42	3,430,040.00	963,125.00	309,620.00	0.00	0.00	2,500.00	0.00	0.00	9,597,155.19

308	228019001	TECHNOLOGY BUSINESS INCUBATORCENTRE - SOKOTO	286,345.00	381,298.62	1,264,821.27	3,935,925.00	57,500.00	0.00	0.00	0.00	0.00	0.00	0.00	5,925,889.88
309	228020001	TECHNOLOGY BUSINESS INCUBATORCENTRE - UYO	307,639.11	103,275.00	1,756,421.50	436,213.63	0.00	1,307,147.89	0.00	0.00	0.00	0.00	0.00	3,910,697.13
310	228021001	TECHNOLOGY BUSINESS INCUBATORCENTRE - B/ KEBBI	560,685.21	240,379.40	2,559,172.60	0.00	132,500.00	187,147.89	0.00	0.00	0.00	0.00	0.00	3,679,885.10
311	228022001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IGBOTAKO	703,527.04	533,687.90	1,953,725.80	0.00	0.00	6,200.00	0.00	0.00	0.00	0.00	0.00	3,197,140.74
312	228023001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BAUCHI	1,293,780.12	917,550.62	987,157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,198,488.24
313	228024001	TECHNOLOGY BUSINESS INCUBATORCENTRE - 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
314	228025001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BENIN	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
315	228026001	TECHNOLOGY BUSINESS INCUBATORCENTRE - OKWE ONUIMO	96,621.20	249,775.00	2,425,357.62	0.00	250.00	1,400.00	0.00	0.00	0.00	0.00	0.00	2,773,403.82
316	228027001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABEOKUTA	173,521.80	512,989.01	5,226,931.21	0.00	32.50	56.00	0.00	0.00	0.00	0.00	0.00	5,913,530.53
317	228028001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YOLA	85,155.43	239,400.00	2,581,269.38	3,110,920.00	33,250.00	136,100.00	0.00	0.00	0.00	0.00	0.00	6,186,094.80
318	228029001	TECHNOLOGY BUSINESS INCUBATORCENTRE - JOS	0.00	0.00	7,620,422.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,620,422.89
319	228030001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YENEGOA	875,369.02	7,523,570.30	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	27,943,441.35
320	228031001	NATIONAL CENTRE FOR GENETIC RESEARCHAND BIOTECHNOLOGY - IBADAN	934,879.00	698,162.43	797,360.76	483,850.00	2,952,218.95	1,190,950.05	0.00	0.00	0.00	0.00	0.00	7,057,421.19
321	228032001	ELECTRONICS DEVELOPMENT INSTITUTE(ELDI), AWKA	275,959.96	0.00	1,877,811.66	6,119.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,159,891.54
322	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	7,444,925.24	869,903.08	5,054,328.17	5,196,690.00	2,588,747.98	13,851,999.51	0.00	0.00	6,815,310.52	0.00	0.00	41,821,904.50
323	228034001	REGIONAL CENTRE FOR TECHNONOLOGYMANAGEMENT (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
324	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	1,073,409.42	18,679,769.74	15,908,910.33	12,910,695.00	2,715,133.76	6,238,565.00	0.00	0.00	3,980,949.00	0.00	43,291,542.50	104,798,974.74
325	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	9,891,066.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,891,066.79
326	228037001	CENTRE FOR SATELLITE TECHNOLOGYDEVELOPMENT - 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	0.00	5,166,471.07
327	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	6,492,217.45	552,461,233.97	125,477,959.09	85,029,958.14	4,774,621.99	101,474,545.20	0.00	0.00	26,759,856.86	0.00	0.00	902,470,392.69

328	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	693,613.83	178,980,900.65	22,888,520.57	12,611,749.27	20,931,509.75	12,136,301.63	0.00	0.00	0.00	0.00	0.00	248,242,595.70
329	228043001	NATIONAL OFFICE OF TECHNOLOGYACQUISITION 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
330	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY -ZARIA	10,102,710.77	44,717,444.17	1,419,816,001.72	46,104,807.42	558,093.62	1,403,389.39	0.00	0.00	0.00	0.00	0.00	1,522,702,447.08
331	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	1,006,567.98	1,564,621.48	316,013.33	3,772,133.00	8,926,980.80	5,640.00	0.00	0.00	0.00	0.00	0.00	15,591,956.60
332	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	1,012,798.51	14,176,831.98	41,139,950.61	6,568,729.32	0.00	6,164,996.81	0.00	0.00	19,555,369.85	0.00	0.00	88,618,677.08
333	228046002	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, 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
334	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	498,048.08	0.00	0.00	498,048.08
335	228046004	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	0.00	208,657.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	208,657.50
336	228046005	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, 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
337	228046006	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, 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
338	228046007	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, 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
339	228046008	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, 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	33,925,359.57
340	228047001	SCIENCE EQUIPMENT DEVELOPMENTINSTITUTE-ENUGU	199,858.03	7,494,646.89	30,488,983.80	9,131,180.00	0.00	260,560.00	0.00	0.00	55,728,999.50	0.00	0.00	103,304,228.21
341	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	2,014,134.94	11,883,864.19	26,355,104.80	8,124,736.84	0.00	80.00	0.00	0.00	0.00	0.00	0.00	48,377,920.77
342	228049001	ENGINEERING MATERIALS DEVELOPMENTINSTITUTE - AKURE	0.00	1,896,143.78	9,342,847.40	28,324,590.00	0.00	480,400.00	0.00	0.00	4,265,877.99	0.00	0.00	44,309,859.17
343	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	198,261.85	12,069,309.79	6,566,492.12	157,000.00	0.00	12,101,162.20	0.00	0.00	21,342,332.31	0.00	0.00	52,434,558.27
344	228050002	HEAVY LEATHER MANUFACTURE CENTRE,MAIDUGURI	75,560.00	82,605.42	5,278,542.11	0.00	0.00	660,265.00	0.00	0.00	178,987.60	0.00	0.00	6,275,960.12
345	228050003	LIGHT LEATHER MANUFACTURE CENTRE,SOKOTO	0.00	901,352.18	530,310.72	153,226.49	0.00	0.00	0.00	0.00	423,926.36	0.00	0.00	2,008,815.75
346	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	0.00	387,500.00	322,460.00	0.00	0.00	0.00	0.00	0.00	2,269,169.59	0.00	0.00	2,979,129.59
347	228050005	EFFLUENT & POLLUTION MONITORINGCENTRE, KANO	14,768.00	346,543.91	73,840.10	0.00	0.00	400,000.00	0.00	0.00	1,299,238.68	0.00	0.00	2,134,390.70
348	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA -OGUN STATE	0.00	1,716,417.92	0.00	2,000,000.00	0.00	655,956.41	0.00	0.00	0.00	0.00	0.00	4,372,374.33

349	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER,OWERRI - IMO STATE	6,288,134.02	13,253,913.23	6,548,607.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,090,654.79
350	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENTEXTENSION CENTRE, AFUZE - EDO STATE	767,850.00	936,618.39	2,921,666.08	3,400,000.00	250,000.00	2,089,930.00	0.00	0.00	0.00	0.00	0.00	10,366,064.47
351	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	24,292,492.30	13,681,688.02	107,704,123.70	22,671.77	0.00	8,476,382.27	0.00	0.00	0.00	0.00	0.00	154,177,358.05
352	228052001	POWER EQUIPMENT AND ELECTRICALMACHINERY DEVELOPMENT CENTRE - OKENE	6,325,370.30	5,785,613.58	15,983,643.19	51,653,185.78	15,200,455.65	6,193,750.00	0.00	0.00	0.00	0.00	0.00	101,142,018.49
353	228054001	SCIENCE EQUIPMENT DEVELOPMENTINTITUTE - MINNA	1,856,162.50	56,318,591.35	11,177,267.37	14,975,045.91	0.00	1,569,450.69	0.00	0.00	0.00	0.00	0.00	85,896,517.81
354	228060001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ILORIN	394,785.16	527,626.91	2,708,524.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,630,936.86
355	228061001	TECHNOLOGY BUSINESS INCUBATORCENTRE - TARABA	3,559,706.57	2,828,012.47	47,402,337.94	4,519,632.14	15,084,702.96	4,218,683.90	0.00	0.00	0.00	0.00	0.00	77,613,075.98
356	228062001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KADUNA	2,981,589.44	6,484,960.52	10,471,574.46	5,607,200.00	4,513,215.63	2,560,483.60	0.00	0.00	0.00	0.00	0.00	32,619,023.65
357	228063001	PROTOTYPE ENGINEERING DEVELOPMENTINSTITUTE , ILESHA	2,084,833.92	1,692,976.63	3,044,349.91	7,865,582.00	593,250.00	1,847,130.00	0.00	0.00	0.00	0.00	19,875,429.01	37,003,551.47
358	228064001	ADVANCE MANUFACTURING TECHNOLOGYPROGRAMME, TARABA	6,335,807.31	9,047,816.44	7,492,753.99	13,669,371.57	3,051,535.63	2,053,620.00	0.00	0.00	0.00	0.00	0.00	41,650,904.94
359	228066001	SOKOTO ENERGY RESEARCH	5,128,828.82	1,791,632.13	8,131,469.97	6,357,000.00	0.00	2,366,139.54	0.00	0.00	0.00	0.00	0.00	23,775,070.46
360	228067001	CENTRE FOR ENERGY RESEARCH ANDDEVELOPMENT, NSUKA	1,514,927.06	37,734,273.83	249,475.80	3,135,720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,634,396.68
361	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCYAND 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	9,221,398.97
362	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITYOF ILORIN	4,556,894.59	42,034,816.64	335,555.00	3,188,308.75	0.00	1,445,126.25	0.00	0.00	0.00	0.00	0.00	51,560,701.23
363	228071001	NATIONAL CENTRE FOR ENERGY ANDENVIRONMENT ,UNIVERSITY OF BENIN	5,717,984.52	256,924,026.07	25,464,044.30	54,919,834.80	0.00	29,384,474.59	0.00	0.00	0.00	0.00	0.00	372,410,364.28
364	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	12,124,767.35	131,444.22	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	19,576,403.97
365	228073001	ENERGY COMMISSION OF NIGERIA	4,900,470.96	51,057,939.18	583,302.25	40,983,600.00	0.00	1,014,641.84	0.00	0.00	0.00	0.00	24,289,540.84	122,829,495.07
366	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	1,097,725.46	2,433,497.00	3,098,025.46	0.00	4,375,892.50	3,372,890.00	0.00	0.00	0.00	0.00	0.00	14,378,030.42
367	228076001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ADO-EKITI	2,540,069.54	1,607,999,244.39	14,712,618.78	5,747,517.50	11,754,778.00	40,513,691,477.02	0.00	0.00	0.00	0.00	0.00	42,156,445,705.23
368	228077001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ILE-IFE	7,007,154.98	5,732,932.64	910,211.90	0.00	92,766.75	484,070,011.03	0.00	0.00	69,676,796.32	0.00	0.00	567,489,873.61
369	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	14,376,651.91	6,243,122,737.83	735,441,303.87	327,566,859.44	3,830,867.14	1,504,388.25	0.00	0.00	0.00	0.00	4,318,918,903.87	11,644,761,712.31

370	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	10,039,507.57	709,540,224.65	246,935,792.33	170,599,715.74	933,421,942.54	23,195,325.73	0.00	0.00	11,242,952.85	0.00	0.00	2,104,975,461.41
371	229003001	NIGERIAN RAILWAY	127,680,653.20	249,835,211.78	27,342,228.32	2,798,129,777.57	58,000,416.94	104,627,173.69	0.00	0.00	17,819,136.07	0.00	0.00	3,383,434,597.58
372	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	29,136,365.64	503,036,794.67	24,422,564.10	179,705,133.30	0.00	0.00	0.00	0.00	29,004,039.54	0.00	0.00	765,304,897.24
373	229005001	MARITIME ACADEMY, ORON	159,414,821.04	123,261,936.37	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	782,062,572.20
374	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	0.00	601,313,331.21
375	230001001	FEDERAL MINISTRY OF AVIATION	0.00	89,647,169.79	0.00	27,720,000.00	0.00	6,796,800.00	0.00	0.00	0.00	0.00	0.00	124,163,969.79
376	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
377	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	977,978,077.84	254,352,432.93	1,093,905,091.05	2,160,656,683.14	5,598,767,257.59	1,980,266,050.39	0.00	0.00	4,213,366.38	0.00	0.00	12,070,138,959.32
378	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
379	230006001	ACCIDENT AND INVESTIGATION BUREAU	397,155,542.75	10,009,901,674.04	1,776,251,257.00	201,227,088.10	130,927,838.40	73,348,715.73	0.00	0.00	22,632,322.05	0.00	0.00	12,611,444,438.07
380	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	1,241,986,395.45	136,315,666.60	128,449,239.60	17,334,674.50	10,684,497.40	0.00	0.00	0.00	0.00	0.00	1,534,770,473.55
381	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
382	231001001	FEDERAL MINISTRY OF POWER - HQTRS	2,454,157,808.22	28,394,767,670.87	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	1,246,936,432.00	35,522,210,210.97
383	231003001	NATIONAL RURAL ELECTRIFICATIONAGENCY	268,825,749.82	2,142,604,415.14	22,771,200.00	10,363,000.00	132,080,123.88	14,898,033.36	0.00	0.00	0.00	0.00	0.00	2,591,542,522.20
384	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
385	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	5,394,412.12	0.00	20,560,882.97	8,129,200.00	8,046,938.00	8,666,385.56	0.00	0.00	0.00	0.00	48,063,097.75	98,860,916.40
386	231010001	NATIONAL POWER TRAINING INSTITUTE	70,936,101.61	1,602,821,854.92	413,725.00	37,593,873.04	0.00	48,338,693.92	0.00	0.00	5,035,194.45	0.00	0.00	1,765,139,442.94
387	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
388	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
389	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	1,295,199.13	0.00	2,465,000.00	142,353,168.68	0.00	81,561,971.09	0.00	0.00	0.00	0.00	0.00	227,675,338.90
390	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	24,238,499.71	181,075,107.86	496,000.00	278,890,504.65	27,491,581.97	0.00	0.00	0.00	0.00	0.00	0.00	512,191,694.18
391	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	16,083,764.68	914,225,031.56	86,611,682.73	54,184,797.89	26,229,866.12	24,888,667.29	0.00	0.00	492,632.27	0.00	8,640,000.00	1,131,356,442.54
392	234003001	FEDERAL SCHOOL OF SURVEY, OYO	3,456,210.77	11,220,148.81	2,508,340.13	18,142,764.76	1,263,569.14	1,522,580.88	0.00	0.00	5,754,396.78	0.00	0.00	43,868,011.27

393	234004001	FEDERAL ROAD MAINTENANCE AGENCY	99,508,355.84	1,124,409,786.30	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	1,966,217,634.03
394	234005001	COUNCIL FOR THE REGULATION OFENGINEERING IN NIGERIA (COREN)	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
395	234006001	SURVEY COUNCIL OF NIGERIA	2,767,118.39	13,708,607.59	14,490,908.04	6,784,806.60	39,216,118.83	24,917,349.68	0.00	0.00	0.00	0.00	0.00	101,884,909.12
396	234007001	REGIONAL CENTRE FOR TRAINING INAEROSPACE SURVEY	97,232,615.29	10,267,616.35	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	1,019,310,246.06
397	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	5,905,504.58	0.00	0.00	122,975,544.99
398	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
399	232003001	PETROLEUM TRAINING INSTITUTE	39,112,724.60	3,877,585.80	10,051,003.37	136,874,551.46	4,628,750.00	8,594,374.00	0.00	0.00	21,357,163.44	0.00	0.00	224,496,152.66
400	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
401	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
402	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	17,019,713.18	18,547,725.00	21,408,955.64	77,419,715.08	1,352,095.00	0.00	0.00	0.00	0.00	0.00	135,748,203.89
403	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	5,044,542.86	105,459,497.49	169,898,170.43	161,850,282.98	0.00	7,445.32	0.00	0.00	0.00	0.00	1,654,644,714.87	2,096,904,653.95
404	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	0.00	123,421,357.13
405	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	3,490,385.99	29,354,379.40	59,409,401.57	33,580,709.00	0.00	0.00	0.00	0.00	24,200,000.00	0.00	0.00	150,034,875.96
406	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,528,579.37	8,631,074.79	85,220,441.05	8,330,473.02	1,215,700.00	1,700,000.00	0.00	0.00	3,113,007.13	0.00	377,092,987.84	486,832,263.20
407	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	4,250,283.55	4,494,378.81	7,471,707.24	25,650,870.56	0.00	926,420.00	0.00	0.00	0.00	0.00	0.00	42,793,660.16
408	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	31,330,887.61	17,983,706.92	23,446,316.69	3,169,500.00	29,812,610.13	2,134,295.00	0.00	0.00	0.00	0.00	0.00	107,877,316.35
409	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	5,495,750.99	43,609,813.51	5,004,162.81	40,485,205.67	6,541,650.00	7,737,956.06	0.00	0.00	3,348,252.19	0.00	0.00	112,222,791.23
410	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	5,263,678.00	2,903,764.87	34,176,461.36	0.00	11,709,084.69	0.00	0.00	0.00	472,150.60	0.00	0.00	54,525,139.51
411	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	0.00	67,240,243.09
412	233011001	AJAOKUTA STEEL COMPANY LIMITED	881,725.45	45,076,258.81	74,096,532.07	26,085,643.55	3,999,487.50	14,450,932.50	0.00	0.00	1,162,279.10	0.00	0.00	165,752,858.97
413	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	446,563.58	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	267,186,831.50
414	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

415	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	0.00	3,954,485,236.86
416	250001001	FISCAL RESPONSILIBITY COMMISSION	994,971.80	31,964,171.94	2,042,567.37	19,064,669.26	7,460,148.19	3,518,232.73	0.00	0.00	0.00	0.00	0.00	65,044,761.28
417	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	316,612,684.63	2,103,956,858.20	14,487,705.28	104,165,021.84	9,903,084.46	9,949,847.96	0.00	0.00	10,140,711.56	0.00	0.00	2,569,215,913.92
418	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	34,119,423.03	35,911,397.90	0.00	590,075,059.20	0.00	5,150,729.80	0.00	0.00	0.00	0.00	0.00	665,256,609.93
419	252037001	ANAMBRA/ IMO RBDA	22,016,848.55	75,464,149.09	44,798,606.20	39,662,141.56	4,982,776.50	3,612,679.23	0.00	0.00	235,202,792.59	0.00	0.00	425,739,993.72
420	252038001	BENIN/ OWENA RBDA	5,656,786.50	756,059,037.41	72,916,411.24	80,290,470.00	0.00	47,494,142.00	0.00	0.00	12,891,875.67	0.00	503,457,695.83	1,478,766,418.65
421	252039001	CHAD BASIN RBDA	27,202,502.40	467,611,504.50	151,469,365.01	52,400,000.00	0.00	626,000.00	0.00	0.00	1,697,997.67	0.00	12,989,785.00	713,997,154.58
422	252040001	CROSS RIVER RBDA	15,853,089.13	220,381,062.49	25,846,440.76	1,000,000.00	0.00	2,877,000.00	0.00	0.00	182,163,622.36	0.00	1,695,239,546.25	2,143,360,760.99
423	252041001	HADEJIA-JAMAÃ¸Ã»ARE RBDA	26,272,908.31	223,726,308.91	83,787,754.26	10,042,000.00	1,125,000.00	38,337,691.43	0.00	0.00	58,272,009.70	0.00	0.00	441,563,672.61
424	252042001	LOWER BENUE RBDA	3,385,660.71	234,997,396.48	69,061,822.27	14,968,676.97	450,000.00	0.00	0.00	0.00	4,048,765.04	0.00	1,500,000.00	328,412,321.45
425	252043001	LOWER NIGER RBDA	8,764,827.98	47,419,399.63	119,909,215.06	20,783,157.54	10,417,567.86	77,492,509.44	0.00	0.00	92,934,511.98	0.00	277,953,898.73	655,675,088.23
426	252044001	NIGER DELTA RBDA	7,358,015.06	265,634,606.51	5,506,151.63	7,709,526.20	0.00	64,908,561.21	0.00	0.00	69,270,972.65	0.00	167,224,976.76	587,612,810.01
427	252045001	OGUN/ OSUN RBDA	32,747,170.41	223,149,431.74	32,587,968.19	77,062.78	15,250.00	0.00	0.00	0.00	24,304,952.15	0.00	149,089,498.79	461,971,334.05
428	252046001	SOKOTO RIMA RBDA	5,872,498.24	431,393,974.77	164,182,722.50	4,025,520.00	2,493,156.25	13,292,406.35	0.00	0.00	53,349,328.41	0.00	643,626,985.84	1,318,236,592.36
429	252047001	UPPER BENUE RBDA	6,448,287.93	127,271,118.51	189,139,128.25	34,887,507.79	21,851,154.74	35,726,629.43	0.00	0.00	696,312.00	0.00	226,215,948.04	642,236,086.69
430	252048001	UPPER NIGER RBDA	1,149,232,468.75	63,422,206.50	94,788,582.24	22,051,147.19	5,193,187.50	0.00	0.00	0.00	44,527,692.40	0.00	269,745,072.40	1,648,960,356.97
431	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	2,503,401.43	18,497,079.99	7,180,689.79	7,894,313.75	25,613,439.29	9,922,262.88	0.00	0.00	10,815,357.10	0.00	178,549,950.67	260,976,494.90
432	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	165,312,177.43	10,837,238.03	5,553,210.42	666,841,147.45	37,751,562.93	11,909,244.39	0.00	0.00	5,985,000.00	0.00	0.00	904,189,580.66
433	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
434	0220011001	NIGERIA CUSTOMS SERVIVES	286,680,976.74	86,918,719.30	12,307,658.10	2,109,333,072.29	6,283,308.44	33,937,245.99	0.00	0.00	0.00	0.00	0.00	2,535,460,980.86
		LAW & JUSTICES SECTOR												
435	0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	38,108,290.09	15,910,827.07	4,566,640.00	107,413,940.00	601,242,391.90	36,276,028.48	0.00	0.00	51,144,127.35	0.00	0.00	854,662,244.89
436	0318002001	SUPREME COURT OF NIGERIA	21,669,137.05	1,850,013.38	2,729,675.69	82,380.00	8,758,026.88	17,515,295.60	0.00	0.00	8,325,895.00	0.00	0.00	60,930,423.59

437	0318003001	COURT OF APPEAL	215,990,386.99	20,752,064.72	77,580,574.08	692,637,985.64	171,808,893.96	590,380,539.79	0.00	0.00	59,200,247.84	0.00	0.00	1,828,350,693.00
438	0318004001	FEDERAL HIGH COURT-ABUJA	1,141,761,756.70	24,752,227.16	111,360,547.87	1,215,233,609.42	152,456,268.08	1,268,008,494.42	0.00	0.00	70,228,444.82	0.00	0.00	3,983,801,348.46
439	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	3,192,735,354.43	35,507,735.25	213,056,140.00	3,266,282,572.81	470,480,767.00	3,093,152,414.60	0.00	0.00	111,766,345.00	0.00	0.00	10,382,981,329.08
440	0318006001	SHARIA COURT OF APPEAL-ABUJA	29,461,246.68	5,707,703.39	4,352,500.00	158,783,600.00	19,506,937.50	27,038,100.01	0.00	0.00	5,773,000.00	0.00	0.00	250,623,087.58
441	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	917,675,196.90	40,463,182.00	59,698,990.16	910,941,575.40	175,190,295.00	742,071,000.26	0.00	0.00	53,143,428.33	0.00	0.00	2,899,183,668.04
442	0318008001	NATIONAL INDUSTRIAL COURT	419,573,243.28	105,036,368.10	138,419,339.07	1,078,389,864.24	225,511,455.43	959,631,380.89	0.00	0.00	43,078,572.33	0.00	0.00	2,969,640,223.33
443	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	370,551,580.00	2,492,800.00	78,428,500.00	225,418,200.00	238,966,500.00	554,038,200.00	0.00	0.00	0.00	0.00	0.00	1,469,895,780.00
444	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	110,698,190.49	0.00	12,567,660.46	223,000,000.00	41,619,500.00	69,704,060.28	0.00	0.00	1,494,605.06	0.00	0.00	459,084,016.29
445	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	213,026,488.65	13,066,686.75	19,331,956.70	404,784,194.05	149,429,649.52	354,484,056.02	0.00	0.00	0.00	0.00	0.00	1,154,123,031.68
446	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	1,867,186.24	22,302.35	23,823,832.32	50,284,116.76	44,628,935.62	1,787,952.80	0.00	0.00	3,436,177.63	0.00	0.00	125,850,503.72
447	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	11,432,865.34	2,644,325.00	0.00	0.00	998,448.00	0.00	0.00	15,075,638.34
448	0326003001	LEGAL AID COUNCIL	13,489,293.05	0.00	1,036,273.32	360,000.00	6,112,965.13	3,461,045.00	0.00	0.00	1,210,406.00	0.00	0.00	25,669,982.50
449	0326004001	COUNCIL OF LEGAL EDUCATION	24,087,448.47	10,073,107.92	32,072,429.10	55,982,566.56	2,062,403.58	11,955,678.39	0.00	0.00	655,807.56	0.00	0.00	136,889,441.57
450	0326005001	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	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
451	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	20,848,341.93	0.00	7,622,464.08	65,330,700.69	16,510,514.80	26,013,283.15	0.00	0.00	0.00	0.00	0.00	136,325,304.66
452	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	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
453	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	1,875,357.98	25,200.00	60,451,660.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,352,218.02
454	0326010001	NIGERIAN COPYRIGHT COMMISSION	140,000.00	934,282.08	434,200.00	0.00	7,805,527.75	3,889,420.00	0.00	0.00	67,985.10	0.00	0.00	13,271,414.93
455	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	16,712,670.93	691,812.50	37,140.00	12,991,999.99	163,150.00	1,264,395.00	0.00	0.00	1,058,750.00	0.00	0.00	32,919,918.43
456	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	48,773,892.21	8,839,718.48	125,375,165.01	22,304,413.30	33,486,553.92	0.00	0.00	126,811.80	0.00	70,546,184.71	309,452,739.43
457	0344001001	CODE OF CONDUCT BUREAU	0.00	30,836,143.91	42,300,000.00	0.00	11,697,260.00	13,910,664.24	0.00	0.00	18,100,015.23	0.00	0.00	116,844,083.38
		REGIONAL SECTOR												

458	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	197,160,615.11	2,486,067,895.29	2,600,000.00	20,460,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,706,288,510.40
459	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	86,950,568.12	4,520,809,396.79	153,279,257.29	1,368,716,543.20	19,731,292.94	1,289,475.00	0.00	0.00	14,771,283.65	0.00	0.00	6,165,547,816.99
		SOCIAL SECTOR												
460	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	73,100,640.47	56,625,726.44	67,899,536.74	12,136,000.00	9,310,805.40	33,749,789.25	0.00	0.00	6,260,410.28	0.00	0.00	259,082,908.58
461	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	19,590,389.50	7,291,032.99	6,030,728.96	42,007,235.59	12,877,402.32	51,512,491.34	0.00	0.00	41,821,734.16	0.00	0.00	181,131,014.86
462	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	1,878,130.00	13,612,527.04	68,761,335.64	157,034,058.20	0.00	22,226,677.18	0.00	0.00	0.00	0.00	0.00	263,512,728.06
463	513021002	NIGERIA FOOTBALL FEDERATION	1,401,057.48	3,159,193.08	3,377,330.17	27,560,500.00	8,048,814.75	5,357,550.00	0.00	0.00	1,795,835.80	0.00	0.00	50,700,281.27
464	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	7,326,630.12	1,203,829.45	1,795,086.36	21,084,556.00	13,712,189.63	9,975,690.55	0.00	0.00	999,555.00	0.00	0.00	56,097,537.10
465	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	27,409,609.66	30,789,734.18	16,332,258.69	309,206,582.17	141,859,849.83	24,524,403.40	0.00	0.00	0.00	0.00	21,676,555.00	571,798,992.93
466	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	52,006,840.86	73,350.00	25,355,065.30	10,963,433.42	148,400.00	114,500.00	0.00	0.00	258,882.75	0.00	0.00	88,920,472.33
467	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	11,586,202.89	135,394,279.50	8,674,787.07	52,354,791.43	27,430,271.80	27,522,154.80	0.00	0.00	157,969.90	0.00	2,341,840,237.11	2,604,960,694.50
468	517003001	UNIVERSAL BASIC EDUCATION (UBE)COMMISSION	470,032,461.69	0.00	3,057,414.59	48,668,934.04	88,335,915.53	319,083,259.47	0.00	0.00	0.00	0.00	0.00	929,177,985.32
469	517004001	WEST AFRICAN EXAMINATION COUNCIL(INTERNATIONAL)	791,754.89	302,369.88	0.00	6,141,638.40	0.00	13,471,341.88	0.00	0.00	0.00	0.00	0.00	20,707,105.04
470	517005001	JOINT ADMISSIONS MATRICULATION BOARD	1,131,761.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,131,761.65
471	517006001	WEST AFRICAN EXAMINATION COUNCIL(LOCAL)	6,757,312.06	18,953,426.75	553,717.24	6,309,303.00	128,409,148.70	0.00	0.00	0.00	0.00	0.00	0.00	160,982,907.75
472	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	0.00	891,114.43	49,000.00	0.00	0.00	2,298,285.00	0.00	0.00	0.00	0.00	0.00	3,238,399.43
473	517008001	NATIONAL LIBRARY OF NIGERIA	46,651,506.16	13,536,233.25	56,377,402.95	5,400,000.00	22,929,171.91	15,586,293.78	0.00	0.00	20,680,404.00	0.00	0.00	181,161,012.04
474	517009001	NATIONAL EXAMINATIONS COUNCIL	88,453,090.64	48,993,697.49	5,549,377.20	93,747,527.63	548,610,089.87	34,501,909.41	0.00	0.00	0.00	0.00	0.00	819,855,692.24
475	517010001	MASS LITERACY COUNCIL	7,211,474.62	2,465,315.42	51,781,736.75	74,142,792.46	25,672,349.55	64,941,782.87	0.00	0.00	0.00	0.00	0.00	226,215,451.67
476	517011001	NOMADIC EDUCATION COMMISSION	22,034,914.49	403,877.87	9,179,005.00	42,707,807.92	16,759,828.82	12,173,588.54	0.00	0.00	0.00	0.00	0.00	103,259,022.65
477	517012001	NATIONAL EDUCATION RESEARCH &DEVELOPMENT COUNCIL	15,691.56	0.00	1,797,225.00	14,728,000.00	0.00	679,604.00	0.00	0.00	153,890.00	0.00	0.00	17,374,410.56

478	517013001	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	20,952,239.27	349,622.25	89,129.00	25,724,361.26	14,684,766.30	2,485,392.40	0.00	0.00	0.00	0.00	0.00	64,285,510.48
479	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	8,802,803.14	3,163,637.36	5,358,299.93	53,665,028.10	89,647,258.11	75,202,053.58	0.00	0.00	0.00	0.00	0.00	235,839,080.21
480	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	6,165,484.93	64,603.27	8,071.19	8,872,734.70	247,275.00	963,730.50	0.00	0.00	0.00	0.00	0.00	16,321,899.59
481	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	1,635,887.14	4,691,700.00	4,101,812.00	153,434,240.98	2,997,318.52	106,195,533.63	0.00	0.00	0.00	0.00	22,016,107.00	295,072,599.27
482	517017001	NATIONAL TEACHERS INSTITUTE	7,173,748.62	0.00	7,950.00	58,586,814.98	222,500.00	0.00	0.00	0.00	0.00	0.00	0.00	65,991,013.61
483	517018001	FEDERAL POLYTECHNIC ADO-EKITI	93,009,133.22	106,297,155.01	7,906,394.20	170,176,078.88	5,683,333.12	109,360,023.84	0.00	0.00	13,211,323.90	0.00	0.00	505,643,442.17
484	517018002	FEDERAL POLYTECHNIC BAUCHI	6,121,477.82	479,995.00	11,015,395.96	0.00	3,260,133.56	24,249,161.92	0.00	0.00	5,921,987.45	0.00	0.00	51,048,151.71
485	517018003	FEDERAL POLYTECHNIC BIDA	67,354,014.24	31,841,066.80	117,363,293.96	33,655,870.61	78,275,601.10	179,300,908.45	0.00	0.00	128,450,048.30	0.00	0.00	636,240,803.45
486	517018004	FEDERAL POLYTECHNIC IDAH	41,067,308.21	27,269,195.56	35,806,187.54	75,840,852.13	25,348,762.99	130,040,396.36	0.00	0.00	32,030,358.71	0.00	0.00	367,403,061.50
487	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	10,460,358.74	0.00	4,004,943.22	1,385,673.23	9,623,184.38	30,383,208.27	0.00	0.00	2,054,345.50	0.00	0.00	57,911,713.34
488	517018006	FEDERAL POLYTECHNIC MUBI	2,493,879.19	30,968,302.16	1,836,730.00	14,313,230.00	35,747,354.95	31,941,047.61	0.00	0.00	14,785,063.64	0.00	0.00	132,085,607.56
489	517018007	FEDERAL POLYTECHNIC NASARAWA	61,075,590.66	112,100,339.05	2,046,279.43	169,033,376.17	35,047,027.79	76,999,461.54	0.00	0.00	46,769,047.07	0.00	0.00	503,071,121.72
490	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	71,153,934.03	208,015,832.17	33,646,623.19	67,257,659.50	39,169,105.09	150,680,926.95	0.00	0.00	11,050,638.80	0.00	45,001,711.40	625,976,431.15
491	517018009	FEDERAL POLYTECHNIC KADUNA	29,353,174.47	1,449,329.75	4,809,505.41	29,126,400.82	53,513,206.45	130,337,160.36	0.00	0.00	5,848,171.14	0.00	0.00	254,436,948.40
492	517018010	FEDERAL POLYTECHNIC OFFA	51,417,905.68	34,131,415.41	41,479,333.14	93,764,158.32	22,685,556.95	215,752,184.40	0.00	0.00	9,839,733.80	0.00	0.00	469,070,287.70
493	517018011	FEDERAL POLYTECHNIC EDE	3,956,992.48	2,152,238.61	2,860,000.00	30,178,420.20	11,653,745.93	13,943,158.29	0.00	0.00	0.00	0.00	0.00	64,744,555.51
494	517018012	FEDERAL POLYTECHNIC AUCHI	157,149,166.96	12,730,093.22	28,376,445.40	13,593,325.00	15,849,736.19	76,646,592.40	0.00	0.00	2,559,729.78	0.00	0.00	306,905,088.94
495	517018013	FEDERAL POLYTECHNIC NEKEDE	21,541,291.69	17,337,329.44	23,557,085.91	5.60	17,320,631.96	59,409,224.07	0.00	0.00	4,078,455.13	0.00	0.00	143,244,023.79
496	517018014	FEDERAL POLYTECHNIC OKO	34,334,667.88	16,058,984.03	59,049,169.30	82,276,986.97	589,805,715.75	206,550,826.74	0.00	0.00	107,424,433.05	0.00	0.00	1,095,500,783.72
497	517018015	FEDERAL POLYTECHNIC DAMATURU	273,346,755.60	5,538,471.16	14,358,601.80	52,967,201.00	35,642,688.53	197,052,482.75	0.00	0.00	13,986,059.58	0.00	0.00	592,892,260.42
498	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	9,368,167.00	4,897,109.23	4,613,127.63	0.00	32,233,822.31	20,912,563.69	0.00	0.00	11,692,671.77	0.00	0.00	83,717,461.62
499	517018017	FEDERAL POLYTECHNIC GWANDU	9,284,927.39	5,786,728.31	1,673,051.00	13,038,181.79	593,037.50	8,378,682.40	0.00	0.00	298,930.00	0.00	0.00	39,053,538.39

500	517018018	FEDERAL POLYTECHNIC ILARO	47,562,784.32	28,217,982.08	31,181,726.05	52,578,857.17	71,228,378.86	110,644,637.74	0.00	0.00	41,730,027.13	0.00	0.00	383,144,393.35
501	517018019	YABA COLLEGE OF TECHNOLOGY	934,135.88	5,400,399.09	2,131,340.05	9,277,164.00	51,360,003.56	52,641,007.91	0.00	0.00	1,606,509.42	0.00	0.00	123,350,559.92
502	517018020	FEDERAL POLYTECHNIC BALI	41,469,441.81	1,454,206.78	36,078,334.73	54,727,871.94	361,829,862.01	117,917,509.38	0.00	0.00	0.00	0.00	0.00	613,477,226.65
503	517018021	FEDERAL POLYTECHNIC EKOWE	97,060,000.00	5,608,192.48	15,579,255.00	18,394,730.50	1,101,188.64	800,000.00	0.00	0.00	851,816.64	0.00	0.00	139,395,183.26
504	517018022	FEDERAL POLYTECHNIC BONNY	16,526,974.16	1,347,513.03	0.00	3,838,095.00	2,282,102.58	7,784,695.17	0.00	0.00	0.00	0.00	0.00	31,779,379.94
505	517018023	FEDERAL POLYTECHNIC UKANA	24,403,366.93	17,982,995.82	2,073,370.00	3,040,000.00	0.00	3,279,123.41	0.00	0.00	27,008,285.28	0.00	0.00	77,787,141.44
506	517018024	NATIONAL INSTITUTE FOR CONSTRUCTIONTECHNOLOGY UROMI, EDO STATE	6,712,760.67	5,525,867.12	5,052,928.26	14,172,805.32	11,337,946.75	8,647,164.85	0.00	0.00	1,004,990.23	0.00	0.00	52,454,463.21
507	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	27,902,823.94	23,700,493.32	8,057,229.52	56,140,129.75	26,332,680.30	27,911,896.15	0.00	0.00	19,330,965.01	0.00	0.00	189,376,217.99
508	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	3,444,816.17	0.00	21,511,415.53	87,597,835.12	206,377,447.62	219,976,103.23	0.00	0.00	27,220,429.67	0.00	0.00	566,128,047.33
509	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	299,845.45	16,532,894.03	10,153,764.50	21,407,493.60	58,375,459.75	125,281,222.12	0.00	0.00	14,790,413.30	0.00	0.00	246,841,092.75
510	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	3,049,738.44	0.00	0.00	0.00	3,911,005.13	26,570,892.51	0.00	0.00	0.00	0.00	0.00	33,531,636.08
511	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	2,809,597.24	4,044,559.99	5,986,862.12	19,830,059.12	6,016,614.35	48,246,775.70	0.00	0.00	600,216.00	0.00	0.00	87,534,684.52
512	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	116,674,000.00	38,525,149.79	81,422,553.35	84,752,280.00	250,500,053.76	422,581,225.29	0.00	0.00	18,214,993.13	0.00	0.00	1,012,670,255.31
513	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	7,530,535.93	2,728,395.23	1,376,476.29	16,607,150.06	6,694,855.00	14,453,886.82	0.00	0.00	6,850,349.02	0.00	0.00	56,241,648.34
514	517019007	FEDERAL COLLEGE OF EDUCATION KANO	27,498,967.38	6,202,867.64	5,395,449.33	22,100,353.32	6,402,882.45	12,820,664.00	0.00	0.00	4,199,454.99	0.00	0.00	84,620,639.11
515	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	23,449,717.97	292,604.53	8,836,416.28	132,877,428.72	73,907,521.91	75,301,584.62	0.00	0.00	0.00	0.00	0.00	314,665,274.02
516	517019009	FEDERAL COLLEGE OF EDUCATIONKOTANGORA	643,316,674.28	988,375.00	1,693,516.27	16,784,384.75	666,525.00	958,468.00	0.00	0.00	0.00	0.00	0.00	664,407,943.31
517	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	7,647,139.18	259,947.00	3,588,624.44	25,676,022.46	23,974,330.04	42,819,482.62	0.00	0.00	0.00	0.00	0.00	103,965,545.73
518	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	165,736,349.58	28,158,735.85	80,053,534.19	157,468,353.60	125,681,574.19	489,679,205.59	0.00	0.00	970,676.88	0.00	0.00	1,047,748,429.87
519	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	3,156,515.08	309,546.25	27,992,628.84	53,531,579.81	44,011,747.06	141,605,033.37	0.00	0.00	41,101,706.49	0.00	0.00	311,708,756.90
520	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	104,400,990.83	4,953,966.33	28,539,906.67	54,255,010.33	70,783,906.64	128,384,606.24	0.00	0.00	45,742,982.22	0.00	0.00	437,061,369.27
521	517019014	FEDERAL COLLEGE OF EDUCATION OYO	53,935,333.02	14,754,063.58	5,850,014.28	11,389,375.59	25,431,055.02	97,920,142.59	0.00	0.00	6,189,053.15	0.00	0.00	215,469,037.23

522	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	27,855,922.36	4,562,385.47	1,831,674.47	46,944,519.59	13,374,984.75	26,335,135.37	0.00	0.00	0.00	0.00	0.00	120,904,622.02
523	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	55,118,864.64	5,053,041.25	10,534,225.93	11,895,674.00	24,451,231.50	38,773,611.71	0.00	0.00	1,975,210.82	0.00	46,868,544.66	194,670,404.51
524	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	46,908,745.20	16,610,946.25	18,848,319.10	111,927,802.80	68,345,121.50	148,579,764.74	0.00	0.00	993,938.40	0.00	0.00	412,214,637.99
525	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	36,807,884.58	0.00	25,300,000.00	42,000,000.00	0.00	220,782.40	0.00	0.00	2,151,668.42	0.00	0.00	106,480,335.40
526	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	58,724,439.15	798,600.00	21,377.00	8,974,032.80	101,163,964.07	138,820,970.00	0.00	0.00	4,828,921.90	0.00	0.00	313,332,304.92
527	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	7,899,031.31	384,690.90	4,265,009.40	19,328,070.80	70,476,291.00	137,405,766.39	0.00	0.00	0.00	0.00	0.00	239,758,859.80
528	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	45,023,039.62	4,010,265.54	6,570,171.59	12,047,466.95	26,604,573.64	10,219,777.06	0.00	0.00	15,994,129.86	0.00	0.00	120,469,424.25
529	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	42,991,310.84	288,315.04	14,844,345.41	49,402,564.58	11,251,862.87	1,932,604.59	0.00	0.00	0.00	0.00	489,207,429.18	609,918,432.51
530	517021001	UNIVERSITY OF IBADAN	504,847,115.57	10,985,131.03	5,556,855.11	80,105,030.56	47,527,260.18	22,993,991.89	0.00	0.00	4,102,982.72	0.00	0.00	676,118,367.06
531	517021002	UNIVERSITY OF LAGOS	1,320,464,066.20	14,622,121.66	1,363,161.41	117,317,197.57	536,784,409.09	259,289,896.96	0.00	0.00	5,386,761.85	0.00	0.00	2,255,227,614.75
532	517021003	UNIVERSITY OF NIGERIA, NNSUKA	71,197,888.13	77,751,798.19	3,358,870.95	31,073,780.00	12,429,970.76	23,680,193.19	0.00	0.00	19,193,497.23	0.00	0.00	238,685,998.44
533	517021004	AHMADU BELLO UNIVERSITY, ZARIA	47,630,682.43	139,919,965.38	61,730,898.30	125,104,515.78	11,653,672.56	138,566,101.27	0.00	0.00	0.00	0.00	0.00	524,605,835.72
534	517021005	OBAFEMI AWOLOWO UNIVERSITY	35,111,780.40	10,042,689.48	11,264,555.07	21,796,717.34	10,059,023.82	2,816,645.96	0.00	0.00	15,000.00	0.00	0.00	91,106,412.08
535	517021006	UNIVERSITY OF BENIN	143,985,243.64	4,286,267.38	1,984,859.47	0.00	21,383,246.00	19,886,341.65	0.00	0.00	5,432,164.88	0.00	0.00	196,958,123.01
536	517021007	UNIVERSITY OF JOS	110,495,167.77	20,739,929.05	27,224,460.54	82,509,613.57	51,555,392.29	105,922,527.78	0.00	0.00	34,587,611.98	0.00	0.00	433,034,702.98
537	517021008	UNIVERSITY OF CALABAR	23,922,662.84	27,198,867.71	9,819,685.50	15,416,000.00	6,864,296.09	69,624,394.28	0.00	0.00	81,231,815.25	0.00	0.00	234,077,721.67
538	517021009	UNIVERSITY OF ILORIN	366,954,998.44	36,845,638.52	37,728,715.07	315,212,181.19	102,318,782.24	174,882,191.14	0.00	0.00	674,012,193.01	0.00	0.00	1,707,954,699.61
539	517021010	UNIVERSITY OF ABUJA	242,354,158.75	10,559,232.68	76,464,289.53	194,553,061.16	62,073,047.50	307,531,168.24	0.00	0.00	10,167,968.01	0.00	0.00	903,702,925.87
540	517021014	UNIVERSITY OF PORT HARCOURT	262,051,666.25	33,936,956.23	5,673,510.80	127,741,774.80	472,832,162.62	458,580,826.60	0.00	0.00	0.00	0.00	0.00	1,360,816,897.30
541	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	19,157,268.77	15,059,742.43	0.00	7,030,000.00	7,774,755.55	16,898,649.45	0.00	0.00	5,421,186.44	0.00	0.00	71,341,602.65
542	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	319,180,305.10	15,939,808.51	15,812,737.04	157,831,440.03	16,861,335.69	57,447,984.89	0.00	0.00	5,064,639.28	0.00	0.00	588,138,250.53
543	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	45,984,039.78	9,352,028.10	13,843,670.04	68,085,967.26	3,008,286.54	7,263,853.15	0.00	0.00	618,691.76	0.00	0.00	148,156,536.62
544	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,MINNA	20,146,757.10	2,495,800.00	0.00	15,700,862.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,343,419.37

545	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	28,149,575.90	18,189,782.62	54,519,657.32	88,351,215.69	170,432,103.55	255,000,013.74	0.00	0.00	272,944,626.91	0.00	0.00	887,586,975.73
546	517021020	UNIVERSITY OF UYO	16,108,938.84	4,091,400.59	10,050.00	30,184,000.00	3,003,335.00	48,537,913.40	0.00	0.00	3,009,425.20	0.00	0.00	104,945,063.03
547	517021021	UNIVERSITY OF MAIDUGURI	37,490,253.06	70,751,493.95	9,371,752.35	14,386,258.17	43,071,189.64	30,530,078.61	0.00	0.00	4,460,750.90	0.00	0.00	210,061,776.68
548	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	8,062,380.85	2,401,713.10	7,439,508.82	49,248,042.00	16,276,405.53	44,750,006.65	0.00	0.00	17,749,597.11	0.00	0.00	145,927,654.06
549	517021023	BAYERO UNIVERSITY, KANO	780,818,678.23	35,809,884.38	36,353,586.04	59,652,976.80	36,093,140.67	160,989,363.17	0.00	0.00	65,608,347.75	0.00	0.00	1,175,325,977.03
550	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	8,878,913.50	2,171,982.65	0.00	54,289,086.50	864,599.88	7,513,504.35	0.00	0.00	26,247,200.59	0.00	0.00	99,965,287.47
551	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	16,874,285.23	15,610,533.97	26,891,519.25	41,899,243.67	48,088,365.74	44,882,344.71	0.00	0.00	8,478,976.38	0.00	0.00	202,725,268.94
552	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	1,324,458.77	1,536,041.85	3,288,581.45	15,641,503.40	724,710.00	282,662.00	0.00	0.00	47,982.00	0.00	0.00	22,845,939.46
553	517021027	ARABIC LANGUAGE VILLAGE BORNO	3,312,249.89	807,900.00	2,100,000.00	12,100,000.00	0.00	4,772,052.64	0.00	0.00	0.00	0.00	0.00	23,092,202.53
554	517021028	NATIONAL INSTITUE FOR NIGERIANLANGUAGES	1,343,635.57	752,154.55	0.00	0.00	0.00	400,200.68	0.00	0.00	0.00	0.00	0.00	2,495,990.80
555	517021029	FEDERAL UNIVERSITY OYE-EKITI	27,909,730.04	91,739,749.93	4,744,911.92	30,549,609.23	51,895,334.05	105,285,971.74	0.00	0.00	47,244,116.62	0.00	0.00	359,369,423.53
556	517021030	FEDERAL UNIVERSITY OTUOKE	42,756,613.84	2,455,319.22	892,716.45	84,053,913.90	13,686,622.85	80,787,340.55	0.00	0.00	5,346,589.85	0.00	0.00	229,979,116.66
557	517021031	FEDERAL UNIVERSITY DUTSE	27,707,907.13	12,733,571.71	8,259,297.66	45,985,364.64	228,411,691.91	61,695,472.08	0.00	0.00	0.00	0.00	0.00	384,793,305.13
558	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	65,613,471.72	47,357,962.24	5,775,665.61	55,546,128.90	30,730,059.02	50,290,728.22	0.00	0.00	41,932,167.09	0.00	0.00	297,246,182.81
559	517021033	FEDERAL UNIVERSITY LAFIA	3,019,531.00	45,579,989.63	3,361,260.00	58,941,800.00	0.00	4,517,142.00	0.00	0.00	0.00	0.00	0.00	115,419,722.62
560	517021034	FEDERAL UNIVERSITY DUTSIN-MA	25,521,908.46	17,340,554.89	36,052,769.50	97,745,537.60	30,144,081.19	542,777,351.78	0.00	0.00	99,905,043.74	0.00	0.00	849,487,247.16
561	517021035	FEDERAL UNIVERSITY KASHERE	17,548,758.94	15,239,930.44	36,958,253.46	81,779,086.87	17,361,118.87	72,795,199.00	0.00	0.00	2,745,973.13	0.00	0.00	244,428,320.72
562	517021036	FEDERAL UNIVERSITY LOKOJA	84,142,512.19	24,192,797.43	11,485,657.65	41,949,405.61	28,931,634.11	39,059,549.00	0.00	0.00	536,150.00	0.00	0.00	230,297,705.98
563	517021037	FEDERAL UNIVERSITY WUKARI	21,988,236.23	4,016,214.56	10,347,876.74	61,686,883.33	6,286,655.75	101,128,643.40	0.00	0.00	18,677,559.67	0.00	33,928,005.21	258,060,074.87
564	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	37,907,398.92	9,821,642.31	696,780.52	5,702,837.54	0.00	10,896,859.49	0.00	0.00	16,747,226.12	0.00	0.00	81,772,744.89
565	517021039	FEDERAL UNIVERSITYOF GASHUA	13,084,017.47	62,845,316.50	13,434,266.18	47,149,660.00	11,811,884.38	12,995,057.28	0.00	0.00	7,447,998.32	0.00	0.00	168,768,200.12
566	517021040	FEDERAL UNIVERSITYOF GUSAU	29,454,935.55	48,795,985.32	15,800.00	4,115,352.00	15,221,060.12	17,401,944.35	0.00	0.00	10,999,043.79	0.00	0.00	126,004,121.13

567	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	432,000.00	0.00	0.00	60,265,505.16	0.00	14,882,024.83	0.00	0.00	0.00	0.00	0.00	75,579,529.99
568	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIANSUKKA,ENUGU STATE	0.00	0.00	17,285.00	1,319,999.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,337,284.75
569	517021044	NIGERIAN ARMY UNIVERSITY BIU	12,456,047.90	1,948,385.73	0.00	18,059,647.94	36,104,460.93	10,131,042.30	0.00	0.00	30,978,620.91	0.00	0.00	109,678,205.71
570	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	80,750,245.95	11,705,727.59	4,342,074.97	27,989,294.98	0.00	5,990,050.80	0.00	0.00	0.00	0.00	0.00	130,777,394.29
571	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	21,614,576.47	632,500.43	1,070,387.86	11,085,499.84	4,165,390.23	12,596,272.77	0.00	0.00	552,653.60	0.00	0.00	51,717,281.21
572	517024001	NATIONAL OPEN UNIVERSITY	45,764,393.00	50,206,973.80	20,311,670.44	7,717,500.00	237,211,187.75	114,475,207.20	0.00	0.00	3,841,981.70	0.00	0.00	479,528,913.89
573	517026001	F.S.C. SOKOTO	1,481,471.38	0.00	1,809,884.25	1,648,291.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,939,647.37
574	517026002	FGC AZARE	28,400.00	1,882,012.13	8,586,875.00	19,474,418.60	10,388,945.50	9,020,418.73	0.00	0.00	23,000.00	0.00	0.00	49,404,069.96
575	517026003	FGC BUNI-YADI	8,914,559.55	3,707,280.67	1,960,651.22	660,000.00	0.00	1,368,800.00	0.00	0.00	0.00	0.00	0.00	16,611,291.43
576	517026004	FGC BIRIN YAURI	3,430,395.20	832,882.85	0.00	0.00	5,137,323.74	0.00	0.00	0.00	0.00	0.00	0.00	9,400,601.79
577	517026005	FGC DAURA	29,724,114.32	2,148,783.58	3,868,505.61	13,384,667.56	0.00	1,477,000.00	0.00	0.00	0.00	0.00	0.00	50,603,071.07
578	517026006	FGC GANYE	3,687,370.11	1,894,774.74	0.00	15,590,202.30	0.00	2,769,757.32	0.00	0.00	0.00	0.00	0.00	23,942,104.47
579	517026007	FGC GARKI	2,356,214.06	2,243,640.83	937,565.05	294,000.00	3,521,140.58	3,505,111.97	0.00	0.00	0.00	0.00	0.00	12,857,672.48
580	517026008	FGC IJANIKIN	299,451,380.61	11,000,768.73	6.00	18.00	0.00	1,058,189.54	0.00	0.00	0.00	0.00	0.00	311,510,362.89
581	517026009	FGC IKET NISE	31,709,043.34	1,987,133.96	2,791,000.00	12,159,868.44	7,542,500.00	3,802,600.00	0.00	0.00	0.00	0.00	0.00	59,992,145.74
582	517026010	FGC IKET VANDAKYA	1,454,245.19	2,138,273.01	1,191,300.00	200.00	3,001,250.00	373,800.00	0.00	0.00	30,159.47	0.00	0.00	8,189,227.67
583	517026011	FGC IKOM	1,362,567.03	3,503,656.89	0.00	0.00	0.00	1,480,000.00	0.00	0.00	0.00	0.00	0.00	6,346,223.92
584	517026012	FGC IKOT EKPENE	8,107,408.41	7,407,126.52	0.00	0.00	807,500.00	0.00	0.00	0.00	0.00	0.00	0.00	16,322,034.93
585	517026013	FGC IKURIN	985,916.30	1,398,824.49	2,344,233.16	7,085,000.00	3,500,000.00	1,310,800.00	0.00	0.00	141,992.66	0.00	0.00	16,766,766.61
586	517026014	FGC JOS	3,196,689.35	2,016,509.79	0.00	31,455,393.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,668,593.11
587	517026015	FGC KADUNA	3,513,881.83	564,106.66	0.00	0.00	0.00	6,804,000.00	0.00	0.00	0.00	0.00	0.00	10,881,988.49
588	517026016	FGC KANO	1,002,716.43	1,020,359.09	4,373,600.00	1,940,000.00	185,000.00	146,000.00	0.00	0.00	0.00	0.00	0.00	8,667,675.51
589	517026017	FGC KEFFI	834,036.44	3,723,332.22	0.00	0.00	3,370,057.03	7,919,379.82	0.00	0.00	0.00	0.00	0.00	15,846,805.51
590	517026018	FGC KIYAWA	1,820,242.96	0.00	0.00	0.00	0.00	3,244,060.98	0.00	0.00	0.00	0.00	0.00	5,064,303.94
591	517026019	FGC KWALI	666,364.19	4,699,677.76	1,321,500.00	6,000,000.00	8,118,289.46	160,000.00	0.00	0.00	2,118,925.00	0.00	0.00	23,084,756.41
592	517026020	FGC MAIDUGURI	1,276,222.50	652,017.80	600,000.00	0.00	0.00	5,129,140.00	0.00	0.00	0.00	0.00	0.00	7,657,380.30
593	517026021	FGC MINJIBIR	7,426,742.05	3,575,742.80	304,050.00	1,885,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,191,534.84
594	517026022	FGC MINNA	2,914,574.99	428,460.00	2,269,000.00	8,744,256.67	4,521,954.17	14,802,645.52	0.00	0.00	0.00	0.00	0.00	33,680,891.35

595	517026023	FGC ODIKOLOGUNA	8,285,568.27	976,363.67	949,709.76	996,600.00	3,590,936.51	804,230.00	0.00	0.00	0.00	0.00	0.00	15,603,408.20
596	517026024	FGC ODOGBOLU	1,815,161.83	4,743,588.13	4,031,819.00	2,900,000.00	1,663,256.25	86,400.00	0.00	0.00	1,101,987.52	0.00	0.00	16,342,212.72
597	517026025	FGC OGBOMOSHMO	4,299,322.83	733,121.74	0.00	27,127.08	3,437,500.00	350,000.00	0.00	0.00	0.00	0.00	0.00	8,847,071.66
598	517026026	FGC OGOJA	5,449,559.75	1,036,218.75	0.00	0.00	0.00	0.00	0.00	0.00	3,575,593.89	0.00	0.00	10,061,372.40
599	517026027	FGC OHAFIA	1,020,806.98	7,896,886.22	98,577.80	711,674.29	1,230,573.93	2,558,429.51	0.00	0.00	738,837.77	0.00	0.00	14,255,786.51
600	517026028	FGC OKIGWE	6,032,393.50	1,103,281.44	67,540.00	4,600,020.00	2,581,392.86	328,600.00	0.00	0.00	200.00	0.00	0.00	14,713,427.80
601	517026029	FGC OKPOSI	55,429,329.71	981,100.00	10,600,000.00	35,830,000.00	0.00	3,519,000.00	0.00	0.00	0.00	0.00	0.00	106,359,429.70
602	517026030	FGC ONITSHA	2,233,146.19	1,161,683.91	0.00	5,050,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,445,430.10
603	517026031	FGC PORT HARCOURT	2,680,025.41	1,627,217.20	0.00	0.00	0.00	28,800.00	0.00	0.00	0.00	0.00	0.00	4,336,042.61
604	517026032	FGC POTISKUM	15,975,136.21	49,450.00	3,314,000.00	700,000.00	0.00	2,123,120.00	0.00	0.00	0.00	0.00	0.00	22,161,706.21
605	517026033	FGC RUBBOCHI	3,406,830.09	4,068,846.36	700.00	8,176,000.20	2,250.00	45,400.00	0.00	0.00	0.00	0.00	0.00	15,700,026.65
606	517026034	FGC SOKOTO	2,152,396.82	648,346.92	0.00	2,999,999.94	0.00	1,860,000.00	0.00	0.00	1,084,279.90	0.00	0.00	8,745,023.58
607	517026035	FGC UGWOLAWO	11,168,016.08	3,156,440.72	1,383,579.45	969,892.52	456,250.00	892,406.00	0.00	0.00	2,019,356.59	0.00	0.00	20,045,941.36
608	517026036	FGC WARRI	42,809,691.28	0.00	0.00	2,238,600.00	98,000.00	1,761,194.99	0.00	0.00	115,180.00	0.00	0.00	47,022,666.27
609	517026037	FGC ZARIA	19,560,717.83	0.00	1,581,000.00	20,065,000.00	869,397.19	195,800.00	0.00	0.00	0.00	0.00	0.00	42,271,915.02
610	517026038	FGC, BILLIRI	32,617,120.17	3,785,055.41	2,090,000.00	10,100,000.00	0.00	6,841,951.13	0.00	0.00	0.00	0.00	0.00	55,434,126.71
611	517026039	FGC, IDO-ANI	5,318,088.03	1,911,862.25	2,479,468.28	5,764,000.00	0.00	9,039,400.00	0.00	0.00	0.00	0.00	0.00	24,512,818.56
612	517026040	FGC, IKOLE	1,260,587.15	176,553.58	0.00	45,000.00	0.00	752,410.00	0.00	0.00	0.00	0.00	0.00	2,234,550.73
613	517026041	FGGC ABAJI	2,636,843.36	5,151,918.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,788,761.81
614	517026042	FGGC ABULOMA	1,778,576.17	638,317.08	1,980,304.20	0.00	625,000.00	0.00	0.00	0.00	501,900.00	0.00	0.00	5,524,097.45
615	517026043	FGGC AKURE	2,394,042.40	1,600,902.38	300.00	997,000.00	0.00	3,221,200.00	0.00	0.00	0.00	0.00	0.00	8,213,444.78
616	517026044	FGGC ANKA	1,853,569.65	2,434,738.86	600.00	39,000.00	0.00	405,700.00	0.00	0.00	0.00	0.00	0.00	4,733,608.50
617	517026045	FGGC BAJOGA	2,720,863.19	2,128,354.22	35,700.00	3,580,000.00	4,475,000.00	457,000.00	0.00	0.00	0.00	0.00	0.00	13,396,917.40
618	517026046	FGGC BAKORI	16,646,215.69	0.00	2,179,488.50	11,431,164.11	375,000.00	0.00	0.00	0.00	0.00	0.00	0.00	30,631,868.30
619	517026047	FGGC BAUCHI	108,766,117.36	0.00	2,105,000.00	11,639,966.24	0.00	9,795,700.00	0.00	0.00	0.00	0.00	0.00	132,306,783.59
620	517026048	FGGC BENIN	16,200,207.54	96,700.00	3,197,325.00	840,000.00	0.00	7,764,367.00	0.00	0.00	0.00	0.00	0.00	28,098,599.54
621	517026049	FGGC BIDA	44,772,313.27	7,094,700.84	6,591,925.10	3,695,600.00	0.00	3,668,390.00	0.00	0.00	0.00	0.00	0.00	65,822,929.21
622	517026050	FGGC BWARI	224,194.11	446,402.07	158,000.00	122,000.00	0.00	492,150.00	0.00	0.00	0.00	0.00	0.00	1,442,746.18

623	517026051	FGGC CALABAR	2,325,091.16	585,211.71	0.00	0.00	652,148.44	1,580,080.00	0.00	0.00	139,693.49	0.00	0.00	5,282,224.79
624	517026052	FGGC EFON ALAYE	693,864.11	5,936,660.36	20,000.00	1,737,000.00	172,375.00	0.00	0.00	0.00	0.00	0.00	0.00	8,559,899.47
625	517026053	FGGC EFON IMNRINGI	15,680,483.50	2,615,157.10	254,700.00	0.00	0.00	2,140,622.54	0.00	0.00	0.00	0.00	0.00	20,690,963.14
626	517026054	FGGC ENUGU	171,845,149.72	2,552,512.62	2,649,439.99	0.00	1,593,822.07	1,235,413.00	0.00	0.00	878,105.49	0.00	0.00	180,754,442.89
627	517026055	FGGC EZZAMGBO ABAKALIKI	8,342,647.90	2,641,205.70	1,200,000.00	7,300,000.00	952,062.50	572,800.00	0.00	0.00	0.00	0.00	0.00	21,008,716.10
628	517026056	FGGC GBOKO	2,490,324.42	1,142,370.70	653,243.91	0.00	1,343,737.50	893,838.91	0.00	0.00	0.00	0.00	0.00	6,523,515.44
629	517026057	FGGC GUSAU	6,169,641.13	1,246,963.85	0.00	13,648,773.00	2,942,314.30	0.00	0.00	0.00	496,252.48	0.00	0.00	24,503,944.75
630	517026058	FGGC GWANDU	3,123,818.50	2,584,328.89	0.00	9,180,000.00	0.00	1,199,000.00	0.00	0.00	15,000.00	0.00	0.00	16,102,147.39
631	517026059	FGGC IBILLO	3,623,859.66	0.00	0.00	0.00	0.00	886,400.00	0.00	0.00	0.00	0.00	0.00	4,510,259.66
632	517026060	FGGC IBUSA	2,372,004.46	988,170.44	84,983.86	11,812,969.98	0.00	1,574,163.78	0.00	0.00	0.00	0.00	0.00	16,832,292.52
633	517026061	FGGC IKOT-OBIO-ITONG	17,350,865.41	2,572,735.07	5,900,392.13	2,606,000.00	17,350.00	0.00	0.00	0.00	0.00	0.00	0.00	28,447,342.62
634	517026062	FGGC ILORIN	9,575,727.57	1,341,907.60	0.00	0.00	0.00	4,772,563.38	0.00	0.00	0.00	0.00	0.00	15,690,198.54
635	517026063	FGGC IPETUMODU	2,736,107.73	1,639,167.32	0.00	3,293,784.88	1,575,200.00	1,294,000.00	0.00	0.00	0.00	0.00	0.00	10,538,259.93
636	517026064	FGGC JALINGO	20,522,561.80	4,073,636.99	715,000.00	20,915,207.50	0.00	6,629,856.45	0.00	0.00	0.00	0.00	0.00	52,856,262.74
637	517026065	FGGC KABBA	8,489,072.57	9,825,469.94	0.00	600,004.00	0.00	1,021,337.53	0.00	0.00	0.00	0.00	0.00	19,935,884.03
638	517026066	FGGC KAZAURE	10,456,096.97	976,395.00	2,905,300.00	19,600,000.00	2,768,521.13	0.00	0.00	0.00	1,072,439.88	0.00	0.00	37,778,752.97
639	517026067	FGGC KEANA	1,337,154.33	3,228,920.86	0.00	1,600,942.53	109,200.00	0.00	0.00	0.00	0.00	0.00	0.00	6,276,217.71
640	517026068	FGGC LANGTANG	1,477,183.87	2,913,034.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,390,217.95
641	517026069	FGGC LEJJA	964,105.83	4,863,913.07	1,497,066.85	0.00	0.00	4,496,136.76	0.00	0.00	0.00	0.00	0.00	11,821,222.51
642	517026070	FGGC MONGUNO	2,108,287.34	4,135,686.20	18.00	2,160,000.00	0.00	1,080,473.20	0.00	0.00	0.00	0.00	0.00	9,484,464.74
643	517026071	FGGC NEW BUSA	3,996,768.28	3,900,184.46	1,702,314.20	15,220,000.00	0.00	2,060,016.18	0.00	0.00	193,207.40	0.00	0.00	27,072,490.52
644	517026072	FGGC OMU-ARAN	1,611,796.24	8,700,232.80	1,681,760.10	0.00	0.00	7,598,934.92	0.00	0.00	16,000.00	0.00	0.00	19,608,724.06
645	517026073	FGGC OWERRI	4,953,460.41	2,161,156.60	1,174,705.00	0.00	378,250.00	6,949,216.02	0.00	0.00	0.00	0.00	0.00	15,616,788.04
646	517026074	FGGC OYO	2,557,295.54	3,130,173.18	600.00	3,602,800.00	0.00	128,180.00	0.00	0.00	0.00	0.00	0.00	9,419,048.72
647	517026075	FGGC SHAGAMU	3,959,073.93	3,824,564.79	54,600.00	0.00	0.00	616,000.00	0.00	0.00	0.00	0.00	0.00	8,454,238.71
648	517026076	FGGC GUMI TAMBAWAL	1,787,154.52	274,900.00	0.00	8,774,514.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,836,568.52

649	517026077	FGGC UMUAHIA	1,663,191.72	2,885,537.13	0.00	1,808,130.47	813,729.50	2,127,168.84	0.00	0.00	0.00	0.00	0.00	9,297,757.66
650	517026078	FGGC WUKARI	12,812,082.10	6,532,236.43	18,000.00	18,136,508.10	0.00	954,600.00	0.00	0.00	1,010,002.00	0.00	0.00	39,463,428.64
651	517026079	FGGC, YOLA	12,425,610.29	1,633,968.78	0.00	8,522,720.00	1,308,275.00	2,933,140.23	0.00	0.00	0.00	0.00	0.00	26,823,714.30
652	517026080	FSTC AHOADA	12,131,731.35	2,938,951.89	285,000.00	4,561,800.00	2,857,000.00	15,527,167.20	0.00	0.00	0.00	0.00	0.00	38,301,650.43
653	517026081	FSTC AWKA	70,955,037.81	295,566.64	1,488,902.00	1,360,000.00	0.00	12,419,322.99	0.00	0.00	0.00	0.00	0.00	86,518,829.45
654	517026082	FSTC JUBU-IMUSHIN	1,075,378.87	10,170,213.30	503,480.00	0.00	3,773,609.74	9,807,452.03	0.00	0.00	0.00	0.00	0.00	25,330,133.93
655	517026083	FSTC MICHIKA	3,674,275.93	1,487,150.00	2,210.00	1,440,740.00	1,163,270.79	11,580,877.76	0.00	0.00	0.00	0.00	0.00	19,348,524.48
656	517026084	FSTC TUNGBO - YENAGOA	7,827,825.92	2,279,856.80	1,808,450.00	100,000.00	940,072.18	29,990,322.57	0.00	0.00	0.00	0.00	0.00	42,946,527.48
657	517026085	FSTC USI-EKITI	2,191,315.80	2,138,834.31	0.00	6.00	0.00	22,105,137.82	0.00	0.00	0.00	0.00	0.00	26,435,293.93
658	517026086	FTC IKARE	5,477,600.18	6,078,247.06	2,180,866.88	6,352,000.00	0.00	6,606,306.82	0.00	0.00	5,120,765.10	0.00	0.00	31,815,786.04
659	517026087	FTC ILESA	2,128,787.43	5,933,681.73	1,125,334.89	2,649,428.57	53,000.00	1,271,085.62	0.00	0.00	0.00	0.00	0.00	13,161,318.25
660	517026088	FTC JALINGO	7,080,663.25	857,235.01	1,752,800.00	7,554,998.00	3,094,500.00	1,992,800.00	0.00	0.00	0.00	0.00	0.00	22,332,996.26
661	517026089	FTC KAFANCHAN	5,766,242.39	9,750.00	117,057.14	2,048,000.00	149,875.00	42,730.00	0.00	0.00	0.00	0.00	0.00	8,133,654.53
662	517026090	FTC LASSA	2,157,959.23	3,764,024.90	0.00	10,442,390.00	0.00	11,038,148.17	0.00	0.00	0.00	0.00	0.00	27,402,522.30
663	517026091	FTC OHANSO	3,820,017.01	3,348,695.99	0.00	0.00	0.00	57,000.00	0.00	0.00	0.00	0.00	0.00	7,225,713.00
664	517026092	FTC OROZO	3,430,170.29	2,066,943.75	1,334,848.56	1,093,000.00	0.00	1,006,800.00	0.00	0.00	0.00	0.00	0.00	8,931,762.60
665	517026093	FTC OTOBI	774,277.34	11,030,238.68	0.00	302,366.89	1,692,428.25	1,619,339.20	0.00	0.00	0.00	0.00	0.00	15,418,650.36
666	517026094	FTC OTUPKO	2,284,216.39	4,747,236.70	0.00	0.00	0.00	4,399,940.81	0.00	0.00	644,639.19	0.00	0.00	12,076,033.09
667	517026095	FTC SHIRORO	18,773,528.15	7,695,692.48	584,500.00	10,277,777.78	0.00	5,891,600.00	0.00	0.00	0.00	0.00	0.00	43,223,098.41
668	517026096	FTC UROMI	3,827,272.48	17,500.00	3,601,402.84	0.00	0.00	305,660.00	0.00	0.00	0.00	0.00	0.00	7,751,835.31
669	517026097	FTC UYO	8,588,113.06	613,675.00	4,928,500.00	14,100,000.00	0.00	4,411,302.43	0.00	0.00	0.00	0.00	0.00	32,641,590.49
670	517026098	FTC YABA	47,536,155.05	1,478,419.09	7,080,415.23	3,090,006.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,184,995.37
671	517026099	FTC ZURU	11,232,867.30	641,610.65	0.00	0.00	618,750.00	0.00	0.00	0.00	0.00	0.00	0.00	12,493,227.95
672	517026100	KING'S COLLEGE	2,003,557.61	4,938,678.35	9,239,100.00	3,550,064.00	0.00	840,000.00	0.00	0.00	0.00	0.00	0.00	20,571,399.96
673	517026101	QUEEN'S COLLEGE LAGOS	2,311,908.51	6,271,126.46	1,159,308.70	3,990,000.00	1,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,482,343.66
674	517026102	SULEJA ACADEMY	802,456.94	3,438,990.54	2,966,863.28	102,000.00	145,000.00	531,100.00	0.00	0.00	0.00	0.00	0.00	7,986,410.76
675	517026103	FSTC,DOMA	4,073,266.12	3,492,517.63	1,063,623.53	0.00	1,994,924.00	1,056,130.60	0.00	0.00	0.00	0.00	0.00	11,680,461.88
676	517026104	FSTC DAYI	10,825,840.44	1,162,869.87	3,863,240.57	23,760,000.00	540,566.84	3,501,928.00	0.00	0.00	0.00	0.00	0.00	43,654,445.72
677	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	86,860.95	16,103.50	726,479.30	16,726,788.21	3,176,447.00	9,489,121.30	0.00	0.00	0.00	0.00	0.00	30,221,800.26

678	517028001	UNESCO PARIS	0.00	350,936.67	0.00	0.00	0.00	1,233,965.80	0.00	0.00	0.00	0.00	0.00	1,584,902.47
679	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	1,873,653.13	604,590.20	24,688,236.80	58,460,755.80	36,848,870.79	100,653,057.73	0.00	0.00	7,275,968.40	0.00	0.00	230,405,132.85
680	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	3,345,422,591.49	1,864,486.17	828,944,910.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,176,231,987.72
681	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	146,253,315.62	68,375,116.47	27,561,253.25	294,320,323.00	3,713,062.50	1,494,154.00	0.00	0.00	119,501,491.99	0.00	0.00	661,218,716.83
682	521002001	NATIONAL HEALTH INSURANCE SCHEME	215,956.48	0.00	8,349,145.00	67,275,666.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,840,768.28
683	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	133,089,243.17	136,451,638.80	1,509,680.00	155,193,310.00	58,437,507.50	15,672,947.40	0.00	0.00	2,552,463,053.36	0.00	0.00	3,052,817,380.23
684	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	1,094,314.25	0.00	0.00	0.00	331,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,425,814.25
685	521006001	RADIOGRAPHERS REGISTRATION BOARD	834,000.00	1,491,093.53	513,000.00	26,611,083.50	2,749,543.50	3,227,219.85	0.00	0.00	0.00	0.00	0.00	35,425,940.38
686	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	359,200.00	141,665.00	804,006.81	1,200,000.00	300,000.00	533,840.00	0.00	0.00	0.00	0.00	0.00	3,338,711.81
687	521008001	HEALTH RECORDS REGISTRATION BOARD	1,329,321.00	356,819.75	454,208.52	6,292,000.00	10,473,547.68	8,464,508.58	0.00	0.00	0.00	0.00	0.00	27,370,405.53
688	521009001	OPTOMETRIST AND DISPENSING OPTICIANSBOARD OF NIGERIA	1,721,370.00	516,600.00	78,500.00	11,705,000.00	3,461,716.92	4,073,285.04	0.00	0.00	0.00	0.00	0.00	21,556,471.96
689	521010001	COMMUNITY HEALTH PRACTITONERSREGISTRATION BOARD	45,960.00	1,050,000.00	1,210,442.45	2,383,880.00	4,492,676.29	1,651,678.95	0.00	0.00	0.00	0.00	0.00	10,834,637.69
690	521011001	NURSING AND MIDWIFERY COUNCIL	4,552,869.15	7,775,494.85	3,938,535.00	2,783,605.00	0.00	11,962,506.60	0.00	0.00	1,089,994.50	0.00	0.00	32,103,005.10
691	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	3,056,058.19	0.00	2,841,338.00	16,976,467.62	3,893,435.00	2,603,887.00	0.00	0.00	0.00	0.00	0.00	29,371,185.81
692	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	1,964,978.92	2,240,148.95	2,881,544.10	14,664,972.00	3,802,975.00	1,114,547.40	0.00	0.00	0.00	0.00	0.00	26,669,166.37
693	521014001	NATIONAL AGENCY FOR FOOD AND DRUGADMINISTRATION AND CONTROL	1,812,870.92	37,741,596.80	1,146,494.91	0.00	0.00	0.00	0.00	0.00	73,449,553.93	0.00	0.00	114,150,516.55
694	521015001	MEDICAL REHABILITATION THERAPY BOARD	15,328,762.69	47,796.50	694,029.20	5,115,368.10	874,062.50	1,000,088.00	0.00	0.00	0.00	0.00	0.00	23,060,106.98
695	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGYAND THERAPY, ENUGU	1,563,809.94	825,305.00	4,047,099.93	220,000.00	0.00	0.00	0.00	0.00	9,936,299.94	0.00	0.00	16,592,514.81
696	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	213,544.79	328,227.02	0.00	0.00	7,125.00	304,939.00	0.00	0.00	0.00	0.00	0.00	853,835.81
697	521018001	NURSE TUTOR TRAINING - ENUGU	341,189.98	149,999.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	491,189.94
698	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	7,203,385.00	0.00	1,500,000.00	3,000,000.00	1,544,437.50	1,269,100.00	0.00	0.00	6,000.00	0.00	0.00	14,522,922.50
699	521020001	NURSE TUTOR TRAINNING KADUNA	1,824,527.51	0.00	0.00	0.00	1,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,074,527.51
700	521021001	NURSE TUTOR TRAINNING IBADAN	198,739.50	140,577.45	0.00	0.00	7,875.00	618,759.52	0.00	0.00	0.00	0.00	0.00	965,951.47

701	521022001	NATIONAL POST GRADUATE MEDICALCOLLEGE OF NIGERIA-IJANIKIN LAGOS	20,143,962.05	21,875.00	438,767.58	7,968,025.00	2,069,281.06	2,791,942.72	0.00	0.00	0.00	0.00	0.00	33,433,853.42
702	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	2,654,373.28	298,799.56	1,113,160.00	4,284,735.00	5,049,866.50	3,089,576.60	0.00	0.00	0.00	0.00	0.00	16,490,510.93
703	521024002	PHC TUTORS PROGRAMME,KADUNAPOLYTE CHNIC	1,278,493.10	0.00	160,500.00	299,200.00	226,375.00	707,000.00	0.00	0.00	0.00	0.00	0.00	2,671,568.10
704	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	3,159,402.48	238,073.13	451,304.90	3,470,530.00	3,410,196.00	1,118,235.70	0.00	0.00	0.00	0.00	0.00	11,847,742.21
705	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	978,455,449.28	46,359,361.71	67,205,971.44	106,295,063.20	86,211,028.64	821,447,750.37	0.00	0.00	239,283,677.56	0.00	0.00	2,345,258,302.19
706	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	85,304,233.77	6,332,906.56	12,725,143.99	1,289,550.00	2,360,706.25	7,928,129.80	0.00	0.00	23,064,508.26	0.00	0.00	139,005,178.62
707	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	305,311,152.07	9,845,388.17	10,123,014.08	31,846,401.75	190,774.31	8,440,100.60	0.00	0.00	129,498,417.90	0.00	0.00	495,255,248.88
708	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	52,820,037.55	23,798,088.42	0.00	55,850,168.60	68,938,778.13	55,279,920.00	0.00	0.00	52,216,644.11	0.00	0.00	308,903,636.80
709	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	21,788,821.08	21,730,994.00	27,058,946.76	9,413,630.26	21,553,151.00	37,769,515.84	0.00	0.00	43,722,656.31	0.00	0.00	183,037,715.25
710	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	15,689,531.19	6,307,256.93	449,461.40	1,258,066.67	7,037,244.99	3,486,021.32	0.00	0.00	12,083,035.92	0.00	0.00	46,310,618.42
711	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	2,987,108.87	2,682,538.42	411,971.63	26,445,107.26	6,743,543.75	6,597,175.00	0.00	0.00	11,104,162.73	0.00	0.00	56,971,607.66
712	521026008	JOS UNIVERSITY TEACHING HOSPITAL	8,444,472.05	4,179,313.21	5,107,384.02	2.00	2,829,637.26	31,154,301.71	0.00	0.00	13,103,227.32	0.00	0.00	64,818,337.57
713	521026009	UNIVERSITY OF PORT-HARCOURT TEACHINGHOSPITAL	3,367,108.75	93,214,013.17	26,550,818.59	0.00	2,629,051.41	6,068,037.20	0.00	0.00	93,700,648.45	0.00	0.00	225,529,677.58
714	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	8,631,668.74	32,721,905.45	529,900.00	63,811,212.80	47,665,369.75	42,340,065.00	0.00	0.00	35,509,067.36	0.00	0.00	231,209,189.10
715	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	488,498.16	1,856,243.27	10,233,699.33	4,944,444.48	0.00	6,024,826.38	0.00	0.00	157,930,262.26	0.00	0.00	181,477,973.89
716	521026012	USMANU DANFODIO UNIVERSITY TEACHINGHOSPITAL, SOKOTO	4,507,215.09	3,553,869.28	16,547,450.71	6,738,200.00	0.00	3,744,000.00	0.00	0.00	43,705,351.83	0.00	0.00	78,796,086.90
717	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	46,011,093.76	103,903,960.48	29,685,879.92	46,374,572.93	2,228,508.13	109,604,879.32	0.00	0.00	13,555,742.80	0.00	0.00	351,364,637.33
718	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	2,312,738.67	2,793,965.10	10,725,433.67	0.00	0.00	3,017,661.14	0.00	0.00	0.00	0.00	0.00	18,849,798.59
719	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL,GWAGWALADA	6,166,010.65	2,063,988.91	17,822,162.86	4,814,200.00	1,805,025.25	6,092,293.66	0.00	0.00	28,852,271.45	0.00	0.00	67,615,952.78
720	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	15,572,685.44	3,299,801.88	34,637,754.78	22,247,902.77	0.00	331,374.00	0.00	0.00	12,715,544.51	0.00	171,134,033.90	259,939,097.28
721	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	34,818,420.21	35,753,600.91	13,248,116.77	70,890,471.20	26,820,049.75	121,646,065.94	0.00	0.00	56,551,488.85	0.00	0.00	359,728,213.63
722	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	5,350,523.32	0.50	873,323.36	35,237,323.30	5,151,011.12	28,835,737.63	0.00	0.00	17,103,633.65	0.00	0.00	92,551,552.89
723	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	9,460,758.08	24,761,608.96	9,914,426.12	14,806,511.63	926,100.00	9,790,323.62	0.00	0.00	86,325,467.62	0.00	0.00	155,985,196.02
724	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	301,049.31	1,147,000.16	4,640,007.30	504,952.77	3,678,579.64	1,730,582.28	0.00	0.00	50,472,900.70	0.00	0.00	62,475,072.14

725	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	302,179.52	3,048,593.96	1,355,834.43	5,817,000.00	712,425.00	766,818.00	0.00	0.00	53,462,120.68	0.00	0.00	65,464,971.59
726	521027003	FEDERAL MEDICAL CENTRE - ABUJA	3,561,326.81	1,620,005.49	102,755,980.16	89,307,641.33	5,903,472.80	16,004,967.84	0.00	0.00	75,893,771.51	0.00	0.00	295,047,165.93
727	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	965,000.00	25,000.00	0.00	0.00	758,614.00	0.00	0.00	0.00	0.00	0.00	1,748,614.00
728	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	78,648,370.68	1,720,200.57	1,959,730.86	9,942,809.40	58,500.00	176,243.80	0.00	0.00	200,306.92	0.00	0.00	92,706,162.23
729	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	16,953,186.83	1,446,745.35	8,507,310.14	18,070,641.90	11,599,552.43	41,081,317.80	0.00	0.00	31,414,087.95	0.00	0.00	129,072,842.39
730	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	9,519,367.41	5,379,123.81	3,185,572.92	35,750,273.24	19,636,682.81	5,068,548.50	0.00	0.00	56,021,109.16	0.00	0.00	134,560,677.84
731	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL,KWARE-SOKOTO	4,322,469.22	45,500.00	6,942,000.00	6,589,263.75	0.00	0.00	0.00	0.00	55,811.90	0.00	0.00	17,955,044.88
732	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	9,734,592.38	5,136,971.02	6,011,810.28	24,223,981.65	3,348,106.39	9,347,037.35	0.00	0.00	48,673,547.59	0.00	0.00	106,476,046.64
733	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	20,232,114.57	7,767,276.70	10,622,218.16	41,402,194.30	14,683,240.60	14,930,957.25	0.00	0.00	76,200,897.05	0.00	0.00	185,838,898.62
734	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,748,573.27	0.00	56,400.00	0.00	428,925.00	9,294,070.00	0.00	0.00	5,597,968.61	0.00	0.00	17,125,936.88
735	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	36,838,593.43	21,040,814.34	33,981,533.46	19,475,788.73	2,689,907.03	25,893,802.83	0.00	0.00	39,813,182.37	0.00	0.00	179,733,622.20
736	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	58,328,525.00	19,709,117.51	6,785,538.10	33,682,000.00	1,478,908.84	4,747,573.97	0.00	0.00	55,494,720.76	0.00	0.00	180,226,384.18
737	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	4,516,018.10	1,247,612.50	2,121,227.50	531,700.00	18,898,161.11	1,309,630.00	0.00	0.00	18,002,565.64	0.00	0.00	46,626,914.85
738	521027016	NATIONAL TB AND LEPROSY REFERREDHOSPITAL AND TRAINING, ZARIA	15,929,160.45	10,338,877.50	6,098,500.00	13,960,000.00	0.00	2,069,624.00	0.00	0.00	45,348,043.67	0.00	0.00	93,744,205.63
739	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	12,985,324.49	4,289,807.75	10,164,853.00	0.00	163,750.00	10,356,856.40	0.00	0.00	139,924,049.07	0.00	0.00	177,884,640.71
740	521027018	FEDERAL MEDICAL CENTRE, OWO	10,287,231.96	4,316,700.21	3,153,000.00	15,168,619.73	0.00	11,900.00	0.00	0.00	17,286,209.49	0.00	0.00	50,223,661.39
741	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	6,623,565.25	14,940,897.84	2,406,513.75	14,638,050.98	1,401,352.24	2,600,662.06	0.00	0.00	100,274,994.21	0.00	0.00	142,886,036.33
742	521027020	FEDERAL MEDICAL CENTRE, OWERRI	13,502,082.26	8,583,297.49	20,337,147.43	0.00	6,687,596.04	2,934,391.55	0.00	0.00	122,798,992.57	0.00	0.00	174,843,507.33
743	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	81,555,769.47	7,002,904.52	14,945,618.28	11,745,000.00	2,863,900.38	6,231,340.00	0.00	0.00	73,663,445.70	0.00	0.00	198,007,978.35
744	521027022	FEDERAL MEDICAL CENTRE, KATSINA	72,835,393.48	79,389,497.34	17,610,273.50	69,177,708.40	9,068,735.00	45,179,875.20	0.00	0.00	156,951,963.77	0.00	0.00	450,213,446.69
745	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	22,529,889.69	999,571.51	7,143,783.70	4,557,278.55	0.00	5,066,712.93	0.00	0.00	30,458,033.27	0.00	0.00	70,755,269.65
746	521027025	FEDERAL MEDICAL CENTRE, ASABA	9,683,177.50	7,396,393.11	3,850,000.00	0.00	7,383,419.50	15,121,923.59	0.00	0.00	73,794,116.97	0.00	0.00	117,229,030.68

747	521027026	FEDERAL MEDICAL CENTRE, BIDA	5,807,483.70	13,990,311.73	12,311,982.59	19,933,007.52	34,500.00	6,377,515.65	0.00	0.00	118,823,854.64	0.00	0.00	177,278,655.83
748	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	25,933,445.76	1,825,075.43	22,481,978.13	28,169,110.00	0.00	3,776,231.27	0.00	0.00	55,215,876.04	0.00	0.00	137,401,716.63
749	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	20,655,486.90	1,333,812.15	7,195,537.40	14,108,417.90	5,275,460.14	13,088,294.42	0.00	0.00	48,352,931.07	0.00	0.00	110,009,939.98
750	521027031	FEDERAL MEDICAL CENTRE, KOGI	27,359,002.70	1,295,232.35	15,306,321.60	39,300,123.63	23,565,431.84	55,795,247.43	0.00	0.00	112,628,775.28	0.00	0.00	275,250,134.82
751	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	28,565,676.40	44,137,470.50	18,765,111.05	35,166,537.35	19,053,244.00	65,895,549.61	0.00	0.00	124,039,955.47	0.00	0.00	335,623,544.38
752	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	11,835,448.50	3,166,457.64	4,540,872.10	63,723,664.44	14,254,233.20	10,498,358.00	0.00	0.00	94,959,394.61	0.00	0.00	202,978,428.49
753	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	6,901,811.74	4,585,555.86	4,459,286.00	34,764,182.40	12,800,225.00	16,694,491.28	0.00	0.00	70,629,354.03	0.00	0.00	150,834,906.30
754	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	24,233,610.83	16,301,723.50	3,425,664.70	3,615,394.00	102,500.00	8,264,833.00	0.00	0.00	52,656,401.38	0.00	0.00	108,600,127.41
755	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	6,229,087.92	0.00	9,350,350.00	0.00	0.00	20,669,208.00	0.00	0.00	28,041,346.11	0.00	0.00	64,289,992.04
756	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	78,027,385.27	58,296,063.90	35,623,363.20	55,923,126.05	651,000.00	63,906,763.60	0.00	0.00	61,693,196.05	0.00	0.00	354,120,898.07
757	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	10,575,047.55	22,912,208.90	72,749,347.21	76,263,952.40	141,143,475.97	22,380,660.19	0.00	0.00	64,069,718.05	0.00	0.00	410,094,410.26
758	521027039	NATIONAL EYE CENTRE KADUNA	30,541,636.71	13,797,604.01	8,943,599.35	30,754,048.13	8,021,050.00	10,285,462.00	0.00	0.00	27,559,616.90	0.00	0.00	129,903,017.10
759	521027040	NATIONAL EAR CARE CENTRE KADUNA	3,303,900.05	3,225,198.00	722,976.65	7,162,943.03	0.00	1,202,021.93	0.00	0.00	15,841,408.67	0.00	0.00	31,458,448.33
760	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	4,248,882.62	0.00	654,171.00	10,564,144.39	0.00	0.00	0.00	0.00	8,176,688.00	0.00	0.00	23,643,886.01
761	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	0.00	3,563,493.35	2,511,040.00	11,721,972.80	0.00	11,942,704.00	0.00	0.00	0.00	0.00	0.00	29,739,210.15
762	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	35,961,551.21	2,347,101.21	4,949,075.25	147,277,435.95	27,941,666.30	3,537,472.92	0.00	0.00	45,646,551.65	0.00	0.00	267,660,854.50
763	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	0.00	2,650,000.00	2,655,000.00	1,790,000.00	8,125.00	66,940.00	0.00	0.00	5,300,000.00	0.00	0.00	12,470,065.00
764	521029002	PHS, YOLA	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
765	521029005	PHS, DAMATURU	0.00	12,750.00	12,000.00	3,400,000.00	0.00	88,000.00	0.00	0.00	0.00	0.00	0.00	3,512,750.00
766	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
767	521029011	PHS, IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
768	521029012	PHS, ABEOKUTA	0.00	2,504.00	4,000.00	300,000.00	8,750.00	12,468.00	0.00	0.00	0.00	0.00	0.00	327,722.00
769	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	446,044.90	3,470,530.00	3,402,321.00	670,353.20	0.00	0.00	0.00	0.00	0.00	7,989,249.10
770	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	4,247,511.84	2,572,660.38	141,750.00	15,232,962.11	6,697,127.29	5,874,878.84	0.00	0.00	83,857,289.06	0.00	0.00	118,624,179.52
771	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	12,708,171.83	25,413,539.19	17,000.00	29,837,149.12	57,285,838.72	28,504,683.53	0.00	0.00	17,584,501.27	0.00	0.00	171,350,883.65

772	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	421,912.50	722,291.64	749,302.00	4,705,500.50	1,304,489.80	1,078,790.22	0.00	0.00	0.00	0.00	0.00	8,982,286.66
773	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	1,627,928.97	1,231,425.48	70,707.00	16.00	0.00	9,579,410.22	0.00	0.00	1.00	0.00	0.00	12,509,488.67
774	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	2,603,071.39	1,402,089.15	27,404.00	6,579,781.75	1,168,125.00	1,169,678.70	0.00	0.00	0.00	0.00	0.00	12,950,149.99
775	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	959,255.11	1,572,991.81	2,533,691.40	0.00	0.00	0.00	0.00	0.00	391,600.00	0.00	0.00	5,457,538.32
776	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	345,199.53	0.00	0.00	6,905,085.00	0.00	3,727,046.82	0.00	0.00	0.00	0.00	0.00	10,977,331.35
777	521038001	INSTITUTE OF FORENSICS SCIENCELABORATORY-OSHODI	5,149,956.80	4,367,633.20	2,098,022.41	44,458.19	0.00	160,174.00	0.00	0.00	9,327,675.74	0.00	0.00	21,147,920.34
778	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	2,472,052.15	834,717.29	10,214,006.00	0.00	1,323,661.60	0.00	0.00	1,949,679.00	0.00	0.00	16,794,116.03
779	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	312,276.84	0.00	1,112,614.00	535,801.75	0.00	0.00	0.00	0.00	0.00	1,960,692.59
780	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	1,101,186.14	422,468.75	5,800.00	3,600.00	0.00	57,600.00	0.00	0.00	11,110,857.78	0.00	0.00	12,701,512.67
781	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	7,978,049.00	822,752.28	32,501,756.00	18,027,740.14	1,547,224.99	10,301,930.42	0.00	0.00	11,532,321.60	0.00	0.00	82,711,774.42
782	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	2,817,261.56	4,043,679.47	2,476,787.75	6,890,465.12	0.00	0.00	0.00	0.00	3,049,000.00	0.00	0.00	19,277,193.90
783	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	36,319,220.16	402,383.75	0.00	0.00	202,750.00	24,702,758.45	0.00	0.00	8,162,297.48	0.00	0.00	69,789,409.85
784	521049001	NATIONAL HOSPITAL	9,104,573.65	22,025,710.05	32,489,276.15	244,000.00	37,649,126.85	13,338,433.63	0.00	0.00	28,202,587.94	0.00	0.00	143,053,708.27
785	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	209,476,840.95	62,144,099.35	97,614,743.75	195,425,550.00	20,539,845.04	31,299,965.25	0.00	0.00	0.00	0.00	0.00	616,501,044.35
786	535002001	NATIONAL PARK HEADQUARTERS	4,121,595.33	34,199,237.23	3,957,446.43	30,223,120.84	4,270,958.28	14,064,773.81	0.00	0.00	0.00	0.00	0.00	90,837,131.91
787	535003001	KAINJI NATIONAL PARK	3,958,324.53	203.30	938,025.98	5,962,402.00	0.00	1,352,636.11	0.00	0.00	0.00	0.00	0.00	12,211,591.91
788	535004001	OYO NATIONAL PARK	9,338,003.06	1,347,382.62	51,871.80	10,729.00	0.00	2,237,960.80	0.00	0.00	0.00	0.00	0.00	12,985,947.29
789	535005001	CHAD BASIN NATIONAL PARK	1,571,553.99	486,007.55	664,699.50	12,378,720.00	0.00	1,024,200.00	0.00	0.00	0.00	0.00	0.00	16,125,181.04
790	535006001	GASHAKA GUMTI NATIONAL PARK	2,213,138.11	10,403,924.89	1,603,372.10	21,208,813.20	12,767,804.00	6,915,195.60	0.00	0.00	549,937.50	0.00	0.00	55,662,185.39
791	535007001	CROSS RIVER NATIONAL PARK	6,118,131.56	6,286,843.79	0.00	5,096,810.00	0.00	2,426,260.44	0.00	0.00	0.00	0.00	0.00	19,928,045.78
792	535008001	KAMUKU NATIONAL PARK	1,129,446,982.12	2,262,710.51	5,211,553.88	8.00	187,178.73	6,135,254.26	0.00	0.00	92.00	0.00	0.00	1,143,243,779.50
793	535009001	OKUMU NATIONAL PARK	3,164,432.34	3,098,884.39	1,174,360.85	6,769,858.08	70.00	197,668.80	0.00	0.00	23,397.80	0.00	0.00	14,428,672.26
794	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	2,756,185.76	27,647,791.80	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,423,977.56
795	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	7,932,798.77	2,921,399.50	2,650,893.89	0.00	90,250.00	27,100.00	0.00	0.00	0.00	0.00	0.00	13,622,442.16

796	535012001	FEDERAL COLLEGE OF FORESTRY JOS	3,379,756.15	296,478.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,676,234.84
797	535012301	RESOURCES MANAGEMENT, SAKPOBA,EDO STATE (SOUTH - SOUTH)	0.00	0.00	0.00	0.00	0.00	344,228.00	0.00	0.00	0.00	0.00	0.00	344,228.00
798	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	3,590,000.00	0.00	400,000.00	300,000.00	0.00	2,057,476.60	0.00	0.00	0.00	0.00	0.00	6,347,476.60
799	535012303	RESOURCES MANAGEMENT, EBONYISTATE (SOUTH -EAST)	3,796,181.32	43,400.00	280,050.00	0.00	0.00	660,000.00	0.00	0.00	0.00	0.00	0.00	4,779,631.32
800	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	6,500,645.88	142,771,945.63	0.00	11,200,141.85	0.00	81,574,492.59	0.00	0.00	44,540,748.00	0.00	1,377,925,150.88	1,664,513,124.83
801	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	10,683,126.83	1,867,970.48	2,201.00	2,545,027.60	625,059.23	19,042.00	0.00	0.00	0.00	0.00	0.00	15,742,427.13
802	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,915,816.82	0.00	27,829,402.01	10,376,000.00	10,786,415.00	18,756,661.41	0.00	0.00	0.00	0.00	0.00	69,664,295.24
803	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	218,000.00	37,642,210.89	6,569,000.99	132,236,149.25	7,931,384.00	27,737,986.40	0.00	0.00	8,105,775.30	0.00	0.00	220,440,506.83
804	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	1,490,402.50	3,889,920.02	59,949,609.30	9,465,700.00	76,000.00	0.00	0.00	5,676,680.63	0.00	0.00	80,548,312.45
805	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	837,859.12	3,358,730.37	4,100.00	120,800.00	0.00	5,537,419.63	0.00	0.00	0.00	0.00	0.00	9,858,909.12
806	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	1,026,342.00	1,380,750.00	32,229.17	52,221,462.57	8,157,969.16	21,635,885.83	0.00	0.00	3,867,366.71	0.00	169,040,978.67	257,362,984.11
807	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	241,344.40	7,110,133.60	37,368,149.15	11,264,122.00	0.00	0.00	0.00	0.00	0.00	55,983,749.15
808	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	2,320,133.68	546,782.50	0.00	4,497,778.50	0.00	0.00	0.00	0.00	161,581.60	0.00	0.00	7,526,276.28
809	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	32,790,153.34	0.00	6,600.00	541,451,429.29	3,855,041.51	0.00	0.00	0.00	0.00	0.00	0.00	578,103,224.14
810	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	0.00	436,342.50	45,825.00	8,072,434.86	0.00	0.00	0.00	0.00	0.00	0.00	8,554,602.36
811	544005001	NATIONAL COMMISSION FOR REFUGEES	26,578,617.45	77,120,063.95	83,657,216.98	145,657,587.04	2,853,917.50	8,359,126.00	0.00	0.00	3,996,558.02	0.00	0.00	348,223,086.95
		GRAND-TOTAL	**45,944,455,732.27**	**94,903,374,284.20**	**34,340,378,078.15**	**83,153,719,152.06**	**35,768,871,020.47**	**76,404,918,784.13**	**0.00**	**0.00**	**32,999,378,064.97**	**0.00**	**104,702,358,025.36**	**508,217,453,141.61**

19. IMPAIREMENT

S/N	ADMIN. CODE	MDA	IMPAIRMENT CHARGES - LAND & BUILDINGS - GENERAL	IMPAIRMENT CHARGES – INFRAS TRUCTURE - GENERAL	IMPAIRMENT CHARGES - PLANT & MACHINERY - GENERAL	IMPAIRMENT CHARGES - TRANSPORTA-TION EQUIPMENT - GENERAL	IMPAIRMENT CHARGES - OFFICE EQUIPMENT - GENERAL	IMPAIRMENT CHARGES - FURNITURE & FITTINGS - GENERAL	IMPAIRMENT CHARGES - SERVICE CONCESSION ASSETS	IMPAIRMENT CHARGES - LEASED ASSETS-FINANCE LEASE	IMPAIRMENT CHARGES - SPECIALISED ASSETS	IMPAIRMENT CHARGES - ASSETS UNDER CONSTRUC-TION	IMPAIRMENT CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL	IMPAIRMENT CHARGES - INTANGIBLE ASSETS	TOTAL
			260101	260102	260103	260104	260105	260106	260107	260108	260109	260110	260201	260301	
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR													
1	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
2	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
3	116001001	MINISTRY OF DEFENCE – MODHQTRS	0.00	0.00	0.00	0.00	50,000.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	90,000.00
4	123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00
5	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	0.00	0.00	0.00	0.00	121,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,500.00
6	123006001	VOICE OF NIGERIA	0.00	401,625.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	401,625.00
7	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	1,800.00	6,000.00	0.00	0.00	0.00	19,700.00	0.00	0.00	0.00	0.00	0.00	0.00	27,500.00
8	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	0.00	0.00	0.00	0.00	0.00	67,000.00	0.00	0.00	0.00	0.00	0.00	0.00	67,000.00
		ECONOMIC SECTOR													
9	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	0.00	0.00	9,000.00	0.00	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00	44,000.00
10	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES-ZARIA	0.00	0.00	0.00	0.00	145,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,000.00
11	215019001	VETERINARY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	130,157.50	6,630.00	0.00	0.00	0.00	0.00	0.00	0.00	136,787.50
12	220003001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	0.00	21,768,857.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,768,857.50
13	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	0.00	0.00	0.00	0.00	0.00	72,410.00	0.00	0.00	0.00	0.00	0.00	0.00	72,410.00

14	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	0.00	0.00	0.00	0.00	19,188,709.50	91,731.85	0.00	0.00	0.00	0.00	0.00	0.00	19,280,441.35
15	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	0.00	0.00	307,800.00	0.00	0.00	0.00	0.00	0.00	0.00	307,800.00
16	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	0.00	757,707,661.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	757,707,661.87
17	228025001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BENIN	0.00	4,000.00	0.00	0.00	0.00	88,000.00	0.00	0.00	0.00	0.00	0.00	0.00	92,000.00
18	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	12,000.00	0.00	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00
19	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	0.00	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
20	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	0.00	120,000.00	0.00	0.00	0.00	4,050.00	0.00	0.00	0.00	0.00	0.00	0.00	124,050.00
21	230002001	NIGERIAN METEOROLOGICAL AGENCY	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
22	231034001	NIGERIAN BULK ELECTRICITYTRADING PLC	0.00	0.00	0.00	0.00	0.00	816,201.60	0.00	0.00	0.00	0.00	0.00	0.00	816,201.60
23	234004001	FEDERAL ROAD MAINTENANCEAGENCY	0.00	0.00	0.00	0.00	0.00	346,500.00	0.00	0.00	0.00	0.00	0.00	0.00	346,500.00
24	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	119,736,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,736,350.00
		SOCIAL SECTOR													
25	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
26	517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	0.00	0.00	176,000.00	0.00	0.00	0.00	0.00	0.00	0.00	176,000.00
27	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	729,183.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	729,183.33
28	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	84,680,766.72	0.00	0.00	2,357,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87,038,266.72
29	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
30	517021009	UNIVERSITY OF ILORIN	0.00	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00
31	517021021	UNIVERSITY OF MAIDUGURI	0.00	163,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163,500.00
32	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00
33	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	0.00	0.00	0.00	0.00	0.00	111,656.00	0.00	0.00	0.00	0.00	0.00	0.00	111,656.00
34	517026020	FGC MAIDUGURI	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00

35	517026032	FGC POTISKUM	0.00	0.00	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
36	517026043	FGGC AKURE	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
37	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	214,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	214,275.00
38	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	456,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	456,000.00
39	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
40	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	183,000.00	0.00	0.00	15,000.00	36,500.00	0.00	0.00	0.00	0.00	0.00	0.00	234,500.00
41	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	0.00	29,025,060.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,025,060.37
42	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	80,860.00	0.00	0.00	0.00	14,420.00	0.00	0.00	0.00	0.00	0.00	0.00	95,280.00
43	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0.00	0.00	0.00	0.00	0.00	592,800.00	0.00	0.00	0.00	0.00	0.00	0.00	592,800.00
44	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,970,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,970,000.00
45	521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	338,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	338,400.00
46	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
		GRAND-TOTAL	**208,332,395.05**	**759,654,046.87**	**29,034,060.37**	**2,357,500.00**	**41,419,224.50**	**2,886,709.45**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,043,683,936.24**

20. AMORTIZATION CHARGES

S/N	ADMIN. CODE	MDA	Amortization Charges
			250101
			₦
		ADMINISTRATIVE SECTOR	
1	111001001	STATE HOUSE - HQTRS	3,430,530,842.37
2	111001003	STATE HOUSE OPERATIONS – VICEPRESIDENT	37,463,777.21
3	111001007	STATE HOUSE LAGOS LIAISON OFFICE	3,425,258.43
4	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	36,007,675,002.73
5	111006001	NIPSS, KURU	141,654,491.01
6	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	128,052,879.40
7	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	60,719,223.14
8	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	300,159,081.92
9	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	170,134,233.32
10	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	278,696,319.09
11	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	739,086,531.90
12	111051001	OFFICE OF THE CHIEF ECONOMICADVISER TO THE PRESIDENT	27,560,418.59
13	0112008001	GENERAL SERVICE	915,686,271.31
14	116001001	MINISTRY OF DEFENCE – MODHQTRS	12,134,795,192.67
15	116002002	DEFENCE RESEARCH ANDDEVELOPMENT BUREAU	328,601,842.95
16	116003001	NIGERIAN ARMY	327,801,056.25
17	116005001	NIGERIAN AIRFORCE	601,452,952.65
18	116007001	NIGERIAN DEFENCE COLLEGE	42,577,339.13
19	116008001	COMMAND AND STAFFCOLLEGE, JAJI	321,095,090.75
20	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	83,327,302.99
21	116015017	DEFENCE MISSIONS	944,790,000.00
22	116018001	DEFENCE SPACEADMINISTARTION	16,113,941.25
23	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	1,157,416,012.06
24	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	42,240,000.01
25	119002001	TECHNICAL AIDS CORPS	2,844,621,548.11
26	119003001	FOREIGN SERVICE ACADEMY(FSA)	100,926,737.43
27	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	250,641,599.21
28	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	503,402,885.40
29	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	39,966,849.63

30	119009001	FOREIGN MISSION: ABIDJAN	4,763,550.00
31	119009002	FOREIGN MISSION: ACCRA	8,991,711.94
32	119009003	FOREIGN MISSION: ADDISABABA	8,176,514.12
33	119009004	FOREIGN MISSION: ALGIERS	51,296,396.22
34	119009005	FOREIGN MISSION: ANKARA	61,645,954.66
35	119009006	FOREIGN MISSION: ATHENS	42,787,919.63
36	119009007	FOREIGN MISSION: ATLANTA	5,664,656.06
37	119009009	FOREIGN MISSION: BAMAKO	6,273,480.40
38	119009010	FOREIGN MISSION: BANGKOK	18,368,106.91
39	119009012	FOREIGN MISSION: BANJUL	21,531,265.31
40	119009013	FOREIGN MISSION: BATA	2,598,725.22
41	119009015	FOREIGN MISSION: BEIRUT	6,017,546.68
42	119009016	FOREIGN MISSION: BERLIN	13,380,789.58
43	119009017	FOREIGN MISSION: BERNE	20,059,180.01
44	119009018	FOREIGN MISSION: BISSAU	40,292,551.18
45	119009021	FOREIGN MISSION: BRUSSELS	36,274,816.51
46	119009026	FOREIGN MISSION:BUJUMBURA	1,329,549.89
47	119009027	FOREIGN MISSION: CAIRO	6,116,491.32
48	119009030	FOREIGN MISSION: CONAKRY	12,120,333.65
49	119009031	FOREIGN MISSION: COTONOU	154,940,028.38
50	119009032	FOREIGN MISSION: DAKAR	21,100,448.71
51	119009034	FOREIGN MISSION: DAR-ES-SALAAM	55,125,868.50
52	119009040	FOREIGN MISSION: GENEVA	49,242,189.50
53	119009042	FOREIGN MISSION: HANOI	106,830,952.94
54	119009043	FOREIGN MISSION: HARARE	14,920,898.00
55	119009045	FOREIGN MISSION:HONGKONG	6,375,483.33
56	119009046	FOREIGN MISSION:	688,022.72
57	119009047	FOREIGN MISSION: JAKARTA	64,317,236.69
58	119009048	FOREIGN MISSION: JEDDAH	651,463.90
59	119009049	FOREIGN MISSION:JOHANNESBURG	25,311,064.05
60	119009050	FOREIGN MISSION: KAMPALA	41,777,464.27
61	119009051	FOREIGN MISSION:KHARTOUM	6,000,000.00
62	119009053	FOREIGN MISSION: KIGALIRWANDA	10,112,861.13
63	119009057	FOREIGN MISSION: KUWAIT	71,862,769.04
64	119009065	FOREIGN MISSION: MALABO	10,177,982.92
65	119009066	FOREIGN MISSION: MANILLA	3,487,986.50
66	119009068	FOREIGN MISSION: MEXICOCITY	62,435,507.19

67	119009070	FOREIGN MISSION: MOSCOW	54,987,716.92
68	119009071	FOREIGN MISSION: NAIROBI	42,380,371.25
69	119009078	FOREIGN MISSION: NNJC -NIAMEY	71,957,352.21
70	119009080	FOREIGN MISSION: OTTAWA	83,052,791.90
71	119009081	FOREIGN MISSION:OUAGADOUGOU	36,057,404.43
72	119009084	FOREIGN MISSION: PRETORIA	86,166,365.03
73	119009086	FOREIGN MISSION: RABAT	54,323,170.46
74	119009092	FOREIGN MISSION: SEOUL	1,975,937.37
75	119009093	FOREIGN MISSION: SHANGHAI	1,816,286.04
76	119009094	FOREIGN MISSION:SINGAPORE	26,569,750.80
77	119009096	FOREIGN MISSION: TEHRAN	21,540,587.63
78	119009097	FOREIGN MISSION: TEL AVIV	48,384,581.87
79	119009099	FOREIGN MISSION: THE HAGUE	21,937,035.72
80	119009100	FOREIGN MISSION: TOKYO	5,389,306.64
81	119009102	FOREIGN MISSION: TUNIS	16,078,754.41
82	119009106	FOREIGN MISSION: WINDHOEK	4,361,152.23
83	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	20,969,171.98
84	119009111	FOREIGN MISSION LILONGWE,MALAWI	20,220,281.90
85	119009118	CONSOLATE GENERALFRANKFURT, GERMANY	49,117,692.06
86	119009120	FOREIGN MISSION DOHA,QATAR	32,537,495.80
87	119009124	FOREIGN MISSIONGUANGZHOU, CHINA	60,687,483.21
88	123001001	FEDERAL MINISTRY OF INFORMATION &CULTURE - HQTRS	1,005,129,174.47
89	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	349,018,406.06
90	123005001	NEWS AGENCY OF NIGERIA	39,865,733.71
91	123006001	VOICE OF NIGERIA	118,830,448.56
92	123007001	NIGERIAN FILM CORPORATION	839,800,039.01
93	123008001	NATIONAL BROADCASTING	306,973,404.26
94	123009001	NIGERIA PRESS COUNCIL	62,964,536.68
95	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	671,438,474.60
96	123011001	ADVERTISING PRACTIONERS OF NIGERIA	15,063,617.65
97	123031002	NIGERIAN TOURISM DEVELOPMENTCORPORATION	322,130,599.88
98	123031003	NATIONAL COMMISSION FORMUSEUMS AND MONUMENTS	152,069,504.12
99	123031004	NATIONAL COUNCIL OF ARTS ANDCULTURE	788,665,887.14

100	123031005	CENTRE FOR BLACK AFRICAN ARTS ANDCIVILISATION	200,291,259.71
101	123031006	NATIONAL TROUPE OF NIGERIA	36,178,996.92
102	123031007	NATIONAL THEATRE	15,261,673.49
103	123031008	NATIONAL GALLERY OF ART	208,854,412.45
104	123031009	NATIONAL WAR MUSEUM - UMUAHIA	1,523,123.25
105	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	135,847,331.34
106	123031011	NATIONAL INSTITUTE FOR CULTUREORIENTATION	701,522,218.67
107	123031012	INSTITUTE OF ARCHEOLOGY ANDMUSEUM STUDIES, JOS	2,638,614.00
108	123031017	NATIONAL ORIENTATION AGENCY	142,574,687.62
109	0124001001	MINISTRY OF INTERIOR - HQTRS	435,123,723.84
110	0124002001	NIGERIA CORRECTIONAL SERVICE	470,680,576.70
111	0124003001	NIGERIA IMMIGRATION SERVICE	1,746,084,135.64
112	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	343,278,489.92
113	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	454,899,032.71
114	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	52,503,594.00
115	0124007001	FEDERAL FIRE SERVICE	1,250,631,586.98
116	155002001	NIGERIA POLICE ACADEMYWUDIL, KANO	4,927,844.92
117	155004001	POLICE FORMATIONS ANDCOMMANDS	4,998,223,329.37
118	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	889,399,962.44
119	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	396,806,649.41
120	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	34,232,137.89
121	125005003	FEDERAL TRAINING CENTRE,ILORIN	865,788.00
122	125005005	FEDERAL TRAINING CENTRE,LAGOS	1,124,508.00
123	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	961,851.00
124	125005007	FEDERAL TRAINING CENTRE,CALABAR	988,812.00
125	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	103,252,797.14
126	125008001	BUREAU OF PUBLIC SERVICE REFORMS	55,051,076.59
127	140001001	AUDITOR GENERAL FOR THEFEDERATION	55,057,077.90
128	145001001	PUBLIC COMPLAINTS COMMISSION	153,210,583.50
129	147001001	FEDERAL CIVIL SERVICE COMMISSION	29,445,915.38
130	0149001001	FEDERAL CHARACTER COMMISSION	233,542,555.81
131	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	376,695,601.95
132	156001001	MINISTRY OF COMMUNICATIONTECHNOLOGY HQTRS	3,530,948,530.48

133	157001001	NATIONAL SECURITY ADVISER	6,022,483,143.60
134	157002001	DIRECTORATE OF STATE SECURITYSERVICE	976,999,899.68
135	157003001	NATIONAL INTELLIGENCEAGENCY	1,033,555,380.00
136	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	1,534,350,671.70
137	0158001001	CODE OF CONDUCT TRIBUNAL	6,497,383.98
138	159001001	INFRASTRUCTURE CONCESSIONREGULATORY COMMISSION	97,145,867.29
139	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	3,643,699,006.88
140	0161001003	SPECIAL DUTIES SGF	1,080,286,432.51
141	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	1,718,386,133.45
142	164002001	NATIONAL MERIT AWARD	104,283,602.38
143	161007001	FEDERAL ROAD SAFETY COMMISSION	402,376,785.74
144	161008001	PRESIDENTIAL ADVISORY COMMITTEE	45,610,705.49
145	161009001	NEW PARTNERSHIP FOR AFRICANDEVELOPMENT	401,844,165.38
146	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	3,952,753,741.00
147	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	162,402,365.60
148	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	63,640,721.14
149	164003001	NATIONAL LOTTERY TRUST FUND	156,459,711.30
150	164004001	NATIONAL LOTTERY REGULATORYCOMMISSION	140,786,633.09
151	161018001	SERVICOM	21,965,190.75
152	161019001	PRESIDENTIAL TECHNICAL COMMITTEEON LAND REFORMS	638,479.22
153	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	459,343,559.02
154	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	860,977,334.84
155	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	1,260,222,320.67
156	""	TERTIARY EDUCATION TRUST FUND	23,730,989.05
		ECONOMIC SECTOR	
157	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	32,367,408,496.44
158	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	602,435,325.06
159	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	662,180,844.03
160	215004001	NATIONAL CENTRE FOR AGRICULTURALMECHANISATION- ILORIN	1,814,592,128.62
161	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	1,054,557,673.14
162	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	532,387,930.16
163	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	691,417,032.74
164	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	69,981,298.92
165	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	431,531,839.38
166	215010001	NATIONAL ANIMAL PRODUCT RESEARCHINSTITUTE- ZARIA	705,607,607.34

167	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	393,030,142.46
168	215013001	NATIONAL AGRICULTURAL LANDDEVELOPMENT AUTHORITY (NALDA) HQTRS	777,765,039.12
169	215014001	COCOA RESEARCH INSTITUTE- IBADAN	284,451,951.41
170	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	193,598,965.26
171	215016001	RUBBER RESEARCH INSTITUTE- BENIN	247,944,002.56
172	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	331,552,646.41
173	215018001	NATIONAL AGRIC. EXTENSION RESEARCHLIAISON SERVICES- ZARIA	233,195,284.40
174	215019001	VETERINARY COUNCIL OF NIGERIA	462,597.30
175	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	234,356,370.24
176	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	248,108,630.13
177	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	349,307,298.94
178	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	120,291,849.35
179	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	43,891,262.02
180	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	112,829,950.42
181	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	102,835,485.32
182	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	710,684,878.90
183	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	875,246,126.81
184	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	87,292,843.50
185	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	127,141,003.67
186	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	1,246,622,503.89
187	215032001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY - OWERRI	82,867,628.37
188	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	439,813,236.64
189	215034001	FEDERAL COLLEGE OF HORTICULTURE,DADIN-KOWA, GOMBE	969,452,635.46
190	215035001	NATIONAL AGRICULTURAL INSURANCECORPORATION (NAIC)	22,290,193.87
191	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	175,561,033.87
192	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	814,013,385.13
193	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	3,964,565,273.47
194	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	559,178,407.06
195	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	605,055,109.02
196	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	262,714,560.93
197	215055001	OFFICE OF THE PERMANENT REPRESENTATIVETO FAO	88,659,655.38
198	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	458,200,441.81

199	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY ANDMARINE RESEARCH	2,463,981,198.79
200	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	232,322,772.06
201	215012002	FEDERAL UNIVERSITY OF AGRICULTURE,MAKURDI	81,889,518.38
202	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	201,987,799.61
203	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	2,030,302,230.06
204	220002001	DEBT MANAGEMENT OFFICE	5,265,018.00
205	220006001	INVESTMENT AND SECURITIES TRIBUNAL	16,431,888.00
206	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	68,061,315,665.47
207	220007046	ZONAL OFFICE PORTHARCOURT	28,497,863.96
208	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	774,883,921.13
209	220003001	BUDGET OFFICE OF THE FEDERATION	550,962,471.79
210	220003002	SERVICE WIDE VOTE	84,461,091.01
211	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	147,194,476.18
212	220021001	NATIONAL BUREAU OF STATISTICS	467,209,124.62
213	220022001	NIGERIA INSTITUTE OF SOCIAL ANDECONOMIC RESEARCH	1,055,596,636.46
214	0238005001	BUDGET OFFICE OF THE FEDERATION	198,702,522.99
215	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	5,401,399,179.14
216	222002001	STANDARD ORGANIZATION OFNIGERIA	17,624,343.00
217	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	376,153,565.97
218	222005001	INDUSTRIAL TRAINING FUND	2,185,338,651.12
219	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	148,026,679.30
220	222007001	FINANCIAL REPORTING COUNCILOF NIGERIA	265,320.00
221	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	1,071,743,007.14
222	222009001	CONSUMER PROTECTION COUNCIL	461,347,756.36
223	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	9,953,500.10
224	222011001	FEDERAL PRODUCE INSPECTION	15,698,895.89
225	222012001	EXTERNAL TRADE SECTOR, GENEVA(WTO)	64,378,715.15
226	222013001	OIL AND GAS FREE ZONESAUTHORITY, NIGERIA (OGFZA)	803,611,492.97
227	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	182,476,209.06
228	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	187,272,613.03
229	222016001	NIGERIA TRADE OFFICE, TAIWAN	37,167,106.85
230	222017001	NIGERIA TRADE OFFICE, CHINA	2,268,255,465.86
231	222027001	SMEDAN - H/QTRS	10,301,246,254.42
232	222030001	NIGERIAN INVESTMENT PROMOTIONCOUNCIL HQTRS	7,815,918.00

233	222031001	NIGERIA OFFICE FOR TRADENEGOTIATION (NOTN) ABUJA	212,765,780.71
234	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	1,270,530,961.45
235	227002001	INDUSTRIAL ARBITRATION PANEL	98,131,799.51
236	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	388,494,879.72
237	227004001	NATIONAL PRODUCTIVITY CENTRE	2,694,976,380.94
238	227005001	NATIONAL DIRECTORATE OFEMPLOYMENT	4,573,425,260.69
239	227006001	GENEVA LABOUR DESK OFFICE	406,453,024.04
240	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	2,011,562,328.46
241	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	496,048,434.21
242	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	356,916,863.15
243	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	180,714,512.13
244	228005001	NATIONAL SPACE RESEARCH ANDDEVELOPMENT AGENCY - ABUJA	231,277,902.89
245	228005002	CENTRE FOR ATMOSPHERIC RESEARCH -ANYIGBA, KOGI STATE	44,557,238.59
246	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWAIBOM STATE	8,659,304.36
247	228005004	CENTRE FOR GEODESY AND GEODYNAMICS- TORO BAUCHI STATE	178,192,263.24
248	228005005	AFRICAN REGIONAL CENTRE FOR SPACEEDUCATION - ILE IFE, OSUN STATE	20,228,818.35
249	228005006	CENTRE FOR SPACE TRANSPORTPROPULSION - EPE, LAGOS	51,375,421.71
250	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	189,868,475.28
251	228005008	NATIONAL CENTRE FOR REMOTE SENSING -JOS, PLATEAU STATE	116,294,482.79
252	228005011	ADVANCED AEROSPACE ENGINELABORATORY, OKA - ONDO STATE	2,946,240.00
253	228005012	ADVANCED UNMANNED AERIALLABORATORY, UBURU - EBONYI STATE	6,708,660.75
254	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	7,466,390.55
255	228005014	ZONAL ADVANCED SPACE TECHNOLOGYAPPLICATION, KASHERE - GOMBE STATE	4,463,183.92
256	228005016	ZONAL ADVANCE SPACE TECHNOLOGYAPPLICATION, LANGTANG , PLATEAU STATE	9,314,580.00
257	228006001	COOPERATIVE INFORMATION NETWORK	712,800.00
258	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENTAGENCY - ABUJA	186,777,954.69
259	228008004	BIORESOURCE DEVELOPMENT CENTREJALINGO, TARABA STATE	47,704,047.60
260	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI,BAYELSA STATE	25,595,999.76
261	228008008	BIORESOURCE DEVELOPMENT CENTREOGBOMOSO, OYO STATE	8,051,817.47
262	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	47,200,953.30
263	228008010	BIORESOURCE DEVELOPMENT CENTREAROCHUKWU, ABIA STATE	14,812,237.77
264	228008011	BIORESOURCE DEVELOPMENT CENTREKANO, KANO STATE	19,222.50
265	228008012	BIORESOURCE DEVELOPMENT CENTRE -EFFRAYA, CROSS RIVER STATE	21,559.99
266	228008014	AQUATIC BIORESOURCES TRAINING CENTRETUNARI TARABA STATE	980,371.92
267	228008016	BIORESOURCE DEVELOPMENT CENTREDAPCHI, YOBE STATE	11,202,800.40

268	228008017	BIORESOURCE DEVELOPMENT CENTREDIKWA BORNO STATE	21,200,552.99
269	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRIGOMBE STATE	2,577,882.29
270	228008019	BIORESOURCE DEVELOPMENT CENTRECHIBOK, BORNO STATE	18,583,871.08
271	228008020	BIORESOURCE DEVELOPMENT CENTRE,LANGTANG PLATEAU STATE	556,050.00
272	228008021	BIORESOURCE DEVELOPMENT CENTREMAKURDI, BENUE STATE	10,228,368.15
273	228008022	BIORESOURCE DEVELOPMENT CENTRE,MICHIKA ADAMAWA STATE	1,584,000.00
274	228008024	BIORESOURCE DEVELOPMENT CENTRE,ABAGANA ANAMBRA STATE	3,597,000.00
275	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKAAKOKO ONDO STATE	3,940,497.00
276	228008026	BIORESOURCE DEVELOPMENT CENTRE,BOGORO, BAUCHI STATE	4,239,316.39
277	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	408,678,368.39
278	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	742,500.00
279	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	221,100.00
280	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	1,193,766.75
281	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	961,297.68
282	228009027	TECHNOLOGY INCUBATION CENTRE,MAKURDI	726,000.00
283	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	1,970,100.00
284	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	7,748,513.56
285	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	3,471,286.34
286	228010001	TECHNOLOGY BUSINESS INCUBATORCENTRE - AGEGE	19,582,308.75
287	228011001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABA	8,977,200.96
288	228012001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KANO	6,665,820.36
289	228013001	TECHNOLOGY BUSINESS INCUBATORCENTRE - NNEWI	20,450,634.90
290	228014001	TECHNOLOGY BUSINESS INCUBATORCENTRE - CALABAR	39,138.00
291	228015001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MINNA	7,387,075.17
292	228016001	TECHNOLOGY BUSINESS INCUBATORCENTRE - WARRI	1,406,371.09
293	228017001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MAIDUGURI	11,140,573.95
294	228018001	TECHNOLOGY BUSINESS INCUBATORCENTRE - GUSAU	84,038.08
295	228020001	TECHNOLOGY BUSINESS INCUBATORCENTRE - UYO	1,256,584.90
296	228021001	TECHNOLOGY BUSINESS INCUBATORCENTRE - B/ KEBBI	820,050.00
297	228022001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IGBOTAKO	4,148,566.62
298	228023001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BAUCHI	6,064,277.51
299	228024001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IBADAN	5,768,457.82
300	228025001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BENIN	6,925,745.89
301	228026001	TECHNOLOGY BUSINESS INCUBATORCENTRE - OKWE ONUIMO	7,802,801.24
302	228027001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABEOKUTA	2,564,347.50

303	228028001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YOLA	1,061,288.25
304	228029001	TECHNOLOGY BUSINESS INCUBATORCENTRE - JOS	10,900,914.63
305	228030001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YENEGOA	15,110,787.10
306	228031001	NATIONAL CENTRE FOR GENETIC RESEARCHAND BIOTECHNOLOGY - IBADAN	21,378,368.70
307	228032001	ELECTRONICS DEVELOPMENT INSTITUTE(ELDI), AWKA	36,126,549.24
308	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	61,621,790.72
309	228034001	REGIONAL CENTRE FOR TECHNONOLOGYMANAGEMENT (NACETEM - LAGOS)	3,207,612.62
310	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	27,541,967.16
311	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	63,928,500.33
312	228037001	CENTRE FOR SATELLITE TECHNOLOGYDEVELOPMENT - ABUJA	90,552,032.06
313	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	144,560,694.61
314	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	1,522,399,617.51
315	228043001	NATIONAL OFFICE OF TECHNOLOGYACQUISITION AND PROMOTION - ABUJA	99,312,245.51
316	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY -ZARIA	753,189,818.16
317	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	136,184,778.99
318	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	215,322,179.38
319	228046002	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, ABUJA LIASON OFFICE	2,470,427.12
320	228046003	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH WEST ZONAL OFFICE, KANO	3,960,287.36
321	228046004	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH EAST ZONAL OFFICE, YOLA	3,263,842.27
322	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	22,971,212.00
323	228046005	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	5,777,090.91
324	228046006	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH SOUTH ZONAL OFFICE,	7,987,061.98
325	228046007	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH EAST ZONAL OFFICE,	112,732,279.28
326	228046008	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH CENTRAL ZONAL OFFICE,	5,008,575.00
327	228047001	SCIENCE EQUIPMENT DEVELOPMENTINSTITUTE- ENUGU	377,637,399.81
328	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	114,093,953.92
329	228049001	ENGINEERING MATERIALS DEVELOPMENTINSTITUTE - AKURE	4,751,257.50
330	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	325,001,861.58
331	228050002	HEAVY LEATHER MANUFACTURE CENTRE,MAIDUGURI	35,888,261.42
332	228050003	LIGHT LEATHER MANUFACTURE CENTRE,SOKOTO	32,852,545.23
333	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	104,507,941.48
334	228050005	EFFLUENT & POLLUTION MONITORINGCENTRE, KANO	13,886,171.57
335	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA -OGUN STATE	52,127,241.63
336	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER,OWERRI - IMO STATE	58,731,322.46
337	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENTEXTENSION CENTRE, AFUZE - EDO STATE	38,351,535.32
338	228051001	NIGERIA INSTITUTE FOR SCIENCELABORATORY TECHNOLOGY - IBADAN	86,188,023.61

339	228052001	POWER EQUIPMENT AND ELECTRICALMACHINERY DEVELOPMENT CENTRE - OKENE	22,581,502.77
340	228060001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ILORIN	14,472,191.41
341	228061001	TECHNOLOGY BUSINESS INCUBATORCENTRE - TARABA	56,661,649.24
342	228062001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KADUNA	8,928,397.50
343	228063001	PROTOTYPE ENGINEERING DEVELOPMENTINSTITUTE , ILESHA	27,685,116.38
344	228064001	ADVANCE MANUFACTURING TECHNOLOGYPROGRAMME, TARABA	16,666,215.25
345	228066001	SOKOTO ENERGY RESEARCH	23,788,682.79
346	228067001	CENTRE FOR ENERGY RESEARCH ANDDEVELOPMENT, NSUKA	43,105,060.93
347	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCYAND CONSERVATIVE,UNIVERSITY OF LAGOS.	23,120,936.68
348	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITYOF ILORIN	21,597,451.99
349	228071001	NATIONAL CENTRE FOR ENERGY ANDENVIRONMENT ,UNIVERSITY OF BENIN	590,946,311.84
350	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	14,662,678.67
351	228073001	ENERGY COMMISSION OF NIGERIA	384,133,139.40
352	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	111,688,159.71
353	228076001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ADO-EKITI	517,641,239.02
354	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	1,175,485,127.31
355	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	4,071,486,743.33
356	229003001	NIGERIAN RAILWAY	41,263,931.20
357	229004001	NATIONAL INLAND WATERWAYSAUTHORITY	1,196,068,754.66
358	229005001	MARITIME ACADEMY, ORON	24,062,797.34
359	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	655,220,124.80
360	230001001	FEDERAL MINISTRY OF AVIATION	1,446,282,634.95
361	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	70,740,658.23
362	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	337,996,418.07
363	230002001	NIGERIAN METEOROLOGICAL AGENCY	91,547,358.31
364	230006001	ACCIDENT AND INVESTIGATION BUREAU	5,304,437,267.32
365	0220008001	FEDERAL INLAND REVENUE SERVICES	329,762,668.35
366	231001001	FEDERAL MINISTRY OF POWER -HQTRS	997,162,133.28
367	231004001	NIGERIAN ELECTRICITYREGULATORY COMMISSION	106,480,658.18
368	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY(NEMSA) HQTRS	2,738,451,221.84
369	231010001	NATIONAL POWER TRAININGINSTITUTE	199,839,657.77
370	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	2,603,920,774.52
371	231020001	TRANSMISSION COMPANY OFNIGERIA	1,141,309,639.78
372	231034001	NIGERIAN BULK ELECTRICITYTRADING PLC	3,220,395,523.00
373	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	3,781,659,285.10
374	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	736,032,202.04

375	234003001	FEDERAL SCHOOL OF SURVEY, OYO	26,393,031.42
376	234004001	FEDERAL ROAD MAINTENANCEAGENCY	78,484,364.19
377	234005001	COUNCIL FOR THE REGULATION OFENGINEERING IN NIGERIA (COREN)	17,934,648.75
378	234006001	SURVEY COUNCIL OF NIGERIA	175,989,194.60
379	234007001	REGIONAL CENTRE FOR TRAINING INAEROSPACE SURVEY	2,389,336,825.90
380	232001001	MINISTRY OF PETROLEUMRESOURCES HQTRS	1,024,110,372.51
381	232002001	DEPARTMENT OF PETROLEUMRESOURCES	1,511,993,741.58
382	232003001	PETROLEUM TRAINING INSTITUTE	401,398,873.41
383	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	126,848,874.81
384	232008008	PETROLEUM PRODUCTS PRICINGREGULATORY AGENCY (PPRA)	3,115,694,130.57
385	232009001	NIGERIA NUCLEAR REGULATORYAUTHORITY	162,906,651.57
386	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT- HQTRS	1,573,513,219.88
387	233002001	COUNCIL OF NIGERIAN MININGENGINEERS AND GEOSCIENCES	230,919,699.71
388	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	556,063,351.98
389	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	327,465,333.15
390	233005001	NATIONAL METALLURGICALDEVELOPMENT CENTRE, JOS	117,242,395.20
391	233006001	METALLURGICAL TRAININGINSTITUTE, ONITSHA	43,482,723.68
392	233008001	NATIONAL IRON ORE MININGPROJECT - ITAKPE	58,275,107.72
393	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	30,209,661.18
394	233010001	NIGERIA MINING CADASTRE OFFICE& CENTRES	217,246,832.20
395	233012001	SOLID MINERAL DEVELOPMENTFUND OFFICE	95,890,194.73
396	242001001	NATIONAL SALARIES, INCOMESAND WAGES COMMISSION	167,944,382.94
397	246001001	REVENUE MOBILIZATION,ALLOCATION, AND FISCAL COMMISSION	3,406,920,007.47
398	250001001	FISCAL RESPONSILIBITY COMMISSION	262,104,284.46
399	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	2,649,719,880.16
400	252002001	NIGERIA HYDROLOGICALSERVICE AGENCY	175,851,145.66
401	252037001	ANAMBRA/ IMO RBDA	46,724,224.96
402	252038001	BENIN/ OWENA RBDA	822,493,837.39
403	252039001	CHAD BASIN RBDA	93,589,100.55
404	252040001	CROSS RIVER RBDA	32,750,009.97
405	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	303,437,065.52
406	252042001	LOWER BENUE RBDA	133,365,738.60
407	252043001	LOWER NIGER RBDA	497,495,898.36
408	252044001	NIGER DELTA RBDA	507,520,738.27
409	252045001	OGUN/ OSUN RBDA	101,938,193.20
410	252046001	SOKOTO RIMA RBDA	198,303,086.64
411	252047001	UPPER BENUE RBDA	62,002,275.52

412	252048001	UPPER NIGER RBDA	268,186,200.26
413	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	253,885,863.39
414	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	197,006,046.64
		LAW & JUSTICES SECTOR	
415	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	449,569,466.17
416	0318003001	COURT OF APPEAL	50,677,617.40
417	0318004001	FEDERAL HIGH COURT-ABUJA	55,061,057.27
418	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	10,946,100.00
419	0318008001	NATIONAL INDUSTRIAL COURT	14,850,000.00
420	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	13,142,745.00
421	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	3,212,730,113.62
422	0326002001	NIGERIAN LAW REFORMCOMMISSION	418,441,398.54
423	0326003001	LEGAL AID COUNCIL	6,107,673.00
424	0326004001	COUNCIL OF LEGAL EDUCATION	52,800,000.00
425	0326005001	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	7,226,010.00
426	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	39,444,240.00
427	0326008001	REGIONAL CENTRE FOR INT'LCOMMERCIAL ARBITRATION	8,015,707.66
428	0326009001	NATIONAL DRUG LAWENFORCEMENT AGENCY	257,103,716.59
429	0326010001	NIGERIAN COPYRIGHT COMMISSION	18,817,656.00
430	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	590,318,680.55
431	0341001001	INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION	286,816,188.55
432	0344001001	CODE OF CONDUCT BUREAU	307,825,880.95
		REGIONAL SECTOR	
433	451001001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	2,103,969,479.38
		SOCIAL SECTOR	
434	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	712,492,216.67
435	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	294,228.00
436	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	68,100,741.78
437	513021002	NIGERIA FOOTBALL FEDERATION	9,059,821.62
438	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	9,294,475.97
439	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	2,271,449,170.39
440	514002001	NATIONAL CENTRE FOR WOMENDEVELOPMENT	1,463,053,912.57
441	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	11,725,335,372.54
442	517003001	UNIVERSAL BASIC EDUCATION (UBE)COMMISSION	101,606,865.36
443	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	186,748,204.39
444	517008001	NATIONAL LIBRARY OF NIGERIA	114,689,190.59

445	517010001	MASS LITERACY COUNCIL	357,395,972.09
446	517011001	NOMADIC EDUCATION COMMISSION	375,198,839.91
447	517012001	NATIONAL EDUCATION RESEARCH &DEVELOPMENT COUNCIL	150,839,506.95
448	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	195,499,866.10
449	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	3,410,467.50
450	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	219,993,390.34
451	517017001	NATIONAL TEACHERS INSTITUTE	2,370,913,892.68
452	517018001	FEDERAL POLYTECHNIC ADO-EKITI	101,264,298.39
453	517018002	FEDERAL POLYTECHNIC BAUCHI	27,610,058.75
454	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	17,855,952.38
455	517018006	FEDERAL POLYTECHNIC MUBI	35,312,120.91
456	517018007	FEDERAL POLYTECHNIC NASARAWA	6,647,364.60
457	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	6,272,107.96
458	517018009	FEDERAL POLYTECHNIC KADUNA	43,782,664.06
459	517018010	FEDERAL POLYTECHNIC OFFA	5,214,380.49
460	517018011	FEDERAL POLYTECHNIC EDE	17,345,362.62
461	517018012	FEDERAL POLYTECHNIC AUCHI	28,657,396.68
462	517018013	FEDERAL POLYTECHNIC NEKEDE	16,036,890.61
463	517018014	FEDERAL POLYTECHNIC OKO	19,789,140.56
464	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	22,857,849.94
465	517018017	FEDERAL POLYTECHNIC GWANDU	215,160.00
466	517018018	FEDERAL POLYTECHNIC ILARO	13,346,998.50
467	517018019	YABA COLLEGE OF TECHNOLOGY	35,271,153.50
468	517018020	FEDERAL POLYTECHNIC BALI	5,470,185.27
469	517018022	FEDERAL POLYTECHNIC BONNY	18,061,694.71
470	517018023	FEDERAL POLYTECHNIC UKANA	44,878,171.33
471	517018024	NATIONAL INSTITUTE FOR CONSTRUCTIONTECHNOLOGY UROMI, EDO STATE	17,817,926.78
472	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	10,175,985.44
473	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	19,462,966.71
474	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	5,689,887.85
475	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	24,750.00
476	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	32,144,100.08
477	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	11,175,372.93
478	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	90,787.95
479	517019007	FEDERAL COLLEGE OF EDUCATION KANO	30,100,052.59

480	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	23,607,967.91
481	517019009	FEDERAL COLLEGE OF EDUCATIONKOTANGORA	56,361,564.19
482	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	329,010.00
483	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	38,164,588.45
484	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	7,890,126.98
485	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	20,767,928.14
486	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	6,879,036.24
487	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	63,296,646.37
488	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	4,325,473.68
489	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	680,055.09
490	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	851,816,294.52
491	517021002	UNIVERSITY OF LAGOS	267,657,749.76
492	517021003	UNIVERSITY OF NIGERIA, NNSUKA	87,844,828.75
493	517021004	AHMADU BELLO UNIVERSITY, ZARIA	62,568,333.15
494	517021005	OBAFEMI AWOLOWO UNIVERSITY	40,737,728.88
495	517021006	UNIVERSITY OF BENIN	21,298,385.46
496	517021007	UNIVERSITY OF JOS	161,512,728.79
497	517021008	UNIVERSITY OF CALABAR	13,752,607.94
498	517021009	UNIVERSITY OF ILORIN	74,759,957.36
499	517021014	UNIVERSITY OF PORT HARCOURT	3,493,929.06
500	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	46,437,332.14
501	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	6,488,432.61
502	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	11,304,899.22
503	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	98,384,585.23
504	517021020	UNIVERSITY OF UYO	6,462,902.49
505	517021021	UNIVERSITY OF MAIDUGURI	580,789,275.36
506	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	46,946,513.22
507	517021023	BAYERO UNIVERSITY, KANO	194,202,852.14
508	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	2,702,485.17
509	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	271,714,712.91
510	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	3,027,915.00
511	517021029	FEDERAL UNIVERSITY OYE-EKITI	10,599,814.86
512	517021030	FEDERAL UNIVERSITY OTUOKE	14,551,885.34
513	517021031	FEDERAL UNIVERSITY DUTSE	4,884,698.48
514	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	7,865,816.64
515	517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,236,180.00
516	517021035	FEDERAL UNIVERSITY KASHERE	26,919,094.53
517	517021036	FEDERAL UNIVERSITY LOKOJA	71,891,638.27
518	517021037	FEDERAL UNIVERSITY WUKARI	88,006,110.89

519	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	11,491,046.94
520	517021039	FEDERAL UNIVERSITYOF GASHUA	2,633,639.78
521	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIANSUKKA,ENUGU STATE	70,680,918.02
522	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	18,666,945.47
523	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	14,792,751.20
524	517024001	NATIONAL OPEN UNIVERSITY	31,102,956.74
525	517026002	FGC AZARE	311,850.00
526	517026005	FGC DAURA	5,742,016.21
527	517026006	FGC GANYE	16,958,777.27
528	517026008	FGC IJANIKIN	7,407,580.52
529	517026009	FGC IKET NISE	5,189,662.40
530	517026013	FGC IKURIN	7,496,902.12
531	517026018	FGC KIYAWA	2,079,000.00
532	517026020	FGC MAIDUGURI	21,898,191.34
533	517026027	FGC OHAFIA	1,835,151.91
534	517026030	FGC ONITSHA	15,884,765.61
535	517026050	FGGC BWARI	294,030.00
536	517026052	FGGC EFON ALAYE	77,880.00
537	517026053	FGGC EFON IMNRINGI	8,797,641.67
538	517026055	FGGC EZZAMGBO ABAKALIKI	4,483,139.60
539	517026056	FGGC GBOKO	3,926,390.45
540	517026062	FGGC ILORIN	3,167,402.49
541	517026063	FGGC IPETUMODU	3,630,000.00
542	517026064	FGGC JALINGO	3,299,523.72
543	517026074	FGGC OYO	8,134,500.00
544	517026076	FGGC GUMI TAMBAWAL	953,304.00
545	517026077	FGGC UMUAHIA	49,674,150.41
546	517026081	FSTC AWKA	2,752,855.88
547	517026084	FSTC TUNGBO - YENAGOA	2,341,627.46
548	517026085	FSTC USI-EKITI	1,738,370.77
549	517026086	FTC IKARE	7,002,465.56
550	517026088	FTC JALINGO	5,451,405.79
551	517026094	FTC OTUPKO	4,498,620.43
552	517026095	FTC SHIRORO	264,330.00
553	517026097	FTC UYO	66,000.00
554	517026101	QUEEN'S COLLEGE LAGOS	20,355,467.17
555	517026102	SULEJA ACADEMY	4,954,715.32
556	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	35,155,742.85

557	517028001	UNESCO PARIS	7,281,609.27
558	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	142,076,751.05
559	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	107,916,745.85
560	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	10,702,228,223.99
561	521002001	NATIONAL HEALTH INSURANCE SCHEME	269,567,959.65
562	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	2,926,779,624.39
563	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	62,741,317.02
564	521006001	RADIOGRAPHERS REGISTRATION BOARD	12,840,366.91
565	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	7,167,739.02
566	521008001	HEALTH RECORDS REGISTRATION BOARD	18,933,390.17
567	521009001	OPTOMETRIST AND DISPENSING OPTICIANSBOARD OF NIGERIA	6,292,440.00
568	521011001	NURSING AND MIDWIFERY COUNCIL	23,030,122.50
569	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	19,045,430.76
570	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	29,586,843.87
571	521015001	MEDICAL REHABILITATION THERAPY BOARD	2,311,113.73
572	521018001	NURSE TUTOR TRAINING - ENUGU	890,999.68
573	521022001	NATIONAL POST GRADUATE MEDICALCOLLEGE OF NIGERIA-IJANIKIN LAGOS	2,739,000.00
574	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	6,600,000.00
575	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	790,214,155.05
576	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	7,356,765.08
577	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	32,887,593.71
578	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	294,913.58
579	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	27,290,213.52
580	521026009	UNIVERSITY OF PORT-HARCOURT TEACHINGHOSPITAL	79,836,029.18
581	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	544,723,717.85
582	521026012	USMANU DANFODIO UNIVERSITY TEACHINGHOSPITAL, SOKOTO	16,542,703.65
583	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	104,154,989.31
584	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	14,438,578.64
585	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL,GWAGWALADA	59,309,266.51
586	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	238,466,229.38
587	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	19,108,153.35
588	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	33,672,209.99
589	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	28,254,410.89
590	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	27,319,200.74

591	521027003	FEDERAL MEDICAL CENTRE - ABUJA	26,763,647.96
592	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	20,485,804.84
593	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	5,093,068.20
594	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL,KWARE-SOKOTO	26,074,655.27
595	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,523,976.30
596	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	459,690.00
597	521027011	FEDERAL COLLEGE OF COMPLEMENTARY ANDALTERNATIVE MEDICINE, NIGERIA	14,933,853.00
598	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	4,365,501.87
599	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	119,596,950.00
600	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	810,004.80
601	521027016	NATIONAL TB AND LEPROSY REFERREDHOSPITAL AND TRAINING, ZARIA	98,778,497.20
602	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	55,160,613.20
603	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	28,578,000.00
604	521027020	FEDERAL MEDICAL CENTRE, OWERRI	92,648,879.88
605	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	101,966,571.18
606	521027022	FEDERAL MEDICAL CENTRE, KATSINA	18,411,437.85
607	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	16,972,850.98
608	521027025	FEDERAL MEDICAL CENTRE, ASABA	140,710,168.03
609	521027026	FEDERAL MEDICAL CENTRE, BIDA	90,563,945.83
610	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	62,409,165.86
611	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	25,570,995.95
612	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	15,346,854.60
613	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	4,950,000.00
614	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	23,033,010.00
615	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	3,303,488.10
616	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	227,154,770.72
617	521027039	NATIONAL EYE CENTRE KADUNA	117,626,943.49
618	521027040	NATIONAL EAR CARE CENTRE KADUNA	13,795,073.22
619	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	36,894,729.63
620	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	131,437,668.66
621	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	544,074,632.24
622	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	97,660,443.80

623	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	432,048,266.79
624	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	2,437,307.40
625	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	12,280,166.46
626	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	810,811.98
627	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	18,481,990.03
628	521038001	INSTITUTE OF FORENSICS SCIENCELABORATORY-OSHODI	5,878,590.96
629	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	1,774,393.50
630	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	11,550.00
631	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	3,893,993.40
632	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	9,886,668.00
633	521049001	NATIONAL HOSPITAL	93,069,569.32
634	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	3,737,895,409.58
635	535002001	NATIONAL PARK HEADQUARTERS	91,074,455.64
636	535003001	KAINJI NATIONAL PARK	48,448,315.88
637	535004001	OYO NATIONAL PARK	40,458,704.47
638	535005001	CHAD BASIN NATIONAL PARK	41,121,236.01
639	535006001	GASHAKA GUMTI NATIONAL PARK	35,759,885.85
640	535007001	CROSS RIVER NATIONAL PARK	18,299,292.84
641	535008001	KAMUKU NATIONAL PARK	12,186,953.60
642	535009001	OKUMU NATIONAL PARK	4,380,569.33
643	535010001	FEDERAL COLLEGE OF WILDLIFEMANAGEMENT - NEW BUSSA	3,129,379.79
644	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	187,790.13
645	535012001	FEDERAL COLLEGE OF FORESTRY JOS	1,100,131.36
646	535012301	RESOURCES MANAGEMENT, SAKPOBA,EDO STATE (SOUTH -SOUTH)	7,750,123.63
647	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	7,703,254.07
648	535012303	RESOURCES MANAGEMENT, EBONYISTATE (SOUTH -EAST)	10,959,621.22
649	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	2,497,102,923.99
650	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	4,536,675.00
651	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	119,286,024.75
652	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	60,541,575.50
653	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	834,134,223.71
654	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	246,654,719.74
655	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	66,055,795.62
656	0543001001	NATIONAL POPULATION COMMISSION	2,457,149,937.91

657	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIALDEVELOPMENT	458,966,266.41
658	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	27,324,084.54
659	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	253,521,432.74
660	544005001	NATIONAL COMMISSION FOR REFUGEES	3,949,334,618.51
		GRAND-TOTAL	**404,177,173,344.49**

NOTE 21:

BAD DEBT

S/N	ADMIN. CODE	MDA	FOREIGN BAD DEBTS CHARGES	DOMESTIC BAD DEBTS CHARGES	TOTALS
			270101	270102	
			₦	₦	₦
		TOTAL	0.00	0.00	0.00

22. FINANCIAL CHARGES - GENERAL

S/N	ADMIN. CODE	MDA	FINANCIAL CHARGES - GENERAL
			220209
			₦
		ADMINISTRATIVE SECTOR	
1	111001001	STATE HOUSE - HQTRS	262,837.50
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	22,252.50
3	111001003	STATE HOUSE OPERATIONS – VICEPRESIDENT	16,017.50
4	111001005	OFFICE OF THE CHIEF SECURITYOFFICER TO THE PRESIDENT	2,257.50
5	111001006	STATE HOUSE MEDICAL CENTRE	3,332.50
6	111001007	STATE HOUSE LAGOS LIAISON OFFICE	1,827.50
7	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - NIGER DELTA	70,197.50
8	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT – MDGS(OSSAP-MDGS)	202,745.00

9	111006001	NIPSS, KURU	1,222,387.50
10	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	5,267.50
11	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	625,939.04
12	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	48,160.00
13	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	27,197.50
14	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	17,129,132.65
15	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	5,160.00
16	111051001	OFFICE OF THE CHIEF ECONOMICADVISER TO THE PRESIDENT	1,397.50
17	0112001001	NASS MANAGEMENT	421,804,820.50
18	0112002001	SENATE	1,496,396,798.35
19	0112003001	HOUSE OF REPRESENTATIVES	1,587,004,324.82
20	0112004001	NATIONAL ASSEMBLY COMMISSION	77,639,708.14
21	0112008001	GENERAL SERVICE	970,025,928.00
22	116001001	MINISTRY OF DEFENCE – MODHQTRS	1,121,152.50
23	116002001	DEFENCE HEADQURTERS	3,479,667.50
24	116002002	DEFENCE RESEARCH ANDDEVELOPMENT BUREAU	22,252.50
25	116003001	NIGERIAN ARMY	37,625.00
26	116004001	NIGERIAN NAVY	126,312.50
27	116005001	NIGERIAN AIRFORCE	19,254,289.75
28	116005002	AIRFORCE INSTITUTE OFTECHNOLOGY, KADUNA	1,091,632.17
29	116006001	NIGERIAN DEFENCEACADEMY (NDA)	26,230.00
30	116007001	NIGERIAN DEFENCE COLLEGE	51,762,561.42
31	116008001	COMMAND AND STAFFCOLLEGE, JAJI	762,616.45
32	116009001	NIGERIAN ARMED FORCESRESETTLEMENT CENTRE,	49,020.00
33	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	11,287.50
34	116015017	DEFENCE MISSIONS	53,340,550.40
35	116021001	MILITARY PENSION BOARD	16,125.00
36	116018001	DEFENCE SPACEADMINISTARTION	48,052.50
37	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	67,725.00
38	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	2,150.00
39	119002001	TECHNICAL AIDS CORPS	33,325.00
40	119003001	FOREIGN SERVICE ACADEMY(FSA)	817,870.00
41	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	601,182.50
42	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	39,025.00

43	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	2,828,262.50
44	119009001	FOREIGN MISSION: ABIDJAN	2,627,220.08
45	119009002	FOREIGN MISSION: ACCRA	332,685.75
46	119009003	FOREIGN MISSION: ADDISABABA	2,349,765.18
47	119009004	FOREIGN MISSION: ALGIERS	1,579,692.06
48	119009005	FOREIGN MISSION: ANKARA	14,527,458.42
49	119009006	FOREIGN MISSION: ATHENS	3,819,399.98
50	119009007	FOREIGN MISSION: ATLANTA	11,248,591.77
51	119009009	FOREIGN MISSION: BAMAKO	116,074.91
52	119009010	FOREIGN MISSION: BANGKOK	2,313,163.46
53	119009011	FOREIGN MISSION: BANGUI	9,032,317.48
54	119009012	FOREIGN MISSION: BANJUL	1,391,197.53
55	119009013	FOREIGN MISSION: BATA	7,178,732.42
56	119009014	FOREIGN MISSION: BEIJING	14,546,908.69
57	119009015	FOREIGN MISSION: BEIRUT	1,553,785.54
58	119009016	FOREIGN MISSION: BERLIN	16,281,092.76
59	119009017	FOREIGN MISSION: BERNE	9,845,551.41
60	119009018	FOREIGN MISSION: BISSAU	1,394,213.30
61	119009019	FOREIGN MISSION: BRASILIA	10,592,662.42
62	119009020	FOREIGN MISSION: BRAZAVILLE	19,375,517.21
63	119009021	FOREIGN MISSION: BRUSSELS	292,235.42
64	119009022	FOREIGN MISSION:BUCHAREST	2,534,509.96
65	119009024	FOREIGN MISSION: BUEA	7,648,885.89
66	119009025	FOREIGN MISSION: BUENOSAIRES	24,400,259.40
67	119009026	FOREIGN MISSION:BUJUMBURA	1,996,278.58
68	119009027	FOREIGN MISSION: CAIRO	478,013.87
69	119009028	FOREIGN MISSION: CANBERRA	2,458,841.62
70	119009029	FOREIGN MISSION: CARACAS	121,916.53
71	119009030	FOREIGN MISSION: CONAKRY	2,628,596.74
72	119009031	FOREIGN MISSION: COTONOU	3,909,368.52
73	119009033	FOREIGN MISSION:DAMASCUS	1,356,930.31

74	119009034	FOREIGN MISSION: DAR-ES-SALAAM	2,293,181.38
75	119009035	FOREIGN MISSION: DOUALA	872,476.68
76	119009037	FOREIGN MISSION: DUBLIN	9,324,905.53
77	119009038	FOREIGN MISSION: FREETOWN	4,607,355.71
78	119009039	FOREIGN MISSION:GABORONE	4,351,775.00
79	119009040	FOREIGN MISSION: GENEVA	20,350,114.85
80	119009042	FOREIGN MISSION: HANOI	2,806,879.69
81	119009043	FOREIGN MISSION: HARARE	11,782,892.54
82	119009045	FOREIGN MISSION:HONGKONG	955,884.44
83	119009046	FOREIGN MISSION:	9,280.60
84	119009047	FOREIGN MISSION: JAKARTA	2,144,221.17
85	119009048	FOREIGN MISSION: JEDDAH	1,099,215.56
86	119009049	FOREIGN MISSION:JOHANNESBURG	27,166,335.71
87	119009050	FOREIGN MISSION: KAMPALA	2,337,278.15
88	119009051	FOREIGN MISSION:KHARTOUM	2,841,421.21
89	119009052	FOREIGN MISSION: KIEV	4,537,562.79
90	119009053	FOREIGN MISSION: KIGALIRWANDA	1,907,630.60
91	119009055	FOREIGN MISSION: KINSHASA	601,106.06
92	119009057	FOREIGN MISSION: KUWAIT	177,560.48
93	119009058	FOREIGN MISSION: LIBREVILLE	776,055.93
94	119009059	FOREIGN MISSION: LISBON	3,163,589.39
95	119009060	FOREIGN MISSION: LOME	1,315,451.11
96	119009062	FOREIGN MISSION: LUANDA	6,075,609.09
97	119009063	FOREIGN MISSION: LUSAKA	730,478.32
98	119009064	FOREIGN MISSION: MADRID	8,393,664.86
99	119009065	FOREIGN MISSION: MALABO	1,624,673.33
100	119009066	FOREIGN MISSION: MANILLA	14,808.75
101	119009067	FOREIGN MISSION: MAPUTO	704,775.28
102	119009068	FOREIGN MISSION: MEXICOCITY	2,754,728.77
103	119009069	FOREIGN MISSION:MONROVIA	3,311,515.00
104	119009070	FOREIGN MISSION: MOSCOW	4,574,786.91

105	119009071	FOREIGN MISSION: NAIROBI	55,265,811.94
106	119009072	FOREIGN MISSION:N'DJAMENA	14,285,058.75
107	119009074	FOREIGN MISSION: NEW DELHI	1,893,758.69
108	119009075	FOREIGN MISSION: NEW YORK(CG)	12,063,039.55
109	119009076	FOREIGN MISSION: NEW YORK(PM)	102,231,552.77
110	119009077	FOREIGN MISSION: NIAMEY	3,731,544.00
111	119009078	FOREIGN MISSION: NNJC -NIAMEY	1,626,243.46
112	119009080	FOREIGN MISSION: OTTAWA	2,084,528.75
113	119009081	FOREIGN MISSION:OUAGADOUGOU	891,012.72
114	119009082	FOREIGN MISSION: PARIS	3,484,711.72
115	119009083	FOREIGN MISSION: PORT OFSPAIN	640,191.14
116	119009084	FOREIGN MISSION: PRETORIA	114,715,858.24
117	119009085	FOREIGN MISSION: PYONGYANG	741,886.29
118	119009086	FOREIGN MISSION: RABAT	4,233,657.74
119	119009087	FOREIGN MISSION: RIYADH	456,173.18
120	119009088	FOREIGN MISSION: ROME	18,350,979.50
121	119009091	FOREIGN MISSION: SAO TOME	3,065,067.89
122	119009092	FOREIGN MISSION: SEOUL	3,885,282.87
123	119009093	FOREIGN MISSION: SHANGHAI	2,242,676.62
124	119009094	FOREIGN MISSION:SINGAPORE	2,837,598.62
125	119009095	FOREIGN MISSION:STOCKHOLM	1,858,477.91
126	119009096	FOREIGN MISSION: TEHRAN	6,924,966.88
127	119009097	FOREIGN MISSION: TEL AVIV	14,154,822.05
128	119009099	FOREIGN MISSION: THE HAGUE	4,880,769.28
129	119009100	FOREIGN MISSION: TOKYO	9,694,764.12
130	119009101	FOREIGN MISSION: TRIPOLI	6,135,713.00
131	119009102	FOREIGN MISSION: TUNIS	759,490.34
132	119009103	FOREIGN MISSION: VIENNA	9,974,158.62
133	119009104	FOREIGN MISSION: WARSAW	2,559,574.23
134	119009106	FOREIGN MISSION: WINDHOEK	4,561,946.70
135	119009107	FOREIGN MISSION: YAOUNDE	332,685.75
136	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	2,951,234.44

137	119009110	FOREIGN MISSIONS, ABU DHAB	45,144,052.49
138	119009111	FOREIGN MISSION LILONGWE,MALAWI	916,790.99
139	119009115	FOREIGN MISSION PRAQUE,CZECH REPUBLIC	12,773,005.32
140	119009116	FOREIGN MISSION VATICAN	3,193,074.25
141	119009118	CONSOLATE GENERALFRANKFURT, GERMANY	2,069,236.73
142	119009120	FOREIGN MISSION DOHA,QATAR	103,971.36
143	119009124	FOREIGN MISSIONGUANGZHOU, CHINA	767,853.57
144	123001001	FEDERAL MINISTRY OF INFORMATION &CULTURE - HQTRS	881,295.50
145	123003001	NIGERIAN TELEVISION AUTHORITY	22,251,012.27
146	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	817,287.05
147	123005001	NEWS AGENCY OF NIGERIA	5,711,819.63
148	123006001	VOICE OF NIGERIA	55,577.50
149	123007001	NIGERIAN FILM CORPORATION	93,038.11
150	123008001	NATIONAL BROADCASTING	7,397,468.37
151	123009001	NIGERIA PRESS COUNCIL	532,978.15
152	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	108,318.25
153	123031002	NIGERIAN TOURISM DEVELOPMENTCORPORATION	58,600.00
154	123031003	NATIONAL COMMISSION FORMUSEUMS AND MONUMENTS	3,253,195.00
155	123031004	NATIONAL COUNCIL OF ARTS ANDCULTURE	3,225.00
156	123031005	CENTRE FOR BLACK AFRICAN ARTS ANDCIVILISATION	7,525.00
157	123031006	NATIONAL TROUPE OF NIGERIA	537.50
158	123031007	NATIONAL THEATRE	1,935.00
159	123031008	NATIONAL GALLERY OF ART	831,825.00
160	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,351,785.10
161	123031011	NATIONAL INSTITUTE FOR CULTUREORIENTATION	1,435,878.00
162	123031012	INSTITUTE OF ARCHEOLOGY ANDMUSEUM STUDIES, JOS	1,827.50
163	123031017	NATIONAL ORIENTATION AGENCY	33,862.50
164	0124001001	MINISTRY OF INTERIOR - HQTRS	2,008,868.75
165	0124002001	NIGERIA CORRECTIONAL SERVICE	44,842,484.50
166	0124003001	NIGERIA IMMIGRATION SERVICE	77,361,200.00
167	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	151,081,623.50
168	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	24,402.50

169	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	51,277.50
170	0124007001	FEDERAL FIRE SERVICE	146,534,839.00
171	155004001	POLICE FORMATIONS ANDCOMMANDS	955,738,822.46
172	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	73,530.00
173	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	2,472.50
174	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	6,665.00
175	125004001	WEST AFRICAN MGT. DEVT. INSTITUTESNETWORK	1,075.00
176	125005002	FEDERAL TRAINING CENTRE,ENUGU	1,612.50
177	125005003	FEDERAL TRAINING CENTRE,ILORIN	107.50
178	125005007	FEDERAL TRAINING CENTRE,CALABAR	4,515.00
179	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	1,290.00
180	125008001	BUREAU OF PUBLIC SERVICE REFORMS	7,525.00
181	140001001	AUDITOR GENERAL FOR THEFEDERATION	72,586,532.50
182	145001001	PUBLIC COMPLAINTS COMMISSION	1,049,632.90
183	147001001	FEDERAL CIVIL SERVICE COMMISSION	12,040.00
184	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	407,196.82
185	0149001001	FEDERAL CHARACTER COMMISSION	5,578,546.72
186	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	498,249.00
187	156001001	MINISTRY OF COMMUNICATIONTECHNOLOGY HQTRS	84,387.50
188	156003001	NIGERIA COMMUNICATION SATELLITE	430.00
189	156006001	NIPOST	430.00
190	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	118,643,855.00
191	0158001001	CODE OF CONDUCT TRIBUNAL	20,210.00
192	159001001	INFRASTRUCTURE CONCESSIONREGULATORY COMMISSION	6,847,777.50
193	160001001	POLICE SERVICE COMMISSION HQTRS	22,575.00
194	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	17,939,016.65
195	161004001	LAGOS LIAISON OFFICE	2,365.00
196	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	6,019,906.26
197	161007001	FEDERAL ROAD SAFETY COMMISSION	72,316,138.45
198	161009001	NEW PARTNERSHIP FOR AFRICANDEVELOPMENT	4,091,484.53
199	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	3,333,603.79

200	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	51,062.50
201	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	14,835.00
202	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	9,890.00
203	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	11,612,360.04
204	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	10,212.50
205	""	TERTIARY EDUCATION TRUST FUND	49,790,612.03
		ECONOMIC SECTOR	
206	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	552,721.00
207	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTSTECHNOLOGY, KANO	464,075.00
208	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	903,778.25
209	**215004001**	**NATIONAL CENTRE FOR AGRICULTURALMECHANISATION- ILORIN**	8,277.50
210	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	1,044,182.50
211	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	2,040,167.00
212	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	1,023,547.50
213	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	7,095.00
214	215010001	NATIONAL ANIMAL PRODUCT RESEARCHINSTITUTE- ZARIA	12,470.00
215	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	1,888,057.50
216	215014001	COCOA RESEARCH INSTITUTE- IBADAN	538,825.00
217	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	815,665.00
218	215016001	RUBBER RESEARCH INSTITUTE- BENIN	2,781,720.00
219	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	1,066,903.76
220	215018001	NATIONAL AGRIC. EXTENSION RESEARCHLIAISON SERVICES- ZARIA	18,382.50
221	215019001	VETERINARY COUNCIL OF NIGERIA	1,290.00
222	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	1,879,967.50
223	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	901,727.37
224	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	1,936,012.50
225	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	2,042.50
226	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	10,642.50
227	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	9,837,538.22
228	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	15,895.00
229	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	107.50

230	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	63,547.50
231	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	5,052.50
232	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	17,200.00
233	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	4,080,860.00
234	215032001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY - OWERRI	3,655.00
235	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	404,717.50
236	215034001	FEDERAL COLLEGE OF HORTICULTURE,DADIN-KOWA, GOMBE	752.50
237	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	31,555.00
238	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	9,352.50
239	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	74,590.00
240	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	14,512.50
241	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	3,090,202.50
242	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	1,062,396.86
243	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	556,139.55
244	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY ANDMARINE RESEARCH	86,924.50
245	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	31,989,278.65
246	215012002	FEDERAL UNIVERSITY OF AGRICULTURE,MAKURDI	17,630.00
247	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	16,407,900.03
248	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	5,578,007.50
249	220002001	DEBT MANAGEMENT OFFICE	2,295,658.37
250	220006001	INVESTMENT AND SECURITIES TRIBUNAL	2,109,256.25
251	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	5,170,683.25
252	022001200100	CONSOLIDATED REVENUE FUND	2,447,609,705,182.66
253	220007002	FPO ABAKALIKI	215.00
254	220007007	FPO AWKA	645.00
255	220007008	FPO BAUCHI	107.50
256	220007009	FPO BENIN	107.50
257	220007011	FPO CALABAR	860.00
258	220007012	FPO DAMATURU	215.00
259	220007014	FPO ENUGU	1,182.50
260	220007016	FPO GUSUA	2,042.50
261	220007017	FPO IBADAN	860.00

262	220007018	FPO ILORIN	107.50
263	220007025	FPO LAGOS I	84,117.50
264	220007026	FPO LAGOS II	215.00
265	220007027	FPO LOKOJA	322.50
266	220007028	FPO MAIDUGURI	107.50
267	220007029	FPO MAKURDI	2,257.50
268	220007030	FPO MINNA	136,211.50
269	220007033	FPO PORT-HARCOURT	215.00
270	220007036	FPO UYO	107.50
271	220007037	FPO YENOGOA	752.50
272	220007039	SUB-TREASURER OF THE FEDERATION	752.50
273	220007040	FEDERAL TREASURY ACADEMY OROZO	645.00
274	220007041	ZONAL OFFICE ENUGU	860.00
275	220007042	ZONAL OFFICE IBADAN	645.00
276	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	16,925,881.92
277	220003001	BUDGET OFFICE OF THE FEDERATION	4,843,383.98
278	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	271,776.75
279	220021001	NATIONAL BUREAU OF STATISTICS	73,530.00
280	220022001	NIGERIA INSTITUTE OF SOCIAL ANDECONOMIC RESEARCH	4,138,170.50
281	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	4,316,912.00
282	222002001	STANDARD ORGANIZATION OFNIGERIA	344,097,533.00
283	222005001	INDUSTRIAL TRAINING FUND	2,325,655.00
284	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	18,108,051.89
285	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	1,636,435.96
286	222009001	CONSUMER PROTECTION COUNCIL	7,700,266.13
287	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	1,290.00
288	222011001	FEDERAL PRODUCE INSPECTION	5,160.00
289	222013001	OIL AND GAS FREE ZONESAUTHORITY, NIGERIA (OGFZA)	75,000.00
290	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	9,974,281.84
291	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	594,585.00
292	222027001	SMEDAN - H/QTRS	7,364,097.20
293	222030001	NIGERIAN INVESTMENT PROMOTIONCOUNCIL HQTRS	14,512.50

294	222031001	NIGERIA OFFICE FOR TRADENEGOTIATION (NOTN) ABUJA	8,492.50
295	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	61,167.50
296	227002001	INDUSTRIAL ARBITRATION PANEL	19,780.00
297	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	9,137.50
298	227004001	NATIONAL PRODUCTIVITY CENTRE	1,937,212.50
299	227005001	NATIONAL DIRECTORATE OFEMPLOYMENT	7,456,224.47
300	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	78,797.50
301	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	36,550.00
302	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	818,705.00
303	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	4,622.50
304	228005001	NATIONAL SPACE RESEARCH ANDDEVELOPMENT AGENCY - ABUJA	48,052.50
305	228005002	CENTRE FOR ATMOSPHERIC RESEARCH -ANYIGBA, KOGI STATE	1,182.50
306	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWAIBOM STATE	2,902.50
307	228005004	CENTRE FOR GEODESY AND GEODYNAMICS- TORO BAUCHI STATE	712,687.50
308	228005006	CENTRE FOR SPACE TRANSPORTPROPULSION - EPE, LAGOS	3,117.50
309	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	752.50
310	228005008	NATIONAL CENTRE FOR REMOTE SENSING -JOS, PLATEAU STATE	880,722.50
311	228005009	ZONAL ADVANCE TECHNOLOGYLABORATORY - KANO, KANO STATE	1,720.00
312	228005010	ADVANCED AIRCRAFT ENGINEERINGLABORATORY, GUSAU - ZAMFARA STATE	107.50
313	228005011	ADVANCED AEROSPACE ENGINELABORATORY, OKA - ONDO STATE	752.50
314	228005012	ADVANCED UNMANNED AERIALLABORATORY, UBURU - EBONYI STATE	1,397.50
315	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	2,687.50
316	228005014	ZONAL ADVANCED SPACE TECHNOLOGYAPPLICATION, KASHERE - GOMBE STATE	11,825.00
317	228005016	ZONAL ADVANCE SPACE TECHNOLOGYAPPLICATION, LANGTANG , PLATEAU STATE	1,290.00
318	228006001	COOPERATIVE INFORMATION NETWORK	1,397.50
319	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENTAGENCY - ABUJA	1,827.50
320	228008002	BIORESOURCE DEVELOPMENT CENTREABUJA, FCT	3,117.50
321	228008004	BIORESOURCE DEVELOPMENT CENTREJALINGO, TARABA STATE	430.00
322	228008006	BIORESOURCE DEVELOPMENT CENTREKATSINA, KATSINA STATE	1,397.50

323	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI,BAYELSA STATE	537.50
324	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	2,472.50
325	228008012	BIORESOURCE DEVELOPMENT CENTRE -EFFRAYA, CROSS RIVER STATE	752.50
326	228008013	AQUATIC BIORESOURCES TRAINING CENTREIDAH KOGI STATE	1,505.00
327	228008014	AQUATIC BIORESOURCES TRAINING CENTRETUNARI TARABA STATE	1,505.00
328	228008016	BIORESOURCE DEVELOPMENT CENTREDAPCHI, YOBE STATE	860.00
329	228008017	BIORESOURCE DEVELOPMENT CENTREDIKWA BORNO STATE	645.00
330	228008023	BIORESOURCE DEVELOPMENT CENTRE,ILORIN KWARA STATE	1,397.50
331	228008024	BIORESOURCE DEVELOPMENT CENTRE,ABAGANA ANAMBRA STATE	1,182.50
332	228008026	BIORESOURCE DEVELOPMENT CENTRE,BOGORO, BAUCHI STATE	537.50
333	228008028	BIORESOURCE DEVELOPMENT CENTRE,UBURU EBONYI STATE	107.50
334	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	359,005.00
335	228009031	NORTH WEST ZONAL OFFICE, KANO	55,860.00
336	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	537.50
337	228011001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABA	1,397.50
338	228012001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KANO	110,726.63
339	228014001	TECHNOLOGY BUSINESS INCUBATORCENTRE - CALABAR	81,182.50
340	228015001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MINNA	215.00
341	228016001	TECHNOLOGY BUSINESS INCUBATORCENTRE - WARRI	101,505.00
342	228017001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MAIDUGURI	41,612.50
343	228018001	TECHNOLOGY BUSINESS INCUBATORCENTRE - GUSAU	107.50
344	228019001	TECHNOLOGY BUSINESS INCUBATORCENTRE - SOKOTO	105,860.00
345	228020001	TECHNOLOGY BUSINESS INCUBATORCENTRE - UYO	860.00
346	228021001	TECHNOLOGY BUSINESS INCUBATORCENTRE - B/ KEBBI	1,505.00
347	228022001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IGBOTAKO	46,215.00
348	228023001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BAUCHI	430.00
349	228024001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IBADAN	860.00
350	228025001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BENIN	22,042.50
351	228026001	TECHNOLOGY BUSINESS INCUBATORCENTRE - OKWE ONUIMO	537.50
352	228027001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABEOKUTA	107.50
353	228028001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YOLA	35,290.00

354	228029001	TECHNOLOGY BUSINESS INCUBATORCENTRE - JOS	107.50
355	228030001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YENEGOA	22,365.00
356	228031001	NATIONAL CENTRE FOR GENETIC RESEARCHAND BIOTECHNOLOGY - IBADAN	2,687.50
357	228032001	ELECTRONICS DEVELOPMENT INSTITUTE(ELDI), AWKA	1,290.00
358	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	21,016.25
359	228034001	REGIONAL CENTRE FOR TECHNONOLOGYMANAGEMENT (NACETEM - LAGOS)	2,687.50
360	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	2,150.00
361	228037001	CENTRE FOR SATELLITE TECHNOLOGYDEVELOPMENT - ABUJA	4,622.50
362	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	103,737.50
363	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	7,310.00
364	228043001	NATIONAL OFFICE OF TECHNOLOGYACQUISITION AND PROMOTION - ABUJA	1,725,480.50
365	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY -ZARIA	13,007.50
366	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	11,712.50
367	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	9,782.50
368	228047001	SCIENCE EQUIPMENT DEVELOPMENTINSTITUTE- ENUGU	222,300.60
369	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	4,945.00
370	228049001	ENGINEERING MATERIALS DEVELOPMENTINSTITUTE - AKURE	1,290.00
371	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	537.50
372	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	107.50
373	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENTEXTENSION CENTRE, AFUZE - EDO STATE	-0.01
374	228051001	NIGERIA INSTITUTE FOR SCIENCELABORATORY TECHNOLOGY - IBADAN	743,870.00
375	228052001	POWER EQUIPMENT AND ELECTRICALMACHINERY DEVELOPMENT CENTRE - OKENE	1,290.00
376	228054001	SCIENCE EQUIPMENT DEVELOPMENTINTITUTE - MINNA	279,887.50
377	228060001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ILORIN	967.50
378	228062001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KADUNA	1,505.00
379	228064001	ADVANCE MANUFACTURING TECHNOLOGYPROGRAMME, TARABA	3,655.00
380	228066001	SOKOTO ENERGY RESEARCH	967.50
381	228067001	CENTRE FOR ENERGY RESEARCH ANDDEVELOPMENT, NSUKA	201,397.50
382	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCYAND CONSERVATIVE,UNIVERSITY OF LAGOS.	150,537.50

383	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITYOF ILORIN	1,183,155.00
384	228071001	NATIONAL CENTRE FOR ENERGY ANDENVIRONMENT ,UNIVERSITY OF BENIN	512,902.50
385	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	1,720.00
386	228073001	ENERGY COMMISSION OF NIGERIA	23,327.50
387	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	981,812.50
388	228076001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ADO-EKITI	64,738.89
389	228077001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ILE-IFE	3,225.00
390	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	435,267.50
391	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	21,285.00
392	229003001	NIGERIAN RAILWAY	5,452,434.51
393	229004001	NATIONAL INLAND WATERWAYSAUTHORITY	181,782.50
394	229005001	MARITIME ACADEMY, ORON	2,796,827.84
395	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	40,205.00
396	230001001	FEDERAL MINISTRY OF AVIATION	54,287.50
397	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	3,466,291.14
398	231001001	FEDERAL MINISTRY OF POWER -HQTRS	159,745.00
399	231003001	NATIONAL RURAL ELECTRIFICATIONAGENCY	773,032.50
400	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY(NEMSA) HQTRS	4,184,580.84
401	231010001	NATIONAL POWER TRAININGINSTITUTE	18,920.00
402	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	31,842,666.13
403	231020001	TRANSMISSION COMPANY OFNIGERIA	40,742.50
404	231034001	NIGERIAN BULK ELECTRICITYTRADING PLC	62,027.50
405	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	11,023,467.20
406	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	21,392.50
407	234005001	COUNCIL FOR THE REGULATION OFENGINEERING IN NIGERIA (COREN)	228,590.00
408	232001001	MINISTRY OF PETROLEUMRESOURCES HQTRS	24,617.50
409	232002001	DEPARTMENT OF PETROLEUMRESOURCES	150,285.00
410	232003001	PETROLEUM TRAINING INSTITUTE	1,442,641.83
411	232008008	PETROLEUM PRODUCTS PRICINGREGULATORY AGENCY (PPRA)	279,822.50
412	232009001	NIGERIA NUCLEAR REGULATORYAUTHORITY	18,167.50

413	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT- HQTRS	85,462.50
414	233002001	COUNCIL OF NIGERIAN MININGENGINEERS AND GEOSCIENCES	1,720.00
415	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	167,257.50
416	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	3,320,067.41
417	233005001	NATIONAL METALLURGICALDEVELOPMENT CENTRE, JOS	279,775.00
418	233006001	METALLURGICAL TRAININGINSTITUTE, ONITSHA	801,219.38
419	233008001	NATIONAL IRON ORE MININGPROJECT - ITAKPE	35,690.00
420	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	1,615,525.42
421	233010001	NIGERIA MINING CADASTRE OFFICE& CENTRES	16,877.50
422	233011001	AJAOKUTA STEEL COMPANY LIMITED	2,687.50
423	233012001	SOLID MINERAL DEVELOPMENTFUND OFFICE	7,382,520.00
424	242001001	NATIONAL SALARIES, INCOMESAND WAGES COMMISSION	9,675.00
425	246001001	REVENUE MOBILIZATION,ALLOCATION, AND FISCAL COMMISSION	18,167.50
426	250001001	FISCAL RESPONSILIBITY COMMISSION	209,242.50
427	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	885,585.00
428	252002001	NIGERIA HYDROLOGICALSERVICE AGENCY	319,637.50
429	252037001	ANAMBRA/ IMO RBDA	36,980.00
430	252038001	BENIN/ OWENA RBDA	326,010,799.54
431	252039001	CHAD BASIN RBDA	271,762.50
432	252040001	CROSS RIVER RBDA	88,257.50
433	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	62,471.52
434	252042001	LOWER BENUE RBDA	1,991,949.13
435	252043001	LOWER NIGER RBDA	166,699.46
436	252044001	NIGER DELTA RBDA	243,547.50
437	252045001	OGUN/ OSUN RBDA	81,917.89
438	252046001	SOKOTO RIMA RBDA	3,484,003.74
439	252047001	UPPER BENUE RBDA	164,543.50
440	252048001	UPPER NIGER RBDA	171,525.00
441	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	180,082.50
442	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	970,000.00
		LAW & JUSTICES SECTOR	
443	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	219,244,438.49

444	0318002001	SUPREME COURT OF NIGERIA	101,097,360.66
445	0318003001	COURT OF APPEAL	85,000,000.00
446	0318004001	FEDERAL HIGH COURT-ABUJA	152,084,932.26
447	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	93,366,377.28
448	0318006001	SHARIA COURT OF APPEAL-ABUJA	60,766,000.00
449	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	58,711.25
450	0318008001	NATIONAL INDUSTRIAL COURT	183,112,988.18
451	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	45,804,830.70
452	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	21,322,254.19
453	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	70,572,557.46
454	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	242,305.00
455	0326002001	NIGERIAN LAW REFORMCOMMISSION	1,284,625.01
456	0326003001	LEGAL AID COUNCIL	1,432,673.00
457	0326004001	COUNCIL OF LEGAL EDUCATION	88,454,000.42
458	0326005001	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	526,370.17
459	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	35,375,634.35
460	0326008001	REGIONAL CENTRE FOR INT'LCOMMERCIAL ARBITRATION	1,397.50
461	0326009001	NATIONAL DRUG LAWENFORCEMENT AGENCY	28,810.00
462	0326010001	NIGERIAN COPYRIGHT COMMISSION	30,745.00
463	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	27,412.50
464	0341001001	INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION	10,141,773.14
465	0344001001	CODE OF CONDUCT BUREAU	63,640.00
		REGIONAL SECTOR	
466	437001001	FEDERAL CAPITAL TERRITORYADMINISTRATION	168,667.50
467	451001001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	612,427.50
		SOCIAL SECTOR	
468	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	3,877,965.00
469	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	2,979,453.75
470	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	1,327,880,747.50
471	513021002	NIGERIA FOOTBALL FEDERATION	124,554.68
472	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	220,392.50
473	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	147,597.50

474	514002001	NATIONAL CENTRE FOR WOMENDEVELOPMENT	909,155.00
475	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	450,210.00
476	517003001	UNIVERSAL BASIC EDUCATION (UBE)COMMISSION	6,557.50
477	517004001	WEST AFRICAN EXAMINATION COUNCIL(INTERNATIONAL)	4,192.50
478	517006001	WEST AFRICAN EXAMINATION COUNCIL(LOCAL)	366,575.00
479	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	939,347.50
480	517008001	NATIONAL LIBRARY OF NIGERIA	3,794,894.12
481	517009001	NATIONAL EXAMINATIONS COUNCIL	30,976,896.00
482	517010001	MASS LITERACY COUNCIL	80,087.50
483	517011001	NOMADIC EDUCATION COMMISSION	2,484,721.24
484	517012001	NATIONAL EDUCATION RESEARCH &DEVELOPMENT COUNCIL	15,157.50
485	517013001	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	2,954,905.75
486	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	7,974,050.03
487	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	624,958.00
488	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	21,128,221.59
489	517017001	NATIONAL TEACHERS INSTITUTE	8,365,689.46
490	517018001	FEDERAL POLYTECHNIC ADO-EKITI	3,225.00
491	517018002	FEDERAL POLYTECHNIC BAUCHI	268,951.25
492	517018003	FEDERAL POLYTECHNIC BIDA	4,407.50
493	517018004	FEDERAL POLYTECHNIC IDAH	2,296,815.21
494	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	351,745.08
495	517018006	FEDERAL POLYTECHNIC MUBI	3,718,936.60
496	517018007	FEDERAL POLYTECHNIC NASARAWA	3,225.00
497	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	6,740,128.19
498	517018009	FEDERAL POLYTECHNIC KADUNA	2,965,270.94
499	517018010	FEDERAL POLYTECHNIC OFFA	140,770.00
500	517018011	FEDERAL POLYTECHNIC EDE	33,209,515.74
501	517018012	FEDERAL POLYTECHNIC AUCHI	21,618,307.50
502	517018013	FEDERAL POLYTECHNIC NEKEDE	998,641.84
503	517018014	FEDERAL POLYTECHNIC OKO	4,997,394.88
504	517018015	FEDERAL POLYTECHNIC DAMATURU	239,631.00

505	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	972,271.59
506	517018017	FEDERAL POLYTECHNIC GWANDU	321,511.50
507	517018018	FEDERAL POLYTECHNIC ILARO	25,232,991.70
508	517018019	YABA COLLEGE OF TECHNOLOGY	67,394,819.54
509	517018020	FEDERAL POLYTECHNIC BALI	301,720.00
510	517018021	FEDERAL POLYTECHNIC EKOWE	9,890.00
511	517018022	FEDERAL POLYTECHNIC BONNY	3,759,002.50
512	517018023	FEDERAL POLYTECHNIC UKANA	304,382.50
513	517018024	NATIONAL INSTITUTE FOR CONSTRUCTIONTECHNOLOGY UROMI, EDO STATE	36,180.00
514	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	4,492,554.17
515	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	9,352.50
516	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	3,332.50
517	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	323,608.50
518	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	10,358,400.00
519	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	5,491,973.00
520	517019007	FEDERAL COLLEGE OF EDUCATION KANO	2,120,318.43
521	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	424,259.42
522	517019009	FEDERAL COLLEGE OF EDUCATIONKOTANGORA	19,780.00
523	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	381,431.00
524	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	171,074.93
525	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	76,647.50
526	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	16,264,634.97
527	517019014	FEDERAL COLLEGE OF EDUCATION OYO	3,918,649.28
528	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	8,666,529.09
529	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	142,760.75
530	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	3,693,332.50
531	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	6,235.00
532	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	6,088,988.53
533	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	15,860,667.82
534	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	30,234,952.11
535	517021001	UNIVERSITY OF IBADAN	23,542.50
536	517021002	UNIVERSITY OF LAGOS	28,165.00
537	517021003	UNIVERSITY OF NIGERIA, NNSUKA	35,669,236.75
538	517021004	AHMADU BELLO UNIVERSITY, ZARIA	29,502,481.90

539	517021005	OBAFEMI AWOLOWO UNIVERSITY	63,446,629.70
540	517021006	UNIVERSITY OF BENIN	5,994,688.51
541	517021007	UNIVERSITY OF JOS	87,241,782.51
542	517021008	UNIVERSITY OF CALABAR	4,622.50
543	517021009	UNIVERSITY OF ILORIN	42,171,926.72
544	517021010	UNIVERSITY OF ABUJA	579,648.83
545	517021014	UNIVERSITY OF PORT HARCOURT	1,182.50
546	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	7,740.00
547	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	82,605,736.85
548	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	42,785.00
549	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,MINNA	10,212.50
550	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	88,140,592.79
551	517021020	UNIVERSITY OF UYO	19,365,303.71
552	517021021	UNIVERSITY OF MAIDUGURI	6,559,800.96
553	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	419,828,453.43
554	517021023	BAYERO UNIVERSITY, KANO	53,247,539.45
555	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	45,041,552.00
556	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	6,342.50
557	517021027	ARABIC LANGUAGE VILLAGE BORNO	419,940.00
558	517021028	NATIONAL INSTITUE FOR NIGERIANLANGUAGES	11,502.50
559	517021029	FEDERAL UNIVERSITY OYE-EKITI	41,218,624.11
560	517021030	FEDERAL UNIVERSITY OTUOKE	7,502,947.48
561	517021031	FEDERAL UNIVERSITY DUTSE	13,952,826.75
562	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	85,016,784.15
563	517021033	FEDERAL UNIVERSITY LAFIA	14,297.50
564	517021034	FEDERAL UNIVERSITY DUTSIN-MA	95,999,079.76
565	517021035	FEDERAL UNIVERSITY KASHERE	70,350,986.49
566	517021036	FEDERAL UNIVERSITY LOKOJA	21,052,400.13
567	517021037	FEDERAL UNIVERSITY WUKARI	576,784.29
568	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	296,490.75
569	517021039	FEDERAL UNIVERSITYOF GASHUA	11,825.00
570	517021040	FEDERAL UNIVERSITYOF GUSAU	1,661,020.00
571	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	227,198.00
572	517021044	NIGERIAN ARMY UNIVERSITY BIU	832,670.00

573	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	287,115.00
574	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	21,715.00
575	517024001	NATIONAL OPEN UNIVERSITY	35,905.00
576	517026001	F.S.C. SOKOTO	74,764.35
577	517026002	FGC AZARE	4,300.00
578	517026003	FGC BUNI-YADI	5,417.00
579	517026004	FGC BIRIN YAURI	4,837.50
580	517026005	FGC DAURA	8,170.00
581	517026006	FGC GANYE	6,772.50
582	517026007	FGC GARKI	5,160.00
583	517026008	FGC IJANIKIN	55,354.50
584	517026009	FGC IKET NISE	5,779,757.50
585	517026010	FGC IKET VANDAKYA	1,720.00
586	517026011	FGC IKOM	1,720.00
587	517026012	FGC IKOT EKPENE	5,230,642.50
588	517026013	FGC IKURIN	2,365.00
589	517026014	FGC JOS	5,697.50
590	517026015	FGC KADUNA	10,750.00
591	517026016	FGC KANO	7,525.00
592	517026017	FGC KEFFI	7,052.00
593	517026018	FGC KIYAWA	106,235.00
594	517026019	FGC KWALI	9,675.00
595	517026020	FGC MAIDUGURI	25,445.00
596	517026021	FGC MINJIBIR	5,052.50
597	517026022	FGC MINNA	3,655.00
598	517026023	FGC ODIKOLOGUNA	11,075.00
599	517026024	FGC ODOGBOLU	3,870.00
600	517026025	FGC OGBOMOSHMO	1,935.00
601	517026026	FGC OGOJA	627,795.00
602	517026027	FGC OHAFIA	304,178.53
603	517026028	FGC OKIGWE	6,772.50
604	517026029	FGC OKPOSI	356,582.50
605	517026030	FGC ONITSHA	455,482.50

606	517026031	FGC PORT HARCOURT	4,730.00
607	517026032	FGC POTISKUM	2,472.50
608	517026033	FGC RUBBOCHI	1,135,710.00
609	517026034	FGC SOKOTO	141,048.19
610	517026035	FGC UGWOLAWO	1,935.00
611	517026036	FGC WARRI	12,238,440.00
612	517026037	FGC ZARIA	7,955.00
613	517026038	FGC, BILLIRI	27,162.50
614	517026039	FGC, IDO-ANI	36,950.00
615	517026040	FGC, IKOLE	1,090,305.36
616	517026041	FGGC ABAJI	8,277.50
617	517026043	FGGC AKURE	2,042.50
618	517026044	FGGC ANKA	252,287.50
619	517026045	FGGC BAJOGA	15,923.00
620	517026046	FGGC BAKORI	4,192.50
621	517026047	FGGC BAUCHI	630,375.00
622	517026048	FGGC BENIN	161,405.67
623	517026049	FGGC BIDA	149,070.22
624	517026050	FGGC BWARI	620,827.00
625	517026051	FGGC CALABAR	2,150.00
626	517026052	FGGC EFON ALAYE	56,182.50
627	517026053	FGGC EFON IMNRINGI	161,405.67
628	517026054	FGGC ENUGU	6,450.00
629	517026055	FGGC EZZAMGBO ABAKALIKI	6,127.50
630	517026056	FGGC GBOKO	3,547.50
631	517026057	FGGC GUSAU	27,811.04
632	517026058	FGGC GWANDU	2,150.00
633	517026059	FGGC IBILLO	2,674,365.00
634	517026060	FGGC IBUSA	3,117.50
635	517026061	FGGC IKOT-OBIO-ITONG	6,235.00
636	517026062	FGGC ILORIN	47,214.50
637	517026063	FGGC IPETUMODU	19,781.04
638	517026064	FGGC JALINGO	2,795.00

639	517026065	FGGC KABBA	1,935.00
640	517026066	FGGC KAZAURE	3,977.50
641	517026067	FGGC KEANA	3,440.00
642	517026068	FGGC LANGTANG	1,720.00
643	517026069	FGGC LEJJA	15,692.00
644	517026070	FGGC MONGUNO	1,935.00
645	517026071	FGGC NEW BUSA	478,440.00
646	517026072	FGGC OMU-ARAN	1,397.50
647	517026073	FGGC OWERRI	6,772.50
648	517026074	FGGC OYO	3,235,237.64
649	517026075	FGGC SHAGAMU	4,300.00
650	517026076	FGGC GUMI TAMBAWAL	8,600.00
651	517026077	FGGC UMUAHIA	59,130.50
652	517026078	FGGC WUKARI	3,440.00
653	517026079	FGGC, YOLA	28,297.83
654	517026080	FSTC AHOADA	27,934.83
655	517026081	FSTC AWKA	83,338.00
656	517026082	FSTC JUBU-IMUSHIN	55,644.75
657	517026083	FSTC MICHIKA	2,042.50
658	517026084	FSTC TUNGBO - YENAGOA	3,440.00
659	517026085	FSTC USI-EKITI	27,574.00
660	517026086	FTC IKARE	1,652,765.00
661	517026087	FTC ILESA	1,935.00
662	517026088	FTC JALINGO	4,407.50
663	517026089	FTC KAFANCHAN	28,205.00
664	517026090	FTC LASSA	4,945.00
665	517026091	FTC OHANSO	6,512,417.50
666	517026092	FTC OROZO	116,175.50
667	517026093	FTC OTOBI	107,988.74
668	517026094	FTC OTUPKO	3,655.00
669	517026095	FTC SHIRORO	26,125.00
670	517026096	FTC UROMI	1,612.50
671	517026097	FTC UYO	30,354.50

672	517026098	FTC YABA	88,160.00
673	517026099	FTC ZURU	2,365.00
674	517026100	KING'S COLLEGE	27,465.50
675	517026101	QUEEN'S COLLEGE LAGOS	7,095.00
676	517026102	SULEJA ACADEMY	2,795.00
677	517026103	FSTC,DOMA	4,085.00
678	517026104	FSTC DAYI	5,160.00
679	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	16,125.00
680	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	3,247,680.85
681	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	37,302.50
682	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	7,958,105.73
683	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	513,957.50
684	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	430.00
685	521008001	HEALTH RECORDS REGISTRATION BOARD	9,012,503.28
686	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	107.50
687	521015001	MEDICAL REHABILITATION THERAPY BOARD	130,340.50
688	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGYAND THERAPY, ENUGU	3,440.00
689	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	4,873.75
690	521020001	NURSE TUTOR TRAINNING KADUNA	1,182.50
691	521021001	NURSE TUTOR TRAINNING IBADAN	16,039.75
692	521022001	NATIONAL POST GRADUATE MEDICALCOLLEGE OF NIGERIA-IJANIKIN LAGOS	107.50
693	521024002	PHC TUTORS PROGRAMME,KADUNAPOLYTECHNIC	537.50
694	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	14,396.25
695	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	10,794,256.73
696	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	125,560.00
697	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	145,232.50
698	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	82,476,627.71
699	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	37,625,037.31
700	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	1,053,740.32
701	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	2,042.50
702	521026008	JOS UNIVERSITY TEACHING HOSPITAL	7,336,815.79
703	521026009	UNIVERSITY OF PORT-HARCOURT TEACHINGHOSPITAL	40,850.00
704	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	350,671.50
705	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	34,520,419.15
706	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	58,480.00

707	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	102,662.50
708	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL,GWAGWALADA	2,139,443.87
709	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	7,857,725.72
710	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	288,398.82
711	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	7,336,815.79
712	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	5,559,347.00
713	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	1,292,307.27
714	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	45,042.50
715	521027003	FEDERAL MEDICAL CENTRE - ABUJA	42,279,061.06
716	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	911,670.00
717	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	417,012.50
718	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	994,545.95
719	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	105,778.05
720	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL,KWARE-SOKOTO	18,060.00
721	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	4,829,237.61
722	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	5,124,168.61
723	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	375,274.63
724	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	18,282,956.75
725	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	548,899.00
726	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,174,667.30
727	521027016	NATIONAL TB AND LEPROSY REFERREDHOSPITAL AND TRAINING, ZARIA	9,782.50
728	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	70,090.00
729	521027018	FEDERAL MEDICAL CENTRE, OWO	2,472.50
730	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	219,407.50
731	521027020	FEDERAL MEDICAL CENTRE, OWERRI	15,300,550.22
732	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	729,961.50
733	521027022	FEDERAL MEDICAL CENTRE, KATSINA	42,462.50
734	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	77,185.00
735	521027025	FEDERAL MEDICAL CENTRE, ASABA	765,294.62
736	521027026	FEDERAL MEDICAL CENTRE, BIDA	30,207.50
737	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	888,418.00
738	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	8,217,696.51
739	521027031	FEDERAL MEDICAL CENTRE, KOGI	19,587,299.00
740	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	280,942.76

741	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	17,737.50
742	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,075.00
743	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,111,946.40
744	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	5,912.50
745	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	3,725,207.31
746	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	3,918,978.50
747	521027039	NATIONAL EYE CENTRE KADUNA	5,805.00
748	521027040	NATIONAL EAR CARE CENTRE KADUNA	1,101,632.14
749	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	4,085.00
750	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	41,710.00
751	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	333,000.00
752	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	236,000.00
753	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	396,500.00
754	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	5,375.00
755	521029002	PHS, YOLA	215.00
756	521029003	PHS, JALINGO	215.00
757	521029004	PHS, MAIDUGURI	107.50
758	521029009	PHS, ILORIN	322.50
759	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	322.50
760	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	41,429.63
761	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	2,135,717.96
762	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	537.50
763	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	537.50
764	521039001	DENTAL THERAPISTS REGISTRATION BOARD	645.00
765	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	6,880.00
766	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	31,582.13
767	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	140,430.00
768	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	9,782.50
769	521049001	NATIONAL HOSPITAL	114,503,561.50
770	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	5,259,217.50
771	535002001	NATIONAL PARK HEADQUARTERS	2,580.00
772	535003001	KAINJI NATIONAL PARK	5,375.00
773	535004001	OYO NATIONAL PARK	4,300.00
774	535005001	CHAD BASIN NATIONAL PARK	1,612.50
775	535006001	GASHAKA GUMTI NATIONAL PARK	5,912.50

776	535007001	CROSS RIVER NATIONAL PARK	4,515.00
777	535008001	KAMUKU NATIONAL PARK	6,987.50
778	535009001	OKUMU NATIONAL PARK	215.00
779	535010001	FEDERAL COLLEGE OF WILDLIFEMANAGEMENT - NEW BUSSA	3,440.00
780	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	6,020.00
781	535012001	FEDERAL COLLEGE OF FORESTRY JOS	414,717.50
782	535012301	RESOURCES MANAGEMENT, SAKPOBA,EDO STATE (SOUTH -SOUTH)	575,165.54
783	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	545,453.33
784	535012303	RESOURCES MANAGEMENT, EBONYISTATE (SOUTH -EAST)	1,290.00
785	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,589,527.50
786	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	3,225.00
787	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	15,104,353.12
788	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	154,746.25
789	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	994,875.00
790	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	6,557.50
791	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	5,590.00
792	0543001001	NATIONAL POPULATION COMMISSION	84,495.00
793	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIALDEVELOPMENT	9,151,172.50
794	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	35,674,654.10
795	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	322.50
796	544005001	NATIONAL COMMISSION FOR REFUGEES	8,600.00
		GRAND-TOTAL	**2,460,630,934,659.47**

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	266,800.00	0.00	266,800.00	6,043,182,248.17	-6,042,915,448.17
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	0.00	0.00	1,871,503,784.51	-1,871,503,784.51
3	111001003	STATE HOUSE OPERATIONS – VICEPRESIDENT	0.00	0.00	0.00	620,523,012.85	-620,523,012.85
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THEPRESIDENT	0.00	0.00	0.00	13,338,896.97	-13,338,896.97
5	111001005	OFFICE OF THE CHIEF SECURITYOFFICER TO THE PRESIDENT	0.00	0.00	0.00	72,843,875.34	-72,843,875.34
6	111001006	STATE HOUSE MEDICAL CENTRE	0.00	0.00	0.00	216,995,892.98	-216,995,892.98
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	62,326,116.71	-62,326,116.71
8	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - NIGER DELTA	0.00	0.00	0.00	64,999,999,996.00	-64,999,999,996.00
9	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT – MDGS(OSSAP-MDGS)	0.00	0.00	0.00	11,294,865,709.48	-11,294,865,709.48
10	111006001	NIPSS, KURU	0.00	0.00	0.00	1,537,447,700.15	-1,537,447,700.15
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	1,515,658,611.19	-1,515,658,611.19
12	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	0.00	0.00	0.00	27,999,949,504.25	-27,999,949,504.25
13	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	0.00	0.00	0.00	4,565,242,649.34	-4,565,242,649.34
14	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	20,000.00	0.00	20,000.00	1,207,689,424.12	-1,207,669,424.12
15	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	867,822,858.04	-867,822,858.04
16	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	0.00	0.00	0.00	1,240,948,926.30	-1,240,948,926.30

17	111051001	OFFICE OF THE CHIEF ECONOMICADVISER TO THE PRESIDENT	0.00	0.00	0.00	28,482,725.50	-28,482,725.50
18	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	13,350,584,226.00	-13,350,584,226.00
19	0112002001	SENATE	0.00	0.00	0.00	28,834,792,936.10	-28,834,792,936.10
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	3,909,611.25	0.00	3,909,611.25	2,635,309,189.65	-2,631,399,578.40
22	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	9,602,095,928.00	-9,602,095,928.00
23	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	118,881,602.86	-118,881,602.86
24	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	142,564,984.90	-142,564,984.90
25	0112008001	GENERAL SERVICE	0.00	0.00	0.00	8,317,677,693.21	-8,317,677,693.21
26	116001001	MINISTRY OF DEFENCE – MOD\ HQTRS	772,710.10	0.00	772,710.10	92,974,772,093.16	-92,973,999,383.06
27	116002001	DEFENCE HEADQURTERS	0.00	0.00	0.00	42,579,361,861.99	-42,579,361,861.99
28	116002002	DEFENCE RESEARCH ANDDEVELOPMENT BUREAU	0.00	0.00	0.00	781,956,071.07	-781,956,071.07
29	116003001	NIGERIAN ARMY	1,500.00	0.00	1,500.00	418,046,580,553.99	-418,046,579,053.99
30	116004001	NIGERIAN NAVY	9,776,725.00	0.00	9,776,725.00	110,191,833,169.48	-110,182,056,444.48
31	116005001	NIGERIAN AIRFORCE	0.00	0.00	0.00	102,912,271,132.43	-102,912,271,132.43
32	116005002	AIRFORCE INSTITUTE OFTECHNOLOGY, KADUNA	0.00	0.00	0.00	1,729,993,972.07	-1,729,993,972.07
33	116006001	NIGERIAN DEFENCEACADEMY (NDA)	0.00	0.00	0.00	11,385,754,312.05	-11,385,754,312.05
34	116007001	NIGERIAN DEFENCE COLLEGE	7,000.00	0.00	7,000.00	8,245,347,927.63	-8,245,340,927.63
35	116008001	COMMAND AND STAFFCOLLEGE, JAJI	0.00	0.00	0.00	5,792,722,296.41	-5,792,722,296.41
36	116009001	NIGERIAN ARMED FORCESRESETTLEMENT CENTRE,	0.00	0.00	0.00	4,272,409,626.42	-4,272,409,626.42
37	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	64,817,125.50	0.00	64,817,125.50	1,369,181,056.24	-1,304,363,930.74
38	116011001	DEFENCE INTELLIGENCESCHOOL	0.00	0.00	0.00	265,300,806.55	-265,300,806.55

39	116012001	DEFENCE INTELLIGENCEAGENCY	0.00	0.00	0.00	19,635,473,214.03	-19,635,473,214.03
40	116015017	DEFENCE MISSIONS	0.00	0.00	0.00	15,277,864,793.40	-15,277,864,793.40
41	116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	217,673,948,835.33	-217,673,948,835.33
42	116018001	DEFENCE SPACEADMINISTARTION	0.00	0.00	0.00	964,142,817.77	-964,142,817.77
43	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	3,656,490.76	0.00	3,656,490.76	5,528,367,947.25	-5,524,711,456.49
44	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	0.00	0.00	0.00	195,313,770.26	-195,313,770.26
45	119002001	TECHNICAL AIDS CORPS	0.00	0.00	0.00	2,039,952,480.94	-2,039,952,480.94
46	119003001	FOREIGN SERVICE ACADEMY(FSA)	0.00	0.00	0.00	32,175,558.75	-32,175,558.75
47	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	0.00	0.00	0.00	586,244,165.39	-586,244,165.39
48	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	500.00	0.00	500.00	422,180,138.77	-422,179,638.77
49	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	0.00	0.00	0.00	296,386,060.65	-296,386,060.65
50	119009001	FOREIGN MISSION: ABIDJAN	1,816,092.93	0.00	1,816,092.93	207,838,902.01	-206,022,809.08
51	119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	415,578,407.69	-415,578,407.69
52	119009003	FOREIGN MISSION: ADDISABABA	12,631,578.95	0.00	12,631,578.95	399,744,433.33	-387,112,854.39
53	119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	348,683,809.50	-348,683,809.50
54	119009005	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	454,008,679.08	-454,008,679.08
55	119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	447,883,626.15	-447,883,626.15
56	119009007	FOREIGN MISSION: ATLANTA	24,838,709.67	0.00	24,838,709.67	501,462,591.61	-476,623,881.94
57	119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	262,814,896.26	-262,814,896.26
58	119009010	FOREIGN MISSION: BANGKOK	3,924,665.86	0.00	3,924,665.86	328,804,444.32	-324,879,778.47
59	119009011	FOREIGN MISSION: BANGUI	21,610,129.00	0.00	21,610,129.00	170,599,430.27	-148,989,301.27
60	119009012	FOREIGN MISSION: BANJUL	8,333,352.37	0.00	8,333,352.37	183,429,698.94	-175,096,346.57
61	119009013	FOREIGN MISSION: BATA	5,285,796.20	0.00	5,285,796.20	492,651,334.62	-487,365,538.41

62	119009014	FOREIGN MISSION: BEIJING	9,854,289.44	0.00	9,854,289.44	657,733,013.22	-647,878,723.78
63	119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	407,496,249.26	-407,496,249.26
64	119009016	FOREIGN MISSION: BERLIN	29,380,772.02	0.00	29,380,772.02	883,313,876.69	-853,933,104.67
65	119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	475,037,446.02	-475,037,446.02
66	119009018	FOREIGN MISSION: BISSAU	989,826.78	0.00	989,826.78	280,935,475.76	-279,945,648.98
67	119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	455,889,353.25	-455,889,353.25
68	119009020	FOREIGN MISSION: BRAZAVILLE	1,559,051.88	0.00	1,559,051.88	295,450,687.72	-293,891,635.84
69	119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	472,887,831.00	-472,887,831.00
70	119009022	FOREIGN MISSION:BUCHAREST	37,848,484.84	0.00	37,848,484.84	460,222,081.82	-422,373,596.98
71	119009024	FOREIGN MISSION: BUEA	2,002,229.91	0.00	2,002,229.91	295,423,018.18	-293,420,788.27
72	119009025	FOREIGN MISSION: BUENOSAIRES	0.00	0.00	0.00	791,108,884.85	-791,108,884.85
73	119009026	FOREIGN MISSION:BUJUMBURA	0.00	0.00	0.00	688,728,190.94	-688,728,190.94
74	119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	288,995,809.09	-288,995,809.09
75	119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	291,031,197.27	-291,031,197.27
76	119009029	FOREIGN MISSION: CARACAS	0.00	0.00	0.00	186,316,685.11	-186,316,685.11
77	119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	290,083,869.70	-290,083,869.70
78	119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	649,455,894.67	-649,455,894.67
79	119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	314,135,869.90	-314,135,869.90
80	119009033	FOREIGN MISSION:DAMASCUS	0.00	0.00	0.00	340,268,992.75	-340,268,992.75
81	119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	174,078,168.11	-174,078,168.11
82	119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	180,061,345.45	-180,061,345.45
83	119009037	FOREIGN MISSION: DUBLIN	6,473,172.41	0.00	6,473,172.41	343,319,893.69	-336,846,721.28
84	119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	349,783,968.62	-349,783,968.62

85	119009039	FOREIGN MISSION:GABORONE	7,724,117.65	0.00	7,724,117.65	506,968,683.75	-499,244,566.10
86	119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	823,334,395.76	-823,334,395.76
87	119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	289,613,348.82	-289,613,348.82
88	119009043	FOREIGN MISSION: HARARE	14,510,489.51	0.00	14,510,489.51	364,463,286.71	-349,952,797.21
89	119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	549,414,167.75	-549,414,167.75
90	119009045	FOREIGN MISSION:HONGKONG	0.00	0.00	0.00	269,566,961.75	-269,566,961.75
91	119009046	FOREIGN MISSION:	1,181,818.18	0.00	1,181,818.18	294,201,318.51	-293,019,500.33
92	119009047	FOREIGN MISSION: JAKARTA	22,560,233.62	0.00	22,560,233.62	280,989,460.61	-258,429,226.99
93	119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	387,319,907.90	-387,319,907.90
94	119009049	FOREIGN MISSION:JOHANNESBURG	1,434,974.49	0.00	1,434,974.49	383,088,466.67	-381,653,492.18
95	119009050	FOREIGN MISSION: KAMPALA	19,337,128.21	0.00	19,337,128.21	348,718,409.81	-329,381,281.60
96	119009051	FOREIGN MISSION:KHARTOUM	0.00	0.00	0.00	236,201,112.12	-236,201,112.12
97	119009052	FOREIGN MISSION: KIEV	9,718,181.82	0.00	9,718,181.82	384,132,935.78	-374,414,753.97
98	119009053	FOREIGN MISSION: KIGALIRWANDA	6,493,643.36	0.00	6,493,643.36	331,602,030.72	-325,108,387.36
99	119009055	FOREIGN MISSION: KINSHASA	13,181,818.18	0.00	13,181,818.18	299,223,615.15	-286,041,796.97
100	119009057	FOREIGN MISSION: KUWAIT	1,812,500.00	0.00	1,812,500.00	289,201,366.73	-287,388,866.73
101	119009058	FOREIGN MISSION: LIBREVILLE	9,559,721.71	0.00	9,559,721.71	340,853,642.42	-331,293,920.72
102	119009059	FOREIGN MISSION: LISBON	0.00	0.00	0.00	261,511,293.33	-261,511,293.33
103	119009060	FOREIGN MISSION: LOME	8,989,920.03	0.00	8,989,920.03	438,986,299.13	-429,996,379.10
104	119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	303,189,906.06	-303,189,906.06
105	119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	309,181,682.50	-309,181,682.50
106	119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	511,662,470.89	-511,662,470.89
107	119009065	FOREIGN MISSION: MALABO	57,299,899.89	0.00	57,299,899.89	355,111,508.69	-297,811,608.80

108	119009066	FOREIGN MISSION: MANILLA	37,730,995.80	0.00	37,730,995.80	472,838,506.06	-435,107,510.26
109	119009067	FOREIGN MISSION: MAPUTO	695,214.88	0.00	695,214.88	295,695,909.69	-295,000,694.81
110	119009068	FOREIGN MISSION: MEXICOCITY	0.00	0.00	0.00	558,002,440.57	-558,002,440.57
111	119009069	FOREIGN MISSION:MONROVIA	0.00	0.00	0.00	527,662,832.50	-527,662,832.50
112	119009070	FOREIGN MISSION: MOSCOW	2,406,716.06	0.00	2,406,716.06	458,351,084.99	-455,944,368.93
113	119009071	FOREIGN MISSION: NAIROBI	2,108,728.29	0.00	2,108,728.29	626,774,198.11	-624,665,469.82
114	119009072	FOREIGN MISSION:N'DJAMENA	515,561.19	0.00	515,561.19	363,308,727.61	-362,793,166.42
115	119009074	FOREIGN MISSION: NEW DELHI	60,995,709.38	0.00	60,995,709.38	421,745,960.69	-360,750,251.31
116	119009075	FOREIGN MISSION: NEW YORK(CG)	6,514,630.30	0.00	6,514,630.30	889,411,600.00	-882,896,969.70
117	119009076	FOREIGN MISSION: NEW YORK(PM)	0.00	0.00	0.00	1,045,059,668.04	-1,045,059,668.04
118	119009077	FOREIGN MISSION: NIAMEY	1,088,624.89	0.00	1,088,624.89	176,701,662.88	-175,613,037.99
119	119009078	FOREIGN MISSION: NNJC -NIAMEY	0.00	0.00	0.00	248,396,904.24	-248,396,904.24
120	119009080	FOREIGN MISSION: OTTAWA	25,714,285.71	0.00	25,714,285.71	574,389,488.83	-548,675,203.12
121	119009081	FOREIGN MISSION:OUAGADOUGOU	0.00	0.00	0.00	279,560,974.93	-279,560,974.93
122	119009082	FOREIGN MISSION: PARIS	55,702,984.83	0.00	55,702,984.83	765,532,039.21	-709,829,054.38
123	119009083	FOREIGN MISSION: PORT OFSPAIN	0.00	0.00	0.00	325,602,638.40	-325,602,638.40
124	119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	490,526,798.45	-490,526,798.45
125	119009085	FOREIGN MISSION: PYONGYANG	0.00	0.00	0.00	158,197,388.00	-158,197,388.00
126	119009086	FOREIGN MISSION: RABAT	7,337,274.45	0.00	7,337,274.45	418,142,616.03	-410,805,341.58
127	119009087	FOREIGN MISSION: RIYADH	1,753,649.49	0.00	1,753,649.49	355,860,439.95	-354,106,790.46
128	119009088	FOREIGN MISSION: ROME	56,460,000.01	0.00	56,460,000.01	1,082,905,745.23	-1,026,445,745.22
129	119009091	FOREIGN MISSION: SAO TOME	455,635.48	0.00	455,635.48	368,084,666.87	-367,629,031.39

130	119009092	FOREIGN MISSION: SEOUL	2,220,697.40	0.00	2,220,697.40	537,643,164.89	-535,422,467.49
131	119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	547,396,308.39	-547,396,308.39
132	119009094	FOREIGN MISSION:SINGAPORE	0.00	0.00	0.00	385,728,146.37	-385,728,146.37
133	119009095	FOREIGN MISSION:STOCKHOLM	7,517,102.04	0.00	7,517,102.04	235,062,216.64	-227,545,114.60
134	119009096	FOREIGN MISSION: TEHRAN	4,327,272.73	0.00	4,327,272.73	379,770,433.01	-375,443,160.28
135	119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	523,370,254.55	-523,370,254.55
136	119009099	FOREIGN MISSION: THE HAGUE	40,689,655.17	0.00	40,689,655.17	771,285,546.50	-730,595,891.33
137	119009100	FOREIGN MISSION: TOKYO	18,203,050.66	0.00	18,203,050.66	941,571,812.03	-923,368,761.37
138	119009101	FOREIGN MISSION: TRIPOLI	848,746.37	0.00	848,746.37	284,025,173.95	-283,176,427.58
139	119009102	FOREIGN MISSION: TUNIS	3,787,266.67	0.00	3,787,266.67	359,825,815.27	-356,038,548.60
140	119009103	FOREIGN MISSION: VIENNA	1,034,482.76	0.00	1,034,482.76	403,121,945.92	-402,087,463.16
141	119009104	FOREIGN MISSION: WARSAW	965,773.81	0.00	965,773.81	229,860,088.71	-228,894,314.90
142	119009106	FOREIGN MISSION: WINDHOEK	4,237,850.99	0.00	4,237,850.99	173,222,486.64	-168,984,635.65
143	119009107	FOREIGN MISSION: YAOUNDE	0.00	0.00	0.00	415,578,407.69	-415,578,407.69
144	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	3,936,276.65	0.00	3,936,276.65	404,126,490.91	-400,190,214.26
145	119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	519,923,538.16	-519,923,538.16
146	119009111	FOREIGN MISSION LILONGWE,MALAWI	3,848,484.85	0.00	3,848,484.85	237,433,545.69	-233,585,060.84
147	119009115	FOREIGN MISSION PRAQUE,CZECH REPUBLIC	1,007,957.56	0.00	1,007,957.56	548,200,590.69	-547,192,633.13
148	119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	195,900,286.66	-195,900,286.66
149	119009118	CONSOLATE GENERALFRANKFURT, GERMANY	1,742,097.70	0.00	1,742,097.70	367,214,575.76	-365,472,478.06
150	119009120	FOREIGN MISSION DOHA,QATAR	0.00	0.00	0.00	269,556,722.91	-269,556,722.91
151	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	0.00	0.00	303,722,643.00	-303,722,643.00
152	119009124	FOREIGN MISSIONGUANGZHOU, CHINA	1,155,313.41	0.00	1,155,313.41	317,467,657.95	-316,312,344.53

153	123001001	FEDERAL MINISTRY OF INFORMATION &CULTURE - HQTRS	4,201,609.63	0.00	4,201,609.63	3,474,823,326.99	-3,470,621,717.36
154	123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	6,278,993,305.22	-6,278,993,305.22
155	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	78,220,869.23	0.00	78,220,869.23	7,534,790,541.04	-7,456,569,671.81
156	123005001	NEWS AGENCY OF NIGERIA	464,681.25	0.00	464,681.25	1,614,704,000.80	-1,614,239,319.55
157	123006001	VOICE OF NIGERIA	0.00	0.00	0.00	2,265,586,353.29	-2,265,586,353.29
158	123007001	NIGERIAN FILM CORPORATION	6,408,661.25	0.00	6,408,661.25	568,662,880.31	-562,254,219.06
159	123008001	NATIONAL BROADCASTING	626,500,631.36	0.00	626,500,631.36	717,823,397.86	-91,322,766.50
160	123009001	NIGERIA PRESS COUNCIL	5,000.00	0.00	5,000.00	245,442,479.06	-245,437,479.06
161	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	0.00	0.00	0.00	917,019,277.77	-917,019,277.77
162	123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	332,772,962.02	-332,772,962.02
163	123031002	NIGERIAN TOURISM DEVELOPMENTCORPORATION	0.00	0.00	0.00	731,405,823.64	-731,405,823.64
164	123031003	NATIONAL COMMISSION FORMUSEUMS AND MONUMENTS	959,881.61	0.00	959,881.61	3,770,679,643.94	-3,769,719,762.33
165	123031004	NATIONAL COUNCIL OF ARTS ANDCULTURE	0.00	0.00	0.00	1,754,091,851.08	-1,754,091,851.08
166	123031005	CENTRE FOR BLACK AFRICAN ARTS ANDCIVILISATION	0.00	0.00	0.00	424,960,768.99	-424,960,768.99
167	123031006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	215,131,118.98	-215,131,118.98
168	123031007	NATIONAL THEATRE	400,000.00	0.00	400,000.00	444,091,739.85	-443,691,739.85
169	123031008	NATIONAL GALLERY OF ART	0.00	0.00	0.00	1,881,115,986.71	-1,881,115,986.71
170	123031009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	0.00	0.00	94,407,480.84	-94,407,480.84
171	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	0.00	0.00	1,441,722,573.04	-1,441,722,573.04
172	123031011	NATIONAL INSTITUTE FOR CULTUREORIENTATION	0.00	0.00	0.00	1,690,269,068.28	-1,690,269,068.28
173	123031012	INSTITUTE OF ARCHEOLOGY ANDMUSEUM STUDIES, JOS	0.00	0.00	0.00	149,522,368.67	-149,522,368.67
174	123031017	NATIONAL ORIENTATION AGENCY	0.00	0.00	0.00	6,316,737,863.68	-6,316,737,863.68
175	0124001001	MINISTRY OF INTERIOR - HQTRS	5,889,473,385.75	0.00	5,889,473,385.75	3,963,664,927.67	1,925,808,458.08
176	0124002001	NIGERIA CORRECTIONAL SERVICE	14,214,242.50	0.00	14,214,242.50	60,395,604,640.14	-60,381,390,397.64

177	0124003001	NIGERIA IMMIGRATION SERVICE	5,796,423,965.90	0.00	5,796,423,965.90	64,654,009,329.52	-58,857,585,363.62
178	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	130,338,899.84	0.00	130,338,899.84	80,799,779,411.51	-80,669,440,511.67
179	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	1,225,671,729.85	-1,225,671,729.85
180	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	8,310,999,996.00	-8,310,999,996.00
181	0124007001	FEDERAL FIRE SERVICE	13,408,140.31	0.00	13,408,140.31	8,502,841,482.50	-8,489,433,342.19
182	155004001	POLICE FORMATIONS ANDCOMMANDS	0.00	0.00	0.00	412,065,724,692.98	-412,065,724,692.98
183	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	3,022,100.00	0.00	3,022,100.00	6,610,475,239.65	-6,607,453,139.65
184	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	0.00	0.00	0.00	2,694,224,336.35	-2,694,224,336.35
185	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	7,000.00	0.00	7,000.00	878,058,025.55	-878,051,025.55
186	125004001	WEST AFRICAN MGT. DEVT. INSTITUTESNETWORK	0.00	0.00	0.00	20,076,613.90	-20,076,613.90
187	125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	70,244,637.07	-70,244,637.07
188	125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	0.00	0.00	79,971,962.33	-79,971,962.33
189	125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	74,406,710.14	-74,406,710.14
190	125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	0.00	0.00	112,928,423.07	-112,928,423.07
191	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00	65,862,270.08	-65,862,270.08
192	125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	0.00	0.00	62,047,115.22	-62,047,115.22
193	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	15,392,000.00	0.00	15,392,000.00	292,628,082.21	-277,236,082.21
194	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	228,903,889.07	-228,903,889.07
195	140001001	AUDITOR GENERAL FOR THEFEDERATION	40,000.00	0.00	40,000.00	3,467,258,048.81	-3,467,218,048.81
196	145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	5,161,232,361.37	-5,161,232,361.37
197	147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	0.00	0.00	1,152,994,028.45	-1,152,994,028.45
198	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	45,282,854,982.32	-45,282,854,982.32
199	0149001001	FEDERAL CHARACTER COMMISSION	917,400.34	0.00	917,400.34	2,544,831,513.47	-2,543,914,113.13

200	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	18,000.00	0.00	18,000.00	3,408,842,465.22	-3,408,824,465.22
201	156001001	MINISTRY OF COMMUNICATIONTECHNOLOGY HQTRS	27,481,139.50	0.00	27,481,139.50	3,453,154,155.71	-3,425,673,016.21
202	156003001	NIGERIA COMMUNICATION SATELLITE	0.00	0.00	0.00	2,535,660,716.49	-2,535,660,716.49
203	156006001	NIPOST	0.00	0.00	0.00	9,094,334,175.33	-9,094,334,175.33
204	157001001	NATIONAL SECURITY ADVISER	0.00	0.00	0.00	24,824,659,482.38	-24,824,659,482.38
205	157002001	DIRECTORATE OF STATE SECURITYSERVICE	0.00	0.00	0.00	73,495,718,035.01	-73,495,718,035.01
206	157003001	NATIONAL INTELLIGENCEAGENCY	0.00	0.00	0.00	45,910,372,308.85	-45,910,372,308.85
207	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	0.00	0.00	2,981,658,697.26	-2,981,658,697.26
208	157002002	NATIONAL INSTITUTE FORSECURITY STUDIES	0.00	0.00	0.00	468,487,217.96	-468,487,217.96
209	0158001001	CODE OF CONDUCT TRIBUNAL	120,000.00	0.00	120,000.00	645,917,715.56	-645,797,715.56
210	159001001	INFRASTRUCTURE CONCESSIONREGULATORY COMMISSION	46,606,476.96	0.00	46,606,476.96	1,044,343,005.48	-997,736,528.52
211	160001001	POLICE SERVICE COMMISSION HQTRS	122,000.00	0.00	122,000.00	705,910,417.25	-705,788,417.25
212	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	12,527,558.50	0.00	12,527,558.50	9,943,080,756.43	-9,930,553,197.93
213	161004001	LAGOS LIAISON OFFICE	0.00	0.00	0.00	63,439,001.25	-63,439,001.25
214	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	260,637,533.30	0.00	260,637,533.30	5,558,477,080.91	-5,297,839,547.61
215	161007001	FEDERAL ROAD SAFETY COMMISSION	2,256,974,434.50	0.00	2,256,974,434.50	41,331,769,965.24	-39,074,795,530.74
216	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	4,898,211.55	-4,898,211.55
217	161009001	NEW PARTNERSHIP FOR AFRICANDEVELOPMENT	0.00	0.00	0.00	332,567,089.40	-332,567,089.40
218	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	0.00	0.00	0.00	969,963,425.05	-969,963,425.05
219	161013001	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	65,967,642,419.10	-65,967,642,419.10
220	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	0.00	0.00	0.00	831,757,460.39	-831,757,460.39
221	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	0.00	0.00	0.00	1,815,455,332.73	-1,815,455,332.73

222	161018001	SERVICOM	0.00	0.00	0.00	17,212,936.00	-17,212,936.00
223	161019001	PRESIDENTIAL TECHNICAL COMMITTEEON LAND REFORMS	0.00	0.00	0.00	42,313,568.25	-42,313,568.25
224	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	1,627,920.00	0.00	1,627,920.00	1,045,360,626.88	-1,043,732,706.88
225	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	133,500.00	0.00	133,500.00	437,083,648.20	-436,950,148.20
226	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	71,451.00	0.00	71,451.00	369,770,545.15	-369,699,094.15
227	""	TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00	7,650,000,000.00	-7,650,000,000.00
		ECONOMIC SECTOR					
228	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	2,013,922,206.99	0.00	2,013,922,206.99	7,880,648,656.39	-5,866,726,449.40
229	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTSTECHNOLOGY, KANO	0.00	0.00	0.00	375,493,163.96	-375,493,163.96
230	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	3,495,077.52	0.00	3,495,077.52	425,339,520.48	-421,844,442.96
231	**215004001**	**NATIONAL CENTRE FOR AGRICULTURALMECHANISATION- ILORIN**	0.00	0.00	0.00	499,674,580.39	-499,674,580.39
232	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	0.00	0.00	0.00	1,164,297,601.43	-1,164,297,601.43
233	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	6,400,000.00	0.00	6,400,000.00	2,347,693,081.15	-2,341,293,081.15
234	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	0.00	0.00	0.00	2,017,730,524.93	-2,017,730,524.93
235	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	1,725,978,573.85	-1,725,978,573.85
236	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	0.00	0.00	0.00	913,469,288.07	-913,469,288.07
237	215010001	NATIONAL ANIMAL PRODUCT RESEARCHINSTITUTE- ZARIA	0.00	0.00	0.00	845,371,830.31	-845,371,830.31
238	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	2,651,875.88	0.00	2,651,875.88	1,389,975,052.45	-1,387,323,176.57
239	215013001	NATIONAL AGRICULTURAL LANDDEVELOPMENT AUTHORITY (NALDA) HQTRS	0.00	0.00	0.00	60,776,832.00	-60,776,832.00
240	215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	1,072,946,168.50	-1,072,946,168.50
241	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	0.00	0.00	0.00	1,255,736,657.35	-1,255,736,657.35
242	215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	0.00	0.00	1,392,637,908.25	-1,392,637,908.25

243	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	0.00	0.00	0.00	587,913,728.67	-587,913,728.67
244	215018001	NATIONAL AGRIC. EXTENSION RESEARCHLIAISON SERVICES- ZARIA	0.00	0.00	0.00	657,434,588.22	-657,434,588.22
245	215019001	VETERINARY COUNCIL OF NIGERIA	0.00	0.00	0.00	114,631,114.23	-114,631,114.23
246	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	4,225,087.07	0.00	4,225,087.07	1,149,425,179.08	-1,145,200,092.01
247	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	1,920,492.50	0.00	1,920,492.50	497,108,081.55	-495,187,589.05
248	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	0.00	0.00	0.00	596,809,119.50	-596,809,119.50
249	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	0.00	0.00	0.00	1,601,948,087.02	-1,601,948,087.02
250	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	0.00	0.00	0.00	337,195,942.32	-337,195,942.32
251	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	2,348,427.25	0.00	2,348,427.25	679,020,215.37	-676,671,788.12
252	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	518,261,074.85	-518,261,074.85
253	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	0.00	0.00	0.00	211,683,697.21	-211,683,697.21
254	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	693,658,630.18	-693,658,630.18
255	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	125,172,924.55	-125,172,924.55
256	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	2,537,078.91	0.00	2,537,078.91	132,094,526.05	-129,557,447.14
257	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	2,110,000.00	0.00	2,110,000.00	112,548,732.49	-110,438,732.49
258	215032001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY - OWERRI	0.00	0.00	0.00	371,037,983.25	-371,037,983.25
259	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	0.00	0.00	0.00	258,291,427.31	-258,291,427.31
260	215034001	FEDERAL COLLEGE OF HORTICULTURE,DADIN-KOWA, GOMBE	0.00	0.00	0.00	652,310,354.33	-652,310,354.33
261	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	0.00	309,013,905.91	-309,013,905.91
262	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	0.00	0.00	0.00	150,710,557.33	-150,710,557.33
263	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	2,304,838.74	0.00	2,304,838.74	886,667,321.25	-884,362,482.51
264	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	0.00	0.00	680,093,601.20	-680,093,601.20

265	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	119,838.75	0.00	119,838.75	1,272,344,937.40	-1,272,225,098.65
266	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	0.00	0.00	0.00	490,502,040.60	-490,502,040.60
267	215055001	OFFICE OF THE PERMANENT REPRESENTATIVETO FAO	0.00	0.00	0.00	57,853,068.68	-57,853,068.68
268	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	587,449.75	0.00	587,449.75	405,650,085.72	-405,062,635.97
269	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY ANDMARINE RESEARCH	12,693,913.41	0.00	12,693,913.41	1,017,255,834.10	-1,004,561,920.69
270	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	217,083,800.33	0.00	217,083,800.33	1,508,740,658.45	-1,291,656,858.12
271	215012002	FEDERAL UNIVERSITY OF AGRICULTURE,MAKURDI	0.00	0.00	0.00	1,975,956,821.70	-1,975,956,821.70
272	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	0.00	0.00	0.00	2,442,478,549.58	-2,442,478,549.58
273	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	413,275.51	0.00	413,275.51	5,923,491,403.40	-5,923,078,127.89
274	220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	744,927,098.48	-744,927,098.48
275	220006001	INVESTMENT AND SECURITIES TRIBUNAL	1,480,792.94	0.00	1,480,792.94	477,676,750.97	-476,195,958.03
276	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	402,486.25	0.00	402,486.25	261,141,791,420.88	-261,141,388,934.63
277	022001200100	CONSOLIDATED REVENUE FUND	6,924,787,988,467.27	0.00	6,924,787,988,467.27	0.00	6,924,787,988,467.27
278	220007002	FPO ABAKALIKI	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
279	220007003	FPO ABEOKUTA	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
280	220007004	FPO ADO-EKITI	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
281	220007005	FPO AKURE	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
282	220007006	FPO ASABA	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
283	220007007	FPO AWKA	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
284	220007008	FPO BAUCHI	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
285	220007009	FPO BENIN	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
286	220007010	FPO BIRNI-KEBI	0.00	0.00	0.00	1,312,779.55	-1,312,779.55

287	220007011	FPO CALABAR	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
288	220007012	FPO DAMATURU	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
289	220007013	FPO DUTSE	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
290	220007014	FPO ENUGU	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
291	220007015	FPO GOMBE	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
292	220007016	FPO GUSUA	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
293	220007017	FPO IBADAN	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
294	220007018	FPO ILORIN	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
295	220007019	FPO JALINGO	68,500.00	0.00	68,500.00	1,312,779.55	-1,244,279.55
296	220007020	FPO JOS	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
297	220007021	FPO KADUNA	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
298	220007022	FPO KANO	628,580,448.02	0.00	628,580,448.02	1,312,779.55	627,267,668.47
299	220007023	FPO KATSINA	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
300	220007024	FPO LAFIA	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
301	220007025	FPO LAGOS I	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
302	220007026	FPO LAGOS II	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
303	220007027	FPO LOKOJA	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
304	220007028	FPO MAIDUGURI	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
305	220007029	FPO MAKURDI	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
306	220007030	FPO MINNA	0.00	0.00	0.00	261,710,125.55	-261,710,125.55
307	220007031	FPO OSOGBO	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
308	220007032	FPO OWERRI	417,817,083.57	0.00	417,817,083.57	414,439,156.30	3,377,927.27

309	220007033	FPO PORT-HARCOURT	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
310	220007034	FPO SOKOTO	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
311	220007035	FPO UMUAHIA	801,748,423.06	0.00	801,748,423.06	803,061,202.61	-1,312,779.55
312	220007036	FPO UYO	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
313	220007037	FPO YENOGOA	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
314	220007039	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
315	220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	1,969,169.35	-1,969,169.35
316	220007041	ZONAL OFFICE ENUGU	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
317	220007042	ZONAL OFFICE IBADAN	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
318	220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
319	220007044	ZONAL OFFICE KADUNA	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
320	220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
321	220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	1,312,779.55	-1,312,779.55
322	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	0.00	0.00	0.00	124,330,027,513.83	-124,330,027,513.83
323	220003001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	1,646,423,583.71	-1,646,423,583.71
324	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	43,789,474.65	0.00	43,789,474.65	1,086,893,951.76	-1,043,104,477.11
325	220021001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	4,305,518,650.70	-4,305,518,650.70
326	220022001	NIGERIA INSTITUTE OF SOCIAL ANDECONOMIC RESEARCH	0.00	0.00	0.00	688,668,409.47	-688,668,409.47
327	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	19,117,270.00	0.00	19,117,270.00	1,722,788,644.12	-1,703,671,374.12
328	222002001	STANDARD ORGANIZATION OFNIGERIA	100,600.00	0.00	100,600.00	2,983,676,644.45	-2,983,576,044.45
329	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC)HQTRS	0.00	0.00	0.00	443,521,674.67	-443,521,674.67
330	222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	1,583,390,832.90	-1,583,390,832.90
331	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	206,404,344.44	0.00	206,404,344.44	956,855,443.88	-750,451,099.44

332	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	1,040,509,568.99	0.00	1,040,509,568.99	907,841,211.02	132,668,357.97
333	222009001	CONSUMER PROTECTION COUNCIL	218,566,511.09	0.00	218,566,511.09	732,828,709.15	-514,262,198.06
334	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	286,873,197.16	0.00	286,873,197.16	137,328,024.54	149,545,172.62
335	222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	67,112,817.70	-67,112,817.70
336	222012001	EXTERNAL TRADE SECTOR, GENEVA(WTO)	0.00	0.00	0.00	380,265,002.13	-380,265,002.13
337	222013001	OIL AND GAS FREE ZONESAUTHORITY, NIGERIA (OGFZA)	0.00	0.00	0.00	830,674,985.17	-830,674,985.17
338	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	115,148,161.44	0.00	115,148,161.44	98,658,075.47	16,490,085.97
339	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	0.00	0.00	0.00	210,698,968.69	-210,698,968.69
340	222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	0.00	134,533,498.18	-134,533,498.18
341	222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	0.00	121,320,101.94	-121,320,101.94
342	222027001	SMEDAN - H/QTRS	16,005,000.00	0.00	16,005,000.00	542,431,886.94	-526,426,886.94
343	222030001	NIGERIAN INVESTMENT PROMOTIONCOUNCIL HQTRS	0.00	0.00	0.00	774,545,226.46	-774,545,226.46
344	222031001	NIGERIA OFFICE FOR TRADENEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	266,757,249.91	-266,757,249.91
345	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	0.00	0.00	0.00	3,962,073,541.15	-3,962,073,541.15
346	227002001	INDUSTRIAL ARBITRATION PANEL	0.00	0.00	0.00	1,545,947,474.61	-1,545,947,474.61
347	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	0.00	0.00	0.00	497,579,010.52	-497,579,010.52
348	227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	0.00	0.00	1,032,271,630.40	-1,032,271,630.40
349	227005001	NATIONAL DIRECTORATE OFEMPLOYMENT	0.00	0.00	0.00	31,171,289,939.36	-31,171,289,939.36
350	227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	0.00	144,770,416.83	-144,770,416.83
351	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	16,898,644.40	0.00	16,898,644.40	4,148,520,611.05	-4,131,621,966.65
352	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	0.00	0.00	0.00	932,264,215.50	-932,264,215.50

353	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	422,129.21	0.00	422,129.21	709,500,454.81	-709,078,325.60
354	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	0.00	0.00	0.00	400,556,542.65	-400,556,542.65
355	228005001	NATIONAL SPACE RESEARCH ANDDEVELOPMENT AGENCY - ABUJA	2,775,000.00	0.00	2,775,000.00	3,505,513,991.04	-3,502,738,991.04
356	228005002	CENTRE FOR ATMOSPHERIC RESEARCH -ANYIGBA, KOGI STATE	0.00	0.00	0.00	822,577,153.33	-822,577,153.33
357	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWAIBOM STATE	0.00	0.00	0.00	709,007,971.71	-709,007,971.71
358	228005004	CENTRE FOR GEODESY AND GEODYNAMICS- TORO BAUCHI STATE	0.00	0.00	0.00	1,018,999,219.08	-1,018,999,219.08
359	228005005	AFRICAN REGIONAL CENTRE FOR SPACEEDUCATION - ILE IFE, OSUN STATE	0.00	0.00	0.00	851,047,872.35	-851,047,872.35
360	228005006	CENTRE FOR SPACE TRANSPORTPROPULSION - EPE, LAGOS	0.00	0.00	0.00	1,571,413,468.88	-1,571,413,468.88
361	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	0.00	0.00	0.00	1,034,952,352.75	-1,034,952,352.75
362	228005008	NATIONAL CENTRE FOR REMOTE SENSING -JOS, PLATEAU STATE	580,075.00	0.00	580,075.00	2,104,987,685.50	-2,104,407,610.50
363	228005009	ZONAL ADVANCE TECHNOLOGYLABORATORY - KANO, KANO STATE	0.00	0.00	0.00	301,171,935.42	-301,171,935.42
364	228005010	ADVANCED AIRCRAFT ENGINEERINGLABORATORY, GUSAU - ZAMFARA STATE	0.00	0.00	0.00	293,220,431.65	-293,220,431.65
365	228005011	ADVANCED AEROSPACE ENGINELABORATORY, OKA - ONDO STATE	0.00	0.00	0.00	301,171,936.14	-301,171,936.14
366	228005012	ADVANCED UNMANNED AERIALLABORATORY, UBURU - EBONYI STATE	0.00	0.00	0.00	355,631,154.85	-355,631,154.85
367	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	0.00	0.00	0.00	377,617,149.17	-377,617,149.17
368	228005014	ZONAL ADVANCED SPACE TECHNOLOGYAPPLICATION, KASHERE - GOMBE STATE	0.00	0.00	0.00	303,275,419.69	-303,275,419.69
369	228005016	ZONAL ADVANCE SPACE TECHNOLOGYAPPLICATION, LANGTANG , PLATEAU STATE	0.00	0.00	0.00	317,794,865.31	-317,794,865.31
370	228006001	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	896,354,593.00	-896,354,593.00
371	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENTAGENCY - ABUJA	0.00	0.00	0.00	1,807,663,934.14	-1,807,663,934.14
372	228008002	BIORESOURCE DEVELOPMENT CENTREABUJA, FCT	0.00	0.00	0.00	312,001,152.18	-312,001,152.18
373	228008003	BIORESOURCE DEVELOPMENT CENTREISANLU, KOGI STATE	0.00	0.00	0.00	325,844,332.55	-325,844,332.55
374	228008004	BIORESOURCE DEVELOPMENT CENTREJALINGO, TARABA STATE	0.00	0.00	0.00	302,476,699.16	-302,476,699.16
375	228008006	BIORESOURCE DEVELOPMENT CENTREKATSINA, KATSINA STATE	0.00	0.00	0.00	262,770,253.77	-262,770,253.77

376	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI,BAYELSA STATE	0.00	0.00	0.00	200,500,525.50	-200,500,525.50
377	228008008	BIORESOURCE DEVELOPMENT CENTREOGBOMOSO, OYO STATE	0.00	0.00	0.00	248,214,928.96	-248,214,928.96
378	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	0.00	0.00	0.00	269,311,452.08	-269,311,452.08
379	228008010	BIORESOURCE DEVELOPMENT CENTREAROCHUKWU, ABIA STATE	0.00	0.00	0.00	219,458,895.68	-219,458,895.68
380	228008011	BIORESOURCE DEVELOPMENT CENTREKANO, KANO STATE	0.00	0.00	0.00	206,079,845.48	-206,079,845.48
381	228008012	BIORESOURCE DEVELOPMENT CENTRE -EFFRAYA, CROSS RIVER STATE	0.00	0.00	0.00	78,693,857.61	-78,693,857.61
382	228008013	AQUATIC BIORESOURCES TRAINING CENTREIDAH KOGI STATE	0.00	0.00	0.00	60,373,917.70	-60,373,917.70
383	228008014	AQUATIC BIORESOURCES TRAINING CENTRETUNARI TARABA STATE	0.00	0.00	0.00	74,384,143.79	-74,384,143.79
384	228008015	AQUATIC BIORESOURCES TRAINING CENTREADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	0.00	0.00	73,186,257.83	-73,186,257.83
385	228008016	BIORESOURCE DEVELOPMENT CENTREDAPCHI, YOBE STATE	0.00	0.00	0.00	43,859,017.50	-43,859,017.50
386	228008017	BIORESOURCE DEVELOPMENT CENTREDIKWA BORNO STATE	0.00	0.00	0.00	65,306,404.25	-65,306,404.25
387	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRIGOMBE STATE	0.00	0.00	0.00	61,108,002.62	-61,108,002.62
388	228008019	BIORESOURCE DEVELOPMENT CENTRECHIBOK, BORNO STATE	0.00	0.00	0.00	76,544,980.86	-76,544,980.86
389	228008020	BIORESOURCE DEVELOPMENT CENTRE,LANGTANG PLATEAU STATE	0.00	0.00	0.00	53,936,831.26	-53,936,831.26
390	228008021	BIORESOURCE DEVELOPMENT CENTREMAKURDI, BENUE STATE	0.00	0.00	0.00	60,421,144.40	-60,421,144.40
391	228008022	BIORESOURCE DEVELOPMENT CENTRE,MICHIKA ADAMAWA STATE	0.00	0.00	0.00	79,520,954.10	-79,520,954.10
392	228008023	BIORESOURCE DEVELOPMENT CENTRE,ILORIN KWARA STATE	0.00	0.00	0.00	70,603,664.06	-70,603,664.06
393	228008024	BIORESOURCE DEVELOPMENT CENTRE,ABAGANA ANAMBRA STATE	0.00	0.00	0.00	70,493,827.29	-70,493,827.29
394	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKAAKOKO ONDO STATE	0.00	0.00	0.00	58,695,365.55	-58,695,365.55
395	228008026	BIORESOURCE DEVELOPMENT CENTRE,BOGORO, BAUCHI STATE	0.00	0.00	0.00	43,057,314.26	-43,057,314.26
396	228008027	BIORESOURCE DEVELOPMENT CENTRE,UBULU-UKU, DELTA STATE	0.00	0.00	0.00	67,042,225.69	-67,042,225.69
397	228008028	BIORESOURCE DEVELOPMENT CENTRE,UBURU EBONYI STATE	0.00	0.00	0.00	52,400,674.08	-52,400,674.08

398	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	379,704,770.16	-379,704,770.16
399	228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	6,077,684.65	-6,077,684.65
400	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	0.00	6,077,684.65	-6,077,684.65
401	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	60,000.00	0.00	60,000.00	6,077,684.65	-6,017,684.65
402	228010001	TECHNOLOGY BUSINESS INCUBATORCENTRE - AGEGE	0.00	0.00	0.00	126,967,102.77	-126,967,102.77
403	228011001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABA	0.00	0.00	0.00	60,704,417.05	-60,704,417.05
404	228012001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KANO	0.00	0.00	0.00	89,148,102.74	-89,148,102.74
405	228013001	TECHNOLOGY BUSINESS INCUBATORCENTRE - NNEWI	0.00	0.00	0.00	70,775,033.99	-70,775,033.99
406	228014001	TECHNOLOGY BUSINESS INCUBATORCENTRE - CALABAR	0.00	0.00	0.00	58,964,592.20	-58,964,592.20
407	228015001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MINNA	0.00	0.00	0.00	85,354,052.48	-85,354,052.48
408	228016001	TECHNOLOGY BUSINESS INCUBATORCENTRE - WARRI	0.00	0.00	0.00	52,288,444.31	-52,288,444.31
409	228017001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MAIDUGURI	0.00	0.00	0.00	62,427,861.17	-62,427,861.17
410	228018001	TECHNOLOGY BUSINESS INCUBATORCENTRE - GUSAU	0.00	0.00	0.00	80,784,557.77	-80,784,557.77
411	228019001	TECHNOLOGY BUSINESS INCUBATORCENTRE - SOKOTO	0.00	0.00	0.00	56,195,044.70	-56,195,044.70
412	228020001	TECHNOLOGY BUSINESS INCUBATORCENTRE - UYO	0.00	0.00	0.00	49,178,722.30	-49,178,722.30
413	228021001	TECHNOLOGY BUSINESS INCUBATORCENTRE - B/ KEBBI	0.00	0.00	0.00	46,328,017.23	-46,328,017.23
414	228022001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IGBOTAKO	20,725.64	0.00	20,725.64	49,678,142.96	-49,657,417.32
415	228023001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BAUCHI	0.00	0.00	0.00	78,746,604.96	-78,746,604.96
416	228024001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IBADAN	1,309,000.00	0.00	1,309,000.00	84,778,853.47	-83,469,853.47
417	228025001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BENIN	560,000.00	0.00	560,000.00	68,997,358.69	-68,437,358.69
418	228026001	TECHNOLOGY BUSINESS INCUBATORCENTRE - OKWE ONUIMO	0.00	0.00	0.00	52,697,685.38	-52,697,685.38
419	228027001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABEOKUTA	0.00	0.00	0.00	121,766,769.55	-121,766,769.55

420	228028001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YOLA	0.00	0.00	0.00	42,505,550.56	-42,505,550.56
421	228029001	TECHNOLOGY BUSINESS INCUBATORCENTRE - JOS	0.00	0.00	0.00	71,788,954.11	-71,788,954.11
422	228030001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YENEGOA	0.00	0.00	0.00	44,690,898.71	-44,690,898.71
423	228031001	NATIONAL CENTRE FOR GENETIC RESEARCHAND BIOTECHNOLOGY - IBADAN	0.00	0.00	0.00	360,166,884.66	-360,166,884.66
424	228032001	ELECTRONICS DEVELOPMENT INSTITUTE(ELDI), AWKA	0.00	0.00	0.00	297,957,141.08	-297,957,141.08
425	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	5,200,000.00	0.00	5,200,000.00	609,111,439.08	-603,911,439.08
426	228034001	REGIONAL CENTRE FOR TECHNONOLOGYMANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	14,730,455.25	-14,730,455.25
427	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE - NNEWI	141,300.00	0.00	141,300.00	341,863,630.94	-341,722,330.94
428	228037001	CENTRE FOR SATELLITE TECHNOLOGYDEVELOPMENT - ABUJA	0.00	0.00	0.00	1,485,582,436.19	-1,485,582,436.19
429	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	0.00	0.00	0.00	1,026,240,212.23	-1,026,240,212.23
430	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	0.00	862,345,883.71	-862,345,883.71
431	228043001	NATIONAL OFFICE OF TECHNOLOGYACQUISITION AND PROMOTION - ABUJA	0.00	0.00	0.00	385,719,245.61	-385,719,245.61
432	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY - ZARIA	0.00	0.00	0.00	981,036,452.06	-981,036,452.06
433	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	370,181.19	0.00	370,181.19	1,551,076,307.24	-1,550,706,126.05
434	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	0.00	0.00	0.00	1,863,724,476.20	-1,863,724,476.20
435	228047001	SCIENCE EQUIPMENT DEVELOPMENTINSTITUTE- ENUGU	1,060,345.79	0.00	1,060,345.79	1,003,156,874.44	-1,002,096,528.65
436	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	0.00	0.00	0.00	295,898,215.16	-295,898,215.16
437	228049001	ENGINEERING MATERIALS DEVELOPMENTINSTITUTE - AKURE	0.00	0.00	0.00	385,472,910.42	-385,472,910.42
438	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	1,329,129.62	0.00	1,329,129.62	1,188,488,173.22	-1,187,159,043.60
439	228050002	HEAVY LEATHER MANUFACTURE CENTRE,MAIDUGURI	0.00	0.00	0.00	30,289,589.21	-30,289,589.21
440	228050003	LIGHT LEATHER MANUFACTURE CENTRE,SOKOTO	0.00	0.00	0.00	27,432,718.94	-27,432,718.94

441	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	0.00	0.00	0.00	57,431,980.85	-57,431,980.85
442	228050005	EFFLUENT & POLLUTION MONITORINGCENTRE, KANO	0.00	0.00	0.00	64,624,716.15	-64,624,716.15
443	228051001	NIGERIA INSTITUTE FOR SCIENCELABORATORY TECHNOLOGY - IBADAN	0.00	0.00	0.00	265,030,242.95	-265,030,242.95
444	228052001	POWER EQUIPMENT AND ELECTRICALMACHINERY DEVELOPMENT CENTRE - OKENE	0.00	0.00	0.00	277,635,349.88	-277,635,349.88
445	228054001	SCIENCE EQUIPMENT DEVELOPMENTINTITUTE - MINNA	0.00	0.00	0.00	506,201,293.46	-506,201,293.46
446	228060001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ILORIN	0.00	0.00	0.00	71,808,051.49	-71,808,051.49
447	228061001	TECHNOLOGY BUSINESS INCUBATORCENTRE - TARABA	0.00	0.00	0.00	46,036,659.91	-46,036,659.91
448	228062001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KADUNA	0.00	0.00	0.00	100,358,998.51	-100,358,998.51
449	228063001	PROTOTYPE ENGINEERING DEVELOPMENTINSTITUTE , ILESHA	0.00	0.00	0.00	347,033,394.39	-347,033,394.39
450	228064001	ADVANCE MANUFACTURING TECHNOLOGYPROGRAMME, TARABA	0.00	0.00	0.00	169,401,338.14	-169,401,338.14
451	228066001	SOKOTO ENERGY RESEARCH	0.00	0.00	0.00	9,976,164.45	-9,976,164.45
452	228067001	CENTRE FOR ENERGY RESEARCH ANDDEVELOPMENT, NSUKA	0.00	0.00	0.00	10,141,075.10	-10,141,075.10
453	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCYAND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	0.00	7,293,220.45	-7,293,220.45
454	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITYOF ILORIN	0.00	0.00	0.00	13,478,472.55	-13,478,472.55
455	228071001	NATIONAL CENTRE FOR ENERGY ANDENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	0.00	11,885,784.05	-11,885,784.05
456	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	0.00	0.00	0.00	70,336,487.02	-70,336,487.02
457	228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	1,589,948,126.63	-1,589,948,126.63
458	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	0.00	0.00	0.00	15,543,741.65	-15,543,741.65
459	228076001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ADO-EKITI	90,000.00	0.00	90,000.00	65,692,647.06	-65,602,647.06
460	228077001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ILE-IFE	0.00	0.00	0.00	46,530,118.25	-46,530,118.25
461	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	0.00	0.00	0.00	7,811,477,513.33	-7,811,477,513.33
462	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	0.00	0.00	0.00	1,068,511,952.21	-1,068,511,952.21

463	229003001	NIGERIAN RAILWAY	0.00	0.00	0.00	7,163,832,715.41	-7,163,832,715.41
464	229004001	NATIONAL INLAND WATERWAYSAUTHORITY	0.00	0.00	0.00	873,400,473.07	-873,400,473.07
465	229005001	MARITIME ACADEMY, ORON	25,458,592.12	0.00	25,458,592.12	1,009,342,364.72	-983,883,772.60
466	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	0.00	0.00	0.00	432,267,477.87	-432,267,477.87
467	230001001	FEDERAL MINISTRY OF AVIATION	560,000.00	0.00	560,000.00	670,090,114.80	-669,530,114.80
468	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	181,035,933.18	0.00	181,035,933.18	1,600,452,387.11	-1,419,416,453.93
469	230002001	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	3,719,652,027.99	-3,719,652,027.99
470	230006001	ACCIDENT AND INVESTIGATION BUREAU	0.00	0.00	0.00	96,878,272.00	-96,878,272.00
471	231001001	FEDERAL MINISTRY OF POWER -HQTRS	0.00	0.00	0.00	2,255,059,628.85	-2,255,059,628.85
472	231003001	NATIONAL RURAL ELECTRIFICATIONAGENCY	298,572,200.43	0.00	298,572,200.43	1,008,357,659.12	-709,785,458.69
473	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY(NEMSA) HQTRS	460,637,582.58	0.00	460,637,582.58	1,713,683,022.60	-1,253,045,440.02
474	231010001	NATIONAL POWER TRAININGINSTITUTE	0.00	0.00	0.00	808,428,536.48	-808,428,536.48
475	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	0.00	0.00	0.00	333,807,829.83	-333,807,829.83
476	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	0.00	0.00	0.00	9,240,533,644.47	-9,240,533,644.47
477	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	3,667,657.50	0.00	3,667,657.50	0.00	3,667,657.50
478	234004001	FEDERAL ROAD MAINTENANCEAGENCY	551,257.50	0.00	551,257.50	0.00	551,257.50
479	234005001	COUNCIL FOR THE REGULATION OFENGINEERING IN NIGERIA (COREN)	138,000,000.00	0.00	138,000,000.00	216,707,578.56	-78,707,578.56
480	234006001	SURVEY COUNCIL OF NIGERIA	0.00	0.00	0.00	128,005,029.88	-128,005,029.88
481	232001001	MINISTRY OF PETROLEUMRESOURCES HQTRS	36,363,960.00	0.00	36,363,960.00	1,137,803,300.30	-1,101,439,340.30
482	232002001	DEPARTMENT OF PETROLEUMRESOURCES	134,600.00	0.00	134,600.00	37,358,503,632.71	-37,358,369,032.71
483	232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	0.00	15,013,861,919.15	-15,013,861,919.15
484	232008008	PETROLEUM PRODUCTS PRICINGREGULATORY AGENCY (PPRA)	0.00	0.00	0.00	11,212,938,220.96	-11,212,938,220.96

485	232009001	NIGERIA NUCLEAR REGULATORYAUTHORITY	0.00	0.00	0.00	17,717,778,649.96	-17,717,778,649.96
486	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT- HQTRS	30,000.00	0.00	30,000.00	4,527,992,371.17	-4,527,962,371.17
487	233002001	COUNCIL OF NIGERIAN MININGENGINEERS AND GEOSCIENCES	0.00	0.00	0.00	48,687,710.31	-48,687,710.31
488	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	5,125,500.00	0.00	5,125,500.00	1,297,101,134.28	-1,291,975,634.28
489	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	4,304,497.50	0.00	4,304,497.50	577,108,505.86	-572,804,008.36
490	233005001	NATIONAL METALLURGICALDEVELOPMENT CENTRE, JOS	0.00	0.00	0.00	655,881,077.84	-655,881,077.84
491	233006001	METALLURGICAL TRAININGINSTITUTE, ONITSHA	0.00	0.00	0.00	412,114,900.83	-412,114,900.83
492	233008001	NATIONAL IRON ORE MININGPROJECT - ITAKPE	0.00	0.00	0.00	2,129,897,503.04	-2,129,897,503.04
493	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	2,008,298.89	0.00	2,008,298.89	356,160,053.80	-354,151,754.91
494	233010001	NIGERIA MINING CADASTRE OFFICE& CENTRES	0.00	0.00	0.00	236,776,051.73	-236,776,051.73
495	233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	0.00	0.00	4,371,521,451.88	-4,371,521,451.88
496	233012001	SOLID MINERAL DEVELOPMENTFUND OFFICE	0.00	0.00	0.00	68,741,703.39	-68,741,703.39
497	242001001	NATIONAL SALARIES, INCOMESAND WAGES COMMISSION	0.00	0.00	0.00	736,739,793.65	-736,739,793.65
498	246001001	REVENUE MOBILIZATION,ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	2,095,017,330.13	-2,095,017,330.13
499	250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	0.00	0.00	260,810,340.79	-260,810,340.79
500	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	3,540,000.00	0.00	3,540,000.00	1,752,440,017.35	-1,748,900,017.35
501	252002001	NIGERIA HYDROLOGICALSERVICE AGENCY	0.00	0.00	0.00	343,363,590.57	-343,363,590.57
502	252037001	ANAMBRA/ IMO RBDA	6,535,642.50	0.00	6,535,642.50	564,400,895.18	-557,865,252.68
503	252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	415,887,313.38	-415,887,313.38
504	252039001	CHAD BASIN RBDA	2,138,000.00	0.00	2,138,000.00	416,239,420.75	-414,101,420.75
505	252040001	CROSS RIVER RBDA	0.00	0.00	0.00	461,593,068.40	-461,593,068.40

506	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	17,215,942.49	0.00	17,215,942.49	497,501,499.50	-480,285,557.01
507	252042001	LOWER BENUE RBDA	0.00	0.00	0.00	456,103,110.51	-456,103,110.51
508	252043001	LOWER NIGER RBDA	19,405,868.04	0.00	19,405,868.04	564,451,157.80	-545,045,289.76
509	252044001	NIGER DELTA RBDA	0.00	0.00	0.00	658,676,560.66	-658,676,560.66
510	252045001	OGUN/ OSUN RBDA	210,000.00	0.00	210,000.00	358,804,390.10	-358,594,390.10
511	252046001	SOKOTO RIMA RBDA	7,350,000.00	0.00	7,350,000.00	418,431,258.98	-411,081,258.98
512	252047001	UPPER BENUE RBDA	0.00	0.00	0.00	434,161,722.23	-434,161,722.23
513	252048001	UPPER NIGER RBDA	0.00	0.00	0.00	403,063,603.99	-403,063,603.99
514	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	0.00	0.00	433,346,424.20	-433,346,424.20
515	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	20,213,160.00	0.00	20,213,160.00	207,577,425.80	-187,364,265.80
516	0220011001	NIGERIA CUSTOMS SERVIVES	110,464,324.77	0.00	110,464,324.77	92,883,026,954.42	-92,772,562,629.65
		LAW & JUSTICES SECTOR					
517	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	0.00	12,939,938,604.36	-12,939,938,604.36
518	0318002001	SUPREME COURT OF NIGERIA	4,037,511.48	0.00	4,037,511.48	6,812,300,227.51	-6,808,262,716.03
519	0318003001	COURT OF APPEAL	14,987,741.54	0.00	14,987,741.54	9,963,375,746.91	-9,948,388,005.37
520	0318004001	FEDERAL HIGH COURT-ABUJA	547,703,447.44	0.00	547,703,447.44	9,630,174,829.04	-9,082,471,381.60
521	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	168,110,225.00	0.00	168,110,225.00	7,302,440,895.12	-7,134,330,670.12
522	0318006001	SHARIA COURT OF APPEAL-ABUJA	9,137,721.00	0.00	9,137,721.00	2,587,155,623.06	-2,578,017,902.06
523	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	15,635,804.85	0.00	15,635,804.85	3,891,827,799.97	-3,876,191,995.12
524	0318008001	NATIONAL INDUSTRIAL COURT	71,266,774.34	0.00	71,266,774.34	7,066,560,252.68	-6,995,293,478.34
525	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	3,229,000.00	0.00	3,229,000.00	2,364,410,454.54	-2,361,181,454.54
526	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	0.00	0.00	2,352,100,788.73	-2,352,100,788.73
527	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	3,589,800.00	0.00	3,589,800.00	2,020,124,325.14	-2,016,534,525.14

528	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	4,385,595.97	0.00	4,385,595.97	5,813,090,254.96	-5,808,704,658.99
529	0326002001	NIGERIAN LAW REFORMCOMMISSION	0.00	0.00	0.00	362,583,779.33	-362,583,779.33
530	0326003001	LEGAL AID COUNCIL	1,130,000.00	0.00	1,130,000.00	2,245,573,683.78	-2,244,443,683.78
531	0326004001	COUNCIL OF LEGAL EDUCATION	25,192,792.00	0.00	25,192,792.00	1,350,251,964.33	-1,325,059,172.33
532	0326005001	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	2,917,500.00	0.00	2,917,500.00	704,588,691.35	-701,671,191.35
533	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	1,461,608.22	0.00	1,461,608.22	2,020,910,677.11	-2,019,449,068.89
534	0326008001	REGIONAL CENTRE FOR INT'LCOMMERCIAL ARBITRATION	0.00	0.00	0.00	70,380,685.40	-70,380,685.40
535	0326009001	NATIONAL DRUG LAWENFORCEMENT AGENCY	26,000.00	0.00	26,000.00	9,203,936,110.34	-9,203,910,110.34
536	0326010001	NIGERIAN COPYRIGHT COMMISSION	17,289,704.84	0.00	17,289,704.84	582,395,263.81	-565,105,558.97
537	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	2,012,875,869.80	-2,012,875,869.80
538	0341001001	INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	0.00	7,616,692,184.35	-7,616,692,184.35
539	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	2,088,328,510.91	-2,088,328,510.91
		REGIONAL SECTOR					
540	451001001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	409,000.00	0.00	409,000.00	1,676,173,923.20	-1,675,764,923.20
541	451002001	NIGER DELTA DEVELOPMENTCOMMISSION	0.00	0.00	0.00	45,947,397,565.98	-45,947,397,565.98
		SOCIAL SECTOR					
542	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	8,676,042.50	0.00	8,676,042.50	5,673,127,962.55	-5,664,451,920.05
543	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	22,923,769.76	0.00	22,923,769.76	1,211,320,960.72	-1,188,397,190.96
544	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	2,153,550.00	0.00	2,153,550.00	156,454,900,752.99	-156,452,747,202.99
545	513021002	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	662,043,669.92	-662,043,669.92
546	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	445,393,218.18	-445,393,218.18

547	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	14,000.00	0.00	14,000.00	1,296,352,314.87	-1,296,338,314.87
548	514002001	NATIONAL CENTRE FOR WOMENDEVELOPMENT	0.00	0.00	0.00	377,077,697.10	-377,077,697.10
549	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	20,336,052.48	0.00	20,336,052.48	7,544,960,427.71	-7,524,624,375.23
550	517004001	WEST AFRICAN EXAMINATION COUNCIL(INTERNATIONAL)	0.00	0.00	0.00	573,293,715.38	-573,293,715.38
551	517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	0.00	0.00	3,192,717,513.42	-3,192,717,513.42
552	517006001	WEST AFRICAN EXAMINATION COUNCIL(LOCAL)	0.00	0.00	0.00	2,912,021,454.45	-2,912,021,454.45
553	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	0.00	0.00	0.00	548,419,119.84	-548,419,119.84
554	517008001	NATIONAL LIBRARY OF NIGERIA	4,155,370.00	0.00	4,155,370.00	1,221,274,570.07	-1,217,119,200.07
555	517009001	NATIONAL EXAMINATIONS COUNCIL	940,543,417.66	0.00	940,543,417.66	7,487,056,102.51	-6,546,512,684.85
556	517010001	MASS LITERACY COUNCIL	0.00	0.00	0.00	1,029,166,265.90	-1,029,166,265.90
557	517011001	NOMADIC EDUCATION COMMISSION	0.00	0.00	0.00	724,095,735.80	-724,095,735.80
558	517012001	NATIONAL EDUCATION RESEARCH &DEVELOPMENT COUNCIL	0.00	0.00	0.00	898,975,898.68	-898,975,898.68
559	517013001	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	42,500,000.00	0.00	42,500,000.00	1,404,682,517.35	-1,362,182,517.35
560	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	266,335,065.04	0.00	266,335,065.04	1,210,877,032.65	-944,541,967.61
561	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	1,000,161.00	0.00	1,000,161.00	178,060,764.70	-177,060,603.70
562	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	3,371,602.35	0.00	3,371,602.35	886,382,099.76	-883,010,497.41
563	517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	1,424,765,678.22	-1,424,765,678.22
564	517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	1,308,456,401.70	-1,308,456,401.70
565	517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	1,342,581,085.62	-1,342,581,085.62
566	517018003	FEDERAL POLYTECHNIC BIDA	16,000.00	0.00	16,000.00	1,747,895,321.72	-1,747,879,321.72
567	517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	1,070,913,521.56	-1,070,913,521.56
568	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	5,088,869.27	0.00	5,088,869.27	1,300,483,416.83	-1,295,394,547.56

569	517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	1,648,344,605.66	-1,648,344,605.66
570	517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	1,308,456,401.70	-1,308,456,401.70
571	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	153,850.00	0.00	153,850.00	4,691,301,287.82	-4,691,147,437.82
572	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	3,263,887,611.28	-3,263,887,611.28
573	517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	1,277,681,874.62	-1,277,681,874.62
574	517018011	FEDERAL POLYTECHNIC EDE	4,708,621.59	0.00	4,708,621.59	942,426,029.75	-937,717,408.16
575	517018012	FEDERAL POLYTECHNIC AUCHI	1,923,000.00	0.00	1,923,000.00	4,755,695,834.99	-4,753,772,834.99
576	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	1,622,852,683.49	-1,622,852,683.49
577	517018014	FEDERAL POLYTECHNIC OKO	10,219,700.87	0.00	10,219,700.87	2,183,851,350.10	-2,173,631,649.23
578	517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	560,710,496.70	-560,710,496.70
579	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	6,000.00	0.00	6,000.00	426,642,852.66	-426,636,852.66
580	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	1,190,471,831.54	-1,190,471,831.54
581	517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	898,413,665.59	-898,413,665.59
582	517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	1,989,317,182.64	-1,989,317,182.64
583	517018020	FEDERAL POLYTECHNIC BALI	0.00	0.00	0.00	618,745,773.72	-618,745,773.72
584	517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	606,875,225.14	-606,875,225.14
585	517018022	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	327,294,354.71	-327,294,354.71
586	517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	128,749,365.74	-128,749,365.74
587	517018024	NATIONAL INSTITUTE FOR CONSTRUCTIONTECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	221,754,839.87	-221,754,839.87
588	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	3,005,000.00	0.00	3,005,000.00	236,098,174.89	-233,093,174.89
589	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	0.00	820,552,133.49	-820,552,133.49
590	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	0.00	667,930,590.75	-667,930,590.75

591	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	871,773,196.25	-871,773,196.25
592	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	890,929,271.19	-890,929,271.19
593	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	928,536,070.60	-928,536,070.60
594	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	497,597,281.60	-497,597,281.60
595	517019007	FEDERAL COLLEGE OF EDUCATION KANO	376,794.28	0.00	376,794.28	886,765,299.61	-886,388,505.33
596	517019008	*FEDERAL COLLEGE OF EDUCATION KATSINA*	27,000.00	0.00	27,000.00	635,873,706.30	-635,846,706.30
597	517019009	*FEDERAL COLLEGE OF EDUCATIONKOTANGORA*	17,500.00	0.00	17,500.00	799,642,074.57	-799,624,574.57
598	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	5,000.00	0.00	5,000.00	1,007,518,428.86	-1,007,513,428.86
599	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	975,229,783.68	-975,229,783.68
600	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	1,101,274,027.96	-1,101,274,027.96
601	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	4,000.00	0.00	4,000.00	1,945,616,824.44	-1,945,612,824.44
602	517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	1,231,436,236.93	-1,231,436,236.93
603	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	893,792,098.92	-893,792,098.92
604	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	17,040.00	0.00	17,040.00	526,160,176.61	-526,143,136.61
605	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	1,009,101,365.33	-1,009,101,365.33
606	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	679,450,527.28	-679,450,527.28
607	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	185,000.00	0.00	185,000.00	1,818,998,920.98	-1,818,813,920.98
608	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	752,691,575.28	-752,691,575.28
609	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	0.00	0.00	0.00	1,942,066,195.91	-1,942,066,195.91
610	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	0.00	0.00	0.00	2,057,761,339.10	-2,057,761,339.10
611	517021001	UNIVERSITY OF IBADAN	0.00	0.00	0.00	3,917,928,449.69	-3,917,928,449.69
612	517021002	UNIVERSITY OF LAGOS	5,000.00	0.00	5,000.00	3,632,080,510.64	-3,632,075,510.64

613	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	3,914,313.60	-3,914,313.60
614	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	5,726,948,904.39	-5,726,948,904.39
615	517021005	OBAFEMI AWOLOWO UNIVERSITY	6,312,807.96	0.00	6,312,807.96	3,771,460,903.86	-3,765,148,095.90
616	517021006	UNIVERSITY OF BENIN	0.00	0.00	0.00	5,101,275,247.22	-5,101,275,247.22
617	517021007	UNIVERSITY OF JOS	18,000.00	0.00	18,000.00	2,912,018,223.07	-2,912,000,223.07
618	517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	6,154,377,934.45	-6,154,377,934.45
619	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	2,779,820,819.32	-2,779,820,819.32
620	517021010	UNIVERSITY OF ABUJA	6,339,951.80	0.00	6,339,951.80	1,489,775,204.85	-1,483,435,253.05
621	517021014	UNIVERSITY OF PORT HARCOURT	0.00	0.00	0.00	3,520,870,157.07	-3,520,870,157.07
622	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	0.00	0.00	0.00	1,674,254,380.36	-1,674,254,380.36
623	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	3,042,841,675.07	-3,042,841,675.07
624	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	1,675,039,969.75	-1,675,039,969.75
625	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,MINNA	0.00	0.00	0.00	1,757,495,520.03	-1,757,495,520.03
626	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	14,417,561.85	0.00	14,417,561.85	1,297,752,011.64	-1,283,334,449.79
627	517021020	UNIVERSITY OF UYO	1,019,624.77	0.00	1,019,624.77	3,023,835,424.28	-3,022,815,799.51
628	517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	4,174,056,401.33	-4,174,056,401.33
629	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	94,800.00	0.00	94,800.00	3,640,674,857.72	-3,640,580,057.72
630	517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	2,896,416,186.67	-2,896,416,186.67
631	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	0.00	0.00	2,190,303,599.47	-2,190,303,599.47
632	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	1,351,011.00	0.00	1,351,011.00	668,132,734.23	-666,781,723.23
633	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	0.00	0.00	0.00	271,172,161.75	-271,172,161.75
634	517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	0.00	596,640,916.69	-596,640,916.69
635	517021028	NATIONAL INSTITUE FOR NIGERIANLANGUAGES	0.00	0.00	0.00	301,366,076.86	-301,366,076.86

636	517021029	FEDERAL UNIVERSITY OYE-EKITI	6,325,300.00	0.00	6,325,300.00	1,250,670,061.61	-1,244,344,761.61
637	517021030	FEDERAL UNIVERSITY OTUOKE	6,354,917.94	0.00	6,354,917.94	1,213,347,268.16	-1,206,992,350.22
638	517021031	FEDERAL UNIVERSITY DUTSE	1,504,715.34	0.00	1,504,715.34	1,464,181,794.88	-1,462,677,079.54
639	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	0.00	0.00	0.00	4,588,020,264.42	-4,588,020,264.42
640	517021033	FEDERAL UNIVERSITY LAFIA	379,922.74	0.00	379,922.74	1,000,477,279.04	-1,000,097,356.30
641	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	1,419,698,130.89	-1,419,698,130.89
642	517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	1,436,292,550.40	-1,436,292,550.40
643	517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	865,751,099.78	-865,751,099.78
644	517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	2,018,164,261.15	-2,018,164,261.15
645	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	2,789,483.73	0.00	2,789,483.73	666,283,112.88	-663,493,629.15
646	517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	0.00	0.00	702,510,976.53	-702,510,976.53
647	517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	0.00	879,525,172.74	-879,525,172.74
648	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	0.00	0.00	0.00	2,129,727,497.28	-2,129,727,497.28
649	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIANSUKKA,ENUGU STATE	0.00	0.00	0.00	60,776,831.80	-60,776,831.80
650	517021044	NIGERIAN ARMY UNIVERSITY BIU	0.00	0.00	0.00	416,044,956.38	-416,044,956.38
651	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	0.00	0.00	0.00	583,607,979.94	-583,607,979.94
652	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	276,600.00	0.00	276,600.00	612,520,258.91	-612,243,658.91
653	517024001	NATIONAL OPEN UNIVERSITY	0.00	0.00	0.00	2,437,562,930.41	-2,437,562,930.41
654	517026001	F.S.C. SOKOTO	0.00	0.00	0.00	242,224,214.96	-242,224,214.96
655	517026002	FGC AZARE	0.00	0.00	0.00	291,457,523.19	-291,457,523.19
656	517026003	FGC BUNI-YADI	0.00	0.00	0.00	112,584,107.56	-112,584,107.56
657	517026004	FGC BIRIN YAURI	0.00	0.00	0.00	188,344,594.99	-188,344,594.99
658	517026005	FGC DAURA	0.00	0.00	0.00	288,978,872.31	-288,978,872.31

659	517026006	FGC GANYE	0.00	0.00	0.00	219,877,497.89	-219,877,497.89
660	517026007	FGC GARKI	0.00	0.00	0.00	586,614,921.93	-586,614,921.93
661	517026008	FGC IJANIKIN	0.00	0.00	0.00	580,570,479.33	-580,570,479.33
662	517026009	FGC IKET NISE	0.00	0.00	0.00	320,279,532.54	-320,279,532.54
663	517026010	FGC IKET VANDAKYA	2,932,000.00	0.00	2,932,000.00	255,095,959.80	-252,163,959.80
664	517026011	FGC IKOM	4,458,550.00	0.00	4,458,550.00	237,190,208.81	-232,731,658.81
665	517026012	FGC IKOT EKPENE	10,026,000.00	0.00	10,026,000.00	448,173,838.81	-438,147,838.81
666	517026013	FGC IKURIN	0.00	0.00	0.00	352,742,938.25	-352,742,938.25
667	517026014	FGC JOS	0.00	0.00	0.00	469,476,047.41	-469,476,047.41
668	517026015	FGC KADUNA	0.00	0.00	0.00	570,987,654.70	-570,987,654.70
669	517026016	FGC KANO	1,239,875.00	0.00	1,239,875.00	443,505,611.87	-442,265,736.87
670	517026017	FGC KEFFI	1,721,350.00	0.00	1,721,350.00	526,047,255.93	-524,325,905.93
671	517026018	FGC KIYAWA	140,000.00	0.00	140,000.00	221,805,988.04	-221,665,988.04
672	517026019	FGC KWALI	0.00	0.00	0.00	632,233,000.27	-632,233,000.27
673	517026020	FGC MAIDUGURI	0.00	0.00	0.00	439,719,933.00	-439,719,933.00
674	517026021	FGC MINJIBIR	260,000.00	0.00	260,000.00	282,251,356.45	-281,991,356.45
675	517026022	FGC MINNA	0.00	0.00	0.00	503,248,054.13	-503,248,054.13
676	517026023	FGC ODIKOLOGUNA	1,585,400.00	0.00	1,585,400.00	165,548,221.69	-163,962,821.69
677	517026024	FGC ODOGBOLU	0.00	0.00	0.00	419,460,724.81	-419,460,724.81
678	517026025	FGC OGBOMOSHMO	0.00	0.00	0.00	365,022,869.87	-365,022,869.87
679	517026026	FGC OGOJA	0.00	0.00	0.00	246,259,252.38	-246,259,252.38
680	517026027	FGC OHAFIA	0.00	0.00	0.00	224,935,225.44	-224,935,225.44
681	517026028	FGC OKIGWE	0.00	0.00	0.00	383,075,975.62	-383,075,975.62

682	517026029	FGC OKPOSI	1,178,900.00	0.00	1,178,900.00	257,297,176.83	-256,118,276.83
683	517026030	FGC ONITSHA	0.00	0.00	0.00	371,278,131.95	-371,278,131.95
684	517026031	FGC PORT HARCOURT	18,678,815.00	0.00	18,678,815.00	465,451,679.33	-446,772,864.33
685	517026032	FGC POTISKUM	0.00	0.00	0.00	192,578,508.20	-192,578,508.20
686	517026033	FGC RUBBOCHI	0.00	0.00	0.00	249,929,728.04	-249,929,728.04
687	517026034	FGC SOKOTO	0.00	0.00	0.00	344,690,750.85	-344,690,750.85
688	517026035	FGC UGWOLAWO	0.00	0.00	0.00	230,411,050.69	-230,411,050.69
689	517026036	FGC WARRI	1,647,290.12	0.00	1,647,290.12	387,526,276.33	-385,878,986.21
690	517026037	FGC ZARIA	0.00	0.00	0.00	320,674,422.34	-320,674,422.34
691	517026038	FGC, BILLIRI	0.00	0.00	0.00	248,082,690.43	-248,082,690.43
692	517026039	FGC, IDO-ANI	0.00	0.00	0.00	267,160,041.97	-267,160,041.97
693	517026040	FGC, IKOLE	14,413,000.00	0.00	14,413,000.00	247,130,646.91	-232,717,646.91
694	517026041	FGGC ABAJI	15,664,738.73	0.00	15,664,738.73	318,671,977.83	-303,007,239.10
695	517026042	FGGC ABULOMA	0.00	0.00	0.00	373,257,894.65	-373,257,894.65
696	517026043	FGGC AKURE	0.00	0.00	0.00	432,546,468.60	-432,546,468.60
697	517026044	FGGC ANKA	70,000.00	0.00	70,000.00	160,073,757.23	-160,003,757.23
698	517026045	FGGC BAJOGA	0.00	0.00	0.00	151,580,680.10	-151,580,680.10
699	517026046	FGGC BAKORI	60,000.00	0.00	60,000.00	323,766,898.40	-323,706,898.40
700	517026047	FGGC BAUCHI	0.00	0.00	0.00	352,772,000.52	-352,772,000.52
701	517026048	FGGC BENIN	3,199,100.00	0.00	3,199,100.00	195,192,380.48	-191,993,280.48
702	517026049	FGGC BIDA	4,560,000.00	0.00	4,560,000.00	231,153,098.68	-226,593,098.68
703	517026050	FGGC BWARI	0.00	0.00	0.00	586,267,019.92	-586,267,019.92
704	517026051	FGGC CALABAR	0.00	0.00	0.00	363,597,341.52	-363,597,341.52
705	517026052	FGGC EFON ALAYE	0.00	0.00	0.00	222,090,454.96	-222,090,454.96
706	517026053	FGGC EFON IMNRINGI	3,199,100.00	0.00	3,199,100.00	195,192,380.48	-191,993,280.48

707	517026054	FGGC ENUGU	178,200.00	0.00	178,200.00	657,516,035.98	-657,337,835.98
708	517026055	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	254,323,793.89	-254,323,793.89
709	517026056	FGGC GBOKO	0.00	0.00	0.00	297,388,279.02	-297,388,279.02
710	517026057	FGGC GUSAU	0.00	0.00	0.00	260,687,007.80	-260,687,007.80
711	517026058	FGGC GWANDU	0.00	0.00	0.00	238,008,961.25	-238,008,961.25
712	517026059	FGGC IBILLO	0.00	0.00	0.00	232,431,190.38	-232,431,190.38
713	517026060	FGGC IBUSA	0.00	0.00	0.00	319,905,954.41	-319,905,954.41
714	517026061	FGGC IKOT-OBIO-ITONG	6,257,750.00	0.00	6,257,750.00	268,096,995.75	-261,839,245.75
715	517026062	FGGC ILORIN	0.00	0.00	0.00	392,255,182.06	-392,255,182.06
716	517026063	FGGC IPETUMODU	0.00	0.00	0.00	303,012,210.38	-303,012,210.38
717	517026064	FGGC JALINGO	0.00	0.00	0.00	247,510,916.61	-247,510,916.61
718	517026065	FGGC KABBA	2,515,296.25	0.00	2,515,296.25	242,314,762.30	-239,799,466.05
719	517026066	FGGC KAZAURE	0.00	0.00	0.00	269,454,501.58	-269,454,501.58
720	517026067	FGGC KEANA	0.00	0.00	0.00	171,363,727.31	-171,363,727.31
721	517026068	FGGC LANGTANG	0.00	0.00	0.00	269,828,770.15	-269,828,770.15
722	517026069	FGGC LEJJA	5,413,800.00	0.00	5,413,800.00	312,632,623.07	-307,218,823.07
723	517026070	FGGC MONGUNO	0.00	0.00	0.00	148,950,570.11	-148,950,570.11
724	517026071	FGGC NEW BUSA	0.00	0.00	0.00	194,146,567.23	-194,146,567.23
725	517026072	FGGC OMU-ARAN	0.00	0.00	0.00	224,922,250.70	-224,922,250.70
726	517026073	FGGC OWERRI	0.00	0.00	0.00	508,261,329.10	-508,261,329.10
727	517026074	FGGC OYO	0.00	0.00	0.00	469,588,497.49	-469,588,497.49
728	517026075	FGGC SHAGAMU	0.00	0.00	0.00	421,778,979.46	-421,778,979.46
729	517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	223,978,302.68	-223,978,302.68
730	517026077	FGGC UMUAHIA	0.00	0.00	0.00	386,735,177.45	-386,735,177.45

731	517026078	FGGC WUKARI	0.00	0.00	0.00	251,293,959.24	-251,293,959.24
732	517026079	FGGC, YOLA	523,200.00	0.00	523,200.00	282,701,524.00	-282,178,324.00
733	517026080	FSTC AHOADA	7,650,000.00	0.00	7,650,000.00	196,341,044.93	-188,691,044.93
734	517026081	FSTC AWKA	0.00	0.00	0.00	391,676,032.25	-391,676,032.25
735	517026082	FSTC JUBU-IMUSHIN	220,000.00	0.00	220,000.00	359,937,472.15	-359,717,472.15
736	517026083	FSTC MICHIKA	3,073,003.42	0.00	3,073,003.42	116,844,747.88	-113,771,744.46
737	517026084	FSTC TUNGBO - YENAGOA	334,000.00	0.00	334,000.00	172,253,709.96	-171,919,709.96
738	517026085	FSTC USI-EKITI	43,166,295.46	0.00	43,166,295.46	195,118,854.45	-151,952,558.99
739	517026086	FTC IKARE	0.00	0.00	0.00	248,825,494.19	-248,825,494.19
740	517026087	FTC ILESA	0.00	0.00	0.00	378,478,336.50	-378,478,336.50
741	517026088	FTC JALINGO	0.00	0.00	0.00	313,633,460.55	-313,633,460.55
742	517026089	FTC KAFANCHAN	0.00	0.00	0.00	294,074,432.71	-294,074,432.71
743	517026090	FTC LASSA	0.00	0.00	0.00	116,554,181.22	-116,554,181.22
744	517026091	FTC OHANSO	0.00	0.00	0.00	223,486,481.36	-223,486,481.36
745	517026092	FTC OROZO	0.00	0.00	0.00	548,863,981.52	-548,863,981.52
746	517026093	FTC OTOBI	2,553,000.00	0.00	2,553,000.00	255,941,832.91	-253,388,832.91
747	517026094	FTC OTUPKO	18,321,166.00	0.00	18,321,166.00	265,560,725.47	-247,239,559.47
748	517026095	FTC SHIRORO	0.00	0.00	0.00	309,058,750.44	-309,058,750.44
749	517026096	FTC UROMI	5,357,750.00	0.00	5,357,750.00	250,582,475.35	-245,224,725.35
750	517026097	FTC UYO	831,880.00	0.00	831,880.00	303,274,461.31	-302,442,581.31
751	517026098	FTC YABA	24,328,400.00	0.00	24,328,400.00	889,878,021.62	-865,549,621.62
752	517026099	FTC ZURU	0.00	0.00	0.00	241,132,079.06	-241,132,079.06
753	517026100	KING'S COLLEGE	0.00	0.00	0.00	596,510,690.07	-596,510,690.07
754	517026101	QUEEN'S COLLEGE LAGOS	0.00	0.00	0.00	636,350,007.36	-636,350,007.36
755	517026102	SULEJA ACADEMY	0.00	0.00	0.00	401,257,645.32	-401,257,645.32

756	517026103	FSTC,DOMA	0.00	0.00	0.00	207,760,942.36	-207,760,942.36
757	517026104	FSTC DAYI	0.00	0.00	0.00	130,646,787.54	-130,646,787.54
758	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	7,000.00	0.00	7,000.00	188,877,961.52	-188,870,961.52
759	517028001	UNESCO PARIS	0.00	0.00	0.00	603,123,682.50	-603,123,682.50
760	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	0.00	0.00	0.00	978,392,917.10	-978,392,917.10
761	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	701,432.50	0.00	701,432.50	24,010,522,535.64	-24,009,821,103.14
762	521002001	NATIONAL HEALTH INSURANCE SCHEME	4,000.00	0.00	4,000.00	0.00	4,000.00
763	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	32,000.00	0.00	32,000.00	2,346,407,201.58	-2,346,375,201.58
764	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	124,643,088.87	-124,643,088.87
765	521006001	RADIOGRAPHERS REGISTRATION BOARD	1,648,000.00	0.00	1,648,000.00	289,784,651.15	-288,136,651.15
766	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	0.00	0.00	172,024,199.68	-172,024,199.68
767	521008001	HEALTH RECORDS REGISTRATION BOARD	10,135,849.62	0.00	10,135,849.62	321,569,038.01	-311,433,188.39
768	521009001	OPTOMETRIST AND DISPENSING OPTICIANSBOARD OF NIGERIA	0.00	0.00	0.00	263,394,406.00	-263,394,406.00
769	521010001	COMMUNITY HEALTH PRACTITONERSREGISTRATION BOARD	0.00	0.00	0.00	83,800,839.41	-83,800,839.41
770	521011001	NURSING AND MIDWIFERY COUNCIL	129,000.00	0.00	129,000.00	300,680,779.50	-300,551,779.50
771	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	19,000.00	0.00	19,000.00	767,287,466.17	-767,268,466.17
772	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	237,000.00	0.00	237,000.00	307,967,557.69	-307,730,557.69
773	521014001	NATIONAL AGENCY FOR FOOD AND DRUGADMINISTRATION AND CONTROL	220,000.00	0.00	220,000.00	6,500,934,613.69	-6,500,714,613.69
774	521015001	MEDICAL REHABILITATION THERAPY BOARD	18,359,701.32	0.00	18,359,701.32	349,313,215.81	-330,953,514.49
775	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGYAND THERAPY, ENUGU	0.00	0.00	0.00	802,412,823.12	-802,412,823.12
776	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	905,625.00	0.00	905,625.00	37,514,766.83	-36,609,141.83

777	521018001	NURSE TUTOR TRAINING - ENUGU	0.00	0.00	0.00	16,278,195.97	-16,278,195.97
778	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	29,285,814.34	-29,285,814.34
779	521020001	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	83,671,811.23	-83,671,811.23
780	521021001	NURSE TUTOR TRAINNING IBADAN	679,750.00	0.00	679,750.00	20,310,655.74	-19,630,905.74
781	521022001	NATIONAL POST GRADUATE MEDICALCOLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	0.00	283,688,403.04	-283,688,403.04
782	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	0.00	0.00	30,552,875.06	-30,552,875.06
783	521024002	PHC TUTORS PROGRAMME,KADUNAPOLYTECHNIC	0.00	0.00	0.00	2,147,801.65	-2,147,801.65
784	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	1,718,125.00	0.00	1,718,125.00	26,908,485.97	-25,190,360.97
785	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	17,136,844.75	0.00	17,136,844.75	13,986,883,401.44	-13,969,746,556.69
786	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	8,647,386,414.34	-8,647,386,414.34
787	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	0.00	0.00	0.00	7,697,586,312.04	-7,697,586,312.04
788	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	963,126.86	0.00	963,126.86	11,778,568,899.92	-11,777,605,773.06
789	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	33,569,699.67	0.00	33,569,699.67	9,232,078,756.50	-9,198,509,056.83
790	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	1,980,324.37	0.00	1,980,324.37	8,723,563,573.92	-8,721,583,249.55
791	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	0.00	0.00	0.00	9,161,505,481.90	-9,161,505,481.90
792	521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	8,246,388,508.26	-8,246,388,508.26
793	521026009	UNIVERSITY OF PORT-HARCOURT TEACHINGHOSPITAL	0.00	0.00	0.00	8,968,797,734.17	-8,968,797,734.17
794	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	11,089,525,152.59	-11,089,525,152.59
795	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	26,104,743.75	0.00	26,104,743.75	7,916,581,594.13	-7,890,476,850.38
796	521026012	USMANU DANFODIO UNIVERSITY TEACHINGHOSPITAL, SOKOTO	0.00	0.00	0.00	6,500,428,908.96	-6,500,428,908.96
797	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	7,201,216,268.73	-7,201,216,268.73

798	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	0.00	0.00	0.00	8,253,850,376.96	-8,253,850,376.96
799	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL,GWAGWALADA	815,000.00	0.00	815,000.00	6,302,284,792.64	-6,301,469,792.64
800	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	27,525,969.09	0.00	27,525,969.09	4,186,301,789.26	-4,158,775,820.17
801	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	10,000.00	0.00	10,000.00	14,266,986,780.57	-14,266,976,780.57
802	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	775,297.50	0.00	775,297.50	8,246,388,508.26	-8,245,613,210.76
803	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	3,600.00	0.00	3,600.00	6,932,326,575.36	-6,932,322,975.36
804	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	0.00	0.00	0.00	6,963,559,995.24	-6,963,559,995.24
805	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	0.00	0.00	7,784,798,403.57	-7,784,798,403.57
806	521027003	FEDERAL MEDICAL CENTRE - ABUJA	12,315,537.50	0.00	12,315,537.50	2,416,855,363.21	-2,404,539,825.71
807	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,775,000.00	0.00	1,775,000.00	1,881,344,357.07	-1,879,569,357.07
808	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	1,150,815,499.94	-1,150,815,499.94
809	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,701,072.50	0.00	2,701,072.50	2,439,087,602.04	-2,436,386,529.54
810	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	1,523,634,075.03	-1,523,634,075.03
811	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL,KWARE-SOKOTO	0.00	0.00	0.00	1,667,242,355.45	-1,667,242,355.45
812	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,475,479.52	0.00	2,475,479.52	3,296,508,717.96	-3,294,033,238.44
813	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	5,365,262.50	0.00	5,365,262.50	2,513,722,893.97	-2,508,357,631.47
814	521027011	FEDERAL COLLEGE OF COMPLEMENTARY ANDALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	0.00	289,562,807.21	-289,562,807.21
815	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	457,410.00	0.00	457,410.00	1,821,585,080.58	-1,821,127,670.58
816	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	6,007,156.43	0.00	6,007,156.43	3,700,300,013.28	-3,694,292,856.85
817	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	3,000,161.25	0.00	3,000,161.25	2,814,701,667.03	-2,811,701,505.78
818	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	24,509,259.51	0.00	24,509,259.51	2,911,437,008.85	-2,886,927,749.34

819	521027016	NATIONAL TB AND LEPROSY REFERREDHOSPITAL AND TRAINING, ZARIA	0.00	0.00	0.00	1,148,515,364.44	-1,148,515,364.44
820	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	0.00	5,793,175,016.45	-5,793,175,016.45
821	521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	0.00	5,192,411,969.13	-5,192,411,969.13
822	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	80,000.00	0.00	80,000.00	7,411,233,510.88	-7,411,153,510.88
823	521027020	FEDERAL MEDICAL CENTRE, OWERRI	6,194,095.00	0.00	6,194,095.00	6,409,439,326.15	-6,403,245,231.15
824	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	9,937,008.40	0.00	9,937,008.40	5,289,113,583.01	-5,279,176,574.61
825	521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	3,925,887,681.55	-3,925,887,681.55
826	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	2,907,684,204.83	-2,907,684,204.83
827	521027025	FEDERAL MEDICAL CENTRE, ASABA	32,612,832.68	0.00	32,612,832.68	4,998,514,415.97	-4,965,901,583.29
828	521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	4,278,506,336.90	-4,278,506,336.90
829	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	3,239,227,135.66	-3,239,227,135.66
830	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,725,415.00	0.00	1,725,415.00	3,530,660,738.56	-3,528,935,323.56
831	521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	3,946,689,972.52	-3,946,689,972.52
832	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	3,296,181.40	0.00	3,296,181.40	2,525,109,082.90	-2,521,812,901.50
833	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	47,961.00	0.00	47,961.00	3,439,319,805.40	-3,439,271,844.40
834	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	0.00	3,260,718,104.82	-3,260,718,104.82
835	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0.00	0.00	0.00	1,856,286,276.04	-1,856,286,276.04
836	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	10,171,016,356.11	-10,171,016,356.11
837	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,000,000.00	0.00	1,000,000.00	6,698,103,962.01	-6,697,103,962.01
838	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	2,624,030,240.65	-2,624,030,240.65
839	521027039	NATIONAL EYE CENTRE KADUNA	0.00	0.00	0.00	1,734,833,933.78	-1,734,833,933.78

840	521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	0.00	0.00	1,500,995,585.58	-1,500,995,585.58
841	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	273,534,548.97	-273,534,548.97
842	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	3,000.00	0.00	3,000.00	1,596,629,256.53	-1,596,626,256.53
843	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	16,937,000.00	0.00	16,937,000.00	1,493,812,137.58	-1,476,875,137.58
844	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	1,720,000.00	-1,720,000.00
845	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	1,968,750.00	-1,968,750.00
846	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	1,968,750.00	-1,968,750.00
847	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	0.00	1,968,750.00	-1,968,750.00
848	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	0.00	0.00	0.00	16,208,333.35	-16,208,333.35
849	521029001	PHS, ABUJA	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
850	521029002	PHS, YOLA	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
851	521029003	PHS, JALINGO	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
852	521029004	PHS, MAIDUGURI	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
853	521029005	PHS, DAMATURU	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
854	521029006	PHS, KANO	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
855	521029007	PHS, KASTINA	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
856	521029008	PHS, DUTSE	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
857	521029009	PHS, ILORIN	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
858	521029010	PHS, SOKOTO	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
859	521029011	PHS, IBADAN	0.00	0.00	0.00	1,550,413.35	-1,550,413.35
860	521029012	PHS, ABEOKUTA	0.00	0.00	0.00	1,020,371.65	-1,020,371.65
861	521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE,AIRPORT AND WHARF)	0.00	0.00	0.00	2,790,743.30	-2,790,743.30

862	521029014	PHS, CALABAR	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
863	521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
864	521029016	PHS, WARRI	0.00	0.00	0.00	1,395,371.65	-1,395,371.65
865	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	1,130,675.00	-1,130,675.00
866	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	0.00	0.00	0.00	984,716,537.33	-984,716,537.33
867	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	0.00	0.00	0.00	914,029,014.45	-914,029,014.45
868	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0.00	0.00	0.00	136,893,057.15	-136,893,057.15
869	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	0.00	0.00	0.00	537,063,527.49	-537,063,527.49
870	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	0.00	0.00	0.00	218,069,208.89	-218,069,208.89
871	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	13,260,833.35	-13,260,833.35
872	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	140,393,312.31	-140,393,312.31
873	521038001	INSTITUTE OF FORENSICS SCIENCELABORATORY-OSHODI	50,000.00	0.00	50,000.00	11,520,070.00	-11,470,070.00
874	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	184,634,723.69	-184,634,723.69
875	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	0.00	0.00	0.00	564,286,609.02	-564,286,609.02
876	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	0.00	0.00	0.00	555,613,328.50	-555,613,328.50
877	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	0.00	837,322,774.94	-837,322,774.94
878	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	871,372,941.83	-871,372,941.83
879	521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	8,292,597,883.65	-8,292,597,883.65
880	521050001	BASIC HEALTH CARE FUND	0.00	0.00	0.00	26,457,743,000.00	-26,457,743,000.00
881	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	31,697,831.00	0.00	31,697,831.00	2,305,895,552.73	-2,274,197,721.73

882	535002001	NATIONAL PARK HEADQUARTERS	8,309,531.25	0.00	8,309,531.25	286,802,199.17	-278,492,667.92
883	535003001	KAINJI NATIONAL PARK	10,411,583.66	0.00	10,411,583.66	519,340,718.53	-508,929,134.87
884	535004001	OYO NATIONAL PARK	0.00	0.00	0.00	370,439,516.55	-370,439,516.55
885	535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	271,022,106.32	-271,022,106.32
886	535006001	GASHAKA GUMTI NATIONAL PARK	6,039,215.24	0.00	6,039,215.24	365,409,471.33	-359,370,256.09
887	535007001	CROSS RIVER NATIONAL PARK	0.00	0.00	0.00	520,177,503.72	-520,177,503.72
888	535008001	KAMUKU NATIONAL PARK	3,318,227.86	0.00	3,318,227.86	231,401,388.09	-228,083,160.23
889	535009001	OKUMU NATIONAL PARK	3,440,270.00	0.00	3,440,270.00	218,458,779.11	-215,018,509.11
890	535010001	FEDERAL COLLEGE OF WILDLIFEMANAGEMENT - NEW BUSSA	0.00	0.00	0.00	567,009,912.55	-567,009,912.55
891	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	0.00	958,987,863.51	-958,987,863.51
892	535012001	FEDERAL COLLEGE OF FORESTRY JOS	0.00	0.00	0.00	677,010,399.71	-677,010,399.71
893	535012301	RESOURCES MANAGEMENT, SAKPOBA,EDO STATE (SOUTH -SOUTH)	0.00	0.00	0.00	180,570,999.65	-180,570,999.65
894	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	0.00	0.00	0.00	130,153,103.61	-130,153,103.61
895	535012303	RESOURCES MANAGEMENT, EBONYISTATE (SOUTH -EAST)	0.00	0.00	0.00	132,226,191.79	-132,226,191.79
896	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	3,917,555.20	0.00	3,917,555.20	2,265,462,002.41	-2,261,544,447.21
897	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	0.00	0.00	629,980,615.03	-629,980,615.03
898	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	30,918,744.87	0.00	30,918,744.87	2,288,879,667.11	-2,257,960,922.24
899	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	158,158,408.17	0.00	158,158,408.17	3,364,986,226.77	-3,206,827,818.60
900	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	328,634,354.95	-328,634,354.95
901	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	0.00	0.00	206,113,586.27	-206,113,586.27
902	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	500,000.00	0.00	500,000.00	548,997,333.75	-548,497,333.75

903	0543001001	NATIONAL POPULATION COMMISSION	5,184,723.85	0.00	5,184,723.85	6,108,884,201.59	-6,103,699,477.74
904	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIALDEVELOPMENT	0.00	0.00	0.00	3,766,775,119.70	-3,766,775,119.70
905	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	0.00	0.00	0.00	931,785,446.35	-931,785,446.35
906	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	0.00	0.00	275,010,764,595.02	-275,010,764,595.02
907	544004001	NORTH EAST DEVELOPMENT COMMISSION	0.00	0.00	0.00	21,761,560,224.98	-21,761,560,224.98
908	544005001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	2,919,740,519.00	-2,919,740,519.00
		GRAND-TOTAL	**6,951,214,342,027.42**	**0.00**	**6,951,214,342,027.42**	**4,422,256,915,980.02**	**2,528,957,426,047.40**

24. GAIN / LOSS ON DISPOSAL

S/N	ADMIN. CODE	MDA	GAIN ON DISPOSAL OF ASSET - PPE	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	GAIN ON SWAPPED ASSETS - PPE	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	GAIN ON SWAPPED ASSETS - INTANGIBLE	GAIN ON SWAPPED ASSETS - INVENTORY	GAIN ON SWAPPED SERVICES	SUB-TOTAL	LOSS ON DISPOSAL OF ASSET - PPE	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	LOSS ON DISPOSAL OF ASSET - INTANGIBLE	LOSS ON SWAPPED ASSET	LOSS ON SWAPPED SERVICES	SUB TOTAL	GAIN/LOSS
			140501	140502	140503	140801	140802	140803	140804	140901		280101	280102	280103	280104	280105		
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR																
1	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	0.00	0.00	573,600.00	0.00	573,600.00	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	321,677.56	0.00	321,677.56	0.00	0.00	0.00	0.00	0.00	0.00	321,677.56
		ECONOMIC SECTOR																
3	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	34,372.17	0.00	34,372.17	0.00	0.00	0.00	0.00	0.00	0.00	34,372.17

4	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	98,703,384.80	0.00	98,703,384.80	0.00	0.00	0.00	0.00	0.00	0.00	98,703,384.80
5	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	0.00	0.00	2,660,600.00	0.00	0.00	0.00	0.00	2,660,600.00	0.00	0.00	0.00	0.00	0.00	0.00	2,660,600.00
6	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	5,648.33	0.00	0.00	0.00	0.00	5,648.33	0.00	0.00	0.00	0.00	0.00	0.00	5,648.33
		SOCIAL SECTOR																
7	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	5,153,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,153,200.00	0.00	0.00	0.00	0.00	0.00	0.00	5,153,200.00
8	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	0.00	3,051,556.25	0.00	0.00	0.00	3,051,556.25	2,230,248.37	0.00	0.00	0.00	0.00	2,230,248.37	821,307.88
9	517021005	OBAFEMI AWOLOWO UNIVERSITY	21,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,500.00	0.00	0.00	0.00	0.00	0.00	0.00	21,500.00
10	517026016	FGC KANO	0.00	0.00	0.00	0.00	0.00	1,371,336.23	0.00	0.00	1,371,336.23	12,385,572.59	0.00	0.00	0.00	0.00	12,385,572.59	-11,014,236.36
11	517026018	FGC KIYAWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,663,027.84	0.00	0.00	0.00	0.00	32,663,027.84	-32,663,027.84
12	517026020	FGC MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	940,000.00	0.00	940,000.00	0.00	0.00	0.00	0.00	0.00	0.00	940,000.00
13	517026037	FGC ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	24,511,002.62	0.00	24,511,002.62	0.00	0.00	0.00	0.00	0.00	0.00	24,511,002.62
14	517026066	FGGC KAZAURE	0.00	0.00	0.00	10,463,297.38	0.00	0.00	0.00	0.00	10,463,297.38	0.00	0.00	0.00	0.00	0.00	0.00	10,463,297.38
15	517026100	KING'S COLLEGE	0.00	0.00	0.00	82,954.96	0.00	141,400,000.00	0.00	0.00	141,482,954.96	0.00	0.00	0.00	0.00	0.00	0.00	141,482,954.96
16	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	933,516.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	933,516.00	0.00	0.00	0.00	0.00	0.00	0.00	933,516.00
17	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,377,610.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,377,610.00	0.00	0.00	0.00	0.00	0.00	0.00	1,377,610.00
		GRAND-TOTAL	**7,485,826.00**	**0.00**	**0.00**	**13,212,500.67**	**3,051,556.25**	**142,771,336.23**	**125,084,037.15**	**0.00**	**291,605,256.30**	**47,278,848.80**	**0.00**	**0.00**	**0.00**	**0.00**	**47,278,848.80**	**244,326,407.50**

25. GAIN ON FOREIGN EXCHANGE

GAIN/LOSS	ADMIN. CODE	MDA	GAIN ON FOREIGN EXCHANGE	LOSS ON FOREIGN EXCHANGE	
			141001	220901	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	116005001	NIGERIAN AIRFORCE	0.00	1,078,224.36	-1,078,224.36
2	119009014	FOREIGN MISSION: BEIJING	0.00	4,685,800.42	-4,685,800.42
3	119009016	FOREIGN MISSION: BERLIN	86,373,151.27	0.00	86,373,151.27
4	119009024	FOREIGN MISSION: BUEA	0.00	992,849.66	-992,849.66
5	119009028	FOREIGN MISSION: CANBERRA	1,976,380.80	0.00	1,976,380.80
6	119009029	FOREIGN MISSION: CARACAS	0.00	534,780.10	-534,780.10
7	119009031	FOREIGN MISSION: COTONOU	56,729,670.25	0.00	56,729,670.25
8	119009032	FOREIGN MISSION: DAKAR	0.00	2,779,661.65	-2,779,661.65
9	119009037	FOREIGN MISSION: DUBLIN	8,635,329.93	0.00	8,635,329.93
10	119009039	FOREIGN MISSION:GABORONE	10,788,554.84	0.00	10,788,554.84
11	119009040	FOREIGN MISSION: GENEVA	0.00	5,175,316.67	-5,175,316.67
12	119009044	FOREIGN MISSION: HAVANA	0.00	12,838,603.21	-12,838,603.21
13	119009052	FOREIGN MISSION: KIEV	0.00	6,115,106.59	-6,115,106.59
14	119009058	FOREIGN MISSION: LIBREVILLE	8,271,466.73	0.00	8,271,466.73
15	119009067	FOREIGN MISSION: MAPUTO	4,153.20	0.00	4,153.20
16	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	2,762,600.65	-2,762,600.65
17	119009086	FOREIGN MISSION: RABAT	0.00	10,743,555.97	-10,743,555.97
18	119009091	FOREIGN MISSION: SAO TOME	53,846,911.95	0.00	53,846,911.95
19	119009104	FOREIGN MISSION: WARSAW	0.00	25,297,718.21	-25,297,718.21
20	119009120	FOREIGN MISSION DOHA, QATAR	0.00	1,716,945.93	-1,716,945.93
		ECONOMIC SECTOR			
21	022001200100	CONSOLIDATED REVENUE FUND	8,374,380,000.00	253,460,250,000.00	-245,085,870,000.00
		LAW & JUSTICES SECTOR			

22	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	12,960,069.89	0.00	12,960,069.89
		SOCIAL SECTOR			
23	517021009	UNIVERSITY OF ILORIN	6,682,320.79	0.00	6,682,320.79
24	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	0.00	8,816,492.19	-8,816,492.19
25	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	599,477.48	0.00	599,477.48
26	517021044	NIGERIAN ARMY UNIVERSITY BIU	0.00	482,921.26	-482,921.26
		GRAND-TOTAL	**8,621,247,487.14**	**253,544,270,576.87**	**-244,923,023,089.73**

28. BANK BALANCE

S/N	ADMIN. CODE	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	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	
			310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2020				
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR																
1	111001001	STATE HOUSE - HQTRS	0.00	0.00	0.00	0.00	1,067,555,015.75	1,108,734.53	174,404,584.38	0.00	0.00	0.00	0.00	1,243,068,334.66		1,243,068,334.66		**1,243,068,334.66**
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	0.00	0.00	0.00	416,668,229.00	0.00	200,919.54	0.00	0.00	0.00	0.00	416,869,148.54		416,869,148.54		**416,869,148.54**
3	111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	0.00	0.00	0.00	2,420,483.14	0.00	63,055.48	0.00	0.00	0.00	0.00	2,483,538.62		2,483,538.62		**2,483,538.62**
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	0.00	0.00	73,002.36	0.00	0.00	0.00	0.00	73,002.36		73,002.36		**73,002.36**
5	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	0.00	0.00	259,824,091.80	11,082.91	0.00	0.00	0.00	0.00	0.00	259,835,174.71		259,835,174.71		**259,835,174.71**
6	111001006	STATE HOUSE MEDICAL CENTRE	0.00	0.00	0.00	0.00	369,861,237.40	0.00	-2,333.35	0.00	0.00	0.00	0.00	369,858,904.05		369,858,904.05		**369,858,904.05**
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	7,086,905.00	0.00	3,994.95	0.00	0.00	0.00	0.00	7,090,899.95		7,090,899.95		**7,090,899.95**
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	26,400,110,987.94	0.00	0.00	0.00	0.00	26,400,110,987.94		26,400,110,987.94		**26,400,110,987.94**
9	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	0.00	0.00	0.00	16,590,156,449.56	0.00	5,789,177,605.95	0.00	0.00	0.00	0.00	22,379,334,055.51		22,379,334,055.51		**22,379,334,055.51**
10	111006001	NIPSS, KURU	0.00	0.00	0.00	0.00	243,594,317.16	0.00	196,143,539.91	0.00	0.00	0.00	0.00	439,737,857.07		439,737,857.07		**439,737,857.07**
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	55,496,930.65	132,181.95	26,668,726.97	0.00	0.00	0.00	0.00	82,297,839.57		82,297,839.57		**82,297,839.57**

12	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	0.00	0.00	0.00	2,806,443,197.00	1,711,537,932.68	362,456,893.06	0.00	0.00	0.00	0.00	4,880,438,022.74		4,880,438,022.74		**4,880,438,022.74**
13	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	0.00	0.00	0.00	0.00	639,950,807.41	0.00	1,818,137.16	0.00	0.00	0.00	0.00	641,768,944.57		641,768,944.57		**641,768,944.57**
14	111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	0.00	0.00	0.00	258,175,017.42	31,133.72	215,879,628.21	0.00	0.00	0.00	0.00	474,085,779.35		474,085,779.35		**474,085,779.35**
15	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	156,765,602.02	0.00	17,679,886.62	0.00	0.00	0.00	0.00	174,445,488.64		174,445,488.64		**174,445,488.64**
16	111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	0.00	0.00	0.00	181,508,461.78	22,850,590.51	-1,832.82	0.00	0.00	0.00	0.00	204,357,219.47		204,357,219.47		**204,357,219.47**
17	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	20,574,402.00	0.00	340,914.89	0.00	0.00	0.00	0.00	20,915,316.89		20,915,316.89		**20,915,316.89**
18	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	0.00	120,935.88	0.00	0.00	0.00	0.00	0.00	0.00	120,935.88		120,935.88		**120,935.88**
19	0112002001	SENATE	0.00	0.00	0.00	0.00	15,492,251.37	0.00	0.00	0.00	0.00	0.00	0.00	15,492,251.37		15,492,251.37		**15,492,251.37**
20	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	0.00	15,515.00	0.00	0.00	0.00	0.00	0.00	0.00	15,515.00		15,515.00		**15,515.00**
21	0112008001	GENERAL SERVICE	0.00	0.00	0.00	0.00	133,130,691.22	0.00	0.00	0.00	0.00	0.00	0.00	133,130,691.22		133,130,691.22		**133,130,691.22**
22	116001001	MINISTRY OF DEFENCE - MOD HQTRS	0.00	0.00	0.00	0.00	6,481,322,131.57	310,740,833.79	87,249.80	0.00	0.00	0.00	0.00	6,792,150,215.16		6,792,150,215.16		**6,792,150,215.16**
23	116002001	DEFENCE HEADQURTERS	0.00	0.00	0.00	0.00	154,706,652.60	0.00	-38,066.31	0.00	0.00	0.00	0.00	154,668,586.29		154,668,586.29		**154,668,586.29**
24	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	0.00	0.00	0.00	0.00	160,642,574.60	618,656.12	-22,159.41	0.00	0.00	0.00	0.00	161,239,071.31		161,239,071.31		**161,239,071.31**
25	116003001	NIGERIAN ARMY	0.00	0.00	0.00	0.00	150,000.00	-1,500.00	-37,625.00	0.00	0.00	0.00	0.00	110,875.00		110,875.00		**110,875.00**
26	116004001	NIGERIAN NAVY	0.00	0.00	0.00	0.00	0.54	239,781,911.18	-97,914.26	0.00	0.00	0.00	0.00	239,683,997.46		239,683,997.46		**239,683,997.46**
27	116005001	NIGERIAN AIRFORCE	0.00	0.00	0.00	0.00	691,468,897.98	0.00	-60,951.59	0.00	0.00	0.00	0.00	691,407,946.39		691,407,946.39		**691,407,946.39**
28	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	0.00	0.00	0.00	0.00	10,731.76	-52,029.99	0.00	0.00	0.00	0.00	-41,298.23			41,298.23	**(41,298.23)**
29	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	0.00	0.00	0.00	0.00	0.00	374,411,359.40	-5,194.63	0.00	0.00	0.00	0.00	374,406,164.77		374,406,164.77		**374,406,164.77**

30	116007001	NIGERIAN DEFENCE COLLEGE	0.00	0.00	0.00	0.00	695,538,952.48	0.12	-10,750.00	0.00	0.00	0.00	0.00	695,528,202.60		695,528,202.60		**695,528,202.60**
31	116008001	COMMAND AND STAFF COLLEGE, JAJI	0.00	0.00	0.00	0.00	0.00	9,800,538.80	-106,210.00	0.00	0.00	0.00	0.00	9,694,328.80		9,694,328.80		**9,694,328.80**
32	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	0.00	0.00	0.00	0.00	129,345,303.60	0.00	-49,020.00	0.00	0.00	0.00	0.00	129,296,283.60		129,296,283.60		**129,296,283.60**
33	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	0.00	0.00	0.00	0.00	204.00	1.32	8,712.50	2,784,210.93	0.00	0.00	0.00	2,793,128.75		2,793,128.75		**2,793,128.75**
34	116011001	DEFENCE INTELLIGENCE SCHOOL	0.00	0.00	0.00	0.00	171,211,234.00	0.00	0.00	0.00	0.00	0.00	0.00	171,211,234.00		171,211,234.00		**171,211,234.00**
35	116012001	DEFENCE INTELLIGENCE AGENCY	0.00	0.00	0.00	0.00	931,095,071.55	16,005,062.33	0.00	0.00	0.00	0.00	0.00	947,100,133.88		947,100,133.88		**947,100,133.88**
36	116015017	DEFENCE MISSIONS	0.00	0.00	0.00	0.00	274,190,979.60	0.00	0.00	0.00	0.00	0.00	0.00	274,190,979.60		274,190,979.60		**274,190,979.60**
37	116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	135,143,904.57	0.00	690.17	0.00	0.00	0.00	0.00	135,144,594.74		135,144,594.74		**135,144,594.74**
38	116018001	DEFENCE SPACE ADMINISTARTION	0.00	0.00	0.00	0.00	11,381,872.17	7,094,204.33	-46,762.80	0.00	0.00	0.00	0.00	18,429,313.70		18,429,313.70		**18,429,313.70**
39	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	1,328,967,505.35	712,566.86	78,944,954.92	0.00	0.00	0.00	0.00	1,408,625,027.13		1,408,625,027.13		**1,408,625,027.13**
40	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	0.00	0.00	0.00	0.00	8,545,643.01	0.00	860,351.99	0.00	0.00	0.00	0.00	9,405,995.00		9,405,995.00		**9,405,995.00**
41	119002001	TECHNICAL AIDS CORPS	0.00	0.00	0.00	0.00	34,617.02	1,822.47	-30,784.95	0.00	0.00	0.00	0.00	5,654.54		5,654.54		**5,654.54**
42	119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	0.00	0.00	27,181,984.10	0.00	-10,134.65	0.00	0.00	0.00	0.00	27,171,849.45		27,171,849.45		**27,171,849.45**
43	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	0.00	0.00	0.00	50,789,966.84	0.22	483,349.26	0.00	0.00	0.00	0.00	51,273,316.32		51,273,316.32		**51,273,316.32**
44	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	0.00	0.00	0.00	20,713,290.80	3,112.58	-27,194.62	0.00	0.00	0.00	0.00	20,689,208.76		20,689,208.76		**20,689,208.76**
45	119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	0.00	0.00	0.00	28,974,426.80	31,113.00	-3,747.64	0.00	0.00	0.00	0.00	29,001,792.16		29,001,792.16		**29,001,792.16**
46	119009001	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	0.00	171,622,219.30	46,175,452.99	20,907,986.73	57,474.85	0.00	0.00	0.00	238,763,133.87		238,763,133.87		**238,763,133.87**
47	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**
48	119009003	FOREIGN MISSION: ADDIS ABABA	0.00	0.00	0.00	0.00	944,844.15	75,236,203.03	58,407,562.87	2,331,803.26	81,509.09	0.00	0.00	137,001,922.41		137,001,922.41		**137,001,922.41**

49	119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	0.00	46,419,995.22	8,730,578.18	2,336,476.01	756,141.45	0.00	0.00	0.00	58,243,190.87		58,243,190.87		**58,243,190.87**
50	119009005	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	0.00	0.00	501,222.37	38,794,271.51	0.00	0.00	0.00	0.00	39,295,493.88		39,295,493.88		**39,295,493.88**
51	119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	0.00	554,751,551.16	37,446,196.79	88,717,463.33	1,142,829.15	0.00	0.00	0.00	682,058,040.43		682,058,040.43		**682,058,040.43**
52	119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	0.00	31,688,110.15	0.00	30,200,228.60	676,479.40	0.00	0.00	0.00	62,564,818.15		62,564,818.15		**62,564,818.15**
53	119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	0.00	1,238,066.04	208,618,992.72	23,298,905.34	700,995.45	0.00	0.00	0.00	233,856,959.55		233,856,959.55		**233,856,959.55**
54	119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	0.00	13,331,729.87	90,205,138.71	3,259,629.58	15,138.88	0.00	0.00	0.00	106,811,637.05		106,811,637.05		**106,811,637.05**
55	119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	0.00	415,801.24	4,447,819.88	1,760,372.67	11,678,012.42	0.00	0.00	0.00	18,302,006.21		18,302,006.21		**18,302,006.21**
56	119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	0.00	19,167,740.19	6,219,387.52	13,691,242.99	7,067,485.82	0.00	0.00	0.00	46,145,856.53		46,145,856.53		**46,145,856.53**
57	119009013	FOREIGN MISSION: BATA	0.00	0.00	0.00	0.00	217,894,050.00	209,046,038.29	1,238,460.31	277,601.76	0.00	0.00	0.00	428,456,150.36		428,456,150.36		**428,456,150.36**
58	119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	0.00	176,255,272.70	109,544,029.58	73,029,353.05	6,514,676.53	0.00	0.00	0.00	365,343,331.87		365,343,331.87		**365,343,331.87**
59	119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	0.00	188,036,885.89	104,554,654.61	0.00	6,110,184.52	0.00	0.00	0.00	298,701,725.02		298,701,725.02		**298,701,725.02**
60	119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	0.00	94,996,740.05	3,181,419.64	8,316,660.28	6,750,336.21	0.00	0.00	0.00	113,245,156.18		113,245,156.18		**113,245,156.18**
61	119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	0.00	18,579,781.82	0.00	1,171,428.74	133,589.22	0.00	0.00	0.00	19,884,799.78		19,884,799.78		**19,884,799.78**
62	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**
63	119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	0.00	249,938,447.17	211,691,315.90	121,250,025.17	600,852.46	0.00	0.00	0.00	583,480,640.70		583,480,640.70		**583,480,640.70**
64	119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	0.00	0.00	34,510,009.30	0.00	0.00	0.00	0.00	0.00	34,510,009.30		34,510,009.30		**34,510,009.30**
65	119009022	FOREIGN MISSION:BU CHAREST	0.00	0.00	0.00	0.00	198,620,669.72	32,300,320.28	12,063,768.82	368,257.60	0.00	0.00	0.00	243,353,016.42		243,353,016.42		**243,353,016.42**
66	119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	0.00	3,245.71	22,260,766.63	91,271,966.05	2,462,235.63	0.00	0.00	0.00	115,998,214.02		115,998,214.02		**115,998,214.02**
67	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**
68	119009026	FOREIGN MISSION: BUJUMBURA	0.00	0.00	0.00	0.00	17,974,329.32	78,846,930.90	16,919,554.67	80,922.60	0.00	0.00	0.00	113,821,737.49		113,821,737.49		**113,821,737.49**
69	119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	0.00	24,665,887.40	65,223,290.91	2,611,599.82	0.00	0.00	0.00	0.00	92,500,778.13		92,500,778.13		**92,500,778.13**
70	119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	0.00	0.00	64,280,725.43	32,159,095.49	0.00	0.00	0.00	0.00	96,439,820.92		96,439,820.92		**96,439,820.92**
71	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**

72	119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	0.00	0.00	90,849,618.07	42,649,877.48	501,222.37	0.00	0.00	0.00	134,000,717.92		134,000,717.92		**134,000,717.92**
73	119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	185,451,148.48	7,512,090.00	48,769,955.00	90,262,919.31	0.00	0.00	0.00	331,996,112.79		331,996,112.79		**331,996,112.79**
74	119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	0.00	0.00	0.00	107,032,706.48	0.00	0.00	0.00	0.00	107,032,706.48		107,032,706.48		**107,032,706.48**
75	119009033	FOREIGN MISSION:DA MASCUS	0.00	0.00	0.00	0.00	0.00	0.00	201,694,114.31	0.00	0.00	0.00	0.00	201,694,114.31		201,694,114.31		**201,694,114.31**
76	119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	0.00	31,490,411.49	348,204,114.09	11,488,834.81	68,937.00	0.00	0.00	0.00	391,252,297.39		391,252,297.39		**391,252,297.39**
77	119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	0.00	13,634,403.29	15,329,206.93	14,338,309.39	499,868.60	0.00	0.00	0.00	43,801,788.21		43,801,788.21		**43,801,788.21**
78	119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	0.00	155,696.55	22,002,932.23	10,236,864.66	1,604,522.76	0.00	0.00	0.00	34,000,016.20		34,000,016.20		**34,000,016.20**
79	119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	0.00	67,883,790.91	20,484,013.36	8,095,223.30	0.00	0.00	0.00	0.00	96,463,027.57		96,463,027.57		**96,463,027.57**
80	119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	0.00	0.00	0.00	126,218,289.03	3,689,075.63	0.00	0.00	0.00	129,907,364.65		129,907,364.65		**129,907,364.65**
81	119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	0.00	0.00	13,338,221.82	10,870,486.06	0.00	0.00	0.00	0.00	24,208,707.88		24,208,707.88		**24,208,707.88**
82	119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	0.00	75,816,964.52	11,405,930.37	2,040,935.42	1,279,713.70	0.00	0.00	0.00	90,543,544.01		90,543,544.01		**90,543,544.01**
83	119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	0.00	19,073,605.99	179,078,405.82	-36,611,047.56	-4,404,812.79	0.00	0.00	0.00	157,136,151.46		157,136,151.46		**157,136,151.46**
84	119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	0.00	54,869,325.80	823,464.54	13,588,757.44	0.00	0.00	0.00	0.00	69,281,547.78		69,281,547.78		**69,281,547.78**
85	119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	0.00	0.00	7,006,441.26	4,195,563.94	0.00	0.00	0.00	0.00	11,202,005.19		11,202,005.19		**11,202,005.19**
86	119009046	FOREIGN MISSION:	0.00	0.00	0.00	0.00	66,364,965.85	177,943,697.94	88,279,808.88	655,335.78	0.00	0.00	0.00	333,243,808.44		333,243,808.44		**333,243,808.44**
87	119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	0.00	0.00	112,150,012.13	124,695,838.99	552,863.52	3,410,239.35	0.00	0.00	0.00	240,808,953.99		240,808,953.99		**240,808,953.99**
88	119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	0.00	0.00	23,975,181.08	6,664,854.63	0.00	0.00	0.00	0.00	30,640,035.71		30,640,035.71		**30,640,035.71**
89	119009049	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	0.00	0.00	23,044.70	12,061,100.31	4,353,860.97	470,184.32	0.00	0.00	0.00	16,908,190.30		16,908,190.30		**16,908,190.30**
90	119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	0.00	559,388.46	74,230,687.82	83,859,736.60	37,080.77	0.00	0.00	0.00	158,686,893.65		158,686,893.65		**158,686,893.65**
91	119009051	FOREIGN MISSION:KHARTOUM	0.00	0.00	0.00	0.00	0.00	32,353,102.80	15,234,333.86	6,815,395.97	0.00	0.00	0.00	54,402,832.63		54,402,832.63		**54,402,832.63**
92	119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	0.00	0.00	448,144,961.66	4,030,410.25	0.00	0.00	0.00	0.00	452,175,371.90		452,175,371.90		**452,175,371.90**
93	119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	0.00	0.00	0.00	4,925,663.87	5,720,676.62	96,338.56	0.00	0.00	0.00	10,742,679.05		10,742,679.05		**10,742,679.05**
94	119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	0.00	63,438,945.45	45,750,745.45	332,584.85	351,412.12	0.00	0.00	0.00	109,873,687.88		109,873,687.88		**109,873,687.88**
95	119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	0.00	23,399,175.12	71,138.12	47,075,058.86	260,055.56	0.00	0.00	0.00	70,805,427.65		70,805,427.65		**70,805,427.65**

96	119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	0.00	18,659,542.42	50,167,573.97	88,118,397.36	13,741,356.94	0.00	0.00	0.00	170,686,870.70		170,686,870.70		**170,686,870.70**
97	119009059	FOREIGN MISSION: LISBON	0.00	0.00	0.00	0.00	20,179,819.23	39,560,432.87	56,626,826.75	0.00	0.00	0.00	0.00	116,367,078.85		116,367,078.85		116,367,078.85
98	119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	0.00	1,868,705.82	0.00	316,639,206.32	-1,531,647.28	0.00	0.00	0.00	316,976,264.86		316,976,264.86		**316,976,264.86**
99	119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	0.00	333,193.94	31,265,578.79	11,468,157.58	32,289,615.15	0.00	0.00	0.00	75,356,545.45		75,356,545.45		**75,356,545.45**
100	119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	0.00	0.00	36,493,744.68	273,053.86	0.00	0.00	0.00	0.00	36,766,798.54		36,766,798.54		**36,766,798.54**
101	119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	0.00	0.00	72,638,601.25	48,425,734.17	0.00	0.00	0.00	0.00	121,064,335.42		121,064,335.42		**121,064,335.42**
102	119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	0.00	42,372,434.19	62,422,711.19	5,495,428.84	26,468,150.18	0.00	0.00	0.00	136,758,724.40		136,758,724.40		**136,758,724.40**
103	119009066	FOREIGN MISSION: MANILLA	0.00	0.00	0.00	0.00	201,699.98	115,214,697.91	17,798,148.44	8,416,168.50	0.00	0.00	0.00	141,630,714.83		141,630,714.83		**141,630,714.83**
104	119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	0.00	138,839.57	131,880,175.94	4,728,326.24	1,626,551.36	0.00	0.00	0.00	138,373,893.11		138,373,893.11		**138,373,893.11**
105	119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	0.00	2,157,894.20	1,278,297.83	205,635,996.51	285,622.94	0.00	0.00	0.00	209,357,811.48		209,357,811.48		**209,357,811.48**
106	119009069	FOREIGN MISSION:MONROVIA	0.00	0.00	0.00	0.00	0.00	78,210,570.00	108,281,187.50	0.00	0.00	0.00	0.00	186,491,757.50		186,491,757.50		**186,491,757.50**
107	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**
108	119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	0.00	171,247,412.14	25,081,195.53	5,440,529.66	9,395.10	0.00	0.00	0.00	201,778,532.43		201,778,532.43		**201,778,532.43**
109	119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	0.00	55,755,123.99	291,565,352.93	211,179,594.97	2,652,914.42	0.00	0.00	0.00	561,152,986.31		561,152,986.31		**561,152,986.31**
110	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**
111	119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	0.00	0.00	0.00	76,618,109.40	106,884,712.12	41,061,172.73	6,249,718.18	0.00	0.00	0.00	230,813,712.43		230,813,712.43		**230,813,712.43**
112	119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	0.00	203,119,778.51	525,588.72	25,896,507.27	0.00	0.00	0.00	0.00	229,541,874.50		229,541,874.50		**229,541,874.50**
113	119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	0.00	0.00	8,508,986.82	8,061,945.74	1,159,904.15	0.00	0.00	0.00	17,730,836.70		17,730,836.70		**17,730,836.70**
114	119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	0.00	0.00	145,368,388.31	0.00	0.00	0.00	0.00	0.00	145,368,388.31		145,368,388.31		**145,368,388.31**
115	119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	0.00	63,331,353.38	35,444,058.39	8,432,202.92	-1,221,469.81	0.00	0.00	0.00	105,986,144.88		105,986,144.88		**105,986,144.88**
116	119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	0.00	103,102.00	55,996,480.63	22,092,583.07	3,094,482.53	0.00	0.00	0.00	81,286,648.23		81,286,648.23		**81,286,648.23**
117	119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	0.00	79,492,758.62	62,658,934.95	31,649,200.55	12,101,986.22	0.00	0.00	0.00	185,902,880.34		185,902,880.34		**185,902,880.34**
118	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	0.00	227,810.27	38,032,706.48	18,724,579.48	1,202,185.76	0.00	0.00	0.00	58,187,281.99		58,187,281.99		**58,187,281.99**

119	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**
120	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**
121	119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	0.00	13,072,799.96	49,306,142.44	15,119,411.39	17,501,646.21	0.00	0.00	0.00	95,000,000.00		95,000,000.00		**95,000,000.00**
122	119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	0.00	178,620.64	355,298.82	3,566,805.36	26,574.75	0.00	0.00	0.00	4,127,299.57		4,127,299.57		**4,127,299.57**
123	119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	0.00	19,637,313.31	283,562.04	826,007.67	3,277,286.68	0.00	0.00	0.00	24,024,169.70		24,024,169.70		**24,024,169.70**
124	119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	0.00	97,942,714.84	237,291,640.22	49,910,456.40	260,196.15	0.00	0.00	0.00	385,405,007.61		385,405,007.61		**385,405,007.61**
125	119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	0.00	38,308,380.41	-7,599,917.08	-9,632,015.84	655,335.78	0.00	0.00	0.00	21,731,783.26		21,731,783.26		**21,731,783.26**
126	119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	0.00	163,877,644.15	69,193,017.14	950,157.82	1,297,905.32	0.00	0.00	0.00	235,318,724.43		235,318,724.43		**235,318,724.43**
127	119009094	FOREIGN MISSION:SINGAPORE	0.00	0.00	0.00	0.00	0.00	297,841,830.77	58,901,580.77	0.00	0.00	0.00	0.00	356,743,411.54		356,743,411.54		**356,743,411.54**
128	119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	0.00	0.00	12,815,249.55	7,640,039.81	422,386.94	0.00	0.00	0.00	20,877,676.31		20,877,676.31		**20,877,676.31**
129	119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	0.00	0.00	726,189.70	0.00	0.00	0.00	0.00	0.00	726,189.70		726,189.70		**726,189.70**
130	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	51,371,639.92		51,371,639.92		**51,371,639.92**
131	119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	0.00	167,951.72	18,373,117.76	16,930,293.63	2,346,020.69	0.00	0.00	0.00	37,817,383.80		37,817,383.80		**37,817,383.80**
132	119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	0.00	101,323,701.86	108,453,074.04	10,449,143.74	16,064,391.51	0.00	0.00	0.00	236,290,311.15		236,290,311.15		**236,290,311.15**
133	119009101	FOREIGN MISSION: TRIPOLI	0.00	0.00	0.00	0.00	0.00	19,079,271.90	24,480,000.00	0.00	0.00	0.00	0.00	43,559,271.90		43,559,271.90		**43,559,271.90**
134	119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	0.00	0.00	215,164,067.67	16,389,935.72	0.00	0.00	0.00	0.00	231,554,003.39		231,554,003.39		**231,554,003.39**
135	119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	0.00	13,099,937.44	40,400,336.94	11,745,943.11	357,413.79	0.00	0.00	0.00	65,603,631.28		65,603,631.28		**65,603,631.28**
136	119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	0.00	0.00	16,611,947.02	10,730,168.74	562,285.71	0.00	0.00	0.00	27,904,401.48		27,904,401.48		**27,904,401.48**
137	119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	0.00	8,585,815.74	16,892,091.31	21,509,011.94	895,156.37	0.00	0.00	0.00	47,882,075.37		47,882,075.37		**47,882,075.37**
138	119009107	FOREIGN MISSION: YAOUNDE	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**
139	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	0.00	0.00	50,630,949.61	16,310,649.69	2,284,057.20	4,564,329.65	0.00	0.00	0.00	73,789,986.15		73,789,986.15		**73,789,986.15**

140	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**
141	119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	0.00	52,899,241.07	282,821,152.14	10,224,971.12	62,003.03	0.00	0.00	0.00	346,007,367.37		346,007,367.37		**346,007,367.37**
142	119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	0.00	11,396,253.85	246,348,019.23	38,140,096.15	237,223.74	0.00	0.00	0.00	296,121,592.97		296,121,592.97		**296,121,592.97**
143	119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	0.00	32,578,326.64	43,971,161.73	4,084,860.18	0.00	0.00	0.00	0.00	80,634,348.56		80,634,348.56		**80,634,348.56**
144	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	109,024,630.72	320,000.00	0.00	744,593.43	0.00	0.00	0.00	110,089,224.15		110,089,224.15		**110,089,224.15**
145	119009120	FOREIGN MISSION DOHA, QATAR	0.00	0.00	0.00	0.00	0.00	1,522,270.28	22,836,419.00	0.00	0.00	0.00	0.00	24,358,689.28		24,358,689.28		**24,358,689.28**
146	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	0.00	0.00	0.00	0.00	11,439,563.42	0.00	0.00	0.00	0.00	0.00	11,439,563.42		11,439,563.42		**11,439,563.42**
147	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**
148	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	0.00	0.00	0.00	0.00	144,947,200.53	1.00	-50,141.89	0.00	0.00	0.00	0.00	144,897,059.64		144,897,059.64		**144,897,059.64**
149	123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	0.00	450,872,494.26	542,205.76	5,235,322.97	0.00	0.00	0.00	0.00	456,650,022.99		456,650,022.99		**456,650,022.99**
150	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	0.00	0.00	24,534,205.16	0.84	-5,235.09	44,286,947.30	0.00	0.00	0.00	68,815,918.21		68,815,918.21		**68,815,918.21**
15	123005001	NEWS AGENCY OF NIGERIA	0.00	0.00	0.00	0.00	1,030,869.24	59,484,556.50	-76,852.90	-109,762,638.00	0.00	0.00	0.00	-49,324,065.16		(49,324,065.16)		**(49,324,065.16)**
152	123006001	VOICE OF NIGERIA	0.00	0.00	0.00	0.00	117,400,832.68	0.36	-54,864.59	0.00	0.00	0.00	0.00	117,345,968.45		117,345,968.45		**117,345,968.45**
153	123007001	NIGERIAN FILM CORPORATION	0.00	0.00	0.00	0.00	52,828,335.98	343,115.21	3,244.54	13,267,618.81	0.00	0.00	0.00	66,442,314.54		66,442,314.54		**66,442,314.54**
154	123008001	NATIONAL BROADCASTING	0.00	0.00	0.00	0.00	7,382,690.00	0.00	-2,443.46	239,012,553.71	0.00	0.00	0.00	246,392,800.25		246,392,800.25		**246,392,800.25**
155	123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	0.00	24,452,101.49	1,506.35	8,294.77	844,815.78	0.00	0.00	0.00	25,306,718.39		25,306,718.39		**25,306,718.39**
156	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	0.00	0.00	53,150,244.16	2,383,003.84	-5,972.09	1,384,885.03	0.00	0.00	0.00	56,912,160.94		56,912,160.94		**56,912,160.94**
157	123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	0.00	5,108,951.50	1.45	112,668.57	0.00	0.00	0.00	0.00	5,221,621.52		5,221,621.52		**5,221,621.52**
158	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	0.00	0.00	0.00	152,808,375.17	10,191,979.78	15,373.48	0.00	0.00	0.00	0.00	163,015,728.43		163,015,728.43		**163,015,728.43**
159	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	0.00	0.00	0.00	55,889,522.66	2,876,373.20	-11,764.44	0.00	0.00	0.00	0.00	58,754,131.42		58,754,131.42		**58,754,131.42**

160	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	0.00	0.00	0.00	6,501,099.36	4,012,732.00	-2,309.63	0.00	0.00	0.00	0.00	10,511,521.73		10,511,521.73		**10,511,521.73**
161	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	0.00	727,531.17	8,281,597.94	-7,191.53	0.00	0.00	0.00	0.00	9,001,937.58		9,001,937.58		**9,001,937.58**
162	123031006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	0.00	5,563,560.20	0.19	18,963.80	0.00	0.00	0.00	0.00	5,582,524.19		5,582,524.19		**5,582,524.19**
163	123031007	NATIONAL THEATRE	0.00	0.00	0.00	0.00	34,163,589.93	2,909,492.27	2,513.68	0.00	0.00	0.00	0.00	37,075,595.88		37,075,595.88		**37,075,595.88**
164	123031008	NATIONAL GALLERY OF ART	0.00	0.00	0.00	0.00	10,643,236.80	21,837,154.57	-9,116.80	0.00	0.00	0.00	0.00	32,471,274.57		32,471,274.57		**32,471,274.57**
165	123031009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	0.00	0.00	0.00	347,422.62	0.00	1,660.75	0.00	0.00	0.00	0.00	349,083.37		349,083.37		**349,083.37**
166	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	0.00	0.00	0.00	11,770.80	56,800,462.20	-5,908.77	0.00	0.00	0.00	0.00	56,806,324.23		56,806,324.23		**56,806,324.23**
167	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	0.00	16,936,556.06	17,653,720.80	-25,622.25	0.00	0.00	0.00	0.00	34,564,654.61		34,564,654.61		**34,564,654.61**
168	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	0.00	0.00	0.00	0.00	480,309.40	0.00	-1,784.60	0.00	0.00	0.00	0.00	478,524.80		478,524.80		**478,524.80**
169	123031017	NATIONAL ORIENTATION AGENCY	0.00	0.00	0.00	0.00	33,476,740.64	0.59	-32,651.42	0.00	0.00	0.00	0.00	33,444,089.81		33,444,089.81		**33,444,089.81**
170	0124001001	MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	0.00	557,024,922.56	1,993,607.75	-62,091.62	-183,383,142.76	0.00	0.00	0.00	375,573,295.93		375,573,295.93		**375,573,295.93**
171	0124002001	NIGERIA CORRECTIONAL SERVICE	0.00	0.00	0.00	0.00	237,449,623.47	2,525,752,729.15	3,006,887.17	0.00	0.00	0.00	0.00	2,766,209,239.79		2,766,209,239.79		**2,766,209,239.79**
172	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	0.00	0.00	3,516,315,184.46	223,521,932.51	-329,683.60	658,198,235.12	-301,254,659.70	0.00	4,096,451,008.79		4,096,451,008.79		**4,096,451,008.79**
173	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	0.00	0.00	249,871,491.06	948,765,040.66	1,706,754.89	0.00	0.00	0.00	0.00	1,200,343,286.61		1,200,343,286.61		**1,200,343,286.61**
174	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	0.00	1,072.50	283,666.55	-23,468.86	0.00	0.00	0.00	0.00	261,270.19		261,270.19		**261,270.19**
175	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	0.00	0.00	0.00	848,261,749.81	0.00	0.00	0.00	0.00	848,261,749.81		848,261,749.81		**848,261,749.81**
176	0124007001	FEDERAL FIRE SERVICE	0.00	0.00	0.00	0.00	2,284.63	0.04	-404,007.66	0.00	0.00	0.00	0.00	-401,722.99			401,722.99	**(401,722.99)**
177	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	0.00	64,115.92	0.00	0.00	0.00	0.00	0.00	0.00	64,115.92		64,115.92		**64,115.92**

178	155004001	POLICE FORMATIONS AND COMMANDS	0.00	0.00	0.00	0.00	255,047.60	3,170,094,437.24	29,309,423.37	0.00	41,606.00	0.00	0.00	3,199,700,514.21		3,199,700,514.21		**3,199,700,514.21**
179	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	0.00	409,097,880.12	40,370,104.79	11,171.04	0.00	0.00	0.00	0.00	449,479,155.95		449,479,155.95		**449,479,155.95**
180	125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00	0.00	9,061,493.75	0.00	1,035,871,199.47	0.00	0.00	0.00	0.00	1,044,932,693.22		1,044,932,693.22		**1,044,932,693.22**
181	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	0.00	0.00	0.00	62,138,595.70	150.00	-5,223.52	0.00	0.00	0.00	0.00	62,133,522.18		62,133,522.18		**62,133,522.18**
182	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	0.00	0.00	0.00	15,193.90	0.00	0.00	0.00	0.00	15,193.90		15,193.90		**15,193.90**
183	125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	0.00	2,121,849.40	1,044,173.89	17,909.05	0.00	0.00	0.00	0.00	3,183,932.34		3,183,932.34		**3,183,932.34**
184	125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	0.00	0.00	0.00	5,974,403.00	239,719.41	49,569.83	0.00	0.00	0.00	0.00	6,263,692.24		6,263,692.24		**6,263,692.24**
185	125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	0.00	4,735,489.20	468,474.43	32,442.91	0.00	0.00	0.00	0.00	5,236,406.54		5,236,406.54		**5,236,406.54**
186	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00	0.00	2,004,899.24	273,786.05	165.55	0.00	0.00	0.00	0.00	2,278,850.84		2,278,850.84		**2,278,850.84**
187	125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	0.00	0.00	0.00	42,684,334.80	2,933.12	198,836.55	0.00	0.00	0.00	0.00	42,886,104.47		42,886,104.47		**42,886,104.47**
188	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	0.00	216,844,043.88	857,044.73	-1,246.39	11,393,000.00	0.00	0.00	0.00	229,092,842.22		229,092,842.22		**229,092,842.22**
189	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	0.00	20,037,776.38	1,018,879.49	1,022,050.78	0.00	0.00	0.00	0.00	22,078,706.65		22,078,706.65		**22,078,706.65**
190	140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	0.00	0.00	0.00	153,935,328.12	44,459,048.88	-11,906.57	0.00	0.00	0.00	0.00	198,382,470.43		198,382,470.43		**198,382,470.43**
191	145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	0.00	201,047.04	379,946.69	39,899,702.14	0.00	1,522,815,694.63	0.00	0.00	1,563,296,390.50		1,563,296,390.50		1,563,296,390.50
192	147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	0.00	0.00	0.00	2,112,886.85	4,797,313.91	1,865,222.62	0.00	0.00	0.00	0.00	8,775,423.38		8,775,423.38		**8,775,423.38**
193	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	0.00	774,281,322.05	956,577,834.93	1,532,133,142.16	0.00	18,339,342,409.72	0.00	0.00	21,602,334,708.86		21,602,334,708.86		**21,602,334,708.86**
194	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	0.00	77,061,754.92	83,424,701.34	93,112.68	0.00	0.00	0.00	0.00	160,579,568.94		160,579,568.94		**160,579,568.94**
195	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	0.00	20,954,606.12	48,273,455.30	113,080.84	0.00	0.00	0.00	0.00	69,341,142.26		69,341,142.26		**69,341,142.26**

196	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	0.00	0.00	0.00	1,284,607,268.40	283,248.02	3,545,857.49	0.00	0.00	0.00	0.00	1,288,436,373.91		1,288,436,373.91		**1,288,436,373.91**
197	156003001	NIGERIA COMMUNICATION SATELLITE	0.00	0.00	0.00	0.00	60,939,995.69	106,082,663.58	8,863.88	0.00	0.00	0.00	0.00	167,031,523.15		167,031,523.15		**167,031,523.15**
198	156006001	NIPOST	0.00	0.00	0.00	0.00	0.00	26.00	-430.00	0.00	0.00	0.00	0.00	-404.00			404.00	**(404.00)**
199	157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	750,614,775.00	0.00	0.00	0.00	0.00	750,614,775.00		750,614,775.00		**750,614,775.00**
200	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	0.00	0.00	0.00	414,564.80	610,339.58	11,179.92	0.00	0.00	0.00	0.00	1,036,084.30		1,036,084.30		**1,036,084.30**
201	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	0.00	2,732,329.67	131,322.49	-20,206.56	0.00	0.00	0.00	0.00	2,843,445.60		2,843,445.60		**2,843,445.60**
202	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	646,871.44	30,330,827.03	-6,339.48	0.00	0.00	0.00	0.00	30,971,358.99		30,971,358.99		**30,971,358.99**
203	160001001	POLICE SERVICE COMMISSION HQTRS	0.00	0.00	0.00	0.00	189,395,225.05	3,354,768.71	-10,094.70	0.00	0.00	0.00	0.00	192,739,899.06		192,739,899.06		**192,739,899.06**
204	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	0.00	1,990,155,241.22	5,488,958.15	1,101,521,948.20	0.00	11,251,943,106.29	0.00	0.00	14,349,109,253.86		14,349,109,253.86		**14,349,109,253.86**
205	161004001	LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	118,375,163.36	0.00	197,270.31	0.00	0.00	0.00	0.00	118,572,433.67		118,572,433.67		**118,572,433.67**
206	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	22,517,758.09	0.00	1,049,972,069.85	55,783,802.77	0.00	0.00	0.00	1,128,273,630.71		1,128,273,630.71		**1,128,273,630.71**
207	164002001	NATIONAL MERIT AWARD	0.00	0.00	0.00	0.00	35,014,808.49	0.00	0.00	0.00	0.00	0.00	0.00	35,014,808.49		35,014,808.49		**35,014,808.49**
208	161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	0.00	0.00	0.00	1,459,929,265.26	127,597,251.45	-121,845.99	-393,939,469.17	457,829,608.00	0.00	0.00	1,651,294,809.55		1,651,294,809.55		**1,651,294,809.55**
209	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	2,772,611.55	0.00	0.00	0.00	0.00	2,772,611.55		2,772,611.55		**2,772,611.55**
210	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	0.00	0.00	0.00	6,994.95	1,496,064.00	-16,928.01	0.00	0.00	0.00	0.00	1,486,130.94		1,486,130.94		**1,486,130.94**
211	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	0.00	0.00	0.00	0.00	1,009,659,808.60	1,695,803.82	-64,525.55	0.00	0.00	0.00	0.00	1,011,291,086.87		1,011,291,086.87		**1,011,291,086.87**
	16	NAT PEN CON				0	0	0.0	0.00	32,453,270.71	0.00	0.00	0.00	0.00	32,453,270.71		32,453,270.71		**32,453,270.71**

213	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	248,676,590.47	2,085,479.48	-5,694.00	0.00	0.00	0.00	0.00	250,756,375.95		250,756,375.95		**250,756,375.95**
214	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	0.00	0.00	411,171,648.12	741,691.00	142,750.37	0.00	0.00	0.00	0.00	412,056,089.49		412,056,089.49		**412,056,089.49**
215	164003001	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	0.00	1,658,490.37	0.00	0.00	0.00	0.00	0.00	0.00	1,658,490.37		1,658,490.37		**1,658,490.37**
216	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	0.00	0.00	0.00	0.00	666.72	0.00	0.00	0.00	0.00	0.00	0.00	666.72		666.72		**666.72**
217	161018001	SERVICOM	0.00	0.00	0.00	0.00	82,037,468.47	1,757.00	-2,045,400.00	0.00	0.00	0.00	0.00	79,993,825.47		79,993,825.47		**79,993,825.47**
218	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	0.00	0.00	0.00	177,219,750.60	0.00	42,313,568.25	0.00	0.00	0.00	0.00	219,533,318.85		219,533,318.85		**219,533,318.85**
219	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	0.00	0.00	0.00	431,423,924.16	23,445,205.31	631,505,737.00	0.00	0.00	0.00	0.00	1,086,374,866.47		1,086,374,866.47		**1,086,374,866.47**
220	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	0.00	0.00	0.00	2,657,618,085.42	1,973,910.17	-5,556.96	0.00	0.00	0.00	0.00	2,659,586,438.63		2,659,586,438.63		**2,659,586,438.63**
221	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	0.00	63,702,742.00	0.00	-10,212.45	0.00	0.00	0.00	0.00	63,692,529.55		63,692,529.55		**63,692,529.55**
222	""	TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	502,389,518.03	0.00	8,201,604,858.44	0.00	0.00	8,703,994,376.47		8,703,994,376.47		**8,703,994,376.47**
		ECONOMIC SECTOR																
223	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	0.00	0.00	0.00	0.00	80,841,857,830.48	46,221,391.08	154,913,719.43	0.00	4,691,907,708.17	0.00	0.00	85,734,900,649.16		85,734,900,649.16		**85,734,900,649.16**
224	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	0.00	80,134,852.79	29,884,015.41	-1,865.63	0.00	0.00	0.00	0.00	110,017,002.57		110,017,002.57		**110,017,002.57**
225	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00	0.00	48,138,836.68	194,365.75	260,796.48	283,217.90	0.00	0.00	0.00	48,877,216.81		48,877,216.81		**48,877,216.81**
226	**215004001**	**NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN**	0.00	0.00	0.00	0.00	448,116,264.67	0.64	-7,885.45	0.00	0.00	0.00	0.00	448,108,379.86		448,108,379.86		**448,108,379.86**

227	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	0.00	0.00	0.00	0.00	432,104.14	1,667,061.32	-41,185.86	0.00	0.00	0.00	0.00	2,057,979.60		2,057,979.60		**2,057,979.60**
228	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	0.00	0.00	0.00	0.00	424,132,822.27	7,201,479.13	-1,265.58	3,944,592.09	0.00	0.00	0.00	435,277,627.91		435,277,627.91		**435,277,627.91**
229	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	0.00	0.00	0.00	0.00	639,987,384.19	110,783.77	427,448.69	0.00	0.00	0.00	0.00	640,525,616.65		640,525,616.65		**640,525,616.65**
230	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	0.00	276,562,098.46	2.00	444,817.46	33,189,622.73	0.00	0.00	0.00	310,196,540.65		310,196,540.65		**310,196,540.65**
231	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	0.00	0.00	0.00	0.00	129,597,001.48	0.00	-7,095.00	0.00	15,252,065.11	0.00	0.00	144,841,971.59		144,841,971.59		**144,841,971.59**
232	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE-ZARIA	0.00	0.00	0.00	0.00	452,909.10	50.42	24,165.35	4,102,489.18	0.00	0.00	0.00	4,579,614.05		4,579,614.05		**4,579,614.05**
233	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE-IBADAN	0.00	0.00	0.00	0.00	232,796,406.10	54,034,082.15	-22,019.40	508,461.52	0.00	0.00	0.00	287,316,930.37		287,316,930.37		**287,316,930.37**
234	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	0.00	0.00	0.00	0.00	2,133,597,184.04	0.00	20,582.57	0.00	0.00	0.00	0.00	2,133,617,766.61		2,133,617,766.61		**2,133,617,766.61**
235	215014001	COCOA RESEARCH INSTITUTE-IBADAN	0.00	0.00	0.00	0.00	174,891,924.57	519,483.62	-9,548.01	0.00	0.00	0.00	0.00	175,401,860.18		175,401,860.18		**175,401,860.18**
236	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING-IBADAN	0.00	0.00	0.00	0.00	165,393,360.77	517,550,985.28	-9,517.64	0.00	0.00	0.00	0.00	682,934,828.41		682,934,828.41		**682,934,828.41**
237	215016001	RUBBER RESEARCH INSTITUTE-BENIN	0.00	0.00	0.00	0.00	587,109,001.43	9,158,585.31	244,393.82	0.00	0.00	0.00	0.00	596,511,980.56		596,511,980.56		**596,511,980.56**
238	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	0.00	0.00	0.00	0.00	459,959.54	53,558.00	-14,992.19	0.00	0.00	0.00	0.00	498,525.35		498,525.35		**498,525.35**
239	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES-ZARIA	0.00	0.00	0.00	0.00	79,355,277.90	0.00	-16,969.71	0.00	0.00	0.00	0.00	79,338,308.19		79,338,308.19		**79,338,308.19**
240	215019001	VETERINARY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	31,896,074.87	891,459.20	6,792.59	0.00	0.00	0.00	0.00	32,794,326.66		32,794,326.66		**32,794,326.66**

241	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	91,495,111.90	0.00	1,307.01	42,969,384.51	0.00	0.00	0.00	134,465,803.42		134,465,803.42		**134,465,803.42**
242	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	0.00	101,565,873.76	2.00	-2,725.80	0.00	188,622.58	0.00	0.00	101,751,772.54		101,751,772.54		**101,751,772.54**
243	215022001	FEDERAL COLLEGE OF AGRICULTURE. MOORE PLANTATION- IBADAN	0.00	0.00	0.00	0.00	167,852,959.31	28,989.47	513,909.60	796,741.77	0.00	0.00	0.00	169,192,600.15		169,192,600.15		**169,192,600.15**
244	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	0.00	0.00	0.00	19,470,326.49	27,550,902.15	-555.52	0.00	0.00	0.00	0.00	47,020,673.12		47,020,673.12		**47,020,673.12**
245	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	0.00	0.00	0.00	8,406,194.15	1,026,796.72	-9,936.50	0.00	0.00	0.00	0.00	9,423,054.37		9,423,054.37		**9,423,054.37**
246	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	80,015,262.96	60,214,823.25	-1,052.30	37,567,364.76	0.00	0.00	0.00	177,796,398.67		177,796,398.67		**177,796,398.67**
247	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	106,427,721.90	5,702,208.14	-3,523.33	5,966,316.43	0.00	0.00	0.00	118,092,723.14		118,092,723.14		**118,092,723.14**
248	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	0.00	169,981,583.00	13,736,507.00	10,223.94	0.00	0.00	0.00	0.00	183,728,313.94		183,728,313.94		**183,728,313.94**
249	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	0.00	355,071,538.09	6,300,594.42	-1,934.85	0.00	0.00	0.00	0.00	361,370,197.66		361,370,197.66		**361,370,197.66**
250	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	0.00	67,694,812.30	542,507.58	728,811.65	0.00	0.00	0.00	0.00	68,966,131.53		68,966,131.53		**68,966,131.53**
251	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	0.00	30,444,951.79	1,068,832.93	-16,346.29	-27,910,078.91	0.00	0.00	0.00	3,587,359.52		3,587,359.52		**3,587,359.52**
252	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	0.00	205,766.12	4,819,072.12	15,181.50	0.00	0.00	0.00	0.00	5,040,019.74		5,040,019.74		**5,040,019.74**
253	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	0.00	7,084,377.84	1.05	-3,653.80	0.00	0.00	0.00	0.00	7,080,725.09		7,080,725.09		**7,080,725.09**

254	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	0.00	7,146,081.20	1,193,747.06	-1,095.65	0.00	0.00	0.00	0.00	8,338,732.61		8,338,732.61		**8,338,732.61**
255	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	0.00	0.00	0.00	47,945,885.37	2,831,810.09	27,077.85	0.00	0.00	0.00	0.00	50,804,773.31		50,804,773.31		**50,804,773.31**
256	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	0.00	632,291,891.93	0.00	0.00	0.00	0.00	0.00	0.00	632,291,891.93		632,291,891.93		**632,291,891.93**
257	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	0.00	0.00	414,425,028.69	168,387.19	126,159.55	0.00	0.00	0.00	0.00	414,719,575.43		414,719,575.43		**414,719,575.43**
258	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	0.00	0.00	9,609,915.48	5,346,576.73	32,934.87	0.00	0.00	0.00	0.00	14,989,427.08		14,989,427.08		**14,989,427.08**
259	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	0.00	367,692,170.73	33,254,563.93	22,459.42	1,628,543.05	3,056,144,189.34	0.00	0.00	3,458,741,926.47		3,458,741,926.47		3,458,741,926.47
260	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	0.00	0.00	0.00	49,860,771.54	1.75	-13,880.00	0.00	0.00	0.00	0.00	49,846,893.29		49,846,893.29		**49,846,893.29**
261	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	0.00	4,812.26	28,137,362.69	-31,928.55	0.00	0.00	0.00	0.00	28,110,246.40		28,110,246.40		**28,110,246.40**
262	215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	112,290,843.25	1.00	1,670.54	0.00	0.00	0.00	0.00	112,292,514.79		112,292,514.79		**112,292,514.79**
263	215055001	OFFICE OF THE PERMANENT REPRESENTATIVETO FAO	0.00	0.00	0.00	0.00	0.00	0.00	7,052,352.75	0.00	0.00	0.00	0.00	7,052,352.75		7,052,352.75		**7,052,352.75**
264	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	0.00	35,666,127.37	882,241.24	-27,930.64	3,523,300.51	0.00	0.00	0.00	40,043,738.48		40,043,738.48		**40,043,738.48**
265	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	0.00	0.00	79,869.02	180,002.00	-24,534.18	9,195,578.44	0.00	0.00	0.00	9,430,915.28		9,430,915.28		**9,430,915.28**
266	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	0.00	0.00	0.00	365,879,350.13	359,402,414.56	5,776.71	1,297,860,629.20	745,114,675.84	0.00	0.00	2,768,262,846.44		2,768,262,846.44		**2,768,262,846.44**
267	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	0.00	0.00	0.00	9,557,816.41	434,550,653.60	-17,559.54	0.00	0.00	0.00	0.00	444,090,910.47		444,090,910.47		**444,090,910.47**

268	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	0.00	222,524,095.15	6,807,449.34	3,745,194.49	223,499,781.71	71,886,961.52	0.00	0.00	528,463,482.21		528,463,482.21		528,463,482.21
269	220001001	FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING - HQTRS	0.00	0.00	0.00	0.00	1,357,030,592.08	17,949,009.08	890,794,525.20	0.00	0.00	0.00	0.00	2,265,774,126.36		2,265,774,126.36		**2,265,774,126.36**
270	220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	0.00	34,660,656.45	34.27	-868.71	0.00	0.00	0.00	0.00	34,659,822.01		34,659,822.01		**34,659,822.01**
271	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	0.00	779.80	13,684.67	7,221.40	196,107,879.51	0.00	0.00	0.00	196,129,565.38		196,129,565.38		**196,129,565.38**
272	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	208,484,848.77	2,135,105.55	4,099,250,798.42	0.00	0.00	0.00	0.00	4,309,870,752.74		4,309,870,752.74		**4,309,870,752.74**
273	022001200100	CONSOLIDATED REVENUE FUND	-12,807,771,408,305.40	1,142,247,187,078.20	66,566,722,915.32	0.00	0.00	31,115,141,122.07	0.00	0.00	0.00	0.00	1,104,189,173,521.99	-10,463,653,183,667.80			10,463,653,183,667.80	**(10,463,653,183,667.80)**
274	220007002	FPO ABAKALIKI	0.00	0.00	0.00	0.00	-50,000.00	0.00	-215.00	0.00	0.00	0.00	0.00	-50,215.00			50,215.00	**(50,215.00)**
275	220007003	FPO ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	779.55	0.00	0.00	0.00	0.00	779.55		779.55		**779.55**
276	220007004	FPO ADO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	279.55	0.00	0.00	0.00	0.00	279.55		279.55		**279.55**
277	220007005	FPO AKURE	0.00	0.00	0.00	0.00	0.00	0.00	3,229.55	0.00	0.00	0.00	0.00	3,229.55		3,229.55		**3,229.55**
278	220007006	FPO ASABA	0.00	0.00	0.00	0.00	0.00	0.00	2,779.55	0.00	0.00	0.00	0.00	2,779.55		2,779.55		**2,779.55**
279	220007007	FPO AWKA	0.00	0.00	0.00	0.00	0.00	0.00	3,134.55	0.00	0.00	0.00	0.00	3,134.55		3,134.55		**3,134.55**
280	220007008	FPO BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	172.05	0.00	0.00	0.00	0.00	172.05		172.05		**172.05**
281	220007009	FPO BENIN	0.00	0.00	0.00	0.00	0.00	0.00	-27.95	0.00	0.00	0.00	0.00	-27.95			27.95	**(27.95)**
282	220007010	FPO BIRNI-KEBI	0.00	0.00	0.00	0.00	0.00	0.00	3,779.55	0.00	0.00	0.00	0.00	3,779.55		3,779.55		**3,779.55**
283	220007011	FPO CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	15,368.55	0.00	0.00	0.00	0.00	15,368.55		15,368.55		**15,368.55**
284	220007012	FPO DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	2,564.55	0.00	0.00	0.00	0.00	2,564.55		2,564.55		**2,564.55**
285	220007013	FPO DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	379.55	0.00	0.00	0.00	0.00	379.55		379.55		**379.55**
286	220007014	FPO ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	6,392.05	0.00	0.00	0.00	0.00	6,392.05		6,392.05		**6,392.05**

287	220007015	FPO GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	779.55	0.00	0.00	0.00	0.00	779.55		779.55		**779.55**
288	220007016	FPO GUSUA	0.00	0.00	0.00	0.00	0.00	0.00	13,540.70	0.00	0.00	0.00	0.00	13,540.70		13,540.70		**13,540.70**
289	220007017	FPO IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	-830.45	0.00	0.00	0.00	0.00	-830.45			830.45	**(830.45)**
290	220007018	FPO ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	-107.50	0.00	0.00	0.00	0.00	-107.50			107.50	**(107.50)**
291	220007019	FPO JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	1,779.55	0.00	0.00	0.00	0.00	1,779.55		1,779.55		**1,779.55**
292	220007020	FPO JOS	0.00	0.00	0.00	0.00	0.00	0.00	779.55	0.00	0.00	0.00	0.00	779.55		779.55		**779.55**
293	220007021	FPO KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	1,279.55	0.00	0.00	0.00	0.00	1,279.55		1,279.55		**1,279.55**
294	220007022	FPO KANO	0.00	0.00	0.00	0.00	0.00	0.00	779.55	0.00	0.00	0.00	0.00	779.55		779.55		**779.55**
295	220007023	FPO KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	279.55	0.00	0.00	0.00	0.00	279.55		279.55		**279.55**
296	220007024	FPO LAFIA	0.00	0.00	0.00	0.00	0.00	0.00	2,079.55	0.00	0.00	0.00	0.00	2,079.55		2,079.55		**2,079.55**
297	220007025	FPO LAGOS I	0.00	0.00	0.00	0.00	0.00	0.00	4,279.55	0.00	0.00	0.00	0.00	4,279.55		4,279.55		**4,279.55**
298	220007026	FPO LAGOS II	0.00	0.00	0.00	0.00	0.00	0.00	664.55	0.00	0.00	0.00	0.00	664.55		664.55		**664.55**
299	220007027	FPO LOKOJA	0.00	0.00	0.00	0.00	0.00	0.00	168.02	0.00	0.00	0.00	0.00	168.02		168.02		**168.02**
300	220007028	FPO MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	22.05	0.00	0.00	0.00	0.00	22.05		22.05		**22.05**
301	220007029	FPO MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	5,142.48	0.00	0.00	0.00	0.00	5,142.48		5,142.48		**5,142.48**
302	220007030	FPO MINNA	0.00	0.00	0.00	0.00	0.00	0.00	457.05	0.00	0.00	0.00	0.00	457.05		457.05		**457.05**
303	220007031	FPO OSOGBO	0.00	0.00	0.00	0.00	0.00	0.00	1,140.55	0.00	0.00	0.00	0.00	1,140.55		1,140.55		**1,140.55**
304	220007032	FPO OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	31,472.73	0.00	0.00	0.00	0.00	31,472.73		31,472.73		**31,472.73**
305	220007033	FPO PORT-HARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	2,199.55	0.00	0.00	0.00	0.00	2,199.55		2,199.55		**2,199.55**
306	220007034	FPO SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	2,250.68	0.00	0.00	0.00	0.00	2,250.68		2,250.68		**2,250.68**
307	220007035	FPO UMUAHIA	0.00	0.00	0.00	0.00	0.00	0.00	2,124.97	0.00	0.00	0.00	0.00	2,124.97		2,124.97		**2,124.97**
308	220007036	FPO UYO	0.00	0.00	0.00	0.00	0.00	0.00	-27.95	0.00	0.00	0.00	0.00	-27.95			27.95	**(27.95)**
309	220007037	FPO YENOGOA	0.00	0.00	0.00	0.00	0.00	0.00	655.09	0.00	0.00	0.00	0.00	655.09		655.09		**655.09**
310	220007039	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	2,168.91	0.00	0.00	0.00	0.00	2,168.91		2,168.91		**2,168.91**

311	220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	0.00	0.00	0.00	1,857.35	0.00	0.00	0.00	0.00	1,857.35		1,857.35		**1,857.35**
312	220007041	ZONAL OFFICE ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	20,919.55	0.00	0.00	0.00	0.00	20,919.55		20,919.55		**20,919.55**
313	220007042	ZONAL OFFICE IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	2,134.55	0.00	0.00	0.00	0.00	2,134.55		2,134.55		**2,134.55**
314	220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	0.00	0.00	0.00	779.55	0.00	0.00	0.00	0.00	779.55		779.55		**779.55**
315	220007044	ZONAL OFFICE KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	2,039.55	0.00	0.00	0.00	0.00	2,039.55		2,039.55		**2,039.55**
316	220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	779.55	0.00	0.00	0.00	0.00	779.55		779.55		**779.55**
317	220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	4,485.05	0.00	0.00	0.00	0.00	4,485.05		4,485.05		**4,485.05**
318	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	0.00	0.00	0.00	207,878,598.39	441,037.17	22,669,606,646.35	0.00	0.00	0.00	0.00	22,877,926,281.91		22,877,926,281.91		**22,877,926,281.91**
319	220003001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	0.00	144,444,903.58	101,549.32	28,802,738.39	0.00	0.00	0.00	0.00	173,349,191.29		173,349,191.29		**173,349,191.29**
320	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	0.00	0.00	0.00	0.00	43,681,973.73	31,772,321.79	-2,362.55	2,959,860.22	0.00	0.00	0.00	78,411,793.19		78,411,793.19		**78,411,793.19**
321	220021001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	0.00	61,229,633.10	187,194,182.83	-69,488.10	0.00	0.00	0.00	0.00	248,354,327.83		248,354,327.83		**248,354,327.83**
322	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	0.00	0.00	0.00	0.00	0.00	28,666,149.22	5,235.28	0.00	0.00	0.00	0.00	28,671,384.50		28,671,384.50		**28,671,384.50**
323	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	0.00	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.41		0.41		**0.41**
324	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	0.00	2,389,486,073.77	88,391,744.17	69,360,882.92	10,977,170.29	0.00	0.00	0.00	2,558,215,871.15		2,558,215,871.15		**2,558,215,871.15**
325	222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	0.00	57,200,000.00	13,227,298.71	4,631.27	57,200,000.00	0.00	0.00	0.00	127,631,929.98		127,631,929.98		**127,631,929.98**
326	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	0.00	0.00	0.00	0.00	0.00	573,176.28	3,192,607.00	0.00	0.00	0.00	0.00	3,765,783.28		3,765,783.28		**3,765,783.28**
327	222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	0.00	147,168,008.75	518,245,000.00	-2,325,655.00	0.00	0.00	0.00	0.00	663,087,353.75		663,087,353.75		**663,087,353.75**

328	222006001	NIGERIAN EXPORT PROMOTIO N COUNCIL	0.00	0.00	0.00	0.00	38,715,467.05	0.00	10,166.86	0.00	30,865,223.37	0.00	0.00	69,590,857.28		69,590,857.28		**69,590,857.28**
329	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	44,225,985.63	0.00	0.00	0.00	0.00	0.00	0.00	44,225,985.63		44,225,985.63		**44,225,985.63**
330	222008001	NIGERIAN EXPORT PROCESSIN GZONES AUTHORITY	0.00	0.00	0.00	0.00	4,256,183,423.26	3,225.77	-92,772.50	29,307,526.30	0.00	0.00	0.00	4,285,401,402.83		4,285,401,402.83		**4,285,401,402.83**
331	222009001	CONSUMER PROTECTIO N COUNCIL	0.00	0.00	0.00	0.00	9,696,898.47	2,683,264.87	40,362.58	0.00	430,800.00	0.00	0.00	12,851,325.92		12,851,325.92		**12,851,325.92**
332	222010001	LAGOS INTERNATIO NAL TRADE FAIR COMPLEX MANAGEME NT BOARD	0.00	0.00	0.00	0.00	79,254,072.00	1,118,702.99	26,930.37	0.00	0.00	0.00	0.00	80,399,705.36		80,399,705.36		**80,399,705.36**
333	222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	0.00	11,493,000.00	0.00	304,924.38	0.00	0.00	0.00	0.00	11,797,924.38		11,797,924.38		**11,797,924.38**
334	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	0.00	0.00	0.00	0.00	79,485,305.43	7,078,052.09	2,065,805.14	0.00	0.00	0.00	0.00	88,629,162.66		88,629,162.66		**88,629,162.66**
335	222014001	TAFAWA BALEWA SQUARE MANAGEME NT BOARD	0.00	0.00	0.00	0.00	52,491,449.14	1,849,493.93	-3,208.51	-24,297,855.69	0.00	0.00	0.00	30,039,878.87		30,039,878.87		**30,039,878.87**
336	222015001	NIGERIA COMMODIT Y EXCHANGE (NCX)	0.00	0.00	0.00	0.00	86,558,006.70	0.00	825.45	0.00	0.00	0.00	0.00	86,558,832.15		86,558,832.15		**86,558,832.15**
337	222027001	SMEDAN - H/QTRS	0.00	0.00	0.00	0.00	2,118,025,080.73	1,268,247.77	4,928,854.87	0.00	0.00	0.00	0.00	2,124,222,183.37		2,124,222,183.37		**2,124,222,183.37**
338	222030001	NIGERIAN INVESTMEN T PROMOTIO N COUNCIL HQTRS	0.00	0.00	0.00	0.00	233,638,924.08	0.00	126,579,190.20	0.00	0.00	0.00	0.00	360,218,114.28		360,218,114.28		**360,218,114.28**
339	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATI ON (NOTN) ABUJA	0.00	0.00	0.00	0.00	343,104,186.95	6,078,989.00	373,081.13	0.00	0.00	0.00	0.00	349,556,257.08		349,556,257.08		**349,556,257.08**
340	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYME NT - HQTRS	0.00	0.00	0.00	0.00	1,339,728,420.81	2,000,425.87	-29,457.29	0.00	0.00	0.00	0.00	1,341,699,389.39		1,341,699,389.39		**1,341,699,389.39**
341	227002001	INDUSTRIAL ARBITRATIO N PANEL	0.00	0.00	0.00	0.00	194,716.83	1,938.94	0.00	821,385,639.14	0.00	0.00	0.00	821,582,294.91		821,582,294.91		**821,582,294.91**
342	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	0.00	0.00	53,903,872.04	0.00	0.00	0.00	0.00	0.00	0.00	53,903,872.04		53,903,872.04		**53,903,872.04**
343	227004001	NATIONAL PRODUCTIV ITY CENTRE	0.00	0.00	0.00	0.00	1,486,386,743.63	2,766,639.99	-4,148.85	0.00	0.00	0.00	0.00	1,489,149,234.77		1,489,149,234.77		**1,489,149,234.77**

344	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	0.00	0.00	0.00	8,386,545,145.96	295,397,171.45	22,647,895,622.78	0.00	0.00	0.00	0.00	31,329,837,940.19		31,329,837,940.19		**31,329,837,940.19**
345	227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.42	0.00	0.00	0.00	0.00	0.42		0.42		**0.42**
346	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	0.00	0.00	679,712,981.97	8,752,381.57	0.00	0.00	0.00	0.00	0.00	688,465,363.54		688,465,363.54		**688,465,363.54**
347	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	0.00	0.00	0.00	0.00	18,933,905.58	400,256.59	0.00	0.00	0.00	0.00	0.00	19,334,162.17		19,334,162.17		**19,334,162.17**
348	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	0.00	497,039,167.47	2,060,769.07	-14,302.03	0.00	0.00	0.00	0.00	499,085,634.51		499,085,634.51		**499,085,634.51**
349	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	31,741,559.58	3,077,727.74	-4,233.88	0.00	0.00	0.00	0.00	34,815,053.44		34,815,053.44		**34,815,053.44**
350	228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	0.00	31,867,901.52	191,714.55	-42,528.62	0.00	272,937.92	0.00	0.00	32,290,025.37		32,290,025.37		**32,290,025.37**
351	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	0.00	0.00	0.00	0.00	3,196,065.21	4,523,064.11	14,082.29	0.00	0.00	0.00	0.00	7,733,211.61		7,733,211.61		**7,733,211.61**
352	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	0.00	0.00	0.00	901,184.20	23,102,885.15	-356.68	0.00	0.00	0.00	0.00	24,003,712.67		24,003,712.67		**24,003,712.67**
353	228005004	CENTRE FOR GEODESY AND GEODYNAMICS - TORO BAUCHI STATE	0.00	0.00	0.00	0.00	4,731,876.42	36,728,758.32	2,673.72	0.00	0.00	0.00	0.00	41,463,308.46		41,463,308.46		**41,463,308.46**
354	228005005	AFRICAN REGIONAL CENTRE FOR SPACE EDUCATION - ILE IFE, OSUN STATE	0.00	0.00	0.00	0.00	1,355,915.91	27,050,177.34	27.10	0.00	-1,704,408.25	0.00	0.00	26,701,712.10		26,701,712.10		**26,701,712.10**
355	228005006	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	0.00	0.00	0.00	0.00	4,071,480.29	1.59	-2,961.65	0.00	0.00	0.00	0.00	4,068,520.23		4,068,520.23		**4,068,520.23**

356	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	0.00	0.00	0.00	0.00	6,107,149.96	1.45	-750.35	0.00	0.00	0.00	0.00	6,106,401.06		6,106,401.06		**6,106,401.06**
357	228005008	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	0.00	0.00	0.00	0.00	454,780.66	251,988.58	3,707.05	0.00	0.00	0.00	0.00	710,476.29		710,476.29		**710,476.29**
358	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY – KANO, KANO STATE	0.00	0.00	0.00	0.00	1,591,109.39	2,944,322.43	-835.85	0.00	0.00	0.00	0.00	4,534,595.97		4,534,595.97		**4,534,595.97**
359	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	0.00	0.00	0.00	0.00	4.35	2,425,271.61	3,776.65	0.00	0.00	0.00	0.00	2,429,052.61		2,429,052.61		**2,429,052.61**
360	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	0.00	0.00	0.00	0.00	1,193,499.32	2.95	-538.35	0.00	0.00	0.00	0.00	1,192,963.92		1,192,963.92		**1,192,963.92**
361	228005012	ADVANCED UNMANNED AERIAL LABORATORY, UBURU - EBONYI STATE	0.00	0.00	0.00	0.00	2,030,370.00	13,655,608.43	35,646.65	0.00	0.00	0.00	0.00	15,721,625.08		15,721,625.08		**15,721,625.08**
362	228005013	NASRDA INSTITUTE OF SPACE SCIENCE & ENGINEERING, ABUJA	0.00	0.00	0.00	0.00	2,316,213.11	13,519,145.15	-2,603.35	0.00	0.00	0.00	0.00	15,832,754.91		15,832,754.91		**15,832,754.91**
363	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	0.00	0.00	0.00	0.00	875,200.21	28,699,467.00	-8,440.85	0.00	0.00	0.00	0.00	29,566,226.36		29,566,226.36		**29,566,226.36**
364	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	0.00	0.00	0.00	0.00	36,717.06	1,725,510.87	57,098.89	0.00	0.00	0.00	0.00	1,819,326.82		1,819,326.82		**1,819,326.82**
365	228006001	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	0.00	540,000.00	1.05	79,330.25	0.00	0.00	0.00	0.00	619,331.30		619,331.30		**619,331.30**
366	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	0.00	631,326,212.93	0.00	-1,827.50	0.00	0.00	0.00	0.00	631,324,385.43		631,324,385.43		**631,324,385.43**
367	228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	0.00	0.00	0.00	400.01	0.99	7,398.00	0.00	0.00	0.00	0.00	7,799.00		7,799.00		**7,799.00**

368	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	0.00	0.00	0.00	16,000,004.00	1.00	5,629.95	0.00	0.00	0.00	0.00	16,005,634.95		16,005,634.95		**16,005,634.95**
369	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	0.00	0.00	0.00	1,392,977.24	1.56	2,017.60	0.00	0.00	0.00	0.00	1,394,996.40		1,394,996.40		**1,394,996.40**
370	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	0.00	0.00	0.00	2,000.48	0.71	1,482.65	0.00	0.00	0.00	0.00	3,483.84		3,483.84		**3,483.84**
371	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	0.00	0.00	0.00	47,213,009.30	1.01	24,611.50	0.00	0.00	0.00	0.00	47,237,621.81		47,237,621.81		**47,237,621.81**
372	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	0.00	0.00	0.00	0.00	24,006,661.54	1.00	5,500.40	0.00	0.00	0.00	0.00	24,012,162.94		24,012,162.94		**24,012,162.94**
373	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	0.00	0.00	0.00	279,773,742.88	0.71	20,063.00	0.00	0.00	0.00	0.00	279,793,806.59		279,793,806.59		**279,793,806.59**
374	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	0.00	1,405,000.00	0.33	4,627.65	0.00	0.00	0.00	0.00	1,409,627.98		1,409,627.98		**1,409,627.98**
375	228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	0.00	0.00	0.00	10,894,524.78	0.00	4,007.65	0.00	0.00	0.00	0.00	10,898,532.43		10,898,532.43		**10,898,532.43**
376	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	0.00	0.00	0.00	0.00	24,142,645.38	1.08	4,094.44	0.00	0.00	0.00	0.00	24,146,740.90		24,146,740.90		**24,146,740.90**
377	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	0.00	0.00	240.06	3.00	-560.30	0.00	0.00	0.00	0.00	-317.24			317.24	**(317.24)**
378	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	0.00	0.00	0.00	6,867,050.40	0.95	266,067.50	0.00	0.00	0.00	0.00	7,133,118.85		7,133,118.85		**7,133,118.85**
379	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	0.00	0.00	0.00	190.00	0.29	16.95	0.00	0.00	0.00	0.00	207.24		207.24		**207.24**

380	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	0.00	0.00	0.00	0.00	7,426,709.24	2.32	6,961.10	0.00	0.00	0.00	0.00	7,433,672.66		7,433,672.66		**7,433,672.66**
381	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	0.00	4,152,885.73	157,812.13	557,104.45	0.00	0.00	0.00	0.00	4,867,802.31		4,867,802.31		**4,867,802.31**
382	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	0.00	7,048,699.82	0.99	7,226.00	0.00	0.00	0.00	0.00	7,055,926.81		7,055,926.81		**7,055,926.81**
383	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	0.00	10,439.51	3,225,860.15	603.45	0.00	0.00	0.00	0.00	3,236,903.11		3,236,903.11		**3,236,903.11**
384	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	0.00	0.00	0.00	0.00	3,565,846.11	2,921,307.00	959.30	0.00	0.00	0.00	0.00	6,488,112.41		6,488,112.41		**6,488,112.41**
385	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	0.00	0.00	0.00	255,812,745.89	2.40	213,131.73	0.00	0.00	0.00	0.00	256,025,880.02		256,025,880.02		**256,025,880.02**
386	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	0.00	0.00	0.00	3,200,240.07	2.24	20,810.35	0.00	0.00	0.00	0.00	3,221,052.66		3,221,052.66		**3,221,052.66**
387	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	0.00	0.00	0.00	2,229,375.07	1.29	-1,397.50	0.00	0.00	0.00	0.00	2,227,978.86		2,227,978.86		**2,227,978.86**
388	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	38,300,000.00	3,017,473.94	-130.15	0.00	0.00	0.00	0.00	41,317,343.79		41,317,343.79		**41,317,343.79**
389	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	0.00	168,120,240.00	42,734.03	6,611.65	0.00	0.00	0.00	0.00	168,169,585.68		168,169,585.68		**168,169,585.68**
390	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	0.00	0.00	0.00	0.00	24,060,902.00	1.77	-459.04	0.00	0.00	0.00	0.00	24,060,444.73		24,060,444.73		**24,060,444.73**
391	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	0.00	0.00	0.00	0.00	999.01	0.00	49,743.80	0.00	0.00	0.00	0.00	50,742.81		50,742.81		**50,742.81**

392	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	37,500,010.00	1,983,091.26	-107.50	0.00	0.00	0.00	0.00	39,482,993.76		39,482,993.76		**39,482,993.76**
393	228008032	BIORESOURCES DEVELOPMENT CENTRE JEGA KEBBI STATE	0.00	0.00	0.00	0.00	12,181,600.76	0.00	0.00	0.00	0.00	0.00	0.00	12,181,600.76		12,181,600.76		**12,181,600.76**
394	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	0.00	280,950,920.59	40,711,867.64	-1,442.75	0.00	0.00	0.00	0.00	321,661,345.48		321,661,345.48		**321,661,345.48**
395	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	0.00	0.00	0.00	6,605,215.21	0.00	0.00	0.00	0.00	0.00	0.00	6,605,215.21		6,605,215.21		**6,605,215.21**
396	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	0.00	0.00	0.00	0.00	4,594,149.47	0.00	0.00	0.00	0.00	0.00	0.00	4,594,149.47		4,594,149.47		**4,594,149.47**
397	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	0.00	0.00	0.00	5,803,812.50	0.00	0.00	0.00	0.00	0.00	0.00	5,803,812.50		5,803,812.50		**5,803,812.50**
398	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	0.00	0.00	12,188,734.71	0.00	0.00	0.00	0.00	0.00	0.00	12,188,734.71		12,188,734.71		**12,188,734.71**
399	228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	0.00	0.00	11,657,769.00	0.00	0.00	0.00	0.00	0.00	0.00	11,657,769.00		11,657,769.00		**11,657,769.00**
400	228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	0.00	6,719,999.41	0.00	-747.28	0.00	0.00	0.00	0.00	6,719,252.13		6,719,252.13		**6,719,252.13**
401	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	0.00	8,000,000.52	0.00	0.00	0.00	0.00	0.00	0.00	8,000,000.52		8,000,000.52		**8,000,000.52**
402	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	0.00	5,308,035.43	0.00	0.00	0.00	0.00	0.00	0.00	5,308,035.43		5,308,035.43		**5,308,035.43**
403	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	0.00	0.00	1,667,500.80	57,985.40	0.00	0.00	0.00	0.00	0.00	1,725,486.20		1,725,486.20		**1,725,486.20**
404	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	0.00	0.00	0.00	13,684,184.73	0.00	1,904.15	0.00	0.00	0.00	0.00	13,686,088.88		13,686,088.88		**13,686,088.88**
405	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	0.00	0.00	0.00	8,000,000.40	0.00	0.00	0.00	0.00	0.00	0.00	8,000,000.40		8,000,000.40		**8,000,000.40**

406	228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	0.00	0.00	0.00	2,185,573.42	584.15	21,669.55	0.00	0.00	0.00	0.00	2,207,827.12		2,207,827.12		**2,207,827.12**
407	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	0.00	0.00	0.00	3,333,911.20	0.19	-273.97	0.00	0.00	0.00	0.00	3,333,637.42		3,333,637.42		**3,333,637.42**
408	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	0.00	0.00	0.00	1,674,747.37	1.01	772.33	0.00	0.00	0.00	0.00	1,675,520.71		1,675,520.71		**1,675,520.71**
409	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	0.00	0.00	0.00	11,485,557.43	0.82	944.61	0.00	0.00	0.00	0.00	11,486,502.86		11,486,502.86		**11,486,502.86**
410	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	0.00	0.00	0.00	7,293,511.21	170.77	1,606.35	0.00	0.00	0.00	0.00	7,295,288.33		7,295,288.33		**7,295,288.33**
411	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	0.00	0.00	0.00	1,293,059.56	3,264,239.03	254.20	0.00	0.00	0.00	0.00	4,557,552.79		4,557,552.79		**4,557,552.79**
412	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	0.00	0.00	0.00	19,888,035.24	100.81	-1,415.75	0.00	0.00	0.00	0.00	19,886,720.30		19,886,720.30		**19,886,720.30**
413	228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	0.00	0.00	0.00	17,849,584.00	416,990.00	-1,020.47	0.00	0.00	0.00	0.00	18,265,553.53		18,265,553.53		**18,265,553.53**
414	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	0.00	0.00	0.00	10,100,452.87	1.11	1,748.20	0.00	0.00	0.00	0.00	10,102,202.18		10,102,202.18		**10,102,202.18**
415	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	0.00	0.00	0.00	911,708.36	706,747.00	6,412.05	0.00	0.00	0.00	0.00	1,624,867.41		1,624,867.41		**1,624,867.41**
416	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	0.00	0.00	0.00	5,616,523.20	999.36	59,140.00	0.00	0.00	0.00	0.00	5,676,662.56		5,676,662.56		**5,676,662.56**
417	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/KEBBI	0.00	0.00	0.00	0.00	10,921,889.73	0.00	4,448.75	0.00	0.00	0.00	0.00	10,926,338.48		10,926,338.48		**10,926,338.48**
418	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	0.00	0.00	0.00	627,408.01	600.20	5,552.67	0.00	0.00	0.00	0.00	633,560.88		633,560.88		**633,560.88**

419	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	0.00	0.00	0.00	754,661.41	400.67	3,865.40	0.00	0.00	0.00	0.00	758,927.48		758,927.48		**758,927.48**
420	228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	0.00	0.00	0.00	1,346,523.40	0.99	736.50	0.00	0.00	0.00	0.00	1,347,260.89		1,347,260.89		**1,347,260.89**
421	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	0.00	0.00	0.00	899.37	7,540.00	-1,339.20	0.00	0.00	0.00	0.00	7,100.17		7,100.17		**7,100.17**
422	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	0.00	0.00	0.00	6,676,787.41	0.36	175.80	0.00	0.00	0.00	0.00	6,676,963.57		6,676,963.57		**6,676,963.57**
423	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	0.00	0.00	0.00	3,190,902.51	79,565.44	6,602.15	0.00	0.00	0.00	0.00	3,277,070.10		3,277,070.10		**3,277,070.10**
424	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	0.00	0.00	0.00	4,009,669.05	0.19	4,671.05	0.00	0.00	0.00	0.00	4,014,340.29		4,014,340.29		**4,014,340.29**
425	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	0.00	0.00	8,084,417.03	200,521.80	1,293.37	0.00	0.00	0.00	0.00	8,286,232.20		8,286,232.20		**8,286,232.20**
426	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	0.00	0.00	0.00	2,200,789.20	1,484,008.83	-1,643.30	0.00	0.00	0.00	0.00	3,683,154.73		3,683,154.73		**3,683,154.73**
427	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	1,872,192.74	1.40	-1,708.70	0.00	373,207.36	0.00	0.00	2,243,692.80		2,243,692.80		**2,243,692.80**
428	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	0.00	0.00	0.00	49,544.34	300,733.89	-1,148.95	0.00	0.00	0.00	0.00	349,129.28		349,129.28		**349,129.28**
429	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	0.00	0.00	0.00	47,978,609.48	24,825,351.91	-2,118.09	750,447.66	0.00	0.00	0.00	73,552,290.96		73,552,290.96		**73,552,290.96**
430	228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	0.00	1,542,141.10	0.00	-2,687.50	0.00	0.00	0.00	0.00	1,539,453.60		1,539,453.60		**1,539,453.60**

431	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	0.00	0.00	0.00	0.00	46,559,770.72	950.72	-1,813.69	270,486.10	98,009,335.65	0.00	0.00	144,838,729.50		144,838,729.50		**144,838,729.50**
432	228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	0.00	0.00	0.00	86,501,836.50	2,255.05	3,332.87	0.00	0.00	0.00	0.00	86,507,424.42		86,507,424.42		**86,507,424.42**
433	228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	0.00	0.00	0.00	12,769,126,251.78	0.00	-77,277.84	0.00	0.00	0.00	0.00	12,769,048,973.94		12,769,048,973.94		**12,769,048,973.94**
434	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	0.00	0.00	7,539,213,045.67	4,557,139.75	49,843.39	0.00	0.00	0.00	0.00	7,543,820,028.81		7,543,820,028.81		**7,543,820,028.81**
435	228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	0.00	0.00	0.00	20,384,887.05	0.00	187,786.93	0.00	0.00	0.00	0.00	20,572,673.98		20,572,673.98		**20,572,673.98**
436	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0.00	0.00	0.00	0.00	2,029,543,014.25	0.00	-11,298.58	0.00	0.00	0.00	0.00	2,029,531,715.67		2,029,531,715.67		**2,029,531,715.67**
437	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	0.00	94,995,065.95	5,314,826.22	-2,519.72	607,936.05	0.00	0.00	0.00	100,915,308.50		100,915,308.50		**100,915,308.50**
438	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	0.00	0.00	0.00	958,131,050.12	8,655,169.41	98,808.58	0.00	0.00	0.00	0.00	966,885,028.11		966,885,028.11		**966,885,028.11**
439	228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	0.00	0.00	6,780,634.00	0.00	0.00	0.00	0.00	0.00	0.00	6,780,634.00		6,780,634.00		**6,780,634.00**
440	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	0.00	5,755,676.44	0.00	0.00	0.00	0.00	0.00	0.00	5,755,676.44		5,755,676.44		**5,755,676.44**
441	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	0.00	0.00	0.00	3,238,237.50	0.00	0.00	0.00	0.00	0.00	0.00	3,238,237.50		3,238,237.50		**3,238,237.50**
442	228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	0.00	0.00	0.00	0.00	6,052,028.81	0.00	0.00	0.00	0.00	0.00	0.00	6,052,028.81		6,052,028.81		**6,052,028.81**

443	228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH SOUTH ZONAL OFFICE,	0.00	0.00	0.00	0.00	6,052,028.81	0.00	0.00	0.00	0.00	0.00	0.00	6,052,028.81		6,052,028.81		**6,052,028.81**
444	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, SOUTH EAST ZONAL OFFICE,	0.00	0.00	0.00	0.00	4,046,374.96	0.00	0.00	0.00	0.00	0.00	0.00	4,046,374.96		4,046,374.96		**4,046,374.96**
445	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH CENTRAL ZONAL OFFICE,	0.00	0.00	0.00	0.00	98,380,905.00	0.00	0.00	0.00	0.00	0.00	0.00	98,380,905.00		98,380,905.00		**98,380,905.00**
446	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE-ENUGU	0.00	0.00	0.00	0.00	73,614,739.00	36,555,124.64	-18,920.37	541,007.05	0.00	0.00	0.00	110,691,950.32		110,691,950.32		**110,691,950.32**
447	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	0.00	0.00	0.00	16,043,477.60	3.71	-4,930.76	0.00	0.00	0.00	0.00	16,038,550.55		16,038,550.55		**16,038,550.55**
448	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	0.00	0.00	0.00	235,537,164.20	0.73	93,941.83	0.00	0.00	0.00	0.00	235,631,106.76		235,631,106.76		**235,631,106.76**
449	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	0.00	45,842,351.66	897.63	-536.65	-3,998,224.72	0.00	0.00	0.00	41,844,487.92		41,844,487.92		**41,844,487.92**
450	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	0.00	0.00	0.00	14,010,639.09	414,746.97	1.15	0.00	0.00	0.00	0.00	14,425,387.21		14,425,387.21		**14,425,387.21**
451	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	0.00	0.00	0.00	16,902,361.50	47,716.91	5.15	0.00	0.00	0.00	0.00	16,950,083.56		16,950,083.56		**16,950,083.56**
452	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	0.00	0.00	8,531,456.67	175,326.91	-102.35	0.00	0.00	0.00	0.00	8,706,681.23		8,706,681.23		**8,706,681.23**
453	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	0.00	0.00	0.00	15,027,565.31	107,279.28	5.15	0.00	0.00	0.00	0.00	15,134,849.74		15,134,849.74		**15,134,849.74**
454	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	0.00	0.00	0.00	11,471,931.77	0.00	0.00	0.00	0.00	0.00	0.00	11,471,931.77		11,471,931.77		**11,471,931.77**

455	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	0.00	0.00	0.00	0.00	20,769,834.13	0.00	0.00	0.00	0.00	0.00	0.00	20,769,834.13		20,769,834.13		**20,769,834.13**
456	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	0.00	0.00	0.00	0.00	23,964,714.72	0.00	0.00	0.00	0.00	0.00	0.00	23,964,714.72		23,964,714.72		**23,964,714.72**
457	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	53,548,249.59	0.99	87,544.74	0.00	0.00	0.00	0.00	53,635,795.32		53,635,795.32		**53,635,795.32**
458	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	0.00	0.00	0.00	10,165,426.03	12,856,133.00	2,638.80	0.00	0.00	0.00	0.00	23,024,197.83		23,024,197.83		**23,024,197.83**
459	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	0.00	0.00	0.00	156,885,046.90	2,032,909.60	-12,145.65	0.00	0.00	0.00	0.00	158,905,810.85		158,905,810.85		**158,905,810.85**
460	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	0.00	0.00	0.00	6,315,576.20	1,026.91	1,559.84	0.00	0.00	0.00	0.00	6,318,162.95		6,318,162.95		**6,318,162.95**
461	228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	0.00	0.00	0.00	5,723,875.40	205,626.04	204,173.39	0.00	0.00	0.00	0.00	6,133,674.83		6,133,674.83		**6,133,674.83**
462	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	0.00	0.00	0.00	6,243,831.00	535.48	-1,456.00	0.00	0.00	0.00	0.00	6,242,910.48		6,242,910.48		**6,242,910.48**
463	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	0.00	0.00	0.00	30,122,828.49	402,260.35	416.93	0.00	27,875,429.01	0.00	0.00	58,400,934.78		58,400,934.78		**58,400,934.78**
464	228064001	ADVANCE MANUFACTURING TECHNOLOGYPROGRAMME, TARABA	0.00	0.00	0.00	0.00	8,691,616.04	63,266.08	-3,624.77	0.00	0.00	0.00	0.00	8,751,257.35		8,751,257.35		**8,751,257.35**
465	228066001	SOKOTO ENERGY RESEARCH	0.00	0.00	0.00	0.00	216,514,706.48	0.00	9,138.52	0.00	0.00	0.00	0.00	216,523,845.00		216,523,845.00		**216,523,845.00**

466	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	0.00	0.00	0.00	221,558,713.16	0.00	2,377.60	0.00	0.00	0.00	0.00	221,561,090.76		221,561,090.76		**221,561,090.76**
467	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	0.00	0.00	52,249,553.55	0.00	32,708.82	0.00	0.00	0.00	0.00	52,282,262.37		52,282,262.37		**52,282,262.37**
468	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	441,676,715.07	0.00	3,602.78	0.00	0.00	0.00	0.00	441,680,317.85		441,680,317.85		**441,680,317.85**
469	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	82,936,773.33	0.00	1,023,576.47	0.00	0.00	0.00	0.00	83,960,349.80		83,960,349.80		**83,960,349.80**
470	228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	0.00	0.00	0.00	9,018,946.92	1.58	-1,624.49	0.00	0.00	0.00	0.00	9,017,324.01		9,017,324.01		**9,017,324.01**
471	228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	4,738,214,002.13	110,256.61	-12,900.94	23,636,123.05	0.00	0.00	0.00	4,761,947,480.85		4,761,947,480.85		**4,761,947,480.85**
472	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	0.00	0.00	0.00	13,625,119.83	0.00	-5,049.93	0.00	0.00	0.00	0.00	13,620,069.90		13,620,069.90		**13,620,069.90**
473	228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	0.00	0.00	0.00	6,976,744.13	142.32	496.56	0.00	0.00	0.00	0.00	6,977,383.01		6,977,383.01		**6,977,383.01**
474	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	0.00	0.00	0.00	5,547,328.40	152.23	12,354.25	0.00	0.00	0.00	0.00	5,559,834.88		5,559,834.88		**5,559,834.88**
475	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	0.00	0.00	0.00	0.00	13,958,002,661.14	3,839,142.30	1,144,152,016.61	0.00	0.00	0.00	0.00	15,105,993,820.05		15,105,993,820.05		**15,105,993,820.05**
476	229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	0.00	0.00	0.00	869,327,967.24	2,212,087.36	-18,771.96	0.00	0.00	0.00	0.00	871,521,282.64		871,521,282.64		**871,521,282.64**

477	229003001	NIGERIAN RAILWAY	0.00	0.00	0.00	0.00	9,445,452,000.28	401.00	-87,582.15	132,909,137.07	0.00	0.00	0.00	9,578,273,956.20		9,578,273,956.20		**9,578,273,956.20**
478	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	0.00	0.00	0.00	3,361,426,155.73	87,338,232.39	-135,656.14	0.00	0.00	0.00	0.00	3,448,628,731.98		3,448,628,731.98		**3,448,628,731.98**
479	229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	0.00	446,624,908.96	84,733,097.33	15,527,948.75	35,103,067.08	118,464,313.19	0.00	0.00	700,453,335.31		700,453,335.31		**700,453,335.31**
480	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	0.00	0.00	0.00	121,555,558.58	2.00	-37,128.06	0.00	0.00	0.00	0.00	121,518,432.52		121,518,432.52		**121,518,432.52**
481	230001001	FEDERAL MINISTRY OF AVIATION	0.00	0.00	0.00	0.00	20,908,446,793.90	20,783,902.73	-5,507.58	0.00	0.00	0.00	0.00	20,929,225,189.05		20,929,225,189.05		**20,929,225,189.05**
482	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	0.00	0.00	0.00	0.00	1,761,445,411.11	57,824,250.50	27,515,159.50	663,552,070.25	359,454,317.94	0.00	0.00	2,869,791,209.30		2,869,791,209.30		**2,869,791,209.30**
483	230002001	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	0.00	780,848,080.32	211,289,431.46	112,708.19	0.00	0.00	0.00	0.00	992,250,219.97		992,250,219.97		**992,250,219.97**
484	230006001	ACCIDENT AND INVESTIGATION BUREAU	0.00	0.00	0.00	0.00	551,967,935.68	0.00	28,108,122.45	0.00	0.00	0.00	0.00	580,076,058.13		580,076,058.13		**580,076,058.13**
485	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	5,725,018,930.75	0.00	0.00	0.00	0.00	0.00	0.00	5,725,018,930.75		5,725,018,930.75		**5,725,018,930.75**
486	231001001	FEDERAL MINISTRY OF POWER - HQTRS	0.00	0.00	0.00	0.00	2,686,875,381.56	3,691,483.59	4,790,173.53	0.00	0.00	0.00	0.00	2,695,357,038.68		2,695,357,038.68		**2,695,357,038.68**
487	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	0.00	23,381,891,087.77	33,462,816.76	-640,864.65	0.00	0.00	0.00	0.00	23,414,713,039.88		23,414,713,039.88		**23,414,713,039.88**
488	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	0.00	0.00	28,814,573.57	0.00	0.00	0.00	0.00	0.00	0.00	28,814,573.57		28,814,573.57		**28,814,573.57**
489	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	0.00	0.00	0.00	0.00	356,470,836.03	51,787,701.23	-32,961.05	0.00	0.00	0.00	0.00	408,225,576.21		408,225,576.21		**408,225,576.21**

490	231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	0.00	0.00	0.00	221,533,295.71	20,747,971.88	-18,419.77	0.00	0.00	0.00	0.00	242,262,847.82		242,262,847.82		**242,262,847.82**
491	231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	0.00	122,853,638.01	6,266,201.24	7,031,749.74	4,816,236,029.85	0.00	0.00	0.00	4,952,387,618.84		4,952,387,618.84		**4,952,387,618.84**
492	231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	0.00	0.00	0.00	4,838,100,298.02	0.00	-40,742.50	0.00	0.00	0.00	0.00	4,838,059,555.52		4,838,059,555.52		**4,838,059,555.52**
493	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	0.00	0.00	0.00	12,987,610,564.26	0.00	-62,027.50	0.00	0.00	0.00	0.00	12,987,548,536.76		12,987,548,536.76		**12,987,548,536.76**
494	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	0.00	0.00	0.00	0.00	47,541,919,560.81	26,742,226.57	-3,550,367.64	0.00	0.00	0.00	0.00	47,565,111,419.74		47,565,111,419.74		**47,565,111,419.74**
495	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	-21,392.50	0.00	0.00	0.00	0.00	-21,392.50			21,392.50	**(21,392.50)**
496	234004001	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	0.00	-10,425,750.00	-15,000.00	0.00	0.00	0.00	0.00	0.00	-10,440,750.00			10,440,750.00	**(10,440,750.00)**
497	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	0.00	153,440,741.59	14,954,177.00	-6,647.47	255,274,396.30	0.00	0.00	0.00	423,662,667.42		423,662,667.42		**423,662,667.42**
498	234006001	SURVEY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	42,860,579.06	5,909,928.14	28,337.41	0.00	0.00	0.00	0.00	48,798,844.61		48,798,844.61		**48,798,844.61**
499	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	0.00	0.00	0.00	0.00	721,348,570.63	3,975,189.13	-24,251.33	0.00	0.00	0.00	0.00	725,299,508.43		725,299,508.43		**725,299,508.43**
500	232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	0.00	8,501.05	185,191,073.95	-150,285.00	0.00	0.00	0.00	0.00	185,049,290.00		185,049,290.00		**185,049,290.00**
501	232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	0.00	0.00	192,768,106.75	181,742,664.87	-345,226.33	0.00	0.00	0.00	0.00	374,165,545.29		374,165,545.29		**374,165,545.29**
502	232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00	0.00	1,014,745,720.41	334,083,692.76	-279,822.50	0.00	0.00	0.00	0.00	1,348,549,590.67		1,348,549,590.67		**1,348,549,590.67**
503	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	0.00	0.00	0.00	353,420,959.95	187,494,019.29	4,716,684.16	0.00	0.00	0.00	0.00	545,631,663.40		545,631,663.40		**545,631,663.40**
504	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	0.00	0.00	0.00	0.00	1,008,932,309.30	1,325,108.76	2,999,957,174.16	0.00	0.00	0.00	0.00	4,010,214,592.22		4,010,214,592.22		**4,010,214,592.22**

505	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	0.00	0.00	0.00	14,562,187.38	0.00	-1,586.21	0.00	0.00	0.00	0.00	14,560,601.17		14,560,601.17		**14,560,601.17**
506	233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	0.00	0.00	0.00	28,813,415.74	6,536,353.45	-44,125.25	0.00	0.00	0.00	0.00	35,305,643.94		35,305,643.94		**35,305,643.94**
507	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	0.00	100,556,992.01	3.00	267,375.54	5,446,927.22	35,651,322.86	0.00	0.00	141,922,620.63		141,922,620.63		**141,922,620.63**
508	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	0.00	0.00	0.00	2,900,227.59	0.30	84,920.89	0.00	0.00	0.00	0.00	2,985,148.78		2,985,148.78		**2,985,148.78**
509	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	0.00	0.00	0.00	347,139,173.44	1,736,372.45	-5,464.48	0.00	0.00	0.00	0.00	348,870,081.41		348,870,081.41		**348,870,081.41**
510	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	0.00	0.00	0.00	15,935,293.86	6,610,065.64	15,141.06	0.00	0.00	0.00	0.00	22,560,500.56		22,560,500.56		**22,560,500.56**
511	233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	0.00	0.00	0.00	63,513,277.38	0.17	3,845.76	1,278,080.84	85,577,814.39	0.00	0.00	150,373,018.54		150,373,018.54		**150,373,018.54**
512	233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	0.00	0.00	0.00	100,125,885.56	3,181,279.84	-12,275.22	0.00	0.00	0.00	0.00	103,294,890.18		103,294,890.18		**103,294,890.18**
513	233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	0.00	0.00	0.00	0.00	4.98	-2,413.55	0.00	0.00	0.00	0.00	-2,408.57			2,408.57	**(2,408.57)**
514	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	0.00	193,047,149.16	538,769.19	110,851.71	2,276,789,063.03	0.00	0.00	0.00	2,470,485,833.09		2,470,485,833.09		**2,470,485,833.09**
515	242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	0.00	0.00	0.00	53,167,925.30	0.00	-5,457.90	0.00	0.00	0.00	0.00	53,162,467.40		53,162,467.40		**53,162,467.40**
516	246001001	REVENUE MOBILIZATION, ALLOCATION AND FISCAL COMMISSION	0.00	0.00	0.00	0.00	63,668.70	131,298,890.64	-2,386.92	0.00	0.00	0.00	0.00	131,360,172.42		131,360,172.42		**131,360,172.42**
517	250001001	FISCAL RESPONSIBILITY COMMISSION	0.00	0.00	0.00	0.00	11,738,063.02	941,658.12	214,201.79	0.00	0.00	0.00	0.00	12,893,922.93		12,893,922.93		**12,893,922.93**
518	252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	0.00	0.00	20,048,578,756.37	30,002.00	1,860,885.39	0.00	0.00	0.00	20,050,469,643.76		20,050,469,643.76		**20,050,469,643.76**

519	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	0.00	0.00	524,357,317.92	10,578,107.06	-71,003.34	0.00	0.00	0.00	0.00	534,864,421.64		534,864,421.64		**534,864,421.64**
520	252037001	ANAMBRA/ IMO RBDA	0.00	0.00	0.00	0.00	3,193,945,352.20	5,265,459.43	-36,980.00	0.00	0.00	0.00	0.00	3,199,173,831.63		3,199,173,831.63		**3,199,173,831.63**
521	252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	0.00	2,823,097,904.89	82,247.70	-93,385.25	20,125,575.24	0.00	0.00	0.00	2,843,212,342.58		2,843,212,342.58		**2,843,212,342.58**
522	252039001	CHAD BASIN RBDA	0.00	0.00	0.00	0.00	136,882,484.71	1,992,871.23	-1,590.64	968,156.86	0.00	0.00	0.00	139,841,922.16		139,841,922.16		**139,841,922.16**
523	252040001	CROSS RIVER RBDA	0.00	0.00	0.00	0.00	974,027,384.88	6,742,495.47	98,100.33	0.00	0.00	0.00	0.00	980,867,980.68		980,867,980.68		**980,867,980.68**
524	252041001	HADEJIA-JAMAÂ Â»A RE RBDA	0.00	0.00	0.00	0.00	772,749,606.91	0.00	128,435.61	-4,284,393.78	77,153,710.19	0.00	0.00	845,747,358.93		845,747,358.93		**845,747,358.93**
525	252042001	LOWER BENUE RBDA	0.00	0.00	0.00	0.00	3,584,125,236.51	3,195,087.79	-11,081.40	0.00	0.00	0.00	0.00	3,587,309,242.90		3,587,309,242.90		**3,587,309,242.90**
526	252043001	LOWER NIGER RBDA	0.00	0.00	0.00	0.00	1,638,116,904.36	4,764,911.90	67,473.62	38,972,736.08	0.00	0.00	0.00	1,681,922,025.96		1,681,922,025.96		**1,681,922,025.96**
527	252044001	NIGER DELTA RBDA	0.00	0.00	0.00	0.00	222,483,078.23	4,485,282.33	-848.97	0.00	0.00	0.00	0.00	226,967,511.59		226,967,511.59		**226,967,511.59**
528	252045001	OGUN/ OSUN RBDA	0.00	0.00	0.00	0.00	2,062,675,151.85	1,669,510.10	-42,979.18	0.00	111,917,403.02	0.00	0.00	2,176,219,085.79		2,176,219,085.79		**2,176,219,085.79**
529	252046001	SOKOTO RIMA RBDA	0.00	0.00	0.00	0.00	401,008,886.59	13,623,707.30	-112,564.09	0.00	0.00	0.00	0.00	414,520,029.80		414,520,029.80		**414,520,029.80**
530	252047001	UPPER BENUE RBDA	0.00	0.00	0.00	0.00	937,827,176.58	34,299,730.00	4,688.06	-264,124,318.96	0.00	0.00	0.00	708,007,275.68		708,007,275.68		**708,007,275.68**
531	252048001	UPPER NIGER RBDA	0.00	0.00	0.00	0.00	3,313,446,645.82	9,423,917.64	-73,176.88	0.00	0.00	0.00	0.00	3,322,797,386.58		3,322,797,386.58		**3,322,797,386.58**
532	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	0.00	0.00	0.00	547,442,646.32	1,487,621.12	-51,066.56	1,962,000.00	0.00	0.00	0.00	550,841,200.88		550,841,200.88		**550,841,200.88**
533	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	1,879,982.34	245,822.04	-19,994.25	0.00	0.00	0.00	0.00	2,105,810.13		2,105,810.13		**2,105,810.13**
		LAW & JUSTICES SECTOR																
534	0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	0.00	0.00	0.00	0.00	2,468,770,314.00	7,294,863,232.71	0.00	0.00	6,143,774.00	0.00	0.00	9,769,777,320.71		9,769,777,320.71		**9,769,777,320.71**
535	0318002001	SUPREME COURT OF NIGERIA	0.00	0.00	0.00	0.00	1,764,966,687.57	628,653.59	1,319,858.57	0.00	0.00	0.00	0.00	1,766,915,199.73		1,766,915,199.73		**1,766,915,199.73**
536	0318003001	COURT OF APPEAL	0.00	0.00	0.00	0.00	1,963,849,120.51	0.00	0.00	0.00	0.00	0.00	0.00	1,963,849,120.51		1,963,849,120.51		**1,963,849,120.51**

537	0318004001	FEDERAL HIGH COURT-ABUJA	0.00	0.00	0.00	0.00	1,149,371,407.71	0.00	0.00	0.00	0.00	0.00	0.00	1,149,371,407.71		1,149,371,407.71		**1,149,371,407.71**
538	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161.00	0.00	0.00	0.00	161.00		161.00		**161.00**
539	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	74,415,434.21	0.00	0.00	0.00	0.00	0.00	0.00	74,415,434.21		74,415,434.21		**74,415,434.21**
540	0318008001	NATIONAL INDUSTRIAL COURT	0.00	0.00	0.00	0.00	651,500,981.53	0.00	0.00	0.00	0.00	0.00	0.00	651,500,981.53		651,500,981.53		**651,500,981.53**
541	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	0.00	500,000.26	0.00	0.00	0.00	0.00	0.00	0.00	500,000.26		500,000.26		**500,000.26**
542	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	0.00	0.00	0.00	2,533,949.38	0.00	0.00	0.00	0.00	0.00	0.00	2,533,949.38		2,533,949.38		**2,533,949.38**
543	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	0.00	0.00	0.00	261,353,453.94	0.00	0.00	0.00	0.00	0.00	0.00	261,353,453.94		261,353,453.94		**261,353,453.94**
544	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	0.00	0.00	92,752,697.19	1,478,457.38	-234,631.50	0.00	0.00	0.00	0.00	93,996,523.07		93,996,523.07		**93,996,523.07**
545	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	12,527,908.00	0.00	0.00	0.00	0.00	0.00	0.00	12,527,908.00		12,527,908.00		**12,527,908.00**
546	0326003001	LEGAL AID COUNCIL	0.00	0.00	0.00	0.00	23,149,561.56	1.14	49,938,197.97	1,130,000.00	1,157,395,160.90	0.00	0.00	1,231,612,921.57		1,231,612,921.57		**1,231,612,921.57**
547	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	0.00	113,710,707.04	35,936.05	786,970.66	1,028,950,587.85	0.00	0.00	0.00	1,143,484,201.60		1,143,484,201.60		**1,143,484,201.60**
548	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	0.00	0.00	0.00	2,451.37	7,359,578.12	-16,908.47	0.00	0.00	0.00	0.00	7,345,121.02		7,345,121.02		**7,345,121.02**
549	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	0.00	0.00	43,443,433.80	0.00	0.00	0.00	211,037,408.61	0.00	0.00	254,480,842.41		254,480,842.41		**254,480,842.41**
550	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	0.00	0.00	2,415.79	2,193,004.50	-1,329.20	0.00	0.00	0.00	0.00	2,194,091.09		2,194,091.09		**2,194,091.09**
551	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	1,455,396,376.09	166,039.90	-25,236.27	0.00	0.00	0.00	0.00	1,455,537,179.72		1,455,537,179.72		**1,455,537,179.72**
552	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	3,024,237.00	29,441,165.86	-14,465.94	0.00	0.00	0.00	0.00	32,450,936.92		32,450,936.92		**32,450,936.92**

553	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	170,572,595.93	1,527,212.19	-25,443.54	0.00	0.00	0.00	0.00	172,074,364.58		172,074,364.58		**172,074,364.58**
554	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	0.00	0.00	302,311,154.02	909,601.90	-120,184.36	0.00	0.00	0.00	0.00	303,100,571.56		303,100,571.56		**303,100,571.56**
555	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	0.00	150,306,413.55	0.00	-57,844.86	0.00	0.00	0.00	0.00	150,248,568.69		150,248,568.69		**150,248,568.69**
		REGIONAL SECTOR																
556	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	0.00	0.00	0.00	14,592,356,448.98	0.00	-168,667.50	0.00	0.00	0.00	0.00	14,592,187,781.48		14,592,187,781.48		**14,592,187,781.48**
557	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	0.00	18,831,551,189.27	5,455,549.02	-588,113.07	0.00	0.00	0.00	0.00	18,836,418,625.22		18,836,418,625.22		**18,836,418,625.22**
		SOCIAL SECTOR																
558	513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	0.00	0.00	0.00	3,071,205,376.21	108,197,918.78	2,161,747,411.52	0.00	0.00	0.00	0.00	5,341,150,706.51		5,341,150,706.51		**5,341,150,706.51**
559	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	0.00	36,689,255.36	0.00	-19,105.23	9,488.68	0.00	0.00	0.00	36,679,638.81		36,679,638.81		**36,679,638.81**
560	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	0.00	0.00	0.00	10,105,146.15	0.00	-521,275.05	0.00	0.00	0.00	0.00	9,583,871.10		9,583,871.10		**9,583,871.10**
561	513021002	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	0.00	8,435,413.23	95,083.23	-3,838.07	0.00	775,366,515.75	0.00	0.00	783,893,174.14		783,893,174.14		**783,893,174.14**
562	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	0.00	27,038,708.08	30,054,385.04	-2,598.96	24,889.23	0.00	0.00	0.00	57,115,383.39		57,115,383.39		**57,115,383.39**
563	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	866,316,905.14	40,912,899.53	-147,584.79	30,061,304.00	0.00	0.00	0.00	937,143,523.88		937,143,523.88		**937,143,523.88**
564	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	0.00	828,306,540.91	6,480,002.71	124,890,458.12	0.00	0.00	0.00	0.00	959,677,001.74		959,677,001.74		**959,677,001.74**

565	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	0.00	8,119,847,006.66	9,621,815.56	1,042,734,104.90	40,679,304.96	104,310,567.50	0.00	0.00	9,317,192,799.58		9,317,192,799.58		**9,317,192,799.58**
566	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	0.00	0.00	0.00	19,260,330.90	26,088.81	884,033.19	0.00	0.00	0.00	0.00	20,170,452.90		20,170,452.90		**20,170,452.90**
567	517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	0.00	0.00	0.00	0.00	42,030,712.38	0.00	0.00	0.00	0.00	0.00	42,030,712.38		42,030,712.38		**42,030,712.38**
568	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	0.00	0.00	0.00	69,365,572.31	42,951,618.23	-364,244.55	0.00	0.00	0.00	0.00	111,952,945.99		111,952,945.99		**111,952,945.99**
569	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	0.00	0.00	0.00	0.00	75,909,943.73	1.00	-29,109.47	0.00	0.00	0.00	0.00	75,880,835.26		75,880,835.26		**75,880,835.26**
570	517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	0.00	0.00	760,909,578.21	72,072,230.29	-46,662.95	0.00	0.00	0.00	0.00	832,935,145.55		832,935,145.55		**832,935,145.55**
571	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	0.00	2,040,104.05	352,983,006.33	-430.00	262,251,752.78	0.00	0.00	0.00	617,274,433.16		617,274,433.16		**617,274,433.16**
572	517010001	MASS LITERACY COUNCIL	0.00	0.00	0.00	0.00	239,420,590.66	1,934,025.99	-37,660.94	0.00	0.00	0.00	0.00	241,316,955.71		241,316,955.71		**241,316,955.71**
573	517011001	NOMADIC EDUCATION COMMISSION	0.00	0.00	0.00	0.00	289,040,271.75	0.57	-48,560.75	446,781,034.54	43,967,803.00	0.00	0.00	779,740,549.11		779,740,549.11		**779,740,549.11**
574	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	0.00	165,770,110.70	0.90	-15,144.77	0.00	0.00	0.00	0.00	165,754,966.83		165,754,966.83		**165,754,966.83**
575	517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	0.00	31,264,900.10	9,019,278.04	42,487.76	0.00	0.00	0.00	0.00	40,326,665.90		40,326,665.90		**40,326,665.90**
576	517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	36,826,412.90	5,124,883.89	1,425.99	2,542,145.42	0.00	0.00	0.00	44,494,868.20		44,494,868.20		**44,494,868.20**
577	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	66,898.10	795,084.23	9,524.15	6,512,089.80	0.00	0.00	0.00	7,383,596.28		7,383,596.28		**7,383,596.28**
578	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	0.00	18,448,225.61	56,073,262.16	-77,703.11	4,753,007.05	19,980,871.67	0.00	0.00	99,177,663.38		99,177,663.38		**99,177,663.38**

579	517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	0.00	173,716,605.53	119,381,871.14	29,588.42	141,432,798.95	0.00	0.00	0.00	434,560,864.04		434,560,864.04		**434,560,864.04**
580	517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	0.00	44,407,773.23	166,271.24	86,224.79	0.00	0.00	0.00	0.00	44,660,269.26		44,660,269.26		**44,660,269.26**
581	517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	0.00	17,902,784.35	2,457.92	365.96	-7,977,830.99	253,753,312.85	0.00	0.00	263,681,090.09		263,681,090.09		**263,681,090.09**
582	517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	0.00	3,653,261.86	1,314,051,391.12	4,121.70	0.00	0.00	0.00	0.00	1,317,708,774.68		1,317,708,774.68		**1,317,708,774.68**
583	517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	0.00	4,029,219.56	6,241.24	-16,795.60	21,810,656.95	65,425,006.00	0.00	0.00	91,254,328.15		91,254,328.15		**91,254,328.15**
584	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	0.00	37,339,711.94	936,092.07	-18,925.57	46,854,914.60	760,680,054.57	0.00	0.00	845,791,847.61		845,791,847.61		**845,791,847.61**
585	517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	0.00	4,105,456.62	3,320,907.52	-8,856.18	-30,026,235.01	75,970,347.39	0.00	0.00	53,361,620.34		53,361,620.34		**53,361,620.34**
586	517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	0.00	44,407,773.23	166,271.24	86,224.79	0.00	0.00	0.00	0.00	44,660,269.26		44,660,269.26		**44,660,269.26**
587	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	0.00	0.00	0.00	0.00	18,848,889.19	0.00	-12,254.87	260,225.26	59,385,326.99	0.00	0.00	78,482,186.57		78,482,186.57		**78,482,186.57**
588	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	0.00	68,104,458.54	649,532.47	13,510,485.23	340,810,311.64	21,298,032.79	0.00	0.00	444,372,820.67		444,372,820.67		**444,372,820.67**
589	517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	0.00	24,950,434.50	2,782.37	-12,555.80	0.00	132,621,032.87	0.00	0.00	157,561,693.94		157,561,693.94		**157,561,693.94**
590	517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	0.00	23,885,921.79	292,261.20	8,962,863.09	256,056,534.98	586,079,757.11	0.00	0.00	875,277,338.17		875,277,338.17		**875,277,338.17**
591	517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	0.00	6,635,492.32	165,548,966.06	7,920,945.41	599,683,727.10	210,014,657.77	0.00	0.00	989,803,788.66		989,803,788.66		**989,803,788.66**
592	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	0.00	5,001,767.20	668.46	47,483.47	45,598,294.98	305,683,359.26	0.00	0.00	356,331,573.37		356,331,573.37		**356,331,573.37**
593	517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	0.00	31,016,538.22	1,046,745.67	36,840.50	1,172,691,300.60	-1,141,104,210.29	0.00	0.00	63,687,214.70		63,687,214.70		**63,687,214.70**
594	517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	0.00	3,347.62	421,084,833.22	584.68	1,275,905.00	227,246,413.33	0.00	0.00	649,611,083.85		649,611,083.85		**649,611,083.85**
595	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	0.00	11,137,610.08	98,201,459.43	40,851.20	1,597,846.07	273,713,182.93	0.00	0.00	384,690,949.71		384,690,949.71		**384,690,949.71**
596	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	0.00	7,045,029.97	287,767,235.54	-2,746.78	56,034,054.19	0.00	0.00	0.00	350,843,572.92		350,843,572.92		**350,843,572.92**
597	517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	0.00	-112,503,082.92	6,346.51	-80,517.02	137,143,858.79	7,046,616.31	0.00	0.00	31,613,221.67		31,613,221.67		31,613,221.67

598	517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	0.00	80,219,288.30	1,789,059.47	1,967,855.49	2,287,026.97	0.00	0.00	0.00	86,263,230.23		86,263,230.23		**86,263,230.23**
599	517018020	FEDERAL POLYTECHNIC BALI	0.00	0.00	0.00	0.00	2,182,395.09	56,459,333.85	-627.17	0.00	0.00	0.00	0.00	58,641,101.77		58,641,101.77		**58,641,101.77**
600	517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	0.00	44,525,905.20	164,304.52	8,551.56	0.00	0.00	0.00	0.00	44,698,761.28		44,698,761.28		**44,698,761.28**
601	517018022	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	0.00	12,000.00	61,040,362.68	34,911.49	0.00	0.00	0.00	0.00	61,087,274.17		61,087,274.17		**61,087,274.17**
602	517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	0.00	15,145,600.98	41,007.34	2,203.79	1,048,450.70	33,298,447.35	0.00	0.00	49,535,710.16		49,535,710.16		**49,535,710.16**
603	517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	0.00	1,343,694.90	5,287,280.12	588.88	0.00	0.00	0.00	0.00	6,631,563.90		6,631,563.90		**6,631,563.90**
604	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	0.00	0.00	83,638,911.24	45,332,797.61	7,465.73	36,698,514.27	470,413,965.63	0.00	0.00	636,091,654.48		636,091,654.48		**636,091,654.48**
605	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	0.00	0.00	11,927,112.79	437,027.00	-9,307.39	0.00	0.00	0.00	0.00	12,354,832.40		12,354,832.40		**12,354,832.40**
606	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	0.00	0.00	33,566,747.75	5,300,719.83	813,216.75	0.00	0.00	0.00	0.00	39,680,684.33		39,680,684.33		**39,680,684.33**
607	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	0.00	22,944,757.70	3,447,301.67	61,443.80	0.00	0.00	0.00	0.00	26,453,503.17		26,453,503.17		**26,453,503.17**
608	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	0.00	55,649,413.45	31,000.00	3,296.57	1,122,853.74	104,289,837.57	0.00	0.00	161,096,401.33		161,096,401.33		161,096,401.33
609	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	0.00	32,446,800.28	26,669.04	-17,513.13	46,087,819.72	368,506,383.92	0.00	0.00	447,050,159.83		447,050,159.83		**447,050,159.83**
610	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	0.00	11,292,169.46	1,959.51	-4,183.08	0.00	0.00	0.00	0.00	11,289,945.89		11,289,945.89		**11,289,945.89**
611	517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	0.00	110,441,434.19	941,969.87	20,086.66	275,143,197.07	1,125,887,870.13	0.00	0.00	1,512,434,557.92		1,512,434,557.92		**1,512,434,557.92**
612	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	0.00	4,137,675.16	10,479.21	-1,278.37	17,262,880.80	220,376,796.63	0.00	0.00	241,786,553.43		241,786,553.43		**241,786,553.43**
613	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	0.00	1,232,732.31	26,910.09	965,938.68	0.00	0.00	0.00	0.00	2,225,581.08		2,225,581.08		**2,225,581.08**

614	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	0.00	251,175,862.02	3,728,537.40	-23,887.12	1,241,467.68	621,793,729.07	0.00	0.00	877,915,709.05		877,915,709.05		**877,915,709.05**
615	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	0.00	192,913,931.89	0.00	-14,297.50	2,467,804.68	170,797,435.91	0.00	0.00	366,164,874.98		366,164,874.98		**366,164,874.98**
616	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	0.00	2,630,186.21	0.00	-75,011.10	0.00	0.00	0.00	0.00	2,555,175.11		2,555,175.11		**2,555,175.11**
617	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	0.00	0.00	0.00	44,635,153.18	65,589.12	2,419.66	24,447,609.08	290,040,252.32	0.00	0.00	359,191,023.36		359,191,023.36		**359,191,023.36**
618	517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	0.00	137,588,992.03	1,582.85	138,117.17	0.00	0.00	0.00	0.00	137,728,692.05		137,728,692.05		**137,728,692.05**
619	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	0.00	3,751,759.52	764.81	15,843.11	2,000,000.00	292,755,816.46	0.00	0.00	298,524,183.90		298,524,183.90		**298,524,183.90**
620	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	0.00	21,194,362.21	2,712,300.91	103,065.36	39,268,871.00	263,630,915.00	0.00	0.00	326,909,514.48		326,909,514.48		**326,909,514.48**
621	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	0.00	154,091.91	11,274.02	14,426.65	0.00	0.00	0.00	0.00	179,792.58		179,792.58		**179,792.58**
622	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	0.00	8,326,544.24	33.96	51,324.21	42,739.48	231,217,053.09	0.00	0.00	239,637,694.98		239,637,694.98		**239,637,694.98**
623	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	0.00	6,342,237.42	33.50	-349.27	0.00	0.00	0.00	0.00	6,341,921.65		6,341,921.65		**6,341,921.65**
624	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	0.00	9,967.81	100.85	-4,354.41	0.00	0.00	0.00	0.00	5,714.25		5,714.25		**5,714.25**
625	517019021	ALVAN IKOKU COLLEGE OF EDUCATION , OWERRI	0.00	0.00	0.00	0.00	43,403,408.57	36,230.79	-2,819.76	406,955.02	201,753,394.22	0.00	0.00	245,597,168.84		245,597,168.84		**245,597,168.84**
626	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	0.00	22,171,694.81	21,360,040.64	-7,703.99	582,188,025.13	812,681,498.79	0.00	0.00	1,438,393,555.38		1,438,393,555.38		**1,438,393,555.38**
627	517021001	UNIVERSITY OF IBADAN	0.00	0.00	0.00	0.00	60,245,067.70	900,231,578.02	-2,287.08	0.00	0.00	0.00	0.00	960,474,358.64		960,474,358.64		**960,474,358.64**
628	517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	0.00	80,688,529.73	816,281,865.78	53,843,003.47	0.00	0.00	0.00	0.00	950,813,398.98		950,813,398.98		**950,813,398.98**
629	517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	0.00	124,569,414.88	970,088,885.32	2,294,617.13	-147,210,850.94	368,506,986.92	0.00	0.00	1,318,249,053.31		1,318,249,053.31		**1,318,249,053.31**
630	517021004	AHMADU BELLO UNIVERSITY , ZARIA	0.00	0.00	0.00	0.00	112,903,080.37	794,609,977.64	-21,944.04	-208,419,063.27	-451,376,440.39	0.00	0.00	247,695,610.31		247,695,610.31		**247,695,610.31**

631	517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	0.00	10,626,163.73	382,647,764.87	3,032,297.62	1,150,761,736.21	3,170,427,925.07	0.00	0.00	4,717,495,887.50		4,717,495,887.50		**4,717,495,887.50**
632	517021006	UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	8,783,094.82	301,992,092.87	420,858.75	47,779,053.00	9,944,042,541.68	0.00	0.00	10,303,017,641.12		10,303,017,641.12		**10,303,017,641.12**
633	517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	0.00	5,180,127.90	763,825,327.91	48,682.09	309,102,860.82	492,772,040.91	0.00	0.00	1,570,929,039.63		1,570,929,039.63		**1,570,929,039.63**
634	517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	0.00	2,615,889.30	407,174,764.21	-4,582.90	0.00	0.00	0.00	0.00	409,786,070.61		409,786,070.61		**409,786,070.61**
635	517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	39,536,524.42	697,612,777.52	968.42	1,488,400,527.46	2,741,450,046.75	0.00	0.00	4,967,000,844.57		4,967,000,844.57		**4,967,000,844.57**
636	517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	0.00	1,085,918,004.19	269,769,102.50	-9,068.27	311,208,006.60	1,024,990,394.57	912,407,762.09	0.00	3,604,284,201.68		3,604,284,201.68		**3,604,284,201.68**
637	517021014	UNIVERSITY OF PORT HARCOURT	0.00	0.00	0.00	0.00	5,732,663.56	362,044,053.21	2,864.72	0.00	0.00	0.00	0.00	367,779,581.49		367,779,581.49		**367,779,581.49**
638	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	0.00	289,356.65	234,690,125.68	145,114.58	0.00	0.00	0.00	0.00	235,124,596.91		235,124,596.91		**235,124,596.91**
639	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	0.00	395,373,402.19	489,903,581.54	378,561.49	63,644,355.56	-394,662,824.23	0.00	0.00	554,637,076.55		554,637,076.55		**554,637,076.55**
640	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	0.00	65,608,949.21	452,383,995.28	11,441.14	0.00	0.00	0.00	0.00	518,004,385.63		518,004,385.63		**518,004,385.63**
641	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	0.00	70,614,642.46	154,781,308.42	16,544,406.80	0.00	0.00	0.00	0.00	241,940,357.68		241,940,357.68		**241,940,357.68**
642	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	0.00	9,787,328.99	225,120,915.24	130,119.25	383,334,897.81	623,784,094.09	0.00	0.00	1,242,157,355.38		1,242,157,355.38		**1,242,157,355.38**
643	517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	0.00	6,952,687.64	672,148,873.10	-3,112.50	401,759,880.60	0.00	0.00	0.00	1,080,858,328.84		1,080,858,328.84		**1,080,858,328.84**
644	517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	0.00	276,327,741.88	158,330,012.95	135,980.50	77,972,907.83	15,423,564.69	0.00	0.00	528,190,207.85		528,190,207.85		**528,190,207.85**
645	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	39,304,312.16	934,458,983.47	-9,941.77	124,247,677.10	1,450,739,973.03	0.00	0.00	2,548,741,003.99		2,548,741,003.99		**2,548,741,003.99**
646	517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	0.00	52,293,523.56	739,103,246.39	2,274,757.01	675,408,515.27	-532,178,469.73	0.00	0.00	936,901,572.50		936,901,572.50		**936,901,572.50**
647	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	0.00	0.00	0.00	12,810,921.46	334,841,886.76	3,188,859.12	0.00	0.00	0.00	0.00	350,841,667.34		350,841,667.34		**350,841,667.34**
648	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	0.00	31,780,768.59	1,435,504.50	-19,477.67	0.00	0.00	0.00	0.00	33,196,795.42		33,196,795.42		**33,196,795.42**

649	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	0.00	0.00	0.00	31,407,198.90	7,310,350.32	-6,339.20	0.00	0.00	0.00	0.00	38,711,210.02		38,711,210.02		**38,711,210.02**
650	517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	0.00	0.00	5,959,074.65	14,229,592.20	172,027.25	0.00	0.00	0.00	0.00	20,360,694.10		20,360,694.10		**20,360,694.10**
651	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGE S	0.00	0.00	0.00	0.00	7,944,889.89	6,452,724.74	-9,671.64	413,532.98	0.00	0.00	0.00	14,801,475.97		14,801,475.97		**14,801,475.97**
652	517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	0.00	0.00	67,151,258.34	140,803,375.76	4,393.30	27,297,548.39	1,262,659,117.26	0.00	0.00	1,497,915,693.05		1,497,915,693.05		**1,497,915,693.05**
653	517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	0.00	0.00	237,001,377.41	-6,773.16	-219,253,581.33	50,219,318.12	0.00	0.00	67,960,341.04		67,960,341.04		**67,960,341.04**
654	517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	0.00	14,522,226.88	135,391,668.76	-9,341.22	171,793,980.49	295,358,773.38	0.00	0.00	617,057,308.29		617,057,308.29		**617,057,308.29**
655	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	0.00	0.00	0.00	0.00	54,324,877.41	6,574,848,878.32	1,177,947.26	1,519,803.70	451,832,512.47	0.00	0.00	7,083,704,019.16		7,083,704,019.16		**7,083,704,019.16**
656	517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	0.00	37,893,510.21	73,861,538.98	-14,239.05	0.00	0.00	0.00	0.00	111,740,810.14		111,740,810.14		**111,740,810.14**
657	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	0.00	20,737,360.20	193,451,042.13	818,702.93	6,749,314.55	1,602,804,174.08	0.00	0.00	1,824,560,593.89		1,824,560,593.89		**1,824,560,593.89**
658	517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	0.00	33,813,198.24	132,380,155.64	103,925.23	16,663,306.87	654,304,909.01	1,068,333.33	0.00	838,333,828.32		838,333,828.32		**838,333,828.32**
659	517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	0.00	34,643,303.13	63,931,396.34	-18,241.31	-220,299,499.22	288,671,125.37	0.00	0.00	166,928,084.31		166,928,084.31		**166,928,084.31**
660	517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	0.00	673,548,846.86	275,352,901.01	19,740.35	-9,943,218.86	244,295,858.50	0.00	0.00	1,183,274,127.86		1,183,274,127.86		**1,183,274,127.86**
661	517021038	FEDERAL UNIVERSITY OF BERNIN KEBBI	0.00	0.00	0.00	0.00	19,568,849.10	116,373,697.42	476.88	77,693,549.46	865,300,260.06	0.00	0.00	1,078,936,832.92		1,078,936,832.92		**1,078,936,832.92**
662	517021039	FEDERAL UNIVERSITY OF GASHUA	0.00	0.00	0.00	0.00	33,876,021.81	75,548,615.35	-11,184.41	0.00	0.00	0.00	0.00	109,413,452.75		109,413,452.75		**109,413,452.75**
663	517021040	FEDERAL UNIVERSITY OF GUSAU	0.00	0.00	0.00	0.00	8,209,130.13	159,845,709.11	-3,631.30	0.00	0.00	0.00	0.00	168,051,207.94		168,051,207.94		**168,051,207.94**
664	517021042	NIGERIA MARITIME UNIVERSITY , OKERENKO KO	0.00	0.00	0.00	0.00	102,861,759.55	65,385.51	3,951,300.95	1,903,848.15	1,788,800.00	0.00	0.00	110,571,094.16		110,571,094.16		**110,571,094.16**
665	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	0.00	0.00	0.00	0.00	25,793,917.22	0.00	0.14	0.00	0.00	0.00	0.00	25,793,917.36		25,793,917.36		**25,793,917.36**

666	517021044	NIGERIAN ARMY UNIVERSITY BIU	0.00	0.00	0.00	0.00	309,174,885.13	6,737.72	4,431,769.83	130,921,754.19	0.00	0.00	0.00	444,535,146.87		444,535,146.87		**444,535,146.87**
667	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00	0.00	51,239,523.59	45,076,172.97	-7,980.90	-7,128,912.27	0.00	0.00	0.00	89,178,803.39		89,178,803.39		**89,178,803.39**
668	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	0.00	0.00	0.00	3,550.05	68,679,756.79	-21,637.16	0.00	0.00	0.00	0.00	68,661,669.68		68,661,669.68		**68,661,669.68**
669	517024001	NATIONAL OPEN UNIVERSITY	0.00	0.00	0.00	0.00	250,467,746.60	512,172,940.50	42,994.22	0.00	0.00	0.00	0.00	762,683,681.32		762,683,681.32		**762,683,681.32**
670	517026001	F.S.C. SOKOTO	0.00	0.00	0.00	0.00	983,330.73	3,512,588.91	-9,272.70	0.00	0.00	0.00	0.00	4,486,646.94		4,486,646.94		**4,486,646.94**
671	517026002	FGC AZARE	0.00	0.00	0.00	0.00	40,725,664.37	8,522,704.75	1,915,764.00	0.00	0.00	0.00	0.00	51,164,133.12		51,164,133.12		**51,164,133.12**
672	517026003	FGC BUNI-YADI	0.00	0.00	0.00	0.00	25,220,981.84	0.00	30,630.35	1,281,023.00	0.00	0.00	0.00	26,532,635.19		26,532,635.19		**26,532,635.19**
673	517026004	FGC BIRIN YAURI	0.00	0.00	0.00	0.00	12,486.46	0.00	21,166.85	0.00	0.00	0.00	0.00	33,653.31		33,653.31		**33,653.31**
674	517026005	FGC DAURA	0.00	0.00	0.00	0.00	8,051,700.78	4,984,258.62	606,241.05	255,029.84	0.00	0.00	0.00	13,897,230.29		13,897,230.29		**13,897,230.29**
675	517026006	FGC GANYE	0.00	0.00	0.00	0.00	6,938,824.09	95,015.36	-5,142.80	0.00	0.00	0.00	0.00	7,028,696.65		7,028,696.65		**7,028,696.65**
676	517026007	FGC GARKI	0.00	0.00	0.00	0.00	16,479,892.13	14,154,821.76	44,889.68	940,169.66	0.00	0.00	0.00	31,619,773.23		31,619,773.23		**31,619,773.23**
677	517026008	FGC IJANIKIN	0.00	0.00	0.00	0.00	7,870,770.88	0.99	221,862.10	2,364,563.00	0.00	0.00	0.00	10,457,196.97		10,457,196.97		**10,457,196.97**
678	517026009	FGC IKET NISE	0.00	0.00	0.00	0.00	12,775,124.48	3,454,075.23	62,352.15	50,136.11	0.00	0.00	0.00	16,341,687.97		16,341,687.97		**16,341,687.97**
679	517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	0.00	125,242.48	4,536,837.43	8,408.13	2,606,006.00	0.00	0.00	0.00	7,276,494.04		7,276,494.04		**7,276,494.04**
680	517026011	FGC IKOM	0.00	0.00	0.00	0.00	8,306,841.81	0.99	51,330.35	77,524.54	0.00	0.00	0.00	8,435,697.69		8,435,697.69		**8,435,697.69**
681	517026012	FGC IKOT EKPENE	0.00	0.00	0.00	0.00	4,012,153.45	5,849,599.34	-9,888.13	17,457,823.07	0.00	0.00	0.00	27,309,687.73		27,309,687.73		**27,309,687.73**
682	517026013	FGC IKURIN	0.00	0.00	0.00	0.00	52,812,782.73	4,226,203.47	156,286.25	0.00	0.00	0.00	0.00	57,195,272.45		57,195,272.45		**57,195,272.45**
683	517026014	FGC JOS	0.00	0.00	0.00	0.00	35,602,728.55	1.00	127,755.80	0.00	0.00	0.00	0.00	35,730,485.35		35,730,485.35		**35,730,485.35**
684	517026015	FGC KADUNA	0.00	0.00	0.00	0.00	12,563,840.29	0.22	68,835.05	350,973.36	0.00	0.00	0.00	12,983,648.92		12,983,648.92		**12,983,648.92**
685	517026016	FGC KANO	0.00	0.00	0.00	0.00	74,442.16	1,874,532.95	-2,310.44	0.00	0.00	0.00	0.00	1,946,664.67		1,946,664.67		**1,946,664.67**

686	517026017	FGC KEFFI	0.00	0.00	0.00	0.00	5,508,561.52	23,770,368.50	22,593,957.29	-17,785,879.15	0.00	0.00	0.00	34,087,008.16		34,087,008.16		**34,087,008.16**
687	517026018	FGC KIYAWA	0.00	0.00	0.00	0.00	2,310,141.71	168,034.41	284,746.83	140,000.00	0.00	0.00	0.00	2,902,922.95		2,902,922.95		2,902,922.95
688	517026019	FGC KWALI	0.00	0.00	0.00	0.00	20,778,265.09	1,926,625.08	258,295.25	0.00	0.00	0.00	0.00	22,963,185.42		22,963,185.42		**22,963,185.42**
689	517026020	FGC MAIDUGURI	0.00	0.00	0.00	0.00	6,881,192.20	1,040,741.27	187,753.90	31,136,079.47	0.00	0.00	0.00	39,245,766.84		39,245,766.84		**39,245,766.84**
690	517026021	FGC MINJIBIR	0.00	0.00	0.00	0.00	60,560,964.41	729,153.67	-2,554.15	-101,937.15	0.00	0.00	0.00	61,185,626.78		61,185,626.78		**61,185,626.78**
691	517026022	FGC MINNA	0.00	0.00	0.00	0.00	40,293,958.76	659,999.12	1,037.00	0.00	0.00	0.00	0.00	40,954,994.88		40,954,994.88		**40,954,994.88**
692	517026023	FGC ODIKOLOGUNA	0.00	0.00	0.00	0.00	16,854,532.88	220,179.17	127,073.26	7,011.77	0.00	0.00	0.00	17,208,797.08		17,208,797.08		**17,208,797.08**
693	517026024	FGC ODOGBOLU	0.00	0.00	0.00	0.00	18,947,685.27	1.31	2,898.75	0.00	0.00	0.00	0.00	18,950,585.33		18,950,585.33		**18,950,585.33**
694	517026025	FGC OGBOMOSHMO	0.00	0.00	0.00	0.00	6,035,137.66	1.00	288,445.35	0.00	0.00	0.00	0.00	6,323,584.01		6,323,584.01		**6,323,584.01**
695	517026026	FGC OGOJA	0.00	0.00	0.00	0.00	39,101,921.88	0.00	645,187.45	956,631.06	0.00	0.00	0.00	40,703,740.39		40,703,740.39		**40,703,740.39**
696	517026027	FGC OHAFIA	0.00	0.00	0.00	0.00	254,721.34	1,171.22	-3,632.50	2,384,165.84	66,794,388.64	0.00	0.00	69,430,814.54		69,430,814.54		69,430,814.54
697	517026028	FGC OKIGWE	0.00	0.00	0.00	0.00	46,277,244.87	0.55	461,579.18	0.00	0.00	0.00	0.00	46,738,824.60		46,738,824.60		**46,738,824.60**
698	517026029	FGC OKPOSI	0.00	0.00	0.00	0.00	36,198,033.11	0.38	1,082,875.80	4,091,908.49	0.00	0.00	0.00	41,372,817.78		41,372,817.78		**41,372,817.78**
699	517026030	FGC ONITSHA	0.00	0.00	0.00	0.00	24,339,126.42	5.00	-3,948.55	0.00	0.00	0.00	0.00	24,335,182.87		24,335,182.87		**24,335,182.87**
700	517026031	FGC PORT HARCOURT	0.00	0.00	0.00	0.00	9,960,006.47	2.00	97,270.00	-8,167,248.97	0.00	0.00	0.00	1,890,029.50		1,890,029.50		**1,890,029.50**
701	517026032	FGC POTISKUM	0.00	0.00	0.00	0.00	10,471,265.64	299,999.96	43,354.75	-5,371,449.00	0.00	0.00	0.00	5,443,171.35		5,443,171.35		**5,443,171.35**
702	517026033	FGC RUBBOCHI	0.00	0.00	0.00	0.00	4,811,386.80	0.82	598.25	-15,542.00	0.00	0.00	0.00	4,796,443.87		4,796,443.87		**4,796,443.87**
703	517026034	FGC SOKOTO	0.00	0.00	0.00	0.00	38,195,343.53	0.92	-6,242.33	0.00	0.00	0.00	0.00	38,189,102.12		38,189,102.12		**38,189,102.12**
704	517026035	FGC UGWOLAWO	0.00	0.00	0.00	0.00	40,073,166.02	1.79	-1,934.80	0.00	0.00	0.00	0.00	40,071,233.01		40,071,233.01		**40,071,233.01**
705	517026036	FGC WARRI	0.00	0.00	0.00	0.00	25,032,007.98	360,378.03	12,186.51	783,720.13	0.00	0.00	0.00	26,188,292.65		26,188,292.65		**26,188,292.65**
706	517026037	FGC ZARIA	0.00	0.00	0.00	0.00	36,381,271.54	3.99	12,633.14	0.00	0.00	0.00	0.00	36,393,908.67		36,393,908.67		**36,393,908.67**
707	517026038	FGC, BILLIRI	0.00	0.00	0.00	0.00	22,521,680.57	1.03	8,141.78	75,147.96	0.00	0.00	0.00	22,604,971.34		22,604,971.34		**22,604,971.34**

708	517026039	FGC, IDO-ANI	0.00	0.00	0.00	0.00	4,398,410.23	7,421,413.90	1,700,642.15	0.00	0.00	0.00	0.00	13,520,466.28		13,520,466.28		**13,520,466.28**
709	517026040	FGC, IKOLE	0.00	0.00	0.00	0.00	44,769,320.49	5,224,275.87	3,389.17	0.00	0.00	0.00	0.00	49,996,985.53		49,996,985.53		**49,996,985.53**
710	517026041	FGGC ABAJI	0.00	0.00	0.00	0.00	129,938.75	2.70	221,682.05	4,166,553.58	0.00	0.00	0.00	4,518,177.08		4,518,177.08		**4,518,177.08**
711	517026043	FGGC AKURE	0.00	0.00	0.00	0.00	6,832,821.37	0.55	4,812.55	0.00	0.00	0.00	0.00	6,837,634.47		6,837,634.47		**6,837,634.47**
712	517026044	FGGC ANKA	0.00	0.00	0.00	0.00	22,242,928.75	0.99	52,127.97	87,494.17	0.00	0.00	0.00	22,382,551.88		22,382,551.88		**22,382,551.88**
713	517026045	FGGC BAJOGA	0.00	0.00	0.00	0.00	10,412,019.40	0.00	21,776.65	-865,505.67	0.00	0.00	0.00	9,568,290.38		9,568,290.38		**9,568,290.38**
714	517026046	FGGC BAKORI	0.00	0.00	0.00	0.00	13,190,657.93	6,430,541.87	-3,204.45	0.00	0.00	0.00	0.00	19,617,995.35		19,617,995.35		**19,617,995.35**
715	517026047	FGGC BAUCHI	0.00	0.00	0.00	0.00	39,776,200.48	0.07	56,597.53	1,451,141.99	0.00	0.00	0.00	41,283,940.07		41,283,940.07		**41,283,940.07**
716	517026048	FGGC BENIN	0.00	0.00	0.00	0.00	34,734,214.19	556,451.48	20,670.45	-3,983,602.17	0.00	0.00	0.00	31,327,733.95		31,327,733.95		**31,327,733.95**
717	517026049	FGGC BIDA	0.00	0.00	0.00	0.00	21,521,520.04	1.13	-1,835.54	0.00	225,596.85	0.00	0.00	21,745,282.48		21,745,282.48		**21,745,282.48**
718	517026050	FGGC BWARI	0.00	0.00	0.00	0.00	32,398,232.27	719,999.92	100,238.23	267,547.00	0.00	0.00	0.00	33,486,017.42		33,486,017.42		**33,486,017.42**
719	517026051	FGGC CALABAR	0.00	0.00	0.00	0.00	48,008,199.52	0.37	166,984.91	212,683.32	0.00	0.00	0.00	48,387,868.12		48,387,868.12		**48,387,868.12**
720	517026052	FGGC EFON ALAYE	0.00	0.00	0.00	0.00	35,476,972.52	726,819.49	1,472.55	0.00	0.00	0.00	0.00	36,205,264.56		36,205,264.56		**36,205,264.56**
721	517026053	FGGC EFON IMNRINGI	0.00	0.00	0.00	0.00	34,734,214.19	556,451.48	20,670.45	-3,983,602.17	0.00	0.00	0.00	31,327,733.95		31,327,733.95		**31,327,733.95**
722	517026054	FGGC ENUGU	0.00	0.00	0.00	0.00	7,942,558.37	0.49	693,550.00	0.00	0.00	0.00	0.00	8,636,108.86		8,636,108.86		**8,636,108.86**
723	517026055	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	0.00	8,885,844.20	0.11	-6,127.50	-1,485.75	0.00	0.00	0.00	8,878,231.06		8,878,231.06		**8,878,231.06**
724	517026056	FGGC GBOKO	0.00	0.00	0.00	0.00	30,078,572.02	1.82	374,788.70	0.00	0.00	0.00	0.00	30,453,362.54		30,453,362.54		**30,453,362.54**
725	517026057	FGGC GUSAU	0.00	0.00	0.00	0.00	40,434,415.40	1,207,164.20	42,596.17	0.00	0.00	0.00	0.00	41,684,175.77		41,684,175.77		**41,684,175.77**
726	517026058	FGGC GWANDU	0.00	0.00	0.00	0.00	36,743,676.39	0.00	67,160.65	0.00	0.00	0.00	0.00	36,810,837.04		36,810,837.04		**36,810,837.04**
727	517026059	FGGC IBILLO	0.00	0.00	0.00	0.00	10,187,205.35	0.00	-2,290.95	3,485.50	0.00	0.00	0.00	10,188,399.90		10,188,399.90		**10,188,399.90**
728	517026060	FGGC IBUSA	0.00	0.00	0.00	0.00	44,678,502.25	958,473.40	1,147.85	34,020.58	0.00	0.00	0.00	45,672,144.08		45,672,144.08		**45,672,144.08**
729	517026061	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	0.00	3,513,283.75	893,064.04	20,430.15	72,363.41	0.00	0.00	0.00	4,499,141.35		4,499,141.35		**4,499,141.35**

730	517026062	FGGC ILORIN	0.00	0.00	0.00	0.00	13,442,666.51	720,056.13	-357.53	0.00	0.00	0.00	0.00	14,162,365.11		14,162,365.11		**14,162,365.11**
731	517026063	FGGC IPETUMODU	0.00	0.00	0.00	0.00	63,725,716.50	150,001.68	23,779.20	97,916.00	0.00	0.00	0.00	63,997,413.38		63,997,413.38		**63,997,413.38**
732	517026064	FGGC JALINGO	0.00	0.00	0.00	0.00	30,390,914.37	5,837,670.76	1,918.40	0.00	0.00	0.00	0.00	36,230,503.53		36,230,503.53		**36,230,503.53**
733	517026065	FGGC KABBA	0.00	0.00	0.00	0.00	31,384,858.53	4,616,545.71	3,472.60	1,474,136.02	0.00	0.00	0.00	37,479,012.86		37,479,012.86		**37,479,012.86**
734	517026066	FGGC KAZAURE	0.00	0.00	0.00	0.00	224,883.30	9,622,078.00	17,685.25	0.00	0.00	0.00	0.00	9,864,646.55		9,864,646.55		**9,864,646.55**
735	517026067	FGGC KEANA	0.00	0.00	0.00	0.00	16,574,238.51	426,079.36	-152.76	0.00	0.00	0.00	0.00	17,000,165.11		17,000,165.11		**17,000,165.11**
736	517026068	FGGC LANGTANG	0.00	0.00	0.00	0.00	20,423,520.92	4,417,370.12	128,709.80	0.00	0.00	0.00	0.00	24,969,600.84		24,969,600.84		**24,969,600.84**
737	517026069	FGGC LEJJA	0.00	0.00	0.00	0.00	31,767,760.77	109,222.32	151,253.24	859,600.00	0.00	0.00	0.00	32,887,836.33		32,887,836.33		**32,887,836.33**
738	517026070	FGGC MONGUNO	0.00	0.00	0.00	0.00	1,677,618.59	1.06	11,751.04	0.00	0.00	0.00	0.00	1,689,370.69		1,689,370.69		**1,689,370.69**
739	517026071	FGGC NEW BUSA	0.00	0.00	0.00	0.00	9,033,916.25	4,437,738.82	5,686.05	80,755.00	0.00	0.00	0.00	13,558,096.12		13,558,096.12		**13,558,096.12**
740	517026072	FGGC OMU-ARAN	0.00	0.00	0.00	0.00	414,794.67	582,771.62	400,818.29	0.00	0.00	0.00	0.00	1,398,384.58		1,398,384.58		**1,398,384.58**
741	517026073	FGGC OWERRI	0.00	0.00	0.00	0.00	30,084,569.84	902,521.98	26,729.60	7,507,477.89	0.00	0.00	0.00	38,521,299.31		38,521,299.31		**38,521,299.31**
742	517026074	FGGC OYO	0.00	0.00	0.00	0.00	39,956,682.73	16,069,470.98	37,419.90	2,088,573.79	0.00	0.00	0.00	58,152,147.40		58,152,147.40		**58,152,147.40**
743	517026075	FGGC SHAGAMU	0.00	0.00	0.00	0.00	36,499,667.26	2.36	14,939.10	0.00	0.00	0.00	0.00	36,514,608.72		36,514,608.72		**36,514,608.72**
744	517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	0.00	0.00	65,149.36	917.79	0.00	0.00	0.00	0.00	66,067.15		66,067.15		**66,067.15**
745	517026077	FGGC UMUAHIA	0.00	0.00	0.00	0.00	18,963,674.67	3,144,689.11	5,336.45	3,139,556.49	0.00	0.00	0.00	25,253,256.72		25,253,256.72		**25,253,256.72**
746	517026078	FGGC WUKARI	0.00	0.00	0.00	0.00	3,513,669.78	10,835,453.05	29,434.90	0.00	0.00	0.00	0.00	14,378,557.73		14,378,557.73		**14,378,557.73**
747	517026079	FGGC, YOLA	0.00	0.00	0.00	0.00	3,101,350.00	2,533,459.36	28,884.50	-1,091,659.51	0.00	0.00	0.00	4,572,034.35		4,572,034.35		**4,572,034.35**
748	517026080	FSTC AHOADA	0.00	0.00	0.00	0.00	24,333,668.39	2,044,858.25	25,514.75	-15,697,056.83	0.00	0.00	0.00	10,706,984.56		10,706,984.56		**10,706,984.56**
749	517026081	FSTC AWKA	0.00	0.00	0.00	0.00	41,859,433.51	0.00	9,078.92	183.60	0.00	0.00	0.00	41,868,696.03		41,868,696.03		**41,868,696.03**
750	517026082	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	0.00	24,371,456.64	762,766.62	12,905.75	14,119,159.93	0.00	0.00	0.00	39,266,288.94		39,266,288.94		**39,266,288.94**
751	517026083	FSTC MICHIKA	0.00	0.00	0.00	0.00	1,940,486.73	0.68	-512.30	136,335.60	0.00	0.00	0.00	2,076,310.71		2,076,310.71		**2,076,310.71**
752	517026084	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	0.00	3,623,716.65	2,194,678.77	464,710.10	71,837.45	0.00	0.00	0.00	6,354,942.97		6,354,942.97		**6,354,942.97**
753	517026085	FSTC USI-EKITI	0.00	0.00	0.00	0.00	28,622,609.65	1.07	325.05	22,331.46	0.00	0.00	0.00	28,645,267.23		28,645,267.23		**28,645,267.23**

754	517026086	FTC IKARE	0.00	0.00	0.00	0.00	196,891.35	936.20	29,244.30	0.00	96,431.58	0.00	0.00	323,503.43		323,503.43		**323,503.43**
755	517026087	FTC ILESA	0.00	0.00	0.00	0.00	31,068,294.37	1.05	20,402.45	-814,481.08	0.00	0.00	0.00	30,274,216.79		30,274,216.79		**30,274,216.79**
756	517026088	FTC JALINGO	0.00	0.00	0.00	0.00	1,217,445.49	7,649,964.76	31,867.05	0.00	0.00	0.00	0.00	8,899,277.30		8,899,277.30		**8,899,277.30**
757	517026089	FTC KAFANCHAN	0.00	0.00	0.00	0.00	35,948,307.12	897,808.75	-3,032.55	797,286.34	0.00	0.00	0.00	37,640,369.66		37,640,369.66		**37,640,369.66**
758	517026090	FTC LASSA	0.00	0.00	0.00	0.00	6,188,924.26	0.00	-1,417.70	0.00	0.00	0.00	0.00	6,187,506.56		6,187,506.56		**6,187,506.56**
759	517026091	FTC OHANSO	0.00	0.00	0.00	0.00	8,661,995.95	2,550.44	446,172.45	0.00	0.00	0.00	0.00	9,110,718.84		9,110,718.84		**9,110,718.84**
760	517026092	FTC OROZO	0.00	0.00	0.00	0.00	26,675,141.57	0.02	460,361.01	11,135.50	0.00	0.00	0.00	27,146,638.10		27,146,638.10		**27,146,638.10**
761	517026093	FTC OTOBI	0.00	0.00	0.00	0.00	27,874,620.57	3,766,711.00	84,510.31	6,121.45	0.00	0.00	0.00	31,731,963.33		31,731,963.33		**31,731,963.33**
762	517026094	FTC OTUPKO	0.00	0.00	0.00	0.00	29,591,230.14	798,094.71	-2,276.10	366,902.50	0.00	0.00	0.00	30,753,951.25		30,753,951.25		**30,753,951.25**
763	517026095	FTC SHIRORO	0.00	0.00	0.00	0.00	18,022,795.59	10,867,413.53	-2,185.10	3,064,666.04	0.00	0.00	0.00	31,952,690.06		31,952,690.06		**31,952,690.06**
764	517026096	FTC UROMI	0.00	0.00	0.00	0.00	949,600.11	1,718,215.48	1,958.50	4,706,150.00	0.00	0.00	0.00	7,375,924.09		7,375,924.09		**7,375,924.09**
765	517026097	FTC UYO	0.00	0.00	0.00	0.00	44,356,624.59	12,055,909.00	-1,477.60	385,228.00	0.00	0.00	0.00	56,796,283.99		56,796,283.99		**56,796,283.99**
766	517026098	FTC YABA	0.00	0.00	0.00	0.00	35,061,802.13	1.93	-196.35	304,678.81	0.00	0.00	0.00	35,366,286.52		35,366,286.52		**35,366,286.52**
767	517026099	FTC ZURU	0.00	0.00	0.00	0.00	14,933.01	0.00	40,516.35	0.00	0.00	0.00	0.00	55,449.36		55,449.36		**55,449.36**
768	517026100	KING'S COLLEGE	0.00	0.00	0.00	0.00	28,539,514.26	1.57	556,949.50	4,106,023.42	0.00	0.00	0.00	33,202,488.75		33,202,488.75		**33,202,488.75**
769	517026101	QUEEN'S COLLEGE LAGOS	0.00	0.00	0.00	0.00	43,247,051.97	267,164.21	162,322.45	0.00	0.00	0.00	0.00	43,676,538.63		43,676,538.63		**43,676,538.63**
770	517026102	SULEJA ACADEMY	0.00	0.00	0.00	0.00	20,646,010.57	1.32	38,730.00	0.00	0.00	0.00	0.00	20,684,741.89		20,684,741.89		**20,684,741.89**
771	517026103	FSTC,DOMA	0.00	0.00	0.00	0.00	15,367,097.87	0.00	13,110.30	500.00	0.00	0.00	0.00	15,380,708.17		15,380,708.17		**15,380,708.17**
772	517026104	FSTC DAYI	0.00	0.00	0.00	0.00	20,956,697.90	2,242,758.77	229,519.15	0.00	0.00	0.00	0.00	23,428,975.82		23,428,975.82		**23,428,975.82**
773	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	5,936,227.27	1.98	37,913.09	0.00	0.00	0.00	0.00	5,974,142.34		5,974,142.34		**5,974,142.34**
774	517028001	UNESCO PARIS	0.00	0.00	0.00	0.00	0.00	0.00	48,156,576.50	0.00	0.00	0.00	0.00	48,156,576.50		48,156,576.50		**48,156,576.50**
775	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	0.00	215,822,713.49	18,521,772.39	-2,420.31	-195,300,222.36	0.00	0.00	0.00	39,041,843.21		39,041,843.21		**39,041,843.21**

776	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	0.00	96,194,322.01	0.94	-36,559.97	0.00	0.00	0.00	0.00	96,157,762.98		96,157,762.98		**96,157,762.98**
777	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	0.00	0.00	0.00	13,934,571,061.06	3,145,299.15	675,598,763.73	0.00	0.00	0.00	0.00	14,613,315,123.94		14,613,315,123.94		**14,613,315,123.94**
778	521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	0.00	117,191,353.60	0.00	0.00	0.00	0.00	0.00	0.00	117,191,353.60		117,191,353.60		**117,191,353.60**
779	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	1,947,272,916.81	71,099,012.10	3,773,415.55	0.00	0.00	0.00	0.00	2,022,145,344.46		2,022,145,344.46		**2,022,145,344.46**
780	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	0.00	10,002,058.08	2,467,493.19	1,381.65	0.00	0.00	0.00	0.00	12,470,932.92		12,470,932.92		**12,470,932.92**
781	521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	13,067,694.51	6,206,112.23	2,161.35	0.00	0.00	0.00	0.00	19,275,968.09		19,275,968.09		**19,275,968.09**
782	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	0.00	0.00	0.00	37,605,762.08	0.45	1,414.26	0.00	0.00	0.00	0.00	37,607,176.79		37,607,176.79		**37,607,176.79**
783	521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	0.00	0.00	2,980,000.00	1,920,282.83	492.64	2,561,389.75	0.00	0.00	0.00	7,462,165.22		7,462,165.22		**7,462,165.22**
784	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	0.00	0.00	6,118,208.50	3,489,510.30	271.65	0.00	0.00	0.00	0.00	9,607,990.45		9,607,990.45		**9,607,990.45**
785	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	8,727,111.63	3,649,591.40	1,471,609.05	0.00	0.00	0.00	0.00	13,848,312.08		13,848,312.08		**13,848,312.08**
786	521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	0.00	39,006,624.05	1.60	2,610,050.95	0.00	0.00	0.00	0.00	41,616,676.60		41,616,676.60		**41,616,676.60**
787	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	0.00	0.00	16,610,824.60	262,540.08	10,833.35	0.00	0.00	0.00	0.00	16,884,198.03		16,884,198.03		**16,884,198.03**
788	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	15,000,000.00	22,652,888.78	62,879.37	0.00	0.00	0.00	0.00	37,715,768.15		37,715,768.15		**37,715,768.15**
789	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	2,000,446,347.44	386.37	1,293,363.27	0.00	0.00	0.00	0.00	2,001,740,097.08		2,001,740,097.08		**2,001,740,097.08**
790	521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	0.00	2,900,000.08	0.00	6,520.00	0.00	0.00	0.00	0.00	2,906,520.08		2,906,520.08		**2,906,520.08**

791	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	0.00	0.00	0.00	4,860,071.85	107,085,621.58	-3,262.65	0.00	0.00	0.00	0.00	111,942,430.78		111,942,430.78		**111,942,430.78**
792	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	0.00	0.00	0.00	15,125,910.19	0.00	10,523.68	-337,189.55	0.00	0.00	0.00	14,799,244.32		14,799,244.32		**14,799,244.32**
793	521018001	NURSE TUTOR TRAINING - ENUGU	0.00	0.00	0.00	0.00	10,315,501.94	139,450.14	95.45	0.00	0.00	0.00	0.00	10,455,047.53		10,455,047.53		**10,455,047.53**
794	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	0.00	22,625.59	3,617,348.56	2,167.45	0.00	0.00	0.00	0.00	3,642,141.60		3,642,141.60		**3,642,141.60**
795	521020001	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	0.00	7,026,209.99	247,808.13	13,364.15	0.00	0.00	0.00	0.00	7,287,382.27		7,287,382.27		**7,287,382.27**
796	521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	0.00	18,733,077.33	0.00	11,445.00	11,445.00	0.00	0.00	0.00	18,755,967.33		18,755,967.33		**18,755,967.33**
797	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	0.00	0.00	99,696,175.01	6,892,191.05	6,892,191.05	0.00	0.00	0.00	0.00	113,480,557.11		113,480,557.11		**113,480,557.11**
798	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	0.00	0.00	0.00	28,540,366.68	0.00	10,110.85	0.00	0.00	0.00	0.00	28,550,477.53		28,550,477.53		**28,550,477.53**
799	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	0.00	0.00	0.00	10,935,000.00	0.00	19,469.15	0.00	0.00	0.00	0.00	10,954,469.15		10,954,469.15		**10,954,469.15**
800	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	0.00	30,923,353.95	0.00	9,472.50	3,995,103.75	0.00	0.00	0.00	34,927,930.20		34,927,930.20		**34,927,930.20**
801	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	0.00	309,666,421.41	2.00	-47,730.00	5,274.60	105,023,153.72	0.00	0.00	414,647,121.73		414,647,121.73		**414,647,121.73**
802	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	652,587,345.49	181,699,797.03	-77,813.93	0.00	0.00	0.00	0.00	834,209,328.59		834,209,328.59		**834,209,328.59**
803	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	120,708,546.11	101,063,547.37	2,342,527.21	0.00	0.00	0.00	0.00	224,114,620.69		224,114,620.69		**224,114,620.69**
804	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	0.00	0.00	-16,809,631.52	85,010,458.70	-115,963.61	-63,261,952.58	0.00	0.00	0.00	4,822,910.99		4,822,910.99		**4,822,910.99**
805	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	0.00	78,243,820.67	23,544,239.67	0.00	439,993,455.67	0.00	0.00	0.00	541,781,516.01		541,781,516.01		**541,781,516.01**
806	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	945,192,259.80	430,544,732.99	332,261.97	87,133,487.65	0.00	0.00	0.00	1,463,202,742.41		1,463,202,742.41		**1,463,202,742.41**

807	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	0.00	0.00	0.00	609,259,162.26	725,165,853.80	-560.92	0.00	0.00	0.00	0.00	1,334,424,455.14		1,334,424,455.14		**1,334,424,455.14**
808	521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	503,076,379.73	83,872,732.38	136,759.51	-661,494.91	4,366,273.63	0.00	0.00	590,790,650.34		590,790,650.34		**590,790,650.34**
809	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	0.00	487,884,093.52	353,320,215.40	613,426.38	33,462,912.00	0.00	0.00	0.00	875,280,647.30		875,280,647.30		**875,280,647.30**
810	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	0.00	1,067,369,763.78	487,026,986.07	-17,745.51	32,589,652.00	0.00	0.00	0.00	1,586,968,656.34		1,586,968,656.34		**1,586,968,656.34**
811	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	837,475,917.15	1,241,479.01	-58,475.17	0.00	0.00	0.00	0.00	838,658,920.99		838,658,920.99		**838,658,920.99**
812	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	0.00	513,937,292.46	244,537,088.32	-54,371.14	0.00	0.00	0.00	0.00	758,420,009.64		758,420,009.64		**758,420,009.64**
813	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	0.00	310,624,770.57	346,232.24	149,305.21	30,949,213.00	0.00	0.00	0.00	342,069,521.02		342,069,521.02		**342,069,521.02**
814	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	0.00	55,446,362.46	31,698,618.30	-143,498.00	5,115,842.15	0.00	0.00	0.00	92,117,324.91		92,117,324.91		**92,117,324.91**
815	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0.00	0.00	0.00	0.00	445,984,607.38	14,347,986.83	13,031.41	97,367,848.01	0.00	0.00	0.00	557,713,473.63		557,713,473.63		**557,713,473.63**
816	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	0.00	0.00	0.00	0.00	503,076,379.73	83,872,732.38	136,759.51	-661,494.91	4,366,273.63	0.00	0.00	590,790,650.34		590,790,650.34		**590,790,650.34**
817	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	0.00	0.00	0.00	0.00	66,171,169.19	107,951,834.82	1,030,671.86	0.00	0.00	0.00	0.00	175,153,675.87		175,153,675.87		**175,153,675.87**
818	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	0.00	0.00	0.00	0.00	469,776,847.22	39,583,038.11	-54,883.50	0.00	0.00	0.00	0.00	509,305,001.83		509,305,001.83		**509,305,001.83**
819	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	0.00	0.00	0.00	471,672,755.68	606,703,884.67	604,233.75	0.00	0.00	0.00	0.00	1,078,980,874.10		1,078,980,874.10		**1,078,980,874.10**
820	521027003	FEDERAL MEDICAL CENTRE - ABUJA	0.00	0.00	0.00	0.00	12,840,742.68	98,500.91	448,459.54	214,633,714.60	0.00	0.00	0.00	228,021,417.73		228,021,417.73		**228,021,417.73**
821	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	501,997,018.36	42,872,207.15	-21,522.81	2,836,064.78	0.00	0.00	0.00	547,683,767.48		547,683,767.48		**547,683,767.48**
822	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	0.00	469,567,287.39	83,825,178.90	1,402,900.99	0.00	0.00	0.00	0.00	554,795,367.28		554,795,367.28		**554,795,367.28**
823	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	0.00	0.00	246,036,282.85	340,499.04	18,915.07	21,178,280.05	0.00	0.00	0.00	267,573,977.01		267,573,977.01		**267,573,977.01**
824	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	0.00	16,179,513.48	39,269,708.26	20,294.81	22,693,883.91	0.00	0.00	0.00	78,163,400.46		78,163,400.46		**78,163,400.46**

825	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	0.00	0.00	0.00	656,798,088.13	58,448,437.65	-9,568.67	0.00	0.00	0.00	0.00	715,236,957.11		715,236,957.11		**715,236,957.11**
826	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	0.00	26,510,513.25	73,241,246.05	-109,486.55	142,982,902.68	0.00	0.00	0.00	242,625,175.43		242,625,175.43		**242,625,175.43**
827	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	0.00	51,344,328.57	51,765,458.22	-3,547.50	218,659,983.66	0.00	0.00	0.00	321,766,222.95		321,766,222.95		**321,766,222.95**
828	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	0.00	0.00	47,308,000.00	5,501,625.03	0.00	0.00	0.00	0.00	0.00	52,809,625.03		52,809,625.03		**52,809,625.03**
829	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	0.00	0.00	0.00	473,044,548.66	3,579,321.91	178,453.34	124,243,766.64	0.00	0.00	0.00	601,046,090.55		601,046,090.55		**601,046,090.55**
830	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	0.00	74,738,028.19	256,135,140.56	10,911,105.65	-1,520,614.97	0.00	0.00	0.00	340,263,659.43		340,263,659.43		**340,263,659.43**
831	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	0.00	0.00	0.00	12,142,515.41	43,368,266.89	-23,120.93	19,795,834.72	0.00	0.00	0.00	75,283,496.09		75,283,496.09		**75,283,496.09**
832	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	349,614,188.22	31,599,563.83	-9,850.72	2,070,011.97	15,680,721.55	0.00	0.00	398,954,634.85		398,954,634.85		**398,954,634.85**
833	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	0.00	0.00	0.00	51,179.00	43,054.98	-3,995.48	0.00	0.00	0.00	0.00	90,238.50		90,238.50		**90,238.50**
834	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	0.00	0.00	136,481,250.22	99,890,087.48	-68,952.19	0.00	0.00	0.00	0.00	236,302,385.51		236,302,385.51		**236,302,385.51**
835	521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	0.00	0.00	553,436,432.46	203,666,284.13	341,068.11	0.00	0.00	0.00	0.00	757,443,784.70		757,443,784.70		**757,443,784.70**
836	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	0.00	565,837,802.34	162,711,491.41	1,581,666.46	0.00	0.00	0.00	0.00	730,130,960.21		730,130,960.21		**730,130,960.21**
837	521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	0.00	148,058,618.19	260,268,599.33	70,952.09	12,772,393.87	0.00	0.00	0.00	421,170,563.48		421,170,563.48		**421,170,563.48**
838	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	0.00	0.00	0.00	202,309,832.32	128,942,061.90	-30,872.39	-62,332,407.62	0.00	0.00	0.00	268,888,614.21		268,888,614.21		**268,888,614.21**
839	521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	0.00	22,223,486.17	178,298.51	-34,349.53	0.00	0.00	0.00	0.00	22,367,435.15		22,367,435.15		**22,367,435.15**

840	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	0.00	410,796,839.13	23,409,020.60	3,164,130.40	0.00	0.00	0.00	0.00	437,369,990.13		437,369,990.13		**437,369,990.13**
841	521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	0.00	397,455,131.83	703,150.66	-69,934.15	1,503,758.66	0.00	0.00	0.00	399,592,107.00		399,592,107.00		**399,592,107.00**
842	521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	0.00	38,497,583.45	20,930,539.57	-29,535.99	0.00	0.00	0.00	0.00	59,398,587.03		59,398,587.03		**59,398,587.03**
843	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	0.00	403,648,185.50	1.54	190,295,230.83	0.00	0.00	0.00	0.00	593,943,417.87		593,943,417.87		**593,943,417.87**
844	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	0.00	0.00	335,893,036.87	3,267,071.00	-12,288.97	72,503.54	0.00	0.00	0.00	339,220,322.44		339,220,322.44		**339,220,322.44**
845	521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	0.00	1,008,274,960.20	95,767,335.03	16,621,142.53	53,570,316.35	454,990.47	0.00	0.00	1,174,688,744.58		1,174,688,744.58		**1,174,688,744.58**
846	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	0.00	295,533,185.11	9,464,895.93	-35,085.33	-14,780,164.30	0.00	0.00	0.00	290,182,831.41		290,182,831.41		**290,182,831.41**
847	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	0.00	0.00	0.00	128,915,709.38	5,223,673.38	-17,246.82	0.00	0.00	0.00	0.00	134,122,135.94		134,122,135.94		**134,122,135.94**
848	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	0.00	0.00	3,208,527.75	29,560,397.03	-261.02	0.00	0.00	0.00	0.00	32,768,663.76		32,768,663.76		**32,768,663.76**
849	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0.00	0.00	0.00	0.00	2,068,015.32	64,133.34	-13,101.28	6,560,019.84	0.00	0.00	0.00	8,679,067.22		8,679,067.22		**8,679,067.22**
850	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	0.00	172,924,327.00	33,703,482.59	-5,818.40	0.00	0.00	0.00	0.00	206,621,991.19		206,621,991.19		**206,621,991.19**
851	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	0.00	39,654,468.70	6,039.25	-11,651.16	3,634,890.14	0.00	0.00	0.00	43,283,746.93		43,283,746.93		**43,283,746.93**
852	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	0.00	292,949,775.95	0.82	-21,591.90	18,220,931.32	0.00	0.00	0.00	311,149,116.19		311,149,116.19		**311,149,116.19**
853	521027039	NATIONAL EYE CENTRE KADUNA	0.00	0.00	0.00	0.00	831,136.98	200,996,105.30	1,255,907.64	0.00	0.00	0.00	0.00	203,083,149.92		203,083,149.92		**203,083,149.92**
854	521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	0.00	0.00	0.00	49,903,943.53	16,064,477.09	-7,809.53	0.00	0.00	0.00	0.00	65,960,611.09		65,960,611.09		**65,960,611.09**
855	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	0.00	2,708,213.25	165,303.43	9,254.77	0.00	0.00	0.00	0.00	2,882,771.45		2,882,771.45		**2,882,771.45**

856	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORY JOS	0.00	0.00	0.00	0.00	4,003,142.27	14,296,905.30	5,236.81	0.00	0.00	0.00	0.00	18,305,284.38		18,305,284.38		**18,305,284.38**
857	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	0.00	0.00	3,496,632,115.00	397,018.17	7,901,310.80	0.00	0.00	0.00	0.00	3,504,930,443.97		3,504,930,443.97		**3,504,930,443.97**
858	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	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**
859	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	7,750.00	0.00	0.00	0.00	0.00	7,750.00		7,750.00		**7,750.00**
860	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	2,250.00	0.00	0.00	0.00	0.00	2,250.00		2,250.00		**2,250.00**
861	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	0.00	0.00	0.00	0.00	13,436,500.00	-4,541.65	0.00	0.00	0.00	0.00	0.00	13,431,958.35		13,431,958.35		**13,431,958.35**
862	521029001	PHS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	771.65	0.00	0.00	0.00	0.00	771.65		771.65		**771.65**
863	521029002	PHS, YOLA	0.00	0.00	0.00	0.00	2,156.65	0.00	0.00	0.00	0.00	0.00	0.00	2,156.65		2,156.65		**2,156.65**
864	521029003	PHS, JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	156.65	0.00	0.00	0.00	0.00	156.65		156.65		**156.65**
865	521029004	PHS, MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	264.15	0.00	0.00	0.00	0.00	264.15		264.15		**264.15**
866	521029005	PHS, DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	6,371.65	0.00	0.00	0.00	0.00	6,371.65		6,371.65		**6,371.65**
867	521029006	PHS, KANO	0.00	0.00	0.00	0.00	0.00	0.00	6,171.65	0.00	0.00	0.00	0.00	6,171.65		6,171.65		**6,171.65**
868	521029007	PHS, KASTINA	0.00	0.00	0.00	0.00	0.00	0.00	1,371.65	0.00	0.00	0.00	0.00	1,371.65		1,371.65		**1,371.65**
869	521029008	PHS, DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	1,371.65	0.00	0.00	0.00	0.00	1,371.65		1,371.65		**1,371.65**
870	521029009	PHS, ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	4,236.57	0.00	0.00	0.00	0.00	4,236.57		4,236.57		**4,236.57**
871	521029010	PHS, SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.00	0.00	0.00	0.25		0.25		**0.25**
872	521029011	PHS, IBADAN	0.00	0.00	0.00	0.00	-10.00	0.00	5,413.35	0.00	0.00	0.00	0.00	5,403.35		5,403.35		**5,403.35**
873	521029012	PHS, ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	171.65	0.00	0.00	0.00	0.00	171.65		171.65		**171.65**

874	521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	0.00	0.00	0.00	0.00	0.00	0.00	140,439.75	0.00	0.00	0.00	0.00	140,439.75		140,439.75		**140,439.75**
875	521029014	PHS, CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	140,371.65	0.00	0.00	0.00	0.00	140,371.65		140,371.65		**140,371.65**
876	521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	0.00	0.00	0.00	0.00	0.00	0.00	10,371.65	0.00	0.00	0.00	0.00	10,371.65		10,371.65		**10,371.65**
877	521029016	PHS, WARRI	0.00	0.00	0.00	0.00	0.00	0.00	140,371.65	0.00	0.00	0.00	0.00	140,371.65		140,371.65		**140,371.65**
878	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	-322.50	0.00	0.00	0.00	0.00	-322.50			322.50	**(322.50)**
879	521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	0.00	0.00	0.00	689,894,209.48	1,041,275.25	-8,015.84	119,816,995.12	0.00	0.00	0.00	810,744,464.01		810,744,464.01		**810,744,464.01**
880	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	0.00	2,361,656.82	2,720,453.67	7,108.11	1,712,042.88	48,685,459.90	0.00	0.00	55,486,721.38		55,486,721.38		**55,486,721.38**
881	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	0.00	0.00	0.00	0.00	2,223,742.55	0.99	2,142.40	0.00	0.00	0.00	0.00	2,225,885.94		2,225,885.94		**2,225,885.94**
882	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	0.00	0.00	0.00	35,415,812.15	50,083.64	476,316.65	0.00	0.00	0.00	0.00	35,942,212.44		35,942,212.44		**35,942,212.44**
883	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	0.00	0.00	0.00	17,500,000.00	2,959,149.70	141.65	0.00	0.00	0.00	0.00	20,459,291.35		20,459,291.35		**20,459,291.35**
884	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	0.00	3,567.50	1,328,333.35	0.00	0.00	0.00	0.00	0.00	1,331,900.85		1,331,900.85		**1,331,900.85**
885	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	0.00	24.94	544,018.97	-532.76	0.00	0.00	0.00	0.00	543,511.15		543,511.15		**543,511.15**
886	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	0.00	0.00	0.00	8,695,409.99	70.00	0.00	0.00	0.00	0.00	0.00	8,695,479.99		8,695,479.99		**8,695,479.99**
887	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	0.00	12,948,230.50	27,557,305.90	6,628.35	0.00	0.00	0.00	0.00	40,512,164.75		40,512,164.75		**40,512,164.75**

888	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	0.00	0.00	0.00	0.00	15,107,629.91	20,112,173.83	163,839.21	0.00	0.00	0.00	0.00	35,383,642.95		35,383,642.95		**35,383,642.95**
889	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	0.00	85,646,737.03	7,608,677.60	-4,813.87	0.00	0.00	0.00	0.00	93,250,600.76		93,250,600.76		**93,250,600.76**
890	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	0.00	0.00	16,056,789.71	9,596.46	4,062.15	0.00	0.00	0.00	0.00	16,070,448.32		16,070,448.32		**16,070,448.32**
891	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	0.00	45,336,252.48	41,895,183.55	1,556,589.03	0.00	0.00	0.00	0.00	88,788,025.06		88,788,025.06		**88,788,025.06**
892	521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	0.00	518,443,583.85	91,657,851.71	32,622.28	21,935,123.46	0.00	0.00	0.00	632,069,181.30		632,069,181.30		**632,069,181.30**
893	521050001	BASIC HEALTH CARE FUND	0.00	0.00	0.00	0.00	0.00	0.00	26,457,743,000.00	0.00	0.00	0.00	0.00	26,457,743,000.00		26,457,743,000.00		**26,457,743,000.00**
894	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	0.00	0.00	4,738,463,046.97	119,918,617.08	2,382,455.06	652,841,297.90	0.00	0.00	0.00	5,513,605,417.01		5,513,605,417.01		**5,513,605,417.01**
895	535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	0.00	0.00	168,554,658.34	5,058,002.50	427,448.73	605,638.75	0.00	0.00	0.00	174,645,748.32		174,645,748.32		**174,645,748.32**
896	535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	6,709,516.66	2,624,189.11	-2,690.44	0.00	0.00	0.00	0.00	9,331,015.33		9,331,015.33		**9,331,015.33**
897	535004001	OYO NATIONAL PARK	0.00	0.00	0.00	0.00	32,488,282.81	0.44	-3,574.24	0.00	0.00	-6,621,345.00	0.00	25,863,364.01		25,863,364.01		**25,863,364.01**
898	535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	0.00	5,689,140.82	7,864,903.55	22,453.27	1,289,550.00	0.00	0.00	0.00	14,866,047.64		14,866,047.64		**14,866,047.64**
899	535006001	GASHAKA GUMTI NATIONAL PARK	0.00	0.00	0.00	0.00	5,196,764.69	2,618,933.54	-3,859.21	167,900.00	0.00	0.00	0.00	7,979,739.02		7,979,739.02		**7,979,739.02**
900	535007001	CROSS RIVER NATIONAL PARK	0.00	0.00	0.00	0.00	23,961,427.84	31,978,121.00	-4,515.00	0.00	0.00	0.00	0.00	55,935,033.84		55,935,033.84		**55,935,033.84**
901	535008001	KAMUKU NATIONAL PARK	0.00	0.00	0.00	0.00	2,563,250.35	17,102,721.32	5,611.03	3,223,080.52	0.00	0.00	0.00	22,894,663.22		22,894,663.22		**22,894,663.22**
902	535009001	OKUMU NATIONAL PARK	0.00	0.00	0.00	0.00	11,703,327.00	6,803,441.92	-25.50	380,143.25	0.00	0.00	0.00	18,886,886.67		18,886,886.67		**18,886,886.67**
903	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	0.00	0.00	0.00	4,766,515.97	570,240.33	-3,355.78	0.00	0.00	0.00	0.00	5,333,400.52		5,333,400.52		**5,333,400.52**
904	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	0.00	0.00	5,641,307.50	0.00	-5,773.10	0.00	0.00	0.00	0.00	5,635,534.40		5,635,534.40		**5,635,534.40**

905	535012001	FEDERAL COLLEGE OF FORESTRY JOS	0.00	0.00	0.00	0.00	3,884,433.28	3.86	-288.85	0.00	0.00	0.00	0.00	3,884,148.29		3,884,148.29		**3,884,148.29**
906	535012301	RESOURCES MANAGEMENT, SAKPOBA, EDO STATE (SOUTH - SOUTH)	0.00	0.00	0.00	0.00	23,514,776.87	6,655.57	662.20	0.00	0.00	0.00	0.00	23,522,094.64		23,522,094.64		**23,522,094.64**
907	535012302	RESOURCES MANAGEMENT, MAIDUGURI, BORNO STATE (NORTH EAST)	0.00	0.00	0.00	0.00	23,656,805.85	11,326.55	-991.26	0.00	0.00	0.00	0.00	23,667,141.14		23,667,141.14		**23,667,141.14**
908	535012303	RESOURCES MANAGEMENT, EBONYI STATE (SOUTH - EAST)	0.00	0.00	0.00	0.00	23,527,045.16	112,225.24	1,040.70	0.00	0.00	0.00	0.00	23,640,311.10		23,640,311.10		**23,640,311.10**
909	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	0.00	285,536,773.68	113,928,024.49	-36,590.13	-966,561.47	-433,203,263.32	0.00	0.00	-34,741,616.75			34,741,616.75	**(34,741,616.75)**
910	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	0.00	0.00	0.00	2,826,390.74	672,844.15	19,330.44	0.00	0.00	0.00	0.00	3,518,565.33		3,518,565.33		**3,518,565.33**
911	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	103,879,629.92	3,202.25	12,170.85	8,489,236.76	0.00	0.00	0.00	112,384,239.78		112,384,239.78		**112,384,239.78**
912	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	12,897,806.79	12,458,855.99	408,007.26	0.00	0.00	0.00	0.00	25,764,670.04		25,764,670.04		**25,764,670.04**
913	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	0.00	0.00	0.00	549,341,324.10	0.91	47,072.21	0.00	0.00	0.00	0.00	549,388,397.22		549,388,397.22		**549,388,397.22**
914	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	0.00	29,565,818.95	0.00	226,386.45	0.00	0.00	0.00	0.00	29,792,205.40		29,792,205.40		**29,792,205.40**
915	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	0.00	365,177,724.00	155,661,933.28	353,000.13	0.00	0.00	0.00	0.00	521,192,657.41		521,192,657.41		**521,192,657.41**
916	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	0.00	0.00	0.00	0.00	1,176,090,381.06	0.00	3,014,850,767.73	0.00	0.00	0.00	0.00	4,190,941,148.79		4,190,941,148.79		**4,190,941,148.79**
917	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	-24,638,677,662.77	56,484,508.66	24,131.03	0.00	39,117,791,739.08	0.00	0.00	14,535,622,716.00		14,535,622,716.00		**14,535,622,716.00**

918	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	0.00	0.00	0.00	48,912,825,843.89	86,790,350,500.00	117,273,648,256.73	0.00	0.00	0.00	0.00	252,976,824,600.62		252,976,824,600.62		**252,976,824,600.62**
919	544004001	NORTH EAST DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	270,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	270,000,000.00		270,000,000.00		**270,000,000.00**
920	544005001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	0.00	3,025,848,361.45	0.99	2,490,497,939.59	0.00	0.00	0.00	0.00	5,516,346,302.03		5,516,346,302.03		**5,516,346,302.03**
		GRAND-TOTAL	**-12,807,771,408,305.40**	**1,142,247,187,078.20**	**66,566,722,915.32**	**0.00**	**518,045,369,641.52**	**201,766,669,141.72**	**253,452,178,645.76**	**23,280,930,670.89**	**122,421,587,491.24**	**605,600,090.72**	**1,104,189,173,521.99**	**-9,375,195,989,108.01**	**0.00**	**1,088,502,896,001.40**	**10,463,698,885,109.40**	**-9,375,195,989,107.99**

-9,375,195,989,108.03

1,145,245,904,946.34

10,463,698,885,109.40

-9,318,452,980,163.09

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	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	0.00	0.00	121,081.10	0.00	121,081.10
2	116012001	DEFENCE INTELLIGENCEAGENCY	0.00	0.00	8,078,302,121.81	0.00	8,078,302,121.81
3	119009011	FOREIGN MISSION: BANGUI	0.00	0.00	33,645,964.12	0.00	33,645,964.12
4	119009014	FOREIGN MISSION: BEIJING	0.00	0.00	122,324,364.88	0.00	122,324,364.88
5	119009029	FOREIGN MISSION: CARACAS	0.00	0.00	15,021,905.39	0.00	15,021,905.39
6	119009038	FOREIGN MISSION: FREETOWN	0.00	19,487,425.49	0.00	0.00	19,487,425.49
7	119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	119,044,848.48	0.00	119,044,848.48
8	119009060	FOREIGN MISSION: LOME	0.00	0.00	157,244.75	0.00	157,244.75
9	119009062	FOREIGN MISSION: LUANDA	0.00	24,598,484.85	0.00	10,606,060.61	35,204,545.46
10	119009082	FOREIGN MISSION: PARIS	0.00	0.00	136,502,799.84	0.00	136,502,799.84
11	119009087	FOREIGN MISSION: RIYADH	0.00	0.00	29,235,115.74	0.00	29,235,115.74
12	119009103	FOREIGN MISSION: VIENNA	0.00	0.00	128,649,844.10	0.00	128,649,844.10
13	119009104	FOREIGN MISSION: WARSAW	0.00	0.00	29,578,950.34	0.00	29,578,950.34
14	119009107	FOREIGN MISSION: YAOUNDE	0.00	27,247,611.94	0.00	0.00	27,247,611.94
15	119009116	FOREIGN MISSION VATICAN	0.00	0.00	22,733,892.51	0.00	22,733,892.51
16	123006001	VOICE OF NIGERIA	0.00	0.00	61,284.00	0.00	61,284.00
17	123009001	NIGERIA PRESS COUNCIL	0.00	0.00	500,175.00	0.00	500,175.00
18	0124002001	NIGERIA CORRECTIONAL SERVICE	0.00	0.00	694,592.46	0.00	694,592.46
19	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	0.00	69,500.00	0.00	69,500.00
20	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	2,865,000.00	2,865,000.00
21	157001001	NATIONAL SECURITY ADVISER	0.00	0.00	9,804,976,933.42	0.00	9,804,976,933.42
22	157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	18,079,521,081.05	0.00	18,079,521,081.05
23	157003001	NATIONAL INTELLIGENCEAGENCY	0.00	0.00	11,727,097,985.40	0.00	11,727,097,985.40

24	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	163,600.00	0.00	0.00	0.00	163,600.00
25	164004001	NATIONAL LOTTERY REGULATORYCOMMISSION	0.00	0.00	78,122.26	0.00	78,122.26
		ECONOMIC SECTOR					
26	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	0.00	0.00	0.00	2,009,318.25	2,009,318.25
27	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION-IBADAN	0.00	0.00	0.00	1,994,238.60	1,994,238.60
28	215034001	FEDERAL COLLEGE OF HORTICULTURE,DADIN-KOWA, GOMBE	0.00	0.00	339,320.74	0.00	339,320.74
29	215055001	OFFICE OF THE PERMANENT REPRESENTATIVETO FAO	0.00	0.00	41,162,731.68	0.00	41,162,731.68
30	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	33,357,661.71	0.00	0.00	33,357,661.71
31	220007022	FPO KANO	0.00	0.00	628,580,448.02	0.00	628,580,448.02
32	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	4,557,800.00	0.00	0.00	0.00	4,557,800.00
33	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	245,889,748.97	0.00	0.00	0.00	245,889,748.97
34	222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	292,942,225.13	0.00	292,942,225.13
35	222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	102,317,160.68	0.00	102,317,160.68
36	222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	92,813,579.94	0.00	92,813,579.94
37	227005001	NATIONAL DIRECTORATE OFEMPLOYMENT	0.00	0.00	2,664,893.66	0.00	2,664,893.66
38	227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	144,770,416.41	0.00	144,770,416.41
39	228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	25,753,329.50	0.00	0.00	25,753,329.50
40	228073001	ENERGY COMMISSION OF NIGERIA	0.00	2,283,806.54	0.00	0.00	2,283,806.54
41	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	0.00	598,500.00	0.00	0.00	598,500.00
42	229003001	NIGERIAN RAILWAY	1,697,439,776.96	0.00	0.00	0.00	1,697,439,776.96
43	230002001	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	9,177,000.00	0.00	9,177,000.00
44	231010001	NATIONAL POWER TRAININGINSTITUTE	0.00	0.00	607,562.64	0.00	607,562.64
45	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	221,669.32	0.00	0.00	0.00	221,669.32
46	252002001	NIGERIA HYDROLOGICALSERVICE AGENCY	120,000.00	0.00	0.00	0.00	120,000.00
47	252037001	ANAMBRA/ IMO RBDA	-2,475,907.50	0.00	0.00	0.00	-2,475,907.50
48	252038001	BENIN/ OWENA RBDA	10,285,300.12	0.00	0.00	0.00	10,285,300.12
49	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	0.00	0.00	1,357,142.86	0.00	1,357,142.86
50	252047001	UPPER BENUE RBDA	86,528,598.51	0.00	0.00	0.00	86,528,598.51
51	0220011001	NIGERIA CUSTOMS SERVIVES	2,448,485,354.19	0.00	0.00	0.00	2,448,485,354.19
		LAW & JUSTICES SECTOR					
52	0326004001	COUNCIL OF LEGAL EDUCATION	406,028,474.76	0.00	0.00	0.00	406,028,474.76
53	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	962,934.51	0.00	0.00	0.00	962,934.51

54	034400100	CODE OF CONDUCT BUREAU	0.00	0.00	463,500.00	0.00	463,500.00
		SOCIAL SECTOR					
55	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	0.00	0.00	4,519,200.00	0.00	4,519,200.00
56	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	54,879,043.50	0.00	37,762.01	0.00	54,916,805.51
57	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	28,309,845.50	0.00	0.00	0.00	28,309,845.50
58	517017001	NATIONAL TEACHERS INSTITUTE	412,901,990.99	0.00	0.00	50,000,000.00	462,901,990.99
59	517018010	FEDERAL POLYTECHNIC OFFA	0.00	-60,000,000.00	0.00	0.00	-60,000,000.00
60	517018011	FEDERAL POLYTECHNIC EDE	0.00	636,656,955.72	0.00	0.00	636,656,955.72
61	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	23,186,935.91	0.00	0.00	23,186,935.91
62	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	7,588,240.00	18,940,000.00	0.00	26,528,240.00
63	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	9,333.33	0.00	9,333.33
64	517021007	UNIVERSITY OF JOS	0.00	225,281,334.76	0.00	0.00	225,281,334.76
65	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	40,836,616.89	0.00	0.00	40,836,616.89
66	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	10,821,534.68	0.00	0.00	10,821,534.68
67	517021023	BAYERO UNIVERSITY, KANO	0.00	60,000,000.00	64,801,952.94	0.00	124,801,952.94
68	517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	15,921,617.70	15,921,617.70
69	517026005	FGC DAURA	229,500.00	0.00	0.00	0.00	229,500.00
70	517026072	FGGC OMU-ARAN	0.00	0.00	8,749,080.12	0.00	8,749,080.12
71	517026091	FTC OHANSO	377,900.00	0.00	0.00	0.00	377,900.00
72	517028001	UNESCO PARIS	437,135,346.75	0.00	0.00	0.00	437,135,346.75
73	521002001	NATIONAL HEALTH INSURANCE SCHEME	288,417.95	0.00	0.00	0.00	288,417.95
74	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	881,411.62	0.00	0.00	881,411.62
75	521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	78,543.83	78,543.83
76	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	6,053,805.00	6,053,805.00
		GRAND-TOTAL	**5,832,329,394.53**	**1,078,579,849.61**	**49,742,571,116.81**	**89,528,583.99**	**56,743,008,944.93**

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 31/12/2020	BALANCE AS AT 31/12/2019
			310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR										
1	111001001	STATE HOUSE - HQTRS	31,335,325.00	0.00	0.00	0.00	0.00	0.00	31,335,325.00	0.00	31,335,325.00	4,071,900.00
2	111001006	STATE HOUSE MEDICAL CENTRE	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	5,000,000.00
3	111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131,400.00
4	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	589,969,300.00	0.00	0.00	0.00	0.00	0.00	589,969,300.00	0.00	589,969,300.00	5,690,010,706.05
5	111006001	NIPSS, KURU	1,614,900.00	0.00	0.00	0.00	0.00	0.00	1,614,900.00	0.00	1,614,900.00	2,243,900.00
6	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	3,614,582.96	0.00	0.00	0.00	0.00	0.00	3,614,582.96	0.00	3,614,582.96	2,243,900.00
7	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,700.00
8	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,243,900.00
9	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	10,455,929.00	0.00	0.00	0.00	0.00	0.00	10,455,929.00	0.00	10,455,929.00	19,650,558.36
10	111051001	OFFICE OF THE CHIEF ECONOMICADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,000.00
11	116001001	MINISTRY OF DEFENCE – MODHQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	257,160.10	-257,160.10	(160,000.00)
12	116003001	NIGERIAN ARMY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340,124,613.21

13	116005001	NIGERIAN AIRFORCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
14	119001001	MINISTRY OF FOREIGN AFFAIRS - HQTRS	730,409.00	0.00	0.00	0.00	0.00	0.00	730,409.00	0.00	730,409.00	-
15	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	11,433,367.36	0.00	0.00	0.00	0.00	0.00	11,433,367.36	0.00	11,433,367.36	6,749,895.00
16	119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,241,379.31
17	119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	1,237,199.62	0.00	0.00	0.00	1,237,199.62	0.00	1,237,199.62	-
18	119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,362,080.33
19	119009016	FOREIGN MISSION: BERLIN	5,708,990.15	0.00	0.00	0.00	0.00	0.00	5,708,990.15	0.00	5,708,990.15	-
20	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	-
21	119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,965,172.41
22	119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,389,339.39
23	119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,575,757.59
24	119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	14,136,346.13	0.00	0.00	14,136,346.13	0.00	14,136,346.13	-
25	119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,767,272.73
26	119009063	FOREIGN MISSION: LUSAKA	13,234,647.06	0.00	0.00	0.00	0.00	0.00	13,234,647.06	0.00	13,234,647.06	6,184,869.68
27	119009078	FOREIGN MISSION: NNJC -NIAMEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,050,606.06
28	119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	3,607,203.30	0.00	0.00	3,607,203.30	0.00	3,607,203.30	7,210,242.91
29	119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,019,230.77
30	119009115	FOREIGN MISSION PRAQUE,CZECH REPUBLIC	0.00	0.00	1,181,245.54	0.00	0.00	0.00	1,181,245.54	0.00	1,181,245.54	1,181,245.54
31	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,328,609.63	-2,328,609.63	-

32	123006001	VOICE OF NIGERIA	63,639,907.16	0.00	0.00	0.00	0.00	0.00	63,639,907.16	0.00	63,639,907.16	93,617,167.00
33	123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	25,862,402.40	0.00	0.00	0.00	25,862,402.40	0.00	25,862,402.40	26,428,449.72
34	123031005	CENTRE FOR BLACK AFRICAN ARTS ANDCIVILISATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8,500.00)
35	012400200 1	NIGERIA CORRECTIONAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,538,736.00
36	012400300 1	NIGERIA IMMIGRATION SERVICE	5,193,700.00	0.00	0.00	0.00	0.00	0.00	5,193,700.00	0.00	5,193,700.00	10,564,780.00
37	012400400 1	NIGERIA SECURITY AND CIVILDEFENCE CORPS	389,400.00	0.00	0.00	0.00	0.00	0.00	389,400.00	0.00	389,400.00	-
38	155002001	NIGERIA POLICE ACADEMYWUDIL, KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	391,162,843.05
39	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	1,359,000.00	0.00	0.00	0.00	0.00	0.00	1,359,000.00	0.00	1,359,000.00	-
40	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500,000.00
41	125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00
42	125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,000.00
43	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,000.00
44	125008001	BUREAU OF PUBLIC SERVICE REFORMS	51,494,015.00	0.00	0.00	0.00	0.00	0.00	51,494,015.00	0.00	51,494,015.00	98,791,154.00
45	140001001	AUDITOR GENERAL FOR THEFEDERATION	348,615,216.00	0.00	0.00	0.00	0.00	0.00	348,615,216.00	0.00	348,615,216.00	195,474,300.00
46	145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	192,365,890.00	0.00	0.00	0.00	192,365,890.00	0.00	192,365,890.00	(486,130.39)
47	147001001	FEDERAL CIVIL SERVICE COMMISSION	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	-

48	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,879,785.00
49	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	828,900.34	-828,900.34	(1,727,032.74)
50	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00	3,733,980.00	-3,533,980.00	-
51	156003001	NIGERIA COMMUNICATION SATELLITE	8,741,290.00	0.00	0.00	0.00	0.00	0.00	8,741,290.00	0.00	8,741,290.00	5,408,100.00
52	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,060,838.52	-40,060,838.52	(57,110.00)
53	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	612,242,233.62
54	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,573,432.54	-5,573,432.54	-
55	164002001	NATIONAL MERIT AWARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,000.00
56	161007001	FEDERAL ROAD SAFETY COMMISSION	279,514.40	0.00	0.00	0.00	0.00	0.00	279,514.40	0.00	279,514.40	147,181.42
57	161008001	PRESIDENTIAL ADVISORY COMMITTEE	342,100.00	0.00	0.00	0.00	0.00	0.00	342,100.00	0.00	342,100.00	-
58	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	31,964,461.96	0.00	0.00	0.00	0.00	0.00	31,964,461.96	0.00	31,964,461.96	18,699,951.60
59	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	30,478,610.00	0.00	0.00	0.00	0.00	0.00	30,478,610.00	0.00	30,478,610.00	-
60	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	9,542,790.00	0.00	0.00	0.00	0.00	0.00	9,542,790.00	0.00	9,542,790.00	173,269,380.26
61	""	TERTIARY EDUCATION TRUST FUND	0.00	0.00	4,970,000.00	0.00	510,321,846,298.30	0.00	510,326,816,298.30	0.00	510,326,816,298.30	212,053,960,368.38
		ECONOMIC SECTOR										

62	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	28,075,000.00	0.00	0.00	0.00	0.00	0.00	28,075,000.00	0.00	28,075,000.00	2,762,096,452.18
63	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(450.00)
64	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	0.00	0.00	1,000,000.00	3,650,040.00	0.00	0.00	4,650,040.00	0.00	4,650,040.00	672,000.00
65	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	9,973,150.00	0.00	0.00	0.00	0.00	0.00	9,973,150.00	0.00	9,973,150.00	15,555,620.00
66	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	15,412,149.18	3,656,200.00	0.00	0.00	19,068,349.18	0.00	19,068,349.18	-
67	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	774,750.00	-774,750.00	-
68	215014001	COCOA RESEARCH INSTITUTE- IBADAN	503,975.00	0.00	0.00	0.00	0.00	0.00	503,975.00	0.00	503,975.00	-
69	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING-IBADAN	4,285,780.00	0.00	0.00	0.00	0.00	0.00	4,285,780.00	0.00	4,285,780.00	4,592,363.00
70	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	28,096,181.00	1,058,850.00	0.00	0.00	29,155,031.00	0.00	29,155,031.00	-
71	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	265,448.50	0.00	0.00	0.00	0.00	0.00	265,448.50	0.00	265,448.50	-
72	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	24,000.00	0.00	0.00	0.00	0.00	0.00	24,000.00	0.00	24,000.00	-
73	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(78,624.04)
74	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00

75	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	120,349,700.00	0.00	0.00	0.00	0.00	0.00	120,349,700.00	0.00	120,349,700.00	26,469,350.00
76	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	6,613,050.00	0.00	0.00	98,000.00	0.00	0.00	6,711,050.00	0.00	6,711,050.00	688,660.00
77	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	7,860,423.03	0.00	121,978,975.23	2,736,480.00	0.00	0.00	132,575,878.26	0.00	132,575,878.26	-
78	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	302,021,570.82
79	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	30,910,550.00	0.00	0.00	0.00	0.00	0.00	30,910,550.00	0.00	30,910,550.00	210,000.00
80	220002001	DEBT MANAGEMENT OFFICE	580,000.00	0.00	0.00	0.00	0.00	0.00	580,000.00	0.00	580,000.00	-
81	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00	-40,000.00	-
82	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	362,000.00	0.00	0.00	0.00	0.00	0.00	362,000.00	0.00	362,000.00	331,010,463.15
83	220007030	FPO MINNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
84	220007031	FPO OSOGBO	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	-
85	220007035	FPO UMUAHIA	533,884.86	0.00	0.00	0.00	0.00	0.00	533,884.86	0.00	533,884.86	1,007,552.51
86	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	726,000.00	0.00	0.00	0.00	0.00	0.00	726,000.00	0.00	726,000.00	227,500.00
87	220003001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133,938,435.00
88	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	310,000.00	0.00	0.00	2,931,170.00	0.00	0.00	3,241,170.00	0.00	3,241,170.00	3,133,817.00
89	220021001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	573,120,524.25

90	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	7,124,454.40	0.00	0.00	0.00	0.00	0.00	7,124,454.40	0.00	7,124,454.40	6,317,730.00
91	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,185,213.51	-8,185,213.51	-
92	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	0.00	13,000,000.00	0.00	0.00	0.00	0.00	13,000,000.00	0.00	13,000,000.00	-
93	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	973,800.00
94	222009001	CONSUMER PROTECTION COUNCIL	31,186,905.87	0.00	0.00	0.00	0.00	0.00	31,186,905.87	0.00	31,186,905.87	28,363,980.00
95	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
96	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,000.00
97	222027001	SMEDAN - H/QTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,673,477.00
98	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	245,000.00	0.00	0.00	0.00	0.00	0.00	245,000.00	0.00	245,000.00	-
99	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	0.00	0.00	0.00	0.00	0.00	163,521,964.06	163,521,964.06	454,802.06	163,067,162.00	-
100	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	70,359,297.80	0.00	0.00	0.00	0.00	0.00	70,359,297.80	0.00	70,359,297.80	33,135,740.00
101	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	634,833,616.03	0.00	0.00	0.00	0.00	0.00	634,833,616.03	0.00	634,833,616.03	1,195,376,498.06
102	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	(2,246,504.08)
103	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(846,981.45)

104	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWAIBOM STATE	0.00	0.00	800,000.00	0.00	0.00	0.00	800,000.00	0.00	800,000.00	424,500.00
105	228005004	CENTRE FOR GEODESY AND GEODYNAMICS-TORO BAUCHI STATE	0.00	275,500.00	0.00	0.00	0.00	0.00	275,500.00	0.00	275,500.00	15,133,000.00
106	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00
107	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	40,000.00	0.00	0.00	0.00	0.00	0.00	40,000.00	0.00	40,000.00	-
108	228006001	COOPERATIVE INFORMATION NETWORK	0.00	2,160,000.00	0.00	0.00	0.00	0.00	2,160,000.00	0.00	2,160,000.00	-
109	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI,BAYELSA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
110	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	8,322,034.00	0.00	0.00	0.00	0.00	0.00	8,322,034.00	0.00	8,322,034.00	-
111	228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	148,000.00	0.00	0.00	0.00	0.00	0.00	148,000.00	0.00	148,000.00	-
112	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	42,000.00	0.00	0.00	0.00	0.00	0.00	42,000.00	0.00	42,000.00	1,520,550.00
113	228008021	BIORESOURCE DEVELOPMENT CENTREMAKURDI, BENUE STATE	45,000.00	0.00	0.00	0.00	0.00	0.00	45,000.00	0.00	45,000.00	-
114	228008028	BIORESOURCE DEVELOPMENT CENTRE,UBURU EBONYI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,915.00
115	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00

116	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,750,000.00
117	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	534,462,442.91
118	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	-
119	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,000.00
120	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	17,006,795.00	0.00	0.00	0.00	0.00	0.00	17,006,795.00	0.00	17,006,795.00	15,998,245.00
121	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	123,891,575.00	0.00	0.00	0.00	0.00	0.00	123,891,575.00	0.00	123,891,575.00	56,667,940.00
122	229003001	NIGERIAN RAILWAY	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	-
123	230001001	FEDERAL MINISTRY OF AVIATION	30,493,500.00	0.00	0.00	0.00	0.00	0.00	30,493,500.00	0.00	30,493,500.00	-
124	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,343,741,164.79
125	231001001	FEDERAL MINISTRY OF POWER -HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,818,675.31
126	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,940,161.25	-4,940,161.25	-
127	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	0.00	0.00	15,105,466.99	0.00	0.00	0.00	15,105,466.99	0.00	15,105,466.99	62,016,583.19
128	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	8,761,200.00	0.00	0.00	0.00	0.00	0.00	8,761,200.00	0.00	8,761,200.00	-

129	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	0.00	0.00	3,072,082.84	0.00	0.00	0.00	3,072,082.84	0.00	3,072,082.84	25,830,000.00
130	234004001	FEDERAL ROAD MAINTENANCEAGE NCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,556,119.87
131	234005001	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	10,214,482.61	0.00	0.00	10,214,482.61	0.00	10,214,482.61	-
132	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	0.00	0.00	227,295,093.50	0.00	0.00	0.00	227,295,093.50	0.00	227,295,093.50	538,395,019.00
133	232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	6,294,704.17	0.00	0.00	0.00	6,294,704.17	0.00	6,294,704.17	15,465,008.00
134	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT-HQTRS	0.00	0.00	801,376,790.00	0.00	0.00	0.00	801,376,790.00	0.00	801,376,790.00	217,687,634.54
135	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	0.00	0.00	222,809,871.33	0.00	0.00	0.00	222,809,871.33	0.00	222,809,871.33	655,542,048.00
136	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	0.00	2,765,500.00	0.00	0.00	0.00	2,765,500.00	0.00	2,765,500.00	6,638,900.00
137	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	0.00	0.00	513,399,694.50	0.00	0.00	0.00	513,399,694.50	0.00	513,399,694.50	1,605,718,785.44
138	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	114,116,695.00	0.00	0.00	0.00	114,116,695.00	0.00	114,116,695.00	47,929,649.00
139	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,536,442.90	-9,536,442.90	-
140	252046001	SOKOTO RIMA RBDA	2,072,000.00	0.00	0.00	0.00	0.00	0.00	2,072,000.00	0.00	2,072,000.00	1,278,000.00
141	252047001	UPPER BENUE RBDA	0.00	0.00	13,591,678.00	0.00	0.00	0.00	13,591,678.00	0.00	13,591,678.00	7,551,145.00
142	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	196,555,150.52	0.00	0.00	0.00	0.00	196,555,150.52	0.00	196,555,150.52	203,625,837.51

143	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	6,028,600.00	0.00	0.00	0.00	6,028,600.00	0.00	6,028,600.00	-
144	0220011001	NIGERIA CUSTOMS SERVIVES	34,900,000.00	0.00	0.00	0.00	0.00	0.00	34,900,000.00	0.00	34,900,000.00	347,995,007.95
		LAW & JUSTICES SECTOR										
145	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,779,842.50
146	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	410,440.00	-410,440.00	(7,206,481.98)
147	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	952,250.00
148	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,917,500.00	-2,917,500.00	(3,000.00)
149	0326007001	NATIONAL HUMAN RIGHTSCOMMISSIO N	0.00	0.00	23,630,541.07	30,000.00	0.00	0.00	23,660,541.07	0.00	23,660,541.07	2,563,527.68
150	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,000.00
151	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(101,316.54)
152	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	486,410.00	0.00	0.00	0.00	486,410.00	0.00	486,410.00	4,794,350.00
153	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	31,300,516.35	0.00	0.00	0.00	31,300,516.35	0.00	31,300,516.35	33,815,319.00
154	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	8,469,620.00	0.00	0.00	0.00	8,469,620.00	0.00	8,469,620.00	4,275,023.76
		REGIONAL SECTOR										
155	4510010001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	0.00	3,280,000.00	0.00	0.00	0.00	0.00	3,280,000.00	0.00	3,280,000.00	80,498,853.40

		SOCIAL SECTOR										
156	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	0.00	0.00	144,597,697.02	0.00	0.00	0.00	144,597,697.02	0.00	144,597,697.02	235,319,833.00
157	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	4,244,590.68	0.00	0.00	4,244,590.68	0.00	4,244,590.68	-
158	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	526,550.00	-526,550.00	56,724,051.68
159	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	0.00	0.00	5,960,700.00	0.00	0.00	0.00	5,960,700.00	0.00	5,960,700.00	407,000,114.50
160	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	0.00	108,072,053.95	0.00	0.00	0.00	108,072,053.95	0.00	108,072,053.95	-
161	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	2,016,622,083.38	0.00	0.00	0.00	0.00	0.00	2,016,622,083.38	0.00	2,016,622,083.38	2,308,693,507.27
162	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167,393,842.80
163	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
164	517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	29,693,442.18	0.00	0.00	0.00	29,693,442.18	0.00	29,693,442.18	37,127,576.87
165	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	32,632,717.95	0.00	0.00	32,632,717.95	0.00	32,632,717.95	-
166	517010001	MASS LITERACY COUNCIL	0.00	0.00	22,786,149.99	0.00	0.00	0.00	22,786,149.99	0.00	22,786,149.99	-
167	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	132,119,717.22	0.00	0.00	0.00	132,119,717.22	0.00	132,119,717.22	176,579,562.85
168	517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	18,111,400.00	0.00	0.00	18,111,400.00	0.00	18,111,400.00	200,000.00
169	517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	129,935,302.12	0.00	0.00	0.00	129,935,302.12	0.00	129,935,302.12	(1,707,608.46)
170	517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	29,016,182.22	0.00	0.00	0.00	29,016,182.22	0.00	29,016,182.22	18,049,811.93

171	517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450,000.00
172	517018004	FEDERAL POLYTECHNIC IDAH	95,601.72	0.00	10,759,460.00	19,250,000.00	0.00	0.00	30,105,061.72	0.00	30,105,061.72	1,414,983.27
173	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	4,300,000.00	445,000.00	0.00	0.00	4,745,000.00	0.00	4,745,000.00	-
174	517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,638,310.91
175	517018007	FEDERAL POLYTECHNIC NASARAWA	129,935,302.12	0.00	0.00	0.00	0.00	0.00	129,935,302.12	0.00	129,935,302.12	-
176	517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	23,496,054.99	3,019,350.00	0.00	0.00	26,515,404.99	0.00	26,515,404.99	-
177	517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,954,513.00
178	517018012	FEDERAL POLYTECHNIC AUCHI	11,435,334.00	0.00	82,693,600.00	0.00	0.00	0.00	94,128,934.00	0.00	94,128,934.00	50,000.00
179	517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	10,780,732.00	126,209,142.47	27,995,000.00	0.00	0.00	164,984,874.47	0.00	164,984,874.47	-
180	517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	49,757,569.00	14,371,720.00	0.00	0.00	64,129,289.00	0.00	64,129,289.00	98,784,368.00
181	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	442,000.00	0.00	0.00	0.00	0.00	0.00	442,000.00	0.00	442,000.00	-
182	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	527,500.00	-527,500.00	-
183	517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	18,454,135.00	0.00	0.00	0.00	18,454,135.00	16,218,763.00	2,235,372.00	-
184	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	14,702,165.79	0.00	19,184,691.00	0.00	0.00	0.00	33,886,856.79	0.00	33,886,856.79	26,060,191.56
185	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450,000.00
186	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,811,638.98
187	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01

188	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	26,773,325.00	200,000.00	0.00	0.00	26,973,325.00	0.00	26,973,325.00	-
189	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	913,850.00	965,000.00	0.00	0.00	1,878,850.00	0.00	1,878,850.00	448,159.56
190	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	20,279,964.00	0.00	1,502,505.00	700,000.00	0.00	0.00	22,482,469.00	0.00	22,482,469.00	25,549,462.00
191	517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,951,098.97
192	517021003	UNIVERSITY OF NIGERIA, NNSUKA	500,000.00	0.00	0.00	0.00	0.00	0.00	500,000.00	52,414,583.65	-51,914,583.65	20,254,000.00
193	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(527,987.44)
194	517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	60,258,550.03	0.00	0.00	0.00	60,258,550.03	5,215,457.96	55,043,092.07	(4,985,787.43)
195	517021007	UNIVERSITY OF JOS	50,794,351.00	0.00	0.00	0.00	0.00	4,845,000.00	55,639,351.00	0.00	55,639,351.00	50,709,566.50
196	517021008	UNIVERSITY OF CALABAR	162,600.00	0.00	0.00	0.00	0.00	0.00	162,600.00	0.00	162,600.00	-
197	517021009	UNIVERSITY OF ILORIN	61,879,350.00	0.00	240,604,439.79	5,007,281.00	0.00	0.00	307,491,070.79	0.00	307,491,070.79	472,688,247.19
198	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	50,178,053.81	4,406,270.00	0.00	0.00	54,584,323.81	0.00	54,584,323.81	-
199	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	81,435,998.16	0.00	0.00	0.00	81,435,998.16	77,273,740.09	4,162,258.07	-
200	517021020	UNIVERSITY OF UYO	500,000.00	0.00	8,667,088.35	0.00	0.00	0.00	9,167,088.35	0.00	9,167,088.35	-
201	517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	352,800.00	59,122,490.31	0.00	0.00	59,475,290.31	0.00	59,475,290.31	-
202	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(101,855,143.49)
203	517021023	BAYERO UNIVERSITY, KANO	13,260,000.00	0.00	107,921,108.97	0.00	0.00	0.00	121,181,108.97	22,865,332.55	98,315,776.42	-
204	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	11,380,379.97	0.00	0.00	0.00	11,380,379.97	0.00	11,380,379.97	15,495,028.86

205	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	0.00	0.00	16,594,178.08	0.00	0.00	0.00	16,594,178.08	0.00	16,594,178.08	12,619,084.49
206	517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,928,060.00
207	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,916,870.00
208	517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	25,747,609.63	0.00	0.00	0.00	25,747,609.63	0.00	25,747,609.63	105,498,433.45
209	517021034	FEDERAL UNIVERSITY DUTSIN-MA	445,465.00	0.00	122,492,483.00	0.00	0.00	0.00	122,937,948.00	0.00	122,937,948.00	10,735,322.11
210	517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	0.00	0.00	0.00	1,666,500.00	1,666,500.00	0.00	1,666,500.00	200,000.00
211	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	70,891,682.80	0.00	20,388,000.00	7,000,000.00	0.00	0.00	98,279,682.80	0.00	98,279,682.80	-
212	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	0.00	0.00	7,152,509.00	0.00	0.00	0.00	7,152,509.00	0.00	7,152,509.00	40,428,680.00
213	517026001	F.S.C. SOKOTO	4,388.59	0.00	0.00	0.00	0.00	0.00	4,388.59	0.00	4,388.59	-
214	517026008	FGC IJANIKIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	850,000.00
215	517026009	FGC IKET NISE	0.00	0.00	0.00	3,850,000.00	0.00	0.00	3,850,000.00	0.00	3,850,000.00	4,550,000.00
216	517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,780,300.00
217	517026017	FGC KEFFI	0.00	0.00	133,100,788.50	0.00	0.00	0.00	133,100,788.50	0.00	133,100,788.50	226,833,910.23
218	517026018	FGC KIYAWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226,833,910.23
219	517026026	FGC OGOJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
220	517026028	FGC OKIGWE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
221	517026044	FGGC ANKA	15,858.20	0.00	0.00	0.00	0.00	15,858.20	31,716.40	0.00	31,716.40	-
222	517026047	FGGC BAUCHI	162,111,818.92	0.00	0.00	0.00	0.00	0.00	162,111,818.92	0.00	162,111,818.92	207,702,932.00

223	517026048	FGGC BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	222,710,000.00
224	517026049	FGGC BIDA	0.00	0.00	0.00	0.00	0.00	2,645,440.00	2,645,440.00	0.00	2,645,440.00	-
225	517026064	FGGC JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,435,000.00
226	517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750,000.00
227	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	3,830,317.50	0.00	0.00	0.00	0.00	0.00	3,830,317.50	0.00	3,830,317.50	-
228	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	1,800,000.00	0.00	0.00	0.00	0.00	0.00	1,800,000.00	0.00	1,800,000.00	67,759,150.00
229	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	120,000.00
230	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	2,296,523,489.28	0.00	0.00	0.00	0.00	0.00	2,296,523,489.28	0.00	2,296,523,489.28	862,429,365.85
231	521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500,000.00	-1,500,000.00	(743,500.00)
232	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	(4,596,094.26)
233	521014001	NATIONAL AGENCY FOR FOOD AND DRUGADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,624,086.00)
234	521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	-
235	521022001	NATIONAL POST GRADUATE MEDICALCOLLEGE OF NIGERIA-IJANIKIN LAGOS	5,245,310.00	0.00	0.00	0.00	0.00	0.00	5,245,310.00	0.00	5,245,310.00	4,415,063.37
236	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00	15,000.00	-
237	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	11,379,468.38	0.00	0.00	0.00	0.00	0.00	11,379,468.38	0.00	11,379,468.38	47,740,952.94

238	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,869,461.86)
239	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,470,050.00)
240	521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	149,725.66	0.00	13,131,530.00	28,352,114.00	0.00	0.00	41,633,369.66	0.00	41,633,369.66	4,830.48
241	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	11,513,674.00	0.00	0.00	0.00	0.00	0.00	11,513,674.00	0.00	11,513,674.00	40,037,020.21
242	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	189,420.00	0.00	0.00	0.00	0.00	0.00	189,420.00	0.00	189,420.00	-
243	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	30,906,506.61
244	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	31,089.33	0.00	0.00	0.00	0.00	0.00	31,089.33	0.00	31,089.33	33,330,000.00
245	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	0.00	0.00	0.00	28,410.00	1,328,958.48	0.00	1,357,368.48	0.00	1,357,368.48	1,108,268.48
246	521027003	FEDERAL MEDICAL CENTRE - ABUJA	0.00	0.00	0.00	14,500,000.00	0.00	0.00	14,500,000.00	0.00	14,500,000.00	-
247	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	385,575.00	0.00	0.00	280,800.00	0.00	0.00	666,375.00	0.00	666,375.00	226,558.00
248	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	2,284,909.32	0.00	73,642,447.50	419,376.25	0.00	0.00	76,346,733.07	0.00	76,346,733.07	-
249	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	298,160.47	0.00	0.00	0.00	0.00	298,160.47	0.00	298,160.47	-
250	521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	3,471,000.00	0.00	0.00	3,471,000.00	0.00	3,471,000.00	-
251	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	349,191.50
252	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,910,466.64)

253	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,158,900.00
254	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,476,932.74
255	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	88,012.30	0.00	0.00	40,000.00	0.00	0.00	128,012.30	64,824.00	63,188.30	-
256	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	23,295,710.00	3,880,000.00	0.00	0.00	27,175,710.00	0.00	27,175,710.00	19,844,816.39
257	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,937,000.00	-16,937,000.00	513,400.00
258	521029004	PHS, MAIDUGURI	1,395,000.00	0.00	0.00	0.00	0.00	0.00	1,395,000.00	0.00	1,395,000.00	-
259	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	0.00	0.00	6,084,660.00	300,000.00	0.00	0.00	6,384,660.00	0.00	6,384,660.00	-
260	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,800.00
261	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,245,000.00
262	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	1,000,000.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	-
263	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	252,726.42
264	535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	-20,000.00	-
265	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	192,000.00	0.00	0.00	0.00	0.00	0.00	192,000.00	0.00	192,000.00	-
266	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	6,246,125.00	0.00	0.00	0.00	6,246,125.00	463,800.88	5,782,324.12	-
267	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	1,043,350.00

268	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	120,000.00	0.00	0.00	0.00	0.00	0.00	120,000.00	0.00	120,000.00	-
269	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	402,014,321.10
270	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	2,048,924,218.95	0.00	0.00	0.00	0.00	0.00	2,048,924,218.95	0.00	2,048,924,218.95	-
		TOTAL	**9,341,441,969.78**	**226,349,542.99**	**4,357,552,343.67**	**296,453,413.44**	**510,323,175,256.78**	**172,694,762.26**	**524,717,667,288.92**	**274,069,782.98**	**524,443,597,505.94**	**276,996,762,178.72**

30. PREPAYMENT- GENERAL

S/N	ADMIN. CODE	MDA	PREPAYMENT-GENERAL
			310801
			₦
		ADMINISTRATIVE SECTOR	
1	""	TERTIARY EDUCATION TRUST FUND	133,993,352.26
		ECONOMIC SECTOR	
2	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	5,045,288.00
3	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	3,306,350.00
4	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	110,321,436.00
5	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	90,919,434.62
6	0220011001	NIGERIA CUSTOMS SERVIVES	6,211,128.06
		LAW & JUSTICES SECTOR	
7	0318004001	FEDERAL HIGH COURT-ABUJA	30,225,000.00
8	0318008001	NATIONAL INDUSTRIAL COURT	24,385,763.33
9	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	3,083,333.33
10	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	24,603,012.85
		SOCIAL SECTOR	
11	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	1,019,814,780.63
12	517021009	UNIVERSITY OF ILORIN	157,425.75
13	517026015	FGC KADUNA	13,155,543.50
14	517026017	FGC KEFFI	5,008,087.72
15	517026047	FGGC BAUCHI	3,749,831.24
16	517026103	FSTC,DOMA	4,674,176.40
17	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	3,450,000.00
		GRAND-TOTAL	**1,482,103,943.69**

31. INVENTORIES

S/N	ADMIN. CODE	MDA	INVENTO RIES	WORK-IN-PROGRESS	TOTAL
			310501	310502	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	26,233,080.68	0.00	26,233,080.68
2	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	2,874,100.00	0.00	2,874,100.00
3	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	1,241,757.00	0.00	1,241,757.00
4	0112002001	SENATE	740,691,174.10	0.00	740,691,174.10
5	116001001	MINISTRY OF DEFENCE – MODHQTRS	3,919,000.00	0.00	3,919,000.00
6	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	49,447,690.60	0.00	49,447,690.60
7	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	2,411,993.00	0.00	2,411,993.00
8	119009034	FOREIGN MISSION: DAR-ES-SALAAM	17,534,268.73	0.00	17,534,268.73
9	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	705,899.80	0.00	705,899.80
10	123005001	NEWS AGENCY OF NIGERIA	6,532,115.15	0.00	6,532,115.15
11	123031005	CENTRE FOR BLACK AFRICAN ARTS ANDCIVILISATION	5,523,322.00	0.00	5,523,322.00
12	0124001001	MINISTRY OF INTERIOR - HQTRS	85,465,279.36	0.00	85,465,279.36
13	145001001	PUBLIC COMPLAINTS COMMISSION	5,000.00	0.00	5,000.00
14	0158001001	CODE OF CONDUCT TRIBUNAL	290,000.00	0.00	290,000.00
15	160001001	POLICE SERVICE COMMISSION HQTRS	2,494,800.00	0.00	2,494,800.00
16	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	2,493,750.00	0.00	2,493,750.00
17	161009001	NEW PARTNERSHIP FOR AFRICANDEVELOPMENT	33,602,048.16	0.00	33,602,048.16
18	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	10.00	0.00	10.00
19	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	11,000.00	0.00	11,000.00
20	""	TERTIARY EDUCATION TRUST FUND	56,767,044.65	0.00	56,767,044.65
		ECONOMIC SECTOR			
21	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	14,007,332,249.38	0.00	14,007,332,249.38
22	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTSTECHNOLOGY, KANO	28,992,063.00	0.00	28,992,063.00
23	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	63,377,698.21	0.00	63,377,698.21
24	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	18,080,639.92	0.00	18,080,639.92
25	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	9,488,202.30	0.00	9,488,202.30

26	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	20,000,000.00	0.00	20,000,000.00
27	215010001	NATIONAL ANIMAL PRODUCT RESEARCHINSTITUTE-ZARIA	338,450.00	0.00	338,450.00
28	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE-IBADAN	46,778,128.14	0.00	46,778,128.14
29	215013001	NATIONAL AGRICULTURAL LANDDEVELOPMENT AUTHORITY (NALDA) HQTRS	28,380,500.00	0.00	28,380,500.00
30	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	91,872,588.82	0.00	91,872,588.82
31	215016001	RUBBER RESEARCH INSTITUTE- BENIN	5,968,500.00	0.00	5,968,500.00
32	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	8,396,441.25	0.00	8,396,441.25
33	215018001	NATIONAL AGRIC. EXTENSION RESEARCHLIAISON SERVICES- ZARIA	812,500.00	0.00	812,500.00
34	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	24,014,174.93	0.00	24,014,174.93
35	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	287,000.00	0.00	287,000.00
36	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	90,832,937.11	0.00	90,832,937.11
37	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	13,892,300.00	0.00	13,892,300.00
38	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	580,000.00	0.00	580,000.00
39	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	26,235,921.00	0.00	26,235,921.00
40	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	284,167,409.46	0.00	284,167,409.46
41	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	173,450,876.16	0.00	173,450,876.16
42	215032001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY - OWERRI	1,891,999.08	0.00	1,891,999.08
43	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	50,000.00	0.00	50,000.00
44	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	8,085,500.00	0.00	8,085,500.00
45	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	33,620,701.44	0.00	33,620,701.44
46	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY ANDMARINE RESEARCH	23,257,674.42	0.00	23,257,674.42
47	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	10,275,164.56	0.00	10,275,164.56
48	222005001	INDUSTRIAL TRAINING FUND	69,998,690.91	0.00	69,998,690.91
49	222027001	SMEDAN - H/QTRS	3,767,903,235.27	0.00	3,767,903,235.27
50	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	20,491,495.20	0.00	20,491,495.20
51	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	19,219,496.64	0.00	19,219,496.64
52	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	336,135,549.79	0.00	336,135,549.79
53	228005005	AFRICAN REGIONAL CENTRE FOR SPACEEDUCATION - ILE IFE, OSUN STATE	30,000.00	0.00	30,000.00
54	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	9,888,120.00	0.00	9,888,120.00
55	228005014	ZONAL ADVANCED SPACE TECHNOLOGYAPPLICATION, KASHERE - GOMBE STATE	157,999.75	0.00	157,999.75
56	228008003	BIORESOURCE DEVELOPMENT CENTREISANLU, KOGI STATE	18,399.70	0.00	18,399.70
57	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	20,592,224.39	0.00	20,592,224.39
58	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	26,566,109.64	0.00	26,566,109.64

59	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	8,926,820.45	0.00	8,926,820.45
60	228047001	SCIENCE EQUIPMENT DEVELOPMENTINSTITUTE- ENUGU	15,972,699.99	0.00	15,972,699.99
61	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	202,950.00	0.00	202,950.00
62	228064001	ADVANCE MANUFACTURING TECHNOLOGYPROGRAMME, TARABA	5,344,538.40	0.00	5,344,538.40
63	228066001	SOKOTO ENERGY RESEARCH	2,965,532.08	0.00	2,965,532.08
64	228073001	ENERGY COMMISSION OF NIGERIA	10,932,750.00	0.00	10,932,750.00
65	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	4,274,598.11	0.00	4,274,598.11
66	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	1,011,551,458.25	0.00	1,011,551,458.25
67	229005001	MARITIME ACADEMY, ORON	2,472,500.00	0.00	2,472,500.00
68	230001001	FEDERAL MINISTRY OF AVIATION	8,517,541.89	0.00	8,517,541.89
69	231034001	NIGERIAN BULK ELECTRICITYTRADING PLC	60,914,452.94	0.00	60,914,452.94
70	234004001	FEDERAL ROAD MAINTENANCEAGENCY	818,760.00	0.00	818,760.00
71	234006001	SURVEY COUNCIL OF NIGERIA	33,999,101.25	0.00	33,999,101.25
72	232001001	MINISTRY OF PETROLEUMRESOURCES HQTRS	33,444,870.50	0.00	33,444,870.50
73	232009001	NIGERIA NUCLEAR REGULATORYAUTHORITY	260,566.00	0.00	260,566.00
74	233005001	NATIONAL METALLURGICALDEVELOPMENT CENTRE, JOS	6,220,732.63	0.00	6,220,732.63
75	233011001	AJAOKUTA STEEL COMPANY LIMITED	86,000.00	0.00	86,000.00
76	252002001	NIGERIA HYDROLOGICALSERVICE AGENCY	3,991,475.00	0.00	3,991,475.00
77	252037001	ANAMBRA/ IMO RBDA	150,000.00	0.00	150,000.00
78	252046001	SOKOTO RIMA RBDA	3,714,133.48	0.00	3,714,133.48
79	252047001	UPPER BENUE RBDA	3,085,452.00	0.00	3,085,452.00
80	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	6,543,772.20	0.00	6,543,772.20
81	0220011001	NIGERIA CUSTOMS SERVIVES	1,900,424,326.29	0.00	1,900,424,326.29
		LAW & JUSTICES SECTOR			
82	0318004001	FEDERAL HIGH COURT-ABUJA	947,449.83	0.00	947,449.83
83	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	62,668,315.00	0.00	62,668,315.00
84	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	4,778,691.00	0.00	4,778,691.00
85	0318008001	NATIONAL INDUSTRIAL COURT	59,170,158.00	0.00	59,170,158.00
86	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	41,634,168.91	0.00	41,634,168.91
87	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	514,739,061.62	0.00	514,739,061.62
88	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	40,000.00	0.00	40,000.00
89	0326003001	LEGAL AID COUNCIL	8,071,812.50	0.00	8,071,812.50

90	0326004001	COUNCIL OF LEGAL EDUCATION	24,739,489.55	0.00	24,739,489.55
91	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	13,116,957.00	0.00	13,116,957.00
92	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	825,522,630.70	0.00	825,522,630.70
93	0341001001	INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION	287,000.00	0.00	287,000.00
		SOCIAL SECTOR			
94	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	269,181,979.92	0.00	269,181,979.92
95	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	2,361,460.64	0.00	2,361,460.64
96	517008001	NATIONAL LIBRARY OF NIGERIA	42,959,013.22	0.00	42,959,013.22
97	517011001	NOMADIC EDUCATION COMMISSION	625,699.99	0.00	625,699.99
98	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	53,167,432.20	0.00	53,167,432.20
99	517017001	NATIONAL TEACHERS INSTITUTE	205,389,607.01	0.00	205,389,607.01
100	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	1,655,572.40	0.00	1,655,572.40
101	517018006	FEDERAL POLYTECHNIC MUBI	60,676,186.23	0.00	60,676,186.23
102	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	14,515,600.00	0.00	14,515,600.00
103	517018012	FEDERAL POLYTECHNIC AUCHI	215,638,709.71	0.00	215,638,709.71
104	517018013	FEDERAL POLYTECHNIC NEKEDE	45,139,267.84	0.00	45,139,267.84
105	517018014	FEDERAL POLYTECHNIC OKO	29,607,766.41	0.00	29,607,766.41
106	517018015	FEDERAL POLYTECHNIC DAMATURU	467,128,773.41	0.00	467,128,773.41
107	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	99,125,106.43	0.00	99,125,106.43
108	517018018	FEDERAL POLYTECHNIC ILARO	6,356,708.78	0.00	6,356,708.78
109	517018021	FEDERAL POLYTECHNIC EKOWE	2,950,000.00	0.00	2,950,000.00
110	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	14,313,907.75	0.00	14,313,907.75
111	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	134,786,066.46	0.00	134,786,066.46
112	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	27,101,618.00	0.00	27,101,618.00
113	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	45,894,372.85	0.00	45,894,372.85
114	517021007	UNIVERSITY OF JOS	103,208,327.51	0.00	103,208,327.51
115	517021009	UNIVERSITY OF ILORIN	7,989,968.54	0.00	7,989,968.54
116	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	225,157,950.33	0.00	225,157,950.33
117	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	6,924,958.29	0.00	6,924,958.29
118	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	3,149,779.00	0.00	3,149,779.00
119	517021030	FEDERAL UNIVERSITY OTUOKE	171,831,140.01	0.00	171,831,140.01
120	517021034	FEDERAL UNIVERSITY DUTSIN-MA	363,849,321.14	0.00	363,849,321.14

121	517021035	FEDERAL UNIVERSITY KASHERE	42,380,119.50	0.00	42,380,119.50
122	517021036	FEDERAL UNIVERSITY LOKOJA	102,729,041.66	0.00	102,729,041.66
123	517021037	FEDERAL UNIVERSITY WUKARI	312,283,287.62	0.00	312,283,287.62
124	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	81,969,841.33	0.00	81,969,841.33
125	517021039	FEDERAL UNIVERSITYOF GASHUA	55,795,279.00	0.00	55,795,279.00
126	517021040	FEDERAL UNIVERSITYOF GUSAU	23,035,475.52	0.00	23,035,475.52
127	517021044	NIGERIAN ARMY UNIVERSITY BIU	1,000,000.00	0.00	1,000,000.00
128	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	7,533,852.63	0.00	7,533,852.63
129	517026004	FGC BIRIN YAURI	98,022,500.00	0.00	98,022,500.00
130	517026005	FGC DAURA	44,386,759.06	0.00	44,386,759.06
131	517026009	FGC IKET NISE	3,809,522.00	0.00	3,809,522.00
132	517026015	FGC KADUNA	120,420,895.40	0.00	120,420,895.40
133	517026016	FGC KANO	48,053,044.12	0.00	48,053,044.12
134	517026018	FGC KIYAWA	14,790,018.07	0.00	14,790,018.07
135	517026020	FGC MAIDUGURI	11,027,861.47	0.00	11,027,861.47
136	517026021	FGC MINJIBIR	76,172,785.00	0.00	76,172,785.00
137	517026034	FGC SOKOTO	36,284,761.00	0.00	36,284,761.00
138	517026037	FGC ZARIA	65,942,617.67	0.00	65,942,617.67
139	517026046	FGGC BAKORI	43,116,671.50	0.00	43,116,671.50
140	517026057	FGGC GUSAU	58,489,332.76	0.00	58,489,332.76
141	517026058	FGGC GWANDU	103,215,000.00	0.00	103,215,000.00
142	517026062	FGGC ILORIN	13,034,600.00	0.00	13,034,600.00
143	517026063	FGGC IPETUMODU	6,832,000.00	0.00	6,832,000.00
144	517026066	FGGC KAZAURE	77,260,557.85	0.00	77,260,557.85
145	517026070	FGGC MONGUNO	3,630,000.00	0.00	3,630,000.00
146	517026071	FGGC NEW BUSA	13,869,900.00	0.00	13,869,900.00
147	517026073	FGGC OWERRI	9,254,300.00	0.00	9,254,300.00
148	517026079	FGGC, YOLA	4,356,920.93	0.00	4,356,920.93
149	517026080	FSTC AHOADA	9,357,220.61	0.00	9,357,220.61
150	517026083	FSTC MICHIKA	2,000.00	0.00	2,000.00
151	517026087	FTC ILESA	23,430,000.00	0.00	23,430,000.00
152	517026089	FTC KAFANCHAN	50,430,500.00	0.00	50,430,500.00
153	517026091	FTC OHANSO	350,000.00	0.00	350,000.00
154	517026095	FTC SHIRORO	14,052,060.00	0.00	14,052,060.00
155	517026098	FTC YABA	82,083,015.00	0.00	82,083,015.00
156	517026099	FTC ZURU	73,150,000.00	0.00	73,150,000.00
157	517026100	KING'S COLLEGE	274,638,900.00	0.00	274,638,900.00
158	517026102	SULEJA ACADEMY	40,078,155.80	0.00	40,078,155.80
159	517026103	FSTC,DOMA	8,666,611.25	0.00	8,666,611.25
160	517026104	FSTC DAYI	32,795,564.00	0.00	32,795,564.00
161	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	1,287,831.12	0.00	1,287,831.12

162	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	450,312,362.92	0.00	450,312,362.92
163	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	1,521,678,274.77	0.00	1,521,678,274.77
164	521011001	NURSING AND MIDWIFERY COUNCIL	18,781,500.00	0.00	18,781,500.00
165	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGYAND THERAPY, ENUGU	101,189,300.00	0.00	101,189,300.00
166	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	96,071,929.31	0.00	96,071,929.31
167	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	720,650.00	0.00	720,650.00
168	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	16,359,049.22	0.00	16,359,049.22
169	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	123,302,568.10	0.00	123,302,568.10
170	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	90,430,234.35	0.00	90,430,234.35
171	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	224,624,822.93	0.00	224,624,822.93
172	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	715,000.00	0.00	715,000.00
173	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	13,113,311.95	0.00	13,113,311.95
174	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	2,975,365.00	0.00	2,975,365.00
175	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,143,323.25	0.00	1,143,323.25
176	521027016	NATIONAL TB AND LEPROSY REFERREDHOSPITAL AND TRAINING, ZARIA	6,481,255.83	0.00	6,481,255.83
177	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	7,399,880.00	0.00	7,399,880.00
178	521027031	FEDERAL MEDICAL CENTRE, KOGI	7,929,004.15	0.00	7,929,004.15
179	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,487,100.00	0.00	1,487,100.00
180	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,266,261.13	0.00	1,266,261.13
181	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	19,787,168.37	0.00	19,787,168.37
182	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	82,570.00	0.00	82,570.00
183	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	245,002.00	0.00	245,002.00
184	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	100,000.00	0.00	100,000.00
185	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	1,014,457,326.87	0.00	1,014,457,326.87
186	535002001	NATIONAL PARK HEADQUARTERS	9,992,900.00	0.00	9,992,900.00
187	535008001	KAMUKU NATIONAL PARK	3,796,995.36	0.00	3,796,995.36
188	544005001	NATIONAL COMMISSION FOR REFUGEES	540,856,873.01	0.00	540,856,873.01
		GRAND-TOTAL	**33,995,240,163.73**	**0.00**	**33,995,240,163.73**

32. LONG TERM LOAN

S/N	ADMIN. CODE	MDA	LOCAL LOANS	FOREIGN LOANS	TOTALS
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	0.00	286,657,041.48	286,657,041.48
2	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	1,469,126,827.82	0.00	1,469,126,827.82
3	""	TERTIARY EDUCATION TRUST FUND	2,734,459,400.03	0.00	2,734,459,400.03
		SOCIAL SECTOR			
4	517021003	UNIVERSITY OF NIGERIA, NNSUKA	8,906,185.00		8,906,185.00
		GRAND TOTAL	**4,212,492,412.85**	**286,657,041.48**	**4,499,149,454.33**

33. INVESTMENT

S/N	ADMIN. CODE	MDA	LOCAL INVESTMENT	FOREIGN INVESTMENT	TOTALS
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	""	TERTIARY EDUCATION TRUST FUND	340,089,577,503.26	0.00	340,089,577,503.26
		ECONOMIC SECTOR			
2	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	0.00	147,481,696.00	147,481,696.00
3	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF 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
		SOCIAL SECTOR			
5	517018019	YABA COLLEGE OF TECHNOLOGY	4,493,382.34	0.00	4,493,382.34

6	517021004	AHMADU BELLO UNIVERSITY, ZARIA	36,126,400.00	0.00	36,126,400.00
7	517021034	FEDERAL UNIVERSITY DUTSIN-MA	20,000,000.00	0.00	20,000,000.00
		GRAND TOTAL	**1,451,308,400,727.06**	**34,183,624,178.80**	**1,485,492,024,905.86**

NOTE 33:

33 A. SCHEDULE OF FEDERAL GOVERNMENT INVESTMENTS FOR 2020

S/NO	INVESTMENT GROUP	ECONOMIC CODE	AMOUNT AS 31/12/2020	DISINVESTMENT/ ADJUSTMENT	ADDITION/ ADJUSTMENT	AMOUNT AS AT 1/1/2020
			₦	₦	₦	₦
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 Science& 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		-	160,846,981,634.08		160,846,981,634.08
20	GIFMIS		-	182,392,164.00		182,392,164.00
	TOTAL		**1,141,548,245,924.26**	**161,029,373,798.08**	**-**	**1,302,577,619,722.34**

The sum of ₦161,029,373,798.08 was disinvested because it was posted by the various MDAs in error to investment code.

S/N	ADMIN. CODE	MDA	₦
1	05170020010	TETFUND	340,089,577,503.26
2	0220001001	FEDERAL MINISTRY OF FINANCE	147,481,696.00
3	0220007001	OAGF	3,646,100,000.00
4	521026001	ABU	36,126,400.00

5		YABA COLLEGE OF TECHNOLOGY	4,493,382.34
6		FEDERAL UNIVERSITY DUTSINMA	20,000,000.00
		SUB-TOTAL	**343,943,778,981.60**
		TOTAL	**1,485,492,024,905.86**

34 A. PROPERTY, PLANT AND EQUIPMENT (PPE)

S/N	ADMIN. CODE	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)-GENERAL	LEASED ASSETS-FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
			320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR												
1	111001001	STATE HOUSE - HQTRS	8,566,771,996.49	384,741,761.94	238,823,889.09	2,631,989,352.14	36,401,078.00	65,290,365.87	0.00	0.00	298,647,079.97	0.00	0.00	12,222,665,523.50
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	575,002,156.02	0.00	575,003,156.02
3	111001003	STATE HOUSE OPERATIONS – VICEPRESIDENT	0.00	0.00	0.00	1,600,000.00	10,000,000.00	11,980,005.00	0.00	0.00	0.00	0.00	0.00	23,580,005.00
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	27,070,430.00	18,000.00	0.00	0.00	0.00	0.00	0.00	27,088,430.00
5	111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	3,000,000.00	797,417,618.86	0.00	0.00	0.00	0.00	26,799,050.00	0.00	0.00	827,216,668.86
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	1,228,907,435.43	167,213,458.00	0.00	1,658,555,663.36
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	491,091,663.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	491,091,663.39
8	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	1,992,678,304.74	0.00	16,405,819,573.03

9	111006001	NIPSS, KURU	244,083,897.86	92,173.26	70,100,500.00	123,090,646.01	0.00	190,000.00	0.00	0.00	0.00	271,387,676.00	0.00	708,944,893.13
10	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	44,003,257.00	6,000.00	3,824,320.60	105,880,388.00	27,919,542.80	672,526,816.88	0.00	0.00	0.00	149,901,626.00	0.00	1,004,061,951.28
11	111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	31,515,738,692.75	180,312,569.05	495,108,116.99	3,363,619,268.16	1,748,218,573.12	843,428,182.47	0.00	0.00	21,377,144.00	26,573,899,381.65	0.00	64,741,701,928.19
12	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	469,029,761.90	15,794,789.76	67,484,677.92	660,849,801.34	130,448,332.92	209,154,743.26	0.00	0.00	126,651,495.24	506,524,741.88	95,176,930.26	2,281,115,274.48
13	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	0.00	265,109,249.21
14	111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	8,622,031.85	0.00	18,251,240.00	125,333,450.00	40,584,465.63	72,670,595.26	0.00	0.00	0.00	10,615,195.00	0.00	276,076,977.74
15	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	65,969,860.50	6,813,507,096.69	0.00	8,274,747,465.27
16	111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	14,508,385.70	8,309,837.94	0.00	0.00	0.00	0.00	0.00	22,818,223.64
17	0112001001	NASS MANAGEMENT	1,657,658,468.19	2,618,021,007.40	561,295,555.72	6,181,851,965.75	2,442,414,747.41	1,301,480,705.52	0.00	0.00	765,182,358.04	1,709,648,534.98	0.00	17,237,553,343.01
18	0112002001	SENATE	464,283,933.00	7,233,906,116.80	543,370,237.84	41,179,804,528.42	12,878,911,836.67	2,556,274,035.46	0.00	0.00	62,789,300.01	0.00	0.00	64,919,339,988.20
19	0112003001	HOUSE OF REPRESENTATIVES	0.00	2,464,145,586.65	0.00	38,501,106,657.64	9,981,202,720.95	3,363,786,919.90	0.00	0.00	0.00	0.00	0.00	54,310,241,885.14
20	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
21	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	1,462,561,509.98	245,069,525.56	0.00	0.00	0.00	0.00	0.00	1,707,631,035.54
22	0112008001	GENERAL SERVICE	6,407,168,010.87	641,376,856.96	516,924,411.92	5,269,725,033.29	1,061,803,619.45	703,078,263.50	0.00	0.00	0.00	44,928,459,722.77	1,113,235,000.80	60,641,770,919.56
23	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
24	116001001	MINISTRY OF DEFENCE -- MODHQTRS	111,499,688,087.86	155,288,400.00	174,193,369.85	2,701,309,098.42	1,227,962,097.45	870,680,489.01	0.00	0.00	1,436,796,450.58	6,310,074,419.83	1,840,340,433.80	126,216,332,846.80
25	116002001	DEFENCE HEADQURTERS	986,064,974.46	0.00	22,780,800.00	2,025,554,475.00	0.00	408,777,703.16	0.00	0.00	444,074,523.00	3,546,644,880.26	7,000,000.00	7,440,897,355.88
26	116002002	DEFENCE RESEARCH AND DEVELOPMENT BUREAU	0.00	0.00	0.00	0.00	0.00	45,703,500.00	0.00	0.00	0.00	1,067,610,273.71	0.00	1,113,313,773.71
27	116003001	NIGERIAN ARMY	13,590,610,287.36	3,886,053,256.41	0.00	14,895,139,340.78	1,779,355,526.03	7,671,512,991.49	0.00	0.00	41,397,337,045.34	57,290,490,598.61	27,130,668,956.47	167,641,168,002.49
28	116004001	NIGERIAN NAVY	0.00	0.00	0.00	24,899,808,396.15	0.00	0.00	13,422,040,029.66	976,812,197.00	22,255,028,942.81	2,475,653,830.00	1,983,000,000.00	66,012,343,395.62
29	116005001	NIGERIAN AIRFORCE	245,248,422.76	0.00	0.00	0.00	-0.04	0.00	0.00	0.00	88,483,184,463.80	2,182,433,954.93	2,130,548,606.09	93,041,415,447.54

30	116005002	AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	311,204,187.00	0.00	311,204,187.00
31	116006001	NIGERIAN DEFENCE ACADEMY (NDA)	489,103,594.00	300,000,000.00	1,820,129,225.94	207,211,500.00	100,000,000.00	893,000,000.00	600,000,000.00	2,885,360,875.70	3,052,822,924.39	2,544,994,488.00	400,000,000.00	13,292,622,608.03
32	116007001	NIGERIAN DEFENCE COLLEGE	7,158,467,252.79	362,478,774.43	140,080,014.22	1,058,156,260.38	1,990,000.00	315,442,718.72	32,599,006.53	1,634,538,732.58	246,608,793.99	8,647,933,287.86	931,479,645.05	20,529,774,486.55
33	116008001	COMMAND AND STAFFCOLLEGE, JAJI	6,854,044,908.42	300,000,000.00	0.00	375,525,195.00	0.00	0.00	0.00	0.00	0.00	3,872,877,519.39	0.00	11,402,447,622.81
34	116009001	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE,	1,947,043,378.52	58,922,000.00	432,157,142.73	35,100,000.00	17,374,035.00	403,468,913.33	0.00	0.00	451,808,611.83	1,909,615,971.24	0.00	5,255,490,052.65
35	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	0.00	656,083,224.73	1,652,789,441.99	47,399,067.01	150,000.00	245,995,664.44	0.00	0.00	2,883,331,838.86	3,054,343,371.31	439,644,365.24	8,979,736,973.58
36	116011001	DEFENCE INTELLIGENCE SCHOOL	976,413,123.77	861,715,000.00	0.00	33,628,944.46	0.00	0.00	0.00	0.00	627,029,000.00	2,860,728,144.17	0.00	5,359,514,212.40
37	116012001	DEFENCE INTELLIGENCEAGEN CY	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	11,314,365,147.96	3,388,121,713.35	1,896,399,223.00	39,617,975,358.19
38	116015017	DEFENCE MISSIONS	7,171,195,082.21	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	9,922,890,697.29
39	116021001	MILITARY PENSION BOARD	52,659,095.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	328,795,601.26	0.00	381,454,696.69
40	116018001	DEFENCE SPACE ADMINISTARTION	1,275,641,394.70	371,679,344.24	0.00	53,317,000.01	29,656,840.50	14,690,285.35	0.00	0.00	2,224,866,364.26	1,212,721,369.60	0.00	5,182,572,598.66
41	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	1,008,682,014.03	786,699,391.83	0.00	179,966,689.45	133,839,824.86	40,514,254.59	0.00	0.00	0.00	54,561,924.00	503,116,280.00	2,707,380,378.76
42	119001002	NIGERIANS IN DIASPORA COMMISSION (NIDC)	0.00	0.00	4,000,000.00	404,422,227.15	39,600,000.00	92,000,000.00	0.00	0.00	0.00	0.00	0.00	540,022,227.15
43	119002001	TECHNICAL AIDS CORPS	322,095,338.42	3,915,000.00	0.00	0.00	6,990,500.00	0.00	0.00	0.00	0.00	0.00	0.00	333,000,838.42
44	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	111,480,921.31	0.00	477,320,849.67
45	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	21,781,021.64	3,734,224.22	1,489,000.00	47,406,163.47	3,393,600.00	13,107,299.51	0.00	0.00	0.00	0.00	0.00	90,911,308.84
46	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	5,859,010.39	7,512,324.34	0.00	20,873,333.00	19,927,518.32	0.00	0.00	0.00	0.00	0.00	0.00	54,172,186.05
47	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	8,736,000,480.27	11,964,519.99	1,905,285.80	106,562,510.00	36,108,524.38	17,687,283.43	0.00	0.00	0.00	0.00	0.00	8,910,228,603.87
48	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

49	119009003	FOREIGN MISSION: ADDISABABA	97,524,717.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,500,000.00	0.00	450,024,717.27
50	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
51	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
52	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
53	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
54	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
55	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
56	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
57	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
58	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
59	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
60	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
61	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
62	119009036	FOREIGN MISSION: DUBAITRADE MISSIONS	0.00	0.00	0.00	0.00	229,833.34	108,250.00	0.00	0.00	0.00	0.00	0.00	338,083.34
63	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
64	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
65	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
66	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
67	119009054	FOREIGN MISSION: KINGSTON	6,753,021.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,753,021.21
68	119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	0.00	0.00	1,407,403.47	0.00	0.00	0.00	0.00	0.00	1,407,403.47
69	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

70	119009069	FOREIGN MISSION:MONROVIA	896,046.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	896,046.66
71	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
72	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
73	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
74	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
75	119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	3,906,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,906,600.00
76	119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	0.00	596,751.52	242,136.37	0.00	0.00	0.00	0.00	0.00	838,887.89
77	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
78	119009111	FOREIGN MISSION LILONGWE,MALAWI	0.00	0.00	0.00	9,322,043.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,322,043.01
79	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
80	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
81	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
82	123001001	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	140,217,998.91	570,968,640.87	107,927,601.99	140,222,144.00	38,452,155.00	189,858,492.98	0.00	0.00	19,999,999.99	128,183,696.05	2,418,891,434.27	3,754,722,164.06
83	123003001	NIGERIAN TELEVISION AUTHORITY	13,822,044,757.36	39,154,608.79	9,589,357,690.46	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	26,689,170,614.95
84	123004001	FEDERAL RADIO CORPORATION OF NIGERIA	33,650.00	0.00	1,319,879,593.68	879,200.11	19,578,504.21	83,525,588.30	0.00	0.00	0.00	200,419.49	0.00	1,424,096,955.79
85	123005001	NEWS AGENCY OF NIGERIA	2,064,171,630.92	22,783,489.10	897,267,782.70	539,801,619.50	493,094,913.15	253,572,663.58	0.00	0.00	2,406,915.00	9,779,991.00	0.00	4,282,879,004.95
86	123006001	VOICE OF NIGERIA	1,655,308,116.49	2,475,618,078.88	926,613,266.58	53,474,116.75	325,610,905.01	16,776,285.28	0.00	0.00	8,022,483.13	56,336,833.00	0.00	5,517,760,085.12
87	123007001	NIGERIAN FILM CORPORATION	704,105,755.63	78,403,938.40	10.00	104,269,066.74	0.00	16,460,761.00	0.00	0.00	0.00	390,158,301.63	1,065,042,720.78	2,358,440,554.18
88	123008001	NATIONAL BROADCASTING	22,323,900.00	0.00	212,009,306.36	280,369,507.10	35,152,044.95	90,257,261.00	0.00	0.00	56,739,250.00	0.00	0.00	696,851,269.41
89	123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	115,756,920.50	65,975,358.48	36,418,055.00	0.00	0.00	0.00	14,327,864.76	0.00	232,478,198.74
90	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	22,451,750.00	0.00	0.00	0.00	0.00	0.00	163,992,968.99
91	123011001	ADVERTISING PRACTIONERS OF NIGERIA	195,000,000.00	5,763,754.54	42,712.50	76,146,750.00	4,150,125.00	8,165,270.00	0.00	0.00	0.00	0.00	0.00	289,268,612.04

92	123031002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	4,575,062.00	430,011,315.57	13,355,300.00	414,061,615.00	15,826,130.00	65,228,807.75	0.00	0.00	0.00	132,767,379.67	0.00	1,075,825,609.99
93	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	101,648,427.29	22,637,603.00	10.00	145,149,955.62	6,371,390.63	176,644,943.93	0.00	0.00	17,900,190.00	55,270,390.88	0.00	525,622,911.35
94	123031004	NATIONAL COUNCIL OF ARTS AND CULTURE	109,632,706.67	0.00	0.00	94,468,362.81	2,448,900.00	3,952,500.00	0.00	0.00	0.00	60,000,000.00	0.00	270,502,469.48
95	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	55,607,245.45	4,602,870.92	54,598,516.53	130.00	6,184,743.34	3,998,810.00	0.00	0.00	0.00	0.00	22,430,300.00	147,422,616.24
96	123031006	NATIONAL TROUPE OF NIGERIA	0.00	5,574,010.50	0.00	4,695,485.00	1,787,705.00	5,025,762.50	0.00	0.00	0.00	0.00	0.00	17,082,963.00
97	123031007	NATIONAL THEATRE	165,157,393.38	94,886,114.05	62,387,110.18	3,001,669.00	0.00	17,693,268.74	0.00	0.00	12,597,749.51	25,200,500.60	0.00	380,923,805.46
98	123031008	NATIONAL GALLERY OF ART	1,368,621,270.10	7,198,300.00	3,999,499.99	248,787,631.49	15,237,702.82	22,334,805.98	0.00	0.00	0.00	87,082,660.50	0.00	1,753,261,870.88
99	123031009	NATIONAL WAR MUSEUM - UMUAHIA	9,995,000.00	5,015,262.79	0.00	0.00	4,055,272.00	0.00	0.00	0.00	0.00	0.00	0.00	19,065,534.79
100	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	42,607,860.10	53,364,410.00	16,344,464.00	68,143,986.02	15,804,460.00	26,545,757.51	0.00	0.00	2,546,608.00	0.00	0.00	225,357,545.63
101	123031011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	63,468,862.81	0.00	0.00	35,634,431.47	1,750,000.00	34,056,882.00	0.00	0.00	0.00	35,735,446.51	8,323,575.00	178,969,197.79
102	123031012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	30,000,000.00	9,621,017.00	0.00	100,000.00	2,325,600.00	0.00	0.00	0.00	4,352,791.10	0.00	0.00	46,399,408.10
103	123031017	NATIONAL ORIENTATION AGENCY	362,574,644.97	527,425,664.00	90,398,160.00	715,215,410.00	116,677,865.00	260,914,405.00	0.00	0.00	0.00	140,038,094.00	0.00	2,213,244,242.97
104	0124001001	MINISTRY OF INTERIOR - HQTRS	933,123,203.28	1,326,338,171.58	286,774,737.41	102,826,250.00	541,226,713.35	222,042,206.38	0.00	0.00	33,315,457.29	35,658,000.00	0.00	3,481,304,739.29
105	0124002001	NIGERIA CORRECTIONAL SERVICE	33,883,955,065.12	1,470,992,320.30	0.00	11,075,176,762.32	0.00	172,900,000.00	0.00	0.00	0.00	15,677,158,797.58	0.00	62,280,182,945.32
106	0124003001	NIGERIA IMMIGRATION SERVICE	5,518,735,130.28	4,846,839,689.27	611,502,191.03	4,777,203,255.27	1,384,136,073.49	392,442,338.78	0.00	0.00	358,853,702.09	8,938,600,458.69	3,182,177,232.70	30,010,490,071.60
107	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	1,596,381,926.76	2,368,560,284.05	1,354,028,439.79	4,311,012,470.83	98,900,000.00	1,809,987,407.71	0.00	0.00	3,202,878,290.31	3,746,291,706.48	2,154,227,244.83	20,642,267,770.76
108	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	2,000,082,000.00	20,375,249.99	10,520,000.00	43,379,400.00	41,546,249.99	112,000.00	0.00	0.00	0.00	34,050,400.00	0.00	2,150,065,299.98
109	0124007001	FEDERAL FIRE SERVICE	1,092,022,613.62	1,765,099,609.41	7,060,679,402.41	355,719,521.86	0.00	429,120,170.56	0.00	0.00	8,209,282,482.18	604,562,404.34	0.00	19,516,486,204.38
110	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	889,193,678.44	271,319,198.73	81,495,806.21	32,218,750.00	1,318,000.00	61,245,748.20	0.00	0.00	11,859,409.35	2,472,397,189.30	0.00	3,821,047,780.23

111	155004001	POLICE FORMATIONS AND COMMANDS	5,641,910,957.82	15,786,234,747.94	3,097,064,465.89	9,638,936,136.63	23,440,000.00	0.00	0.00	0.00	100,558,750.01	22,585,427,314.22	5,030,910,610.46	61,904,482,982.97
112	125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	748,467,379.25	225,380,999.76	30,089,800.15	478,198,618.88	39,252,397.27	35,172,909.55	0.00	0.00	12,098,489.46	146,912,829.00	0.00	1,715,573,423.32
113	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	0.00	96,643,662.40	0.00	2,152,533,427.96
114	125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	2,099,591,845.15	928,576,991.43	477,645,599.28	108,701,957.76	0.00	13,479,427.50	0.00	0.00	0.00	0.00	0.00	3,627,995,821.12
115	125005002	FEDERAL TRAINING CENTRE,ENUGU	39,906,308.76	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	50,067,765.86
116	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	24,159,096.97	0.00	227,393,766.18
117	125005004	FEDERAL TRAINING CENTRE,KADUNA	1,496,503,806.05	0.00	0.00	90,000.00	0.00	618,800.00	0.00	0.00	0.00	0.00	0.00	1,497,212,606.05
118	125005005	FEDERAL TRAINING CENTRE,LAGOS	14,797,728.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,797,728.77
119	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	4,513,095.00	0.00	0.00	0.00	0.00	11,710,000.16	0.00	0.00	0.00	13,502,500.00	0.00	29,725,595.16
120	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	41,774,994.01	0.00	82,853,386.00
121	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	126,213,147.72	156,048,559.29	62,253,958.97	45,479,000.00	14,862,040.00	269,817,948.53	0.00	0.00	25,979,982.12	456,795,622.25	0.00	1,157,450,258.88
122	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	11,946,025.00	0.00	0.00	0.00	0.00	495,312.00	0.00	0.00	12,441,337.00
123	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	13,500,000.00	0.00	63,078,400.00	38,679,256.00	55,315,684.00	0.00	0.00	0.00	3,308,475.00	0.00	173,881,815.00
124	140001001	AUDITOR GENERAL FOR THEFEDERATION	67,999,100.00	69,828,124.10	50,096,000.00	372,088,386.09	233,528,313.44	32,282,000.00	0.00	0.00	0.00	0.00	0.00	825,821,923.63
125	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
126	147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	3,500,000.00	69,850.00	138,308,910.59	18,983,860.00	11,998,676.56	0.00	0.00	0.00	0.00	0.00	172,861,297.15
127	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
128	0149001001	FEDERAL CHARACTER COMMISSION	2,323,501,175.86	4,219,100.00	0.00	371,924,451.50	66,819,090.00	936,572,476.00	0.00	0.00	0.00	949,309,909.86	45,080,632.65	4,697,426,835.87
129	155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	143,129,312.48	76,372,562.68	24,593,972.00	255,844,149.00	2,184,000.00	49,549,900.00	0.00	0.00	13,503,055.12	0.00	0.00	565,176,951.28
130	156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	4,483,629,585.00	1,080,612,623.31	2,267,715,943.21	109,481,970.77	30,771,466.08	0.00	0.00	0.00	0.00	2,965,759,563.48	5,851,920.00	10,943,823,071.85

131	156003001	NIGERIA COMMUNICATION SATELLITE	4,588,852.50	2,126,438,048.30	727,380,068.50	0.00	33,263,762.70	56,470,795.34	0.00	0.00	0.00	2,025,786,564.20	0.00	4,973,928,091.54
132	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
133	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	5,675,092,889.20	50,273,876,561.00	19,694,493,799.00	91,208,523,639.20
134	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	7,983,026,417.92	5,715,524,181.50	600,000,000.00	27,067,014,790.02
135	157003001	NATIONAL INTELLIGENCEAGEN CY	261,500,000.00	4,279,408,078.00	1,332,679,390.00	354,720,000.00	1,120,000.00	0.00	0.00	0.00	3,300,583,763.00	2,935,639,659.00	500,000,000.00	12,965,650,890.00
136	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	1,559,505,360.00	826,660,000.00	6,255,074,030.00	1,076,620,000.00	1,120,000.00	55,050,000.00	0.00	0.00	70,950,000.00	245,052,000.00	3,568,126,500.00	13,658,157,890.00
137	157002002	NATIONAL INSTITUTE FORSECURITY STUDIES	387,393,685.00	71,682,162.00	0.00	303,134,381.00	48,941,190.00	81,965,431.00	0.00	0.00	39,643,816.00	0.00	67,985,462.00	1,000,746,127.00
138	0158001001	CODE OF CONDUCT TRIBUNAL	4,134,002,059.53	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	25,899,500.00	380,993,658.19	0.00	5,839,441,976.99
139	159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,144,386,350.05	0.00	8,986,530.32	350,288,799.98	20,176,975.12	50,259,961.74	0.00	0.00	0.00	553,633,891.90	0.00	2,127,732,509.11
140	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	114,103,680.42	0.00	0.00	0.00	1,664,358,302.72	0.00	2,354,284,067.60
141	161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	460,942,045.64	125,723,012,779.68	865,447,022.13	1,936,141,791.60	78,531,236.93	201,609,321.59	0.00	0.00	456,967,058.01	0.00	81,480,000.00	129,804,131,255.58
142	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
143	161004001	LAGOS LIAISON OFFICE	371,624,299.15	58,647,875.00	200,040.00	100.00	50.00	140.00	0.00	0.00	0.00	0.00	0.00	430,472,504.15
144	161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	7,563,948,418.65	6,302,740,939.92	863,607,947.64	422,906,835.90	158,778,912.18	54,373,636.97	0.00	0.00	0.00	258,151,493.04	0.00	15,624,508,184.30
145	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
146	161007001	FEDERAL ROAD SAFETY COMMISSION	1,326,674,507.86	286,865,455.43	130,881,616.50	3,469,303,836.57	122,454,952.24	214,388,220.20	0.00	0.00	51,650,931.00	1,136,515,330.70	0.00	6,738,734,850.50
147	161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	49,542,515.40	116,688,589.00	14,271,595.66	18,924,995.66	52,495,720.48	27,762,984.00	0.00	0.00	0.00	39,122,500.00	8,452,500.00	327,261,400.20
148	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	40.00	2,550,000.00	81,338,248.57	170.00	52,736,703.45	37,335,816.76	0.00	0.00	2,495,000.00	0.00	1,915,991,727.12	2,092,447,705.90
149	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
150	161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	138,952,067.66	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	597,745,120.00	0.00	1,015,437,189.24
151	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	500,847,054.76	0.00	1,015,271,709.32
152	164003001	NATIONAL LOTTERY TRUST FUND	0.00	370,967,702.02	0.00	251,070,017.83	84,942,200.00	23,308,775.00	0.00	0.00	355,549,501.29	0.00	0.00	1,085,838,196.14

153	164004001	NATIONAL LOTTERY REGULATORY COMMISSION	58,360,310.86	0.00	0.00	50,032,675.00	0.00	86,756,165.72	0.00	0.00	0.00	176,659,567.36	0.00	371,808,718.94
154	161018001	SERVICOM	0.00	0.00	0.00	48,846,000.00	0.00	0.00	0.00	0.00	0.00	0.00	13,921,648.72	62,767,648.72
155	161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	11,539,413.01	9,935,867.00	0.00	0.00	0.00	0.00	0.00	0.00	1,839,998.00	0.00	23,315,278.01
156	161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	802,199,585.62	9,848,261.27	26,596,997.22	523,971,059.00	36,157,488.70	29,789,450.00	0.00	0.00	0.00	1,389,404,388.18	33,058,590.00	2,851,025,819.99
157	161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	1,373,199,106.67	1,568,046,594.84	483,941,982.72	250,939,863.19	15,767,015.39	1,372,812.00	0.00	0.00	43,707,148.43	20,442,979,453.71	0.00	24,179,953,976.95
158	164001001	FEDERAL MINISTRY OF SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	1,026,935,335.34	0.00	51,312,058.52	8,395,625.72	0.00	0.00	0.00	0.00	78,187,857.96	0.00	1,164,830,877.54
159	""	TERTIARY EDUCATION TRUST FUND	1,192,622,064.96	0.00	158,101,202.63	989,333,999.80	910,596,938.21	812,499,131.91	0.00	0.00	18,946,067.56	603,116,553.50	0.00	4,685,215,958.57
		ECONOMIC SECTOR												
160	215001001	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	8,972,626,153.00	23,888,858,075.92	55,463,964,518.33	296,867,256.24	176,105,401.00	8,792,200.00	0.00	0.00	12,327,656,776.13	19,146,077,836.95	7,045,925,198.31	127,326,873,415.88
161	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	660,112,925.17	117,905,212.00	82,652,773.27	176,056,716.23	46,452,781.00	1,815,140.00	0.00	0.00	1,861,210.00	268,803,652.52	0.00	1,355,660,410.19
162	215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	907,709,022.02	106,886,175.25	258,293,999.65	154,217,512.23	140,483,442.03	238,713,339.80	0.00	0.00	0.00	383,154,960.90	468,958,344.18	2,658,416,796.06
163	215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	325,679,167.52	446,833,405.85	241,123,642.79	101,071,900.00	48,068,559.42	71,806,814.00	0.00	0.00	0.00	1,438,802,228.80	1,231,058,911.92	3,904,444,630.30
164	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	1,583,704,756.61	677,346,365.94	296,391,830.25	215,219,544.75	53,706,205.88	52,906,958.00	0.00	0.00	0.00	244,327,069.08	233,203,665.25	3,356,806,395.76
165	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	115,207,927.00	240,000.00	98,410,278.03	471,500.00	3,108,111.31	0.00	0.00	20,000.00	0.00	46,341,468.35	263,799,284.69
166	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	109,311,422.03	337,143,970.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	841,826,680.09	0.00	1,288,282,072.64
167	215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	900,000.00	50,655,666.87	3,150,000.00	7,455,453.67	0.00	711,075.00	0.00	0.00	0.00	96,286,628.10	0.00	159,158,823.64
168	215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	1,753,698,559.69	126,708,571.82	41,924,608.00	66,736,204.61	8,818,199.98	56,616,283.39	0.00	0.00	7,431,375.00	256,353,454.90	0.00	2,318,287,257.39

169	215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	694,524,253.49	26,533,734.98	4,045,000.00	8,170,000.00	0.00	0.00	0.00	0.00	2,040,000.00	120,148,954.48	0.00	855,461,942.95
170	215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	380,553,908.07	90,262,229.75	190,805,877.83	33,500,065.00	0.00	13,912,765.00	0.00	0.00	0.00	124,444,197.11	0.00	833,479,042.76
171	215013001	NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	13,928,395.70	58,909,672.69	31,000.00	125,713,984.06	4,990,596.50	0.00	0.00	0.00	0.00	193,443,690.60	0.00	397,017,339.55
172	215014001	COCOA RESEARCH INSTITUTE- IBADAN	283,895,174.95	216,183,728.20	285,213,168.06	125,333,004.56	40,038,831.87	10,821,293.02	0.00	0.00	37,031,094.65	304,102,747.41	0.00	1,302,619,042.72
173	215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	440,582,580.72	118,434,169.55	256,013,582.30	22,794,311.38	120,000.00	7,252,795.69	0.00	0.00	0.00	184,483,942.90	0.00	1,029,681,382.54
174	215016001	RUBBER RESEARCH INSTITUTE- BENIN	258,432,559.37	60,028,232.75	3,439,275.00	0.00	0.00	9,682,560.00	0.00	0.00	0.00	247,398,844.53	0.00	578,981,471.65
175	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	487,127,475.13	136,255,914.46	15,485,521.00	42,708,220.00	0.00	23,464,105.00	0.00	0.00	25,887,820.00	31,102,176.99	0.00	762,031,232.58
176	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	480,933,500.93	9,884,191.90	26,455,490.00	28,440,100.00	121,867,000.00	152,134,225.06	0.00	0.00	4,721,850.00	100,802,006.95	0.00	925,238,364.84
177	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	118,390,163.82	0.00	0.00	206,595,248.00	155,227,131.19	0.00	851,335,500.39
178	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	771,107,364.78	242,547,022.33	40,600,455.66	135,466,563.43	0.00	2,972,714.66	0.00	0.00	0.00	157,573,266.67	100,000,000.00	1,450,267,387.53
179	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	334,035,699.68	0.00	1,016,214,389.78
180	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	138,054,547.27	376,465,769.94	180,863,561.66	49,665,000.00	0.00	70,902,964.46	0.00	0.00	0.00	791,535,696.96	0.00	1,607,487,540.29
181	215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,097,979,657.20	281,676,895.88	541,576,570.92	134,958,486.05	0.00	307,958,334.50	0.00	0.00	10,796,999.85	1,384,237,138.16	0.00	3,759,184,082.56
182	215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	149,809,917.05	200,725,743.22	50,899,838.87	106,675,298.00	61,973,911.00	123,070,428.21	0.00	0.00	71,924,765.00	4,510,000.00	0.00	769,589,901.35
183	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	964,541,988.76	42,393,052.00	63,639,092.75	131,863,725.00	51,780,075.62	67,806,662.09	0.00	0.00	254,347,138.30	255,030,161.81	0.00	1,831,401,896.33
184	215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	152,553,624.03	34,333,000.00	89,441,698.00	58,660,000.00	25,047,384.00	65,612,831.35	0.00	0.00	86,938,470.68	121,378,445.36	0.00	633,965,453.42

185	215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	887,516,711.96	935,498,937.94	477,220,834.72	141,531,301.64	0.00	69,202,680.24	0.00	0.00	5,894,100.00	139,845,323.85	14,850,000.00	2,671,559,890.35
186	215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	5,457,151,940.92	229,080,236.59	9,300,000.00	85,545,852.91	0.00	12,369,000.00	0.00	0.00	0.00	3,897,836,404.84	0.00	9,691,283,435.26
187	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	664,457,855.75	225,021,483.45	38,840,400.01	21,341,900.36	0.00	84,288,274.50	0.00	0.00	0.00	282,270,352.18	0.00	1,316,220,266.25
188	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	226,132,759.34	151,773,893.49	10,502,750.00	0.00	1,115,000.00	272,057,777.75	0.00	0.00	7,319,681.07	513,443,462.36	0.00	1,182,345,324.01
189	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	122,197,525.89	716,730,000.00	40,972,829.74	0.00	24,198,929.00	0.00	0.00	0.00	0.00	327,649,998.90	2,125,645,000.00	3,357,394,283.53
190	215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	231,800,568.08	22,349,491.19	20,249,047.62	40,946,494.62	696,434.00	3,078,508.00	0.00	0.00	0.00	102,204,401.17	0.00	421,324,944.68
191	215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	22,816,802.00	1,558,973,121.33	95,097,579.77	168,001.00	0.00	20,347,718.29	0.00	0.00	987,500.00	99,646,188.94	75,000,000.00	1,873,036,911.33
192	215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	2,184,596,825.64	73,746,589.50	77,067,626.00	389,873,441.84	29,311,053.69	33,039,661.75	0.00	0.00	0.00	653,661,720.32	0.00	3,441,296,918.74
193	215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	38,553,385.01	0.00	5,044,811.00	144,589,461.00	0.00	19,364,881.00	0.00	0.00	0.00	1,758,880,287.48	0.00	1,966,432,825.49
194	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	102,001,147.82	0.00	14,034,499.99	94,974,919.80	0.00	4,520,250.00	0.00	0.00	0.00	9,261,029.99	0.00	224,791,847.60
195	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	36,524,848.00	137,999,325.49	0.00	0.00	71,249,660.00	424,510,712.67	1,760,746,848.54	4,808,796,639.85
196	215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	6,081,092,992.71	426,257,334.35	58,704,284.59	23,400,000.00	1,213,800.00	66,448,208.00	0.00	0.00	20,222,272.80	1,473,159,269.44	4,926,006,324.21	13,076,504,486.10
197	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	337,798,789.94	104,771,443.25	54,439,641.06	50.00	56,340,655.00	41,586,086.22	0.00	0.00	2,482,012.00	320,384,221.28	0.00	917,802,898.75
198	215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	89,778,667.56	19,485,297.70	426,052,580.87	99,422,119.49	12,167,289.79	29,523,360.75	0.00	0.00	0.00	221,549,115.85	0.00	897,978,432.01
199	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	32,468,642.66	5,000.00	2,010,000.00	27,899,200.00	12,469,025.21	8,000.00	0.00	0.00	0.00	97,624,552.65	0.00	172,484,420.52
200	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
201	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	390,083,423.97	501,080.00	70,098,131.90	18,604,921.16	0.00	6,910.00	0.00	0.00	50,000.00	563,649,687.49	0.00	1,042,994,154.52
202	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	2,103,005,951.08	215,641,282.32	445,853,812.30	204,066,055.00	119,022,049.76	145,744,420.00	0.00	0.00	0.00	312,525,640.13	0.00	3,545,859,210.59

203	215012001	FEDERAL UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,752,000.00	371,982,096.27	123,887,843.75	285,300.00	39,433,746.00	3,527,255.00	0.00	0.00	214,947,134.20	224,768,434.96	0.00	983,583,810.18
204	215012002	FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI	32,038,187.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	974,378,095.70	0.00	1,006,416,283.49
205	215012003	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,659,834,797.01	113,566,060.87	6,906,734.43	194,379,620.32	171,023,083.62	337,369,764.74	0.00	0.00	391,111,292.09	57,175,309.00	0.00	2,931,366,662.08
206	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	132,714,666.50	1,993,000.00	212,685,653.60	138,392,314.73	179,369,655.79	8,275,479.71	0.00	0.00	0.00	46,900,638.41	0.00	720,331,408.74
207	220002001	DEBT MANAGEMENT OFFICE	350,075,068.01	8,945,764.03	37,991,150.40	415,360,237.20	135,142,817.67	103,817,974.40	0.00	0.00	2,217,962.50	0.00	0.00	1,053,550,974.21
208	220006001	INVESTMENT AND SECURITIES TRIBUNAL	27,513,985,180.80	14,667,887.89	50.00	6,444,088,537.00	30,252,822.54	13,822,381.54	0.00	0.00	2,013,300.00	52,834,600.00	238,929,428,765.00	273,001,093,524.77
209	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	313,382,881.54	47,031,828.51	0.00	83,684,400.00	0.00	23,964,026.05	0.00	0.00	17,476,000.00	2,366,605,790.77	52,685,019,080.97	55,537,164,007.84
210	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
211	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
212	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
213	220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	927,324,119.30	221,913,418.82	184,579,129.50	73,956,024.00	198,359,636.16	101,196,617.27	0.00	0.00	0.00	6,471,109.03	0.00	1,713,800,054.08
214	220003001	BUDGET OFFICE OF THE FEDERATION	389,561,125.65	39,372,950.00	0.00	220,256,147.49	57,826,051.10	35,416,586.93	0.00	0.00	0.00	74,376,747.06	1,521,004,850.23	2,337,814,458.46
215	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
216	220019001	CENTRE FOR MANAGEMENT DEVELOPMENT DEVELOPMENT	379,706,624.41	0.00	41,190,000.00	163,961,252.98	107,441,629.76	166,835,372.01	0.00	0.00	61,706,555.39	77,662,383.94	136,709,368.38	1,135,213,186.87
217	220021001	NATIONAL BUREAU OF STATISTICS	1,260,000,000.00	99,678,326.68	0.00	88,000,000.00	0.00	17,790,000.00	0.00	0.00	0.00	0.00	0.00	1,465,468,326.68
218	220022001	NIGERIA INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH	245,137,535.17	0.00	26,253,078.00	140,131,834.00	41,493,500.00	56,100,878.00	0.00	0.00	0.00	12,165,300.00	0.00	521,282,125.17
219	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
220	222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,725,949,331.98	12,997,025.79	284,227,384.98	677,280,702.76	342,200,172.39	6,381,463,842.68	0.00	0.00	27,707,887.00	3,460,089,811.13	150,621,421.25	14,062,537,579.96

221	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
222	222002001	STANDARD ORGANIZATION OF NIGERIA	2,463,182,351.00	37,663,011.00	83,875,248.00	198,134,654.00	139,831,359.10	40,850,926.00	0.00	0.00	0.00	58,770,335.00	0.00	3,022,307,884.10
223	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	375,227,634.98	375,227,634.98
224	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	178,059,578.00	35,729,946.00	1,081,630,115.79
225	222006001	NIGERIAN EXPORT PROMOTION COUNCIL	9,391,102.32	386,000.00	3,850,007.75	75,676,058.25	15,235,330.87	38,934,872.43	0.00	0.00	590,201.81	272,772,054.41	16,813,544.00	433,649,171.84
226	222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	263,093,448.21	5,822,334,357.68	95,786,378.67	258,343,772.57	91,341,310.20	85,103,711.19	0.00	0.00	0.00	17,170,647.25	0.00	6,633,173,625.77
227	222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	360,493,987.26	1,480,401,619.68	64,900,000.00	1,298,596,938.60	646,878,394.81	108,413,672.13	0.00	0.00	51,467,019.85	12,415,543,999.27	3,917,637.27	16,430,613,268.87
228	222009001	CONSUMER PROTECTION COUNCIL	62,301,557.43	323,889,900.15	17,345,000.00	503,677,284.32	171,159,611.89	56,853,957.99	0.00	0.00	95,500,000.00	12,185,787.23	96,186,740.00	1,339,099,839.01
229	222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	255,953,770.24	254,412,053.84	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	799,274,459.88
230	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
231	222013001	OIL AND GAS FREE ZONESAUTHORITY, NIGERIA (OGFZA)	560,948,221.36	1,037,038,740.16	72,903,633.00	206,232,421.01	0.00	470,202,593.13	0.00	0.00	0.00	142,583,211.98	146,661,175.98	2,636,569,996.62
232	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	8,333,027,982.44	20,386,056.00	107,845,186.35	33,609,213.32	350,080.00	12,020,059.90	0.00	0.00	0.00	851,764,003.48	0.00	9,359,002,581.49
233	222015001	NIGERIA COMMODITY EXCHANGE (NCX)	290,651,125.56	0.00	423,587,643.69	19,251,583.75	19,816,625.00	0.00	0.00	0.00	0.00	0.00	0.00	753,306,978.00
234	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
235	222027001	SMEDAN - H/QTRS	27,075,000.00	11,500,000.00	18,120,226.00	219,387,274.41	61,506,864.39	81,790,967.13	0.00	0.00	477,705.00	17,024,644.54	8,014,066,493.33	8,450,949,174.80
236	222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	21,857,848.95	0.00	0.00	152,740,280.01	51,607,522.33	52,411,314.50	0.00	0.00	0.00	0.00	0.00	278,616,965.79
237	222031001	NIGERIA OFFICE FOR TRADENEGOTIATION (NOTN) ABUJA	111,739,206.57	828,585,606.19	125,973,225.25	341,326,565.02	957,697,208.95	767,966,462.79	0.00	0.00	2,536,260.00	40,608,378.06	1,359,541,433.52	4,535,974,346.35
238	227001001	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	90,512,018.25	28,524,727.60	4,853,740.00	161,654,993.04	136,400,645.77	8,233,710.00	0.00	0.00	12,589,905.10	1,233,075,456.89	10,975,400.00	1,686,820,596.65
239	227002001	INDUSTRIAL ARBITRATION PANEL	61,764,042.00	48,750,012.40	32,905,000.00	240,630,822.00	6,161,100.00	78,876,877.86	0.00	0.00	0.00	330,141,362.96	0.00	799,229,217.22
240	227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	1,396,899,789.64	165,820,928.93	47,153,168.50	187,155,814.97	4,080,000.00	99,773,604.28	0.00	0.00	26,323,783.67	181,867,815.22	32,585,000.00	2,141,659,905.21

241	227004001	NATIONAL PRODUCTIVITY CENTRE	214,075,669.12	144,300,179.22	182,180,769.99	171,487,405.00	9,070,000.00	18,694,550.00	0.00	0.00	0.00	805,772,027.58	1,144,785,861.70	2,690,366,462.61
242	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	285,414,632.63	726,531,527.76	1,500,000.00	10,558,004.74	1,657,500.04	63,338,036.30	0.00	0.00	0.00	430,011,848.80	0.00	1,519,011,550.27
243	227006001	GENEVA LABOUR DESK OFFICE	0.00	69,273,842.70	14,115,095.54	42,389,812.50	50,975,236.23	25,636,156.09	0.00	0.00	0.00	0.00	0.00	202,390,143.06
244	228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	869,148,441.21	1,917,816,966.71	297,908,891.88	230,081,757.53	7,688,372.50	52,491,455.75	0.00	0.00	22,448,580.00	1,212,681,056.51	167,469,592.05	4,777,735,114.14
245	228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	140,455,625.96	19,580,343.00	1,216,653,546.59	425,667,860.74	74,313,190.45	320,000.00	0.00	0.00	188,904,415.33	6,046,455,912.53	0.00	8,112,350,894.60
246	228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	213,620,790.36	42,752,776.08	52,135,860.59	10,910,000.00	0.00	47,835,887.91	0.00	0.00	49,273,045.40	225,148,052.77	0.00	641,676,413.11
247	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	886,084,597.12	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	187,859,349.77	0.00	2,353,561,345.06
248	228005001	NATIONAL SPACE RESEARCH ANDDEVELOPMENT AGENCY - ABUJA	28,439,029,006.00	7,833,080.20	175,400,500.60	289,145,190.65	6,932,000.00	23,827,000.00	0.00	0.00	0.00	3,892,277,030.28	0.00	32,834,443,807.73
249	228005002	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	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	71,650,356.85	0.00	202,639,615.15
250	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	0.00	0.00	193,256,817.82
251	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
252	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	59,623,163.15	1,498,000.00	111,048,030.15
253	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	6,373,120.60	0.00	0.00	0.00	1,314,100.00	0.00	208,703,033.17
254	228005007	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	856,269,119.15	1,397,300,937.58	495,086,731.53	21,822,546.92	18,417,193.21	115,404,691.57	0.00	0.00	0.00	4,225,893,112.03	961,509,458.30	8,091,703,790.29
255	228005008	NATIONAL CENTRE FOR REMOTE SENSING -JOS, PLATEAU STATE	152,724,503.48	195,000.00	8,402,237.50	52,075,731.61	1,378,000.00	9,199,358.75	0.00	0.00	0.00	110,414,935.88	0.00	334,389,767.22
256	228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	28,171,311.83	14,318,695.71	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	69,508,924.79

257	228005010	ADVANCED AIRCRAFT ENGINEERING LABORATORY, GUSAU - ZAMFARA STATE	88,569,671.92	33,306.10	0.00	0.00	938,283.39	70,479.00	0.00	0.00	0.00	0.00	0.00	89,611,740.41
258	228005011	ADVANCED AEROSPACE ENGINE LABORATORY, OKA - ONDO STATE	196,867,267.77	3,263,942.28	9,511,951.06	6,615,000.00	0.00	0.00	0.00	0.00	0.00	11,265,260.00	0.00	227,523,421.11
259	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	0.00	0.00	87,982,945.59
260	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	165,215,070.59	60,899,340.51	27,980,000.00	0.00	0.00	9,647,652.67	0.00	0.00	0.00	0.00	0.00	263,742,063.77
261	228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE - GOMBE STATE	101,032,371.99	26,833,499.86	0.00	11,025,000.00	0.00	5,422,500.00	0.00	0.00	0.00	0.00	0.00	144,313,371.85
262	228005016	ZONAL ADVANCE SPACE TECHNOLOGY APPLICATION, LANGTANG , PLATEAU STATE	177,838,753.90	41,767,288.54	0.00	0.00	5,901,375.50	0.00	0.00	0.00	0.00	21,861,869.34	0.00	247,369,287.28
263	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	215,174,587.34	0.00	577,514,379.87
264	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	1,652,354,765.61	1,269,052,111.90	219,275,000.00	169,196,479.00	6,854,800.00	36,581,622.00	0.00	0.00	70,177,756.41	21,622,401.00	0.00	3,445,114,935.92
265	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
266	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	57,512,339.47	62,554,572.56	0.00	36,000,000.00	25,830,600.14	30,839,100.73	0.00	0.00	0.00	362,297,575.54	182,352,854.00	757,387,042.44
267	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
268	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	28,136,212.85	0.00	0.00	0.00	4,885,199.91	13,092,999.67	0.00	0.00	0.00	100,000,000.00	9,082,625.00	155,197,037.43
269	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	49,052,676.88	5,993,575.00	1,256,460,614.68
270	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	22,469,996.64	30,500,500.00	0.00	0.00	15,539,407.53	16,985,891.00	0.00	0.00	0.00	114,908,000.01	0.00	200,403,795.18
271	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	15,740,307.25	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	272,433,512.06

272	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	103,052,512.13	0.00	0.00	0.00	8,150,960.00	7,931,624.71	0.00	0.00	0.00	28,167,614.78	36,746,000.00	184,048,711.62
273	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	0.00	0.00	214,540,213.35
274	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	197,467,163.94	0.00	0.00	39,528,000.00	4,598,400.00	4,499,000.00	0.00	0.00	0.00	0.00	0.00	246,092,563.94
275	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
276	228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	11,997,797.00	21,632,751.69	0.00	0.00	0.00	1,320,527.95	0.00	0.00	0.00	2,646,816.00	0.00	37,597,892.64
277	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
278	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	0.00	0.00	0.00	0.00	3,000,000.00	9,001,400.00	0.00	0.00	0.00	109,325,455.61	0.00	121,326,855.61
279	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
280	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	4,159,565.00	0.00	0.00	1,525,000.05	12,578,609.98	0.00	0.00	0.00	34,283,825.01	0.00	52,547,000.04
281	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	0.00	136,279,531.91	0.00	151,277,426.87
282	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	1,961,870.00	0.00	0.00	0.00	43,118,314.59	6,495,000.05	0.00	0.00	0.00	330,197,308.72	69,999,344.71	451,771,838.07
283	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	59,412,569.74	0.00	0.00	0.00	685,480.00	1,403,499.97	0.00	0.00	0.00	334,439,877.95	0.00	395,941,427.66
284	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	70,894,645.29	0.00	85,398,685.05

285	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	132,342,990.19	0.00	0.00	0.00	3,820,240.00	10,500,000.00	0.00	0.00	0.00	150,426,069.78	0.00	297,089,299.97
286	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	11,380,000.00	11,740,240.00	0.00	0.00	0.00	171,017,959.91	16,750,000.00	210,888,199.91
287	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
288	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
289	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	4,400,000.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	52,377,950.99	0.00	61,777,950.99
290	228008028	BIORESOURCE DEVELOPMENT CENTRE,UBURU EBONYI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,276,761.60	0.00	30,276,761.60
291	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	386,351,029.77	111,355,223.13	6,372,313.50	32,130,000.00	0.00	0.00	0.00	0.00	0.00	69,678,030.26	0.00	605,886,596.66
292	228008032	BIORESOURCES DEVELOPMENT CENTRE JEGA KEBBI STATE	31,681,852.01	16,866,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,903,005.46	0.00	89,451,072.47
293	228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	18,315,319.25	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	821,960,896.80
294	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	64,421,985.33	32,205,684.01	13,221,631.51	0.00	0.00	0.00	0.00	0.00	0.00	28,264,472.28	0.00	138,113,773.13
295	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	60,059,269.55	21,702,417.45	13,327,175.00	0.00	0.00	8,295,330.73	0.00	0.00	0.00	22,459,560.00	0.00	125,843,752.73
296	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
297	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	13,650,000.00	0.00	0.00	0.00	0.00	0.00	0.00	29,090,455.03	0.00	42,740,455.03
298	228009027	TECHNOLOGY INCUBATION CENTRE,MAKURDI	0.00	0.00	10,990,983.00	0.00	0.00	0.00	0.00	0.00	0.00	47,567,021.40	0.00	58,558,004.40
299	228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	8,200,952.40	44,816,799.99	0.00	0.00	6,080,000.00	0.00	0.00	0.00	0.00	0.00	59,097,752.39
300	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	8,000,000.28	12,608,000.00	25,010,000.00	0.00	0.00	2,456,000.00	0.00	0.00	0.00	0.00	0.00	48,074,000.28
301	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	4,750,000.00	34,453,930.74	0.00	0.00	6,580,000.00	0.00	0.00	0.00	0.00	0.00	45,783,930.74

302	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	3,535,040.79	32,208,999.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,744,040.43
303	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	18,974,400.00	4,999,998.99	29,962,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,937,298.99
304	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
305	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	12,782,820.63	0.00	59,746,307.08
306	228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	58,565,423.50	29,724,911.20	80,624,611.20	0.00	0.00	0.00	0.00	0.00	0.00	2,170,531.55	31,062,242.62	202,147,720.07
307	228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	2,934,000.00	3,261,200.00	41,734,740.84	3,330,275.00	0.00	0.00	0.00	0.00	0.00	21,254,990.22	0.00	72,515,206.06
308	228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	97,865,739.24	19,012,300.00	37,145,023.15	0.00	0.00	0.00	0.00	0.00	0.00	19,477,723.80	17,497,000.01	190,997,786.20
309	228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	7,264,573.50	9,635,561.19	27,478,582.38	0.00	0.00	0.00	0.00	0.00	0.00	25,213,679.82	0.00	69,592,396.89
310	228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	268,652,228.16	0.00	60,173,692.72	0.00	0.00	0.00	0.00	0.00	0.00	15,319,785.04	0.00	344,145,705.92
311	228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	4,410,168.00	4,959,549.97	17,606,682.56	0.00	0.00	0.00	0.00	0.00	0.00	26,374,416.43	0.00	53,350,816.96
312	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
313	228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	24,411,445.80	11,780,877.23	38,145,974.15	17,150,200.00	3,852,500.00	1,548,100.00	0.00	0.00	25,000.00	15,617,644.55	0.00	112,531,741.73
314	228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	14,317,249.99	7,625,972.40	12,648,212.65	19,679,625.00	230,000.00	0.00	0.00	0.00	0.00	25,859,649.74	0.00	80,360,709.78
315	228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	15,381,955.60	2,065,500.00	17,564,214.95	2,181,068.16	0.00	6,535,739.45	0.00	0.00	0.00	7,024,407.67	0.00	50,752,885.83
316	228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	28,034,260.60	4,807,588.00	25,591,725.95	0.00	530,000.00	935,739.45	0.00	0.00	0.00	3,954,661.19	0.00	63,853,975.19
317	228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	35,176,351.99	10,673,758.00	19,537,257.98	0.00	0.00	31,000.00	0.00	0.00	0.00	12,921,594.98	0.00	78,339,962.95
318	228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	64,689,005.99	18,351,012.49	9,871,575.00	0.00	0.00	0.00	0.00	0.00	0.00	647,350.00	0.00	93,558,943.48

319	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	4,736,582.69	0.00	33,267,810.45
320	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	33,298,866.25	0.00	94,144,463.55
321	228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	4,831,060.00	4,995,499.99	24,253,576.24	0.00	1,000.00	7,000.00	0.00	0.00	0.00	0.00	0.00	34,088,136.23
322	228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	8,676,090.00	10,259,780.25	52,269,312.14	0.00	130.00	280.00	0.00	0.00	0.00	28,250,075.58	0.00	99,455,667.97
323	228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	4,257,771.25	4,788,000.00	25,812,693.75	15,554,600.00	133,000.00	680,500.00	0.00	0.00	0.00	27,157,925.00	0.00	78,384,490.00
324	228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	76,204,228.88	0.00	0.00	0.00	0.00	0.00	0.00	19,286,719.94	0.00	95,490,948.82
325	228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	43,768,450.90	150,471,405.94	86,370,095.19	31,250,000.00	0.00	21,552,462.56	0.00	0.00	3,470,000.00	29,955,080.34	0.00	366,837,494.93
326	228031001	NATIONAL CENTRE FOR GENETIC RESEARCHAND BIOTECHNOLOGY - IBADAN	46,743,950.00	13,963,248.68	7,973,607.56	2,419,250.00	11,808,875.78	5,954,750.25	0.00	0.00	0.00	10,219,775.80	0.00	99,083,458.07
327	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	13,797,998.01	0.00	18,778,116.60	30,599.60	0.00	0.00	0.00	0.00	0.00	107,130,345.95	0.00	139,737,060.16
328	228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	372,246,262.20	17,398,061.62	50,543,281.65	25,983,450.00	10,354,991.90	69,259,997.55	0.00	0.00	68,153,105.22	41,676,379.41	0.00	655,615,529.55
329	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
330	228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	53,670,471.00	373,595,394.73	159,089,103.25	64,553,475.00	10,860,535.03	31,192,825.00	0.00	0.00	39,809,490.00	0.00	68,342,147.92	801,113,441.93
331	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	197,821,335.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,421,052.64	0.00	202,242,388.50
332	228037001	CENTRE FOR SATELLITE TECHNOLOGYDEVELOPMENT - 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	0.00	62,121,000.67

333	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	324,610,872.50	11,049,224,679.37	1,254,779,590.92	425,149,790.68	19,098,487.97	507,372,725.98	0.00	0.00	267,598,568.56	128,042,581.62	600,000.00	13,976,477,297.60
334	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	34,680,691.47	3,579,618,013.08	228,885,205.65	63,058,746.36	83,726,039.00	60,681,508.17	0.00	0.00	0.00	316,717,794.43	0.00	4,367,367,998.16
335	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	793,963,064.86	0.00	1,598,163,360.84
336	228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	505,135,538.27	894,348,883.31	14,198,160,017.17	230,524,037.08	2,232,374.47	7,016,946.97	0.00	0.00	0.00	1,042,602,131.74	0.00	16,880,019,929.01
337	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	50,328,399.01	31,292,429.65	3,160,133.33	18,860,665.00	35,707,923.21	28,200.00	0.00	0.00	0.00	24,057,233.71	0.00	163,434,983.91
338	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	50,639,925.72	283,536,639.56	411,399,506.06	32,843,646.62	0.00	30,824,984.06	0.00	0.00	195,553,698.49	1,199,658,865.79	0.00	2,204,457,266.30
339	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
340	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
341	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	0.00	2,086,575.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,086,575.00
342	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
343	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
344	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
345	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
346	228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	9,992,901.25	149,892,937.71	304,889,838.04	45,655,900.00	0.00	1,302,800.00	0.00	0.00	557,289,995.00	388,806,240.87	0.00	1,457,830,612.87
347	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	100,706,746.80	237,677,283.88	263,551,047.98	40,623,684.21	0.00	400.00	0.00	0.00	0.00	767,466,418.85	171,342,908.18	1,581,368,489.90

348	228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	37,922,875.59	93,428,474.00	141,622,950.00	0.00	2,402,000.00	0.00	0.00	42,658,779.90	240,211,095.43	0.00	558,246,174.92
349	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	9,913,092.50	241,386,195.85	65,664,921.19	785,000.00	0.00	60,505,811.00	0.00	7,464,000.00	213,423,323.07	267,305,619.39	104,369,583.54	970,817,546.54
350	228050002	HEAVY LEATHER MANUFACTURE CENTRE,MAIDUGURI	3,778,000.00	1,652,108.36	52,785,421.06	0.00	0.00	3,301,324.99	0.00	0.00	1,789,875.99	206,556,658.23	0.00	269,863,388.63
351	228050003	LIGHT LEATHER MANUFACTURE CENTRE,SOKOTO	0.00	18,027,043.69	5,303,107.20	766,132.43	0.00	0.00	0.00	0.00	4,239,263.62	77,128,251.29	0.00	105,463,798.23
352	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	0.00	7,750,000.00	3,224,600.00	0.00	0.00	0.00	0.00	0.00	22,691,695.89	68,007,905.25	0.00	101,674,201.14
353	228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	738,400.10	6,930,878.21	738,401.00	0.00	0.00	2,000,000.00	0.00	0.00	12,992,386.83	42,322,688.43	0.00	65,722,754.57
354	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	34,328,358.42	0.00	9,999,999.99	0.00	3,279,782.04	0.00	0.00	0.00	41,951,012.97	0.00	89,559,153.42
355	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	314,406,701.11	265,078,264.55	65,486,075.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	644,971,041.04
356	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	38,392,500.00	18,732,367.85	29,216,660.79	17,000,000.00	1,000,000.00	10,449,650.00	0.00	0.00	0.00	0.00	0.00	114,791,178.64
357	228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	1,214,624,614.77	273,633,760.34	1,077,041,237.00	113,358.83	0.00	42,381,911.36	0.00	0.00	0.00	394,750,401.88	0.00	3,002,545,284.18
358	228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	316,268,515.03	115,712,271.66	159,836,431.85	258,265,928.88	60,801,822.58	30,968,750.00	0.00	0.00	0.00	0.00	0.00	941,853,720.00
359	228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	92,808,124.99	1,126,371,826.91	111,772,673.66	74,875,229.55	0.00	7,847,253.43	0.00	0.00	0.00	6,469,756.56	0.00	1,420,144,865.10
360	228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	19,739,257.82	10,552,538.20	27,085,247.89	0.00	0.00	0.00	0.00	0.00	0.00	3,500,000.00	0.00	60,877,043.91
361	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	21,093,419.51	0.00	0.00	0.00	0.00	0.00	812,599,349.20

362	228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	149,079,472.06	129,699,210.42	104,715,744.60	28,035,999.99	18,052,862.51	12,802,418.00	0.00	0.00	0.00	0.00	17,635,123.82	460,020,831.40
363	228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	104,241,696.14	33,859,532.53	30,443,499.10	39,327,910.00	2,373,000.00	9,235,650.00	0.00	0.00	0.00	0.00	19,875,429.01	239,356,716.78
364	228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	316,790,365.31	180,956,328.88	74,927,539.86	68,346,857.87	12,206,142.50	10,268,100.00	0.00	0.00	0.00	153,622,861.69	0.00	817,118,196.11
365	228066001	SOKOTO ENERGY RESEARCH	256,441,441.00	35,832,642.65	81,314,699.70	31,785,000.01	0.00	11,830,697.70	0.00	0.00	0.00	22,931,224.57	0.00	440,135,705.63
366	228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	75,746,352.80	754,685,476.54	2,494,758.00	15,678,600.00	0.00	0.00	0.00	0.00	0.00	22,754,140.00	0.00	871,359,327.34
367	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
368	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	227,844,729.47	840,696,332.85	3,355,550.02	15,941,543.75	0.00	7,225,631.25	0.00	0.00	0.00	0.00	0.00	1,095,063,787.34
369	228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	285,899,226.00	5,138,480,521.35	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	7,383,629,788.24
370	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	606,238,367.44	2,628,884.41	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	727,805,638.86
371	228073001	ENERGY COMMISSION OF NIGERIA	245,023,548.17	1,021,158,783.58	5,833,022.50	204,918,000.00	0.00	5,073,209.21	0.00	0.00	0.00	0.00	196,899,365.08	1,678,905,928.54
372	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	54,886,273.21	48,669,940.00	30,980,254.59	0.00	17,503,570.00	16,864,450.00	0.00	0.00	0.00	0.00	0.00	168,904,487.80
373	228076001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ADO-EKITI	127,003,477.23	32,159,984,887.89	147,126,187.75	28,737,587.50	47,019,112.00	202,568,457,385.09	0.00	2,343,836,367.14	0.00	25,786,517,774.00	0.00	263,208,682,778.60
374	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	350,357,748.94	114,658,652.80	9,102,119.00	0.00	371,067.00	2,420,350,055.15	0.00	0.00	696,767,963.15	7,979,862,029.48	0.00	11,571,469,635.52
375	229001001	FEDERAL MINISTRY OF TRANSPORT - HQTRS	718,832,595.49	124,862,454,756.56	7,354,413,038.67	1,637,834,297.22	15,323,468.57	7,521,941.26	0.00	0.00	0.00	51,836,208,820.94	7,635,256,948.62	194,067,845,867.33
376	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	501,975,378.74	14,190,804,492.90	2,469,357,923.34	852,998,578.70	3,733,687,770.17	115,976,628.65	0.00	0.00	112,429,528.47	9,459,609,725.84	0.00	31,436,840,026.81
377	229003001	NIGERIAN RAILWAY	6,384,032,660.13	4,996,704,235.60	273,422,283.21	13,990,648,887.86	232,001,667.77	523,135,868.44	0.00	0.00	178,191,360.71	136,306,866.92	0.00	26,714,443,830.64

378	229004001	NATIONAL INLAND WATERWAYS AUTHORITY	1,456,818,281.86	10,060,735,893.48	244,225,640.96	898,525,666.48	0.00	0.00	0.00	0.00	290,040,395.37	1,599,520,276.79	0.00	14,549,866,154.94
379	229005001	MARITIME ACADEMY, ORON	7,970,741,051.95	2,465,238,727.34	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	0.00	0.00	14,047,397,905.52
380	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	3,603,178,022.86	31,556,425.92	11,599,549,799.49
381	230001001	FEDERAL MINISTRY OF AVIATION	0.00	1,792,943,395.70	0.00	138,600,000.00	0.00	33,984,000.00	0.00	0.00	0.00	352,796,676.91	0.00	2,318,324,072.61
382	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	122,014,981.11	377,302,855.85	1,986,562,909.87	7,444,440.00	62,165,796.00	1,078,135,028.50	0.00	0.00	30,022,134.67	179,652,450.83	0.00	3,843,300,596.83
383	230003001	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY-ZARIA	48,898,903,892.04	5,087,048,658.61	10,939,050,910.52	10,803,283,415.69	22,395,069,030.35	9,901,330,251.93	0.00	0.00	42,133,663.82	57,785,982,086.35	54,260,321.24	165,907,062,230.55
384	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
385	230006001	ACCIDENT AND INVESTIGATION BUREAU	19,857,777,137.49	200,198,033,480.79	17,762,512,569.96	1,006,135,440.52	523,711,353.60	366,743,578.65	53,929,636.00	0.00	226,323,220.52	348,032,670,274.64	95,739,401,954.35	683,767,238,646.52
386	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	24,839,727,908.90	1,363,156,666.00	642,246,198.00	69,338,698.00	53,422,487.00	0.00	0.00	0.00	0.00	480,161,686.91	27,448,053,644.81
387	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
388	231001001	FEDERAL MINISTRY OF POWER -HQTRS	122,707,890,410.90	567,895,353,417.36	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	7,454,184,226.45	1,246,936,432.00	717,498,278,966.84
389	231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	13,441,287,491.16	42,852,088,302.77	227,712,000.00	51,815,000.00	528,320,495.51	74,490,166.81	0.00	0.00	0.00	0.00	243,960,354.62	57,419,673,810.87
390	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
391	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	269,720,606.00	0.00	205,608,829.69	40,646,000.02	32,187,752.00	43,331,927.80	0.00	0.00	0.00	915,710,465.64	72,916,797.75	1,580,122,378.90
392	231010001	NATIONAL POWER TRAINING INSTITUTE	3,546,805,080.26	32,056,437,098.35	4,137,250.00	187,969,365.21	0.00	241,693,469.61	0.00	0.00	50,351,944.54	13,609,000,258.04	0.00	49,696,394,466.01
393	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
394	231020001	TRANSMISSION COMPANY OF NIGERIA	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	5,471,323,442.61	13,322,000.00	272,084,271,086.86
395	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	64,759,956.59	0.00	24,650,000.00	711,765,843.39	0.00	407,809,855.45	0.00	0.00	0.00	40,400,000.00	0.00	1,249,385,655.43

396	234001001	FEDERAL MINISTRY OF WORKS AND HOUSING	1,211,924,985.44	3,621,502,157.19	4,960,000.00	1,394,452,523.23	109,966,327.88	0.00	0.00	0.00	0.00	183,664,432,009.24	0.00	190,007,238,002.98
397	234002001	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	804,188,233.96	18,284,500,631.27	866,116,827.32	270,923,989.43	104,919,464.48	124,443,336.44	0.00	0.00	4,926,322.74	8,019,236,666.94	8,640,000.00	28,487,895,472.58
398	234003001	FEDERAL SCHOOL OF SURVEY, OYO	172,810,538.58	224,402,976.12	25,083,401.28	90,713,823.79	5,054,276.57	7,612,904.40	0.00	0.00	57,543,967.82	462,407,353.50	0.00	1,045,629,242.06
399	234004001	FEDERAL ROAD MAINTENANCE AGENCY	4,975,417,791.95	22,488,195,726.01	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	33,473,177,605.35
400	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	302,839,587.29	0.00	1,018,976,327.34
401	234006001	SURVEY COUNCIL OF NIGERIA	138,355,919.28	274,172,151.71	144,909,080.38	33,924,033.00	156,864,475.30	124,586,748.41	0.00	0.00	0.00	38,861,280.00	0.00	911,673,688.08
402	234007001	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	4,861,630,764.32	205,352,327.00	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	384,243,314.98	0.00	10,296,552,704.95
403	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	59,055,045.75	412,258,704.89	0.00	1,898,623,159.30
404	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
405	232003001	PETROLEUM TRAINING INSTITUTE	1,955,636,229.87	77,551,715.95	100,510,033.74	684,372,757.28	18,515,000.00	42,971,870.01	0.00	0.00	213,571,634.38	1,474,949,003.63	0.00	4,568,078,244.86
406	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
407	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
408	232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	340,394,263.50	185,477,250.00	107,044,778.19	309,678,860.31	6,760,475.00	0.00	0.00	0.00	539,438,870.54	0.00	1,488,794,497.54
409	233001001	MINISTRY OF MINES AND STEEL DEVELOPMENT-HQTRS	252,227,143.17	2,109,189,949.79	1,698,981,704.27	809,251,414.88	0.00	37,226.61	0.00	0.00	0.00	284,126,905.52	1,654,644,714.87	6,808,459,059.11
410	233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	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	107,632,187.28	1,153,421,541.80
411	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	174,519,299.38	587,087,587.94	594,094,015.72	167,903,545.00	0.00	0.00	0.00	0.00	242,000,000.00	0.00	0.00	1,765,604,448.04
412	233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	76,428,968.44	172,621,495.81	852,204,410.45	41,652,365.11	4,862,800.00	8,500,000.01	0.00	0.00	31,130,071.33	105,806,746.21	377,092,987.84	1,670,299,845.20
413	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	212,514,177.36	89,887,576.11	74,717,072.44	128,254,352.80	0.00	4,632,100.00	0.00	0.00	0.00	339,794,379.99	0.00	849,799,658.70
414	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	1,566,544,380.57	359,674,138.40	234,463,166.90	15,847,500.00	119,250,440.50	10,671,475.00	0.00	0.00	0.00	280,181,238.99	0.00	2,586,632,340.36

415	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	274,787,549.55	872,196,270.18	50,041,628.12	202,426,028.35	26,166,600.00	38,689,780.31	0.00	0.00	33,482,521.88	42,027,555.50	0.00	1,539,817,933.89
416	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	263,183,900.00	58,075,297.34	341,764,613.57	0.00	46,836,338.76	0.00	0.00	0.00	4,721,506.00	62,351,640.57	68,498,267.40	845,431,563.64
417	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	0.00	333,419,034.22
418	233011001	AJAOKUTA STEEL COMPANY LIMITED	44,086,272.43	901,525,176.12	740,965,320.69	130,428,217.76	15,997,950.00	72,254,662.49	0.00	0.00	11,622,790.96	0.00	0.00	1,916,880,390.45
419	233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	22,328,178.92	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	1,558,277,143.02
420	242001001	NATIONAL SALARIES, INCOMESAND 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
421	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	0.00	124,151,576,065.94
422	250001001	FISCAL RESPONSILIBITY COMMISSION	49,748,590.01	639,283,438.72	20,425,673.71	95,323,346.30	29,840,592.76	17,591,163.63	0.00	0.00	0.00	0.00	0.00	852,212,805.13
423	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	15,830,634,231.38	42,079,137,163.99	144,877,052.84	520,825,109.19	39,612,337.85	49,749,239.78	0.00	0.00	101,407,115.55	14,225,696,420.35	115,987,035.19	73,107,925,706.12
424	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	1,705,971,151.48	718,227,958.02	0.00	2,950,375,296.00	0.00	25,753,649.00	0.00	0.00	0.00	796,960,293.34	775,015,677.29	6,972,304,025.13
425	252037001	ANAMBRA/ IMO RBDA	1,100,842,427.57	1,509,282,981.76	447,986,061.97	198,310,707.80	19,931,106.00	18,063,396.15	0.00	0.00	2,352,027,925.93	10,402,324,742.79	0.00	16,048,769,349.97
426	252038001	BENIN/ OWENA RBDA	282,839,325.08	15,121,180,748.23	729,164,112.35	401,452,350.00	0.00	237,470,710.00	0.00	0.00	128,918,756.67	21,958,415,916.47	1,288,772,037.99	40,148,213,956.79
427	252039001	CHAD BASIN RBDA	1,360,125,120.04	9,352,230,090.00	1,514,693,650.12	262,000,000.00	0.00	3,130,000.00	0.00	0.00	16,979,976.72	234,773,256.12	12,989,785.00	12,756,921,878.00
428	252040001	CROSS RIVER RBDA	792,654,456.72	4,407,621,249.81	258,464,407.57	5,000,000.00	0.00	14,385,000.00	0.00	0.00	1,821,636,223.58	9,143,217,654.35	1,695,239,546.25	18,138,218,538.28
429	252041001	HADEJIA-JAMAÃ‚Â»ARE RBDA	1,313,645,415.66	4,474,526,178.23	837,877,542.55	50,210,000.00	4,500,000.00	191,688,457.17	0.00	0.00	582,720,097.01	8,133,447,197.35	387,408,180.01	15,976,023,067.98
430	252042001	LOWER BENUE RBDA	169,283,035.27	4,699,947,929.54	690,618,222.70	74,843,384.83	1,800,000.00	0.00	0.00	0.00	40,487,650.36	6,562,911,791.00	903,148,860.21	13,143,040,873.91
431	252043001	LOWER NIGER RBDA	438,241,399.16	948,387,992.61	1,199,092,150.63	103,915,787.68	41,670,271.45	387,462,547.22	0.00	0.00	929,345,119.76	5,106,619,871.90	904,315,764.59	10,059,050,905.00
432	252044001	NIGER DELTA RBDA	367,900,752.98	5,312,692,130.17	55,061,516.28	38,547,631.00	0.00	324,542,806.03	0.00	0.00	692,709,726.49	5,425,571,081.06	1,191,653,601.04	13,408,679,245.05
433	252045001	OGUN/ OSUN RBDA	1,637,358,520.36	4,462,988,634.79	325,879,681.85	385,313.88	61,000.00	0.00	0.00	0.00	243,049,521.48	2,616,519,448.89	264,887,103.82	9,551,129,225.07
434	252046001	SOKOTO RIMA RBDA	293,624,911.97	8,627,879,495.33	1,641,827,225.04	20,127,600.00	9,972,625.00	66,462,031.77	0.00	0.00	533,493,284.06	6,224,613,177.44	1,748,444,205.75	19,166,444,556.36
435	252047001	UPPER BENUE RBDA	322,414,396.61	2,545,422,370.17	1,891,391,282.51	174,437,538.93	87,404,618.95	178,633,147.17	0.00	0.00	6,963,120.00	2,308,147,778.09	373,208,503.28	7,888,022,755.71
436	252048001	UPPER NIGER RBDA	57,461,623,437.43	1,268,444,129.99	947,885,822.35	110,255,735.97	20,772,750.00	0.00	0.00	0.00	445,276,923.97	2,073,509,769.75	334,920,072.40	62,662,688,641.86

437	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	125,170,071.43	369,941,599.82	71,806,897.90	39,471,568.73	102,453,757.16	49,611,314.42	0.00	0.00	108,153,570.99	403,821,201.44	178,549,950.67	1,448,979,932.56
438	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	8,265,608,871.73	216,744,760.62	55,532,104.20	3,334,205,737.25	151,006,251.71	59,546,221.96	0.00	0.00	59,850,000.00	0.00	0.00	12,142,493,947.47
439	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
440	0220011001	NIGERIA CUSTOMS SERVIVES	14,334,048,837.03	1,738,374,385.98	123,076,581.02	10,546,665,361.45	25,133,233.75	169,686,229.96	0.00	0.00	0.00	0.00	0.00	26,936,984,629.19
		LAW & JUSTICES SECTOR												
441	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	1,905,414,504.33	318,216,541.47	45,666,400.00	537,069,700.00	2,404,969,567.58	181,380,142.40	0.00	0.00	511,441,273.50	0.00	0.00	5,904,158,129.28
442	0318002001	SUPREME COURT OF NIGERIA	1,083,456,852.54	37,000,267.50	27,296,756.91	411,899.98	35,032,107.50	87,576,478.00	0.00	0.00	83,258,950.00	0.00	0.00	1,354,033,312.43
443	0318003001	COURT OF APPEAL	10,799,519,349.50	415,041,294.36	775,805,740.75	3,463,189,928.18	687,235,575.82	2,951,902,698.93	0.00	0.00	592,002,478.35	6,437,252,883.09	0.00	26,121,949,948.98
444	0318004001	FEDERAL HIGH COURT-ABUJA	57,088,087,834.95	495,044,543.19	1,113,605,478.68	6,076,168,047.11	609,825,072.30	6,340,042,472.09	0.00	0.00	702,284,448.20	0.00	0.00	72,425,057,896.52
445	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	159,636,767,721.33	710,154,705.00	2,130,561,400.00	16,331,412,864.04	1,881,923,068.00	15,465,762,073.00	0.00	0.00	1,117,663,450.00	324,978,920.00	0.00	197,599,224,201.37
446	0318006001	SHARIA COURT OF APPEAL-ABUJA	1,473,062,333.75	114,154,067.83	43,525,000.00	793,918,000.00	78,027,750.00	135,190,500.05	0.00	0.00	57,730,000.00	2,000,000.00	0.00	2,697,607,651.63
447	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	45,883,759,844.83	809,263,640.00	596,989,901.60	4,554,707,877.00	700,761,180.00	3,710,355,001.28	0.00	0.00	531,434,283.29	0.00	0.00	56,787,271,728.00
448	0318008001	NATIONAL INDUSTRIAL COURT	20,978,662,164.03	2,100,727,361.91	1,384,193,390.66	5,391,949,321.21	902,045,821.72	4,798,156,904.47	0.00	0.00	430,785,723.26	0.00	0.00	35,986,520,687.26
449	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	18,527,579,000.00	49,856,000.00	784,285,000.00	1,127,091,000.00	955,866,000.00	2,770,191,000.00	0.00	0.00	0.00	3,592,015,000.00	0.00	27,806,883,000.00
450	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	5,534,909,524.47	0.00	125,676,604.58	1,115,000,000.00	166,478,000.00	348,520,301.40	0.00	0.00	14,946,050.62	0.00	0.00	7,305,530,481.07
451	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	10,651,324,432.71	261,333,734.96	193,319,567.00	2,023,920,970.24	597,718,598.07	1,772,420,280.08	0.00	0.00	0.00	8,363,831,195.91	0.00	23,863,868,778.97
452	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	93,359,312.10	446,047.00	238,238,323.18	251,420,583.81	178,515,742.47	8,939,764.00	0.00	0.00	34,361,776.29	239,214,610.98	428,074,050.00	1,472,570,209.83
453	0326002001	NIGERIAN LAW REFORMCOMMISSIO N	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
454	0326003001	LEGAL AID COUNCIL	674,464,652.62	0.00	10,362,733.22	1,800,000.00	24,451,860.50	17,305,224.99	0.00	0.00	12,104,060.00	0.00	0.00	740,488,531.33
455	0326004001	COUNCIL OF LEGAL EDUCATION	1,204,372,423.64	201,462,158.33	320,724,290.98	279,912,832.78	8,249,614.30	59,778,391.93	0.00	0.00	6,558,075.63	265,407,904.00	0.00	2,346,465,691.59
456	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	38,142,124.06	0.00	4,635,386,570.78
457	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	1,042,417,096.48	0.00	76,224,640.83	326,653,503.47	66,042,059.21	130,066,415.77	0.00	0.00	0.00	1,238,746,068.63	1,109,788,662.18	3,989,938,446.57

458	0326008001	REGIONAL CENTRE FOR INT'LCOMMERCIAL 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
459	0326009001	NATIONAL DRUG LAWENFORCEMENT AGENCY	0.00	37,507,159.56	252,000.00	302,258,300.19	0.00	0.00	0.00	0.00	0.00	3,000,000.00	18,433,900.00	361,451,359.75
460	0326010001	NIGERIAN COPYRIGHT COMMISSION	7,000,000.00	18,685,641.50	4,342,000.00	0.00	31,222,111.00	19,447,100.00	0.00	0.00	679,851.00	0.00	0.00	81,376,703.50
461	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	835,633,546.70	13,836,250.00	371,400.00	64,959,999.97	652,600.00	6,321,975.00	0.00	0.00	10,587,500.00	24,979,088.87	1,323,068,354.51	2,280,410,715.05
462	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	975,477,844.11	88,397,184.84	626,875,825.04	89,217,653.21	167,432,769.60	0.00	0.00	1,268,118.00	222,771,499.45	70,546,184.71	2,241,987,078.96
463	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	181,000,152.30	0.00	0.00	1,337,065,391.66
		REGIONAL SECTOR												
464	437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	9,858,030,755.57	49,721,357,905.87	26,000,000.00	102,300,000.00	0.00	0.00	0.00	0.00	0.00	8,117,233,675.91	0.00	67,824,922,337.35
465	451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	4,347,528,406.09	90,416,187,935.87	1,532,792,572.86	6,843,582,716.00	78,925,171.76	6,447,375.00	0.00	0.00	147,712,836.46	1,471,341,725.33	1,083,791,845.15	105,928,310,584.52
466	451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,049,999,999.30	0.00	41,049,999,999.30
		SOCIAL SECTOR												
467	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	3,655,032,023.69	1,132,514,528.87	678,995,367.38	60,680,000.00	37,243,221.59	168,748,946.25	0.00	0.00	62,604,102.80	2,315,490,599.39	275,248,301.98	8,386,557,091.95
468	513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	979,519,475.23	145,820,659.78	60,307,289.62	210,036,177.94	51,509,609.27	257,562,456.69	0.00	0.00	418,217,341.61	187,836.50	0.00	2,123,160,846.64
469	513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	93,906,500.00	272,250,540.88	687,613,356.38	785,170,291.00	0.00	111,133,385.90	0.00	0.00	0.00	0.00	0.00	1,950,074,074.16
470	513021002	NIGERIA FOOTBALL FEDERATION	70,052,874.00	63,183,861.50	33,773,301.73	137,802,499.99	32,195,258.99	26,787,750.00	0.00	0.00	17,958,357.99	8,030,805.00	0.00	389,784,709.20
471	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	366,331,505.88	24,076,588.99	17,950,863.59	105,422,780.00	54,848,758.50	49,878,452.76	276,544,103.51	0.00	9,995,550.00	22,114,582.98	0.00	927,163,186.21
472	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	1,370,480,483.16	615,794,683.61	163,322,586.86	1,546,032,910.85	567,439,399.32	122,622,016.98	0.00	0.00	0.00	321,701,647.08	21,676,555.00	4,729,070,282.86
473	514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	2,600,342,042.82	1,467,000.00	253,550,653.02	54,817,167.09	593,600.00	572,500.00	0.00	0.00	2,588,827.50	286,209,591.40	0.00	3,200,141,381.83
474	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	579,310,144.73	2,707,885,590.06	86,747,870.65	261,773,957.16	109,721,087.19	137,610,774.00	0.00	0.00	1,579,699.00	507,117,690.86	4,818,092,953.66	9,209,839,767.31

475	517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	23,501,623,084.55	0.00	30,574,145.92	243,344,670.21	353,343,662.11	1,595,416,297.35	0.00	0.00	0.00	4,062,538,940.73	3,221,560,327.81	33,008,401,128.68
476	517004001	WEST AFRICAN EXAMINATION COUNCIL(INTERNATIONAL)	39,587,744.27	6,047,397.50	0.00	30,708,192.00	0.00	67,356,709.39	0.00	0.00	0.00	20,230,734.00	0.00	163,930,777.16
477	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
478	517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	337,865,602.89	379,068,535.03	5,537,172.41	31,546,515.00	513,636,594.81	0.00	0.00	0.00	0.00	12,917,153.48	0.00	1,280,571,573.62
479	517007001	NATIONAL INSTITUTE FOR EDUCATION PLANNING & ADMINISTRATION	0.00	17,822,288.52	490,000.00	0.00	0.00	11,491,425.00	0.00	0.00	0.00	61,317,132.00	0.00	91,120,845.52
480	517008001	NATIONAL LIBRARY OF NIGERIA	2,332,575,308.09	270,724,664.92	563,774,029.50	27,000,000.00	91,716,687.63	77,931,468.90	0.00	0.00	206,804,039.96	216,868,670.88	0.00	3,787,394,869.88
481	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	1,195,479,730.85	0.00	9,489,189,529.57
482	517010001	MASS LITERACY COUNCIL	360,573,731.02	49,306,308.36	517,817,367.50	370,713,962.32	102,689,398.20	324,708,914.33	0.00	0.00	0.00	221,522,886.05	0.00	1,947,332,567.78
483	517011001	NOMADIC EDUCATION COMMISSION	1,101,745,724.55	8,077,557.49	91,790,050.00	213,539,039.61	67,039,315.28	60,867,942.71	0.00	0.00	0.00	232,466,575.08	0.00	1,775,526,204.72
484	517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	784,578.20	0.00	17,972,250.00	73,640,000.00	0.00	3,398,020.00	0.00	0.00	1,538,900.00	253,557,369.30	0.00	350,891,117.50
485	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	0.00	0.00	1,255,283,531.80
486	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
487	517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	308,274,246.50	1,292,065.41	80,711.89	44,363,673.50	989,100.00	4,818,652.50	0.00	0.00	0.00	38,325,441.00	51,020,800.00	449,164,690.80
488	517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	81,794,357.09	93,834,000.00	41,018,120.00	767,171,204.92	11,989,274.06	530,977,668.16	0.00	0.00	0.00	52,633,418.15	22,016,107.00	1,601,434,149.38
489	517017001	NATIONAL TEACHERS INSTITUTE	358,687,431.24	0.00	79,500.00	292,934,074.92	890,000.00	0.00	0.00	0.00	0.00	620,765,113.88	0.00	1,273,356,120.04
490	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	142,340,634.72	97,219,608.75	8,647,551,031.81
491	517018002	FEDERAL POLYTECHNIC BAUCHI	306,073,891.16	9,599,900.00	110,153,959.59	0.00	13,040,534.23	121,245,809.59	0.00	0.00	59,219,874.54	431,539,435.47	0.00	1,050,873,404.58
492	517018003	FEDERAL POLYTECHNIC BIDA	3,367,700,711.77	636,821,335.93	1,173,632,939.59	168,279,353.05	313,102,404.39	896,504,542.26	0.00	0.00	1,284,500,483.00	223,412,876.82	0.00	8,063,954,646.81
493	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	64,379,272.02	0.00	4,472,295,350.68

494	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	523,017,937.19	0.00	40,049,432.15	6,928,366.17	38,492,737.50	151,916,041.35	0.00	0.00	20,543,455.00	541,117,132.81	0.00	1,322,065,102.17
495	517018006	FEDERAL POLYTECHNIC MUBI	124,693,959.61	619,366,043.28	18,367,300.00	71,566,150.00	142,989,419.81	159,705,238.07	0.00	0.00	147,850,636.37	576,752,281.21	0.00	1,861,291,028.35
496	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	2,013,107,055.13	0.00	9,167,398,934.07
497	517018008	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	3,557,696,701.68	4,160,316,643.47	336,466,231.92	336,288,297.50	156,676,420.37	753,404,634.77	0.00	0.00	110,506,388.00	3,024,361,727.64	45,001,711.40	12,480,718,756.75
498	517018009	FEDERAL POLYTECHNIC KADUNA	1,467,658,723.29	28,986,595.03	48,095,054.11	145,632,004.10	214,052,825.80	651,685,801.81	0.00	0.00	58,481,711.39	375,296,151.86	42,274,431.00	3,032,163,298.39
499	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	410,659,402.84	0.00	5,815,697,605.92
500	517018011	FEDERAL POLYTECHNIC EDE	197,849,624.05	43,044,772.22	28,600,000.00	150,892,101.00	46,614,983.73	69,715,791.45	0.00	0.00	0.00	205,150,397.58	0.00	741,867,670.03
501	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	383,232,962.02	0.00	0.00	25,597,297.75	1,134,367,202.35	0.00	10,070,387,698.20
502	517018013	FEDERAL POLYTECHNIC NEKEDE	1,077,064,584.30	346,746,588.78	235,570,859.06	28.00	69,282,527.85	297,046,120.35	0.00	0.00	40,784,551.25	1,007,185,574.20	0.00	3,073,680,833.79
503	517018014	FEDERAL POLYTECHNIC OKO	1,716,733,394.00	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	2,157,521,263.39	0.00	9,663,532,293.00
504	517018015	FEDERAL POLYTECHNIC DAMATURU	13,667,337,780.06	110,769,423.20	143,586,018.00	264,836,005.00	142,570,754.13	985,262,413.73	0.00	0.00	139,860,595.79	95,095,304.18	0.00	15,549,318,294.09
505	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	468,408,350.12	97,942,184.57	46,131,276.26	0.00	128,935,289.22	104,562,818.44	0.00	0.00	116,926,717.73	254,199,131.58	0.00	1,217,105,767.92
506	517018017	FEDERAL POLYTECHNIC GWANDU	464,246,369.72	115,734,566.17	16,730,509.95	65,190,908.96	2,372,150.00	41,893,411.98	0.00	0.00	2,989,300.00	2,700,000.00	0.00	711,857,216.78
507	517018018	FEDERAL POLYTECHNIC ILARO	2,378,139,215.80	564,359,641.69	311,817,260.48	262,894,285.84	284,913,515.45	553,223,188.71	0.00	0.00	417,300,271.27	487,819,866.45	0.00	5,260,467,245.69
508	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	341,109,332.43	0.00	1,048,233,476.90
509	517018020	FEDERAL POLYTECHNIC BALI	2,073,472,090.36	29,084,135.68	360,783,347.31	273,639,359.70	1,447,319,448.05	589,587,546.89	0.00	0.00	0.00	1,419,479,198.90	0.00	6,193,365,126.89
510	517018021	FEDERAL POLYTECHNIC EKOWE	4,853,000,000.00	112,163,849.65	155,792,550.00	91,973,652.48	4,404,754.54	4,000,000.00	0.00	0.00	8,518,166.44	73,620,717.01	0.00	5,303,473,690.12
511	517018022	FEDERAL POLYTECHNIC BONNY	826,348,708.23	26,950,260.57	0.00	19,190,475.00	9,128,410.31	38,923,475.84	0.00	0.00	0.00	0.00	0.00	920,541,329.95
512	517018023	FEDERAL POLYTECHNIC UKANA	1,220,168,346.28	359,659,916.38	20,733,700.00	15,200,000.00	0.00	16,395,617.07	0.00	0.00	270,082,852.81	276,110,697.91	0.00	2,178,351,130.45
513	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	126,604,862.41	0.00	792,791,061.07
514	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	1,395,141,196.80	474,009,866.32	80,572,295.23	280,700,648.73	105,330,721.20	139,559,480.77	0.00	0.00	193,309,650.13	1,555,034,414.59	0.00	4,223,658,273.77

515	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	172,240,808.33	0.00	215,114,155.29	437,989,175.60	825,509,790.47	1,099,880,516.16	0.00	0.00	272,204,296.67	297,502,130.12	73,000,002.71	3,393,440,875.35
516	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	14,992,272.29	330,657,880.58	101,537,645.00	107,037,468.00	233,501,839.00	626,406,110.62	0.00	0.00	147,904,133.00	1,239,449,830.62	2,093,456,886.57	4,894,944,065.68
517	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	152,486,922.16	0.00	0.00	0.00	15,644,020.50	132,854,462.54	0.00	0.00	0.00	119,292,152.23	1,410,558,921.96	1,830,836,479.39
518	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	140,479,861.99	80,891,199.80	59,868,621.20	99,150,295.62	24,066,457.41	241,233,878.48	0.00	0.00	6,002,160.00	2,712,997,734.87	32,482,800.14	3,397,173,009.51
519	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	5,833,700,000.00	770,502,995.82	814,225,533.46	423,761,400.00	1,002,000,215.03	2,112,906,126.46	0.00	0.00	182,149,931.25	2,238,339,652.52	198,934,700.29	13,576,520,554.83
520	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	376,526,796.33	54,567,904.50	13,764,762.92	83,035,750.28	26,779,420.00	72,269,434.10	0.00	0.00	68,503,490.21	195,674,756.60	5,806,830,529.98	6,697,952,844.92
521	517019007	FEDERAL COLLEGE OF EDUCATION KANO	1,374,948,369.23	124,057,352.89	53,954,493.28	110,501,766.59	25,611,529.80	64,103,319.98	0.00	0.00	41,994,549.89	189,587,577.28	14,868,157.52	1,999,627,116.46
522	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,172,485,898.64	5,852,090.54	88,364,162.82	664,387,143.60	295,630,087.62	376,507,923.09	0.00	0.00	0.00	113,412,466.44	202,841,461.13	2,919,481,233.88
523	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	32,165,833,713.92	19,767,500.00	16,935,162.74	83,921,923.77	2,666,100.00	4,792,340.00	0.00	0.00	0.00	147,339,749.61	215,997,684.42	32,657,254,174.46
524	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	382,356,959.16	5,198,940.00	35,886,244.35	128,380,112.31	95,897,320.14	214,097,413.08	0.00	0.00	0.00	787,108,007.99	40,002,420.13	1,688,927,417.16
525	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	8,286,817,478.82	563,174,716.90	800,535,341.93	787,341,768.02	502,726,296.74	2,448,396,027.95	0.00	0.00	9,706,768.75	539,506,774.01	128,337,846.75	14,066,543,019.87
526	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	157,825,754.22	6,190,925.00	279,926,288.40	267,657,899.04	176,046,988.24	708,025,166.86	0.00	0.00	411,017,064.86	496,539,723.58	5,345,431,093.49	7,848,660,903.69
527	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	5,220,049,541.66	99,079,326.63	285,399,066.68	271,275,051.67	283,135,626.57	641,923,031.21	0.00	0.00	457,429,822.16	1,132,106,927.80	2,543,450,035.63	10,933,848,430.01
528	517019014	FEDERAL COLLEGE OF EDUCATION OYO	2,696,766,650.82	295,081,271.59	58,500,142.79	56,946,877.94	101,724,220.09	489,600,712.96	0.00	0.00	61,890,531.50	1,008,764,005.17	0.00	4,769,274,412.86
529	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,392,796,117.97	91,247,709.47	18,316,744.70	234,722,597.96	53,499,939.01	131,675,676.87	0.00	0.00	0.00	115,117,777.38	0.00	2,037,376,563.36
530	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	2,755,943,232.07	101,060,824.98	105,342,259.25	59,478,370.00	97,804,926.00	193,868,058.56	0.00	0.00	19,752,108.22	788,648,861.25	46,868,544.66	4,168,767,184.99
531	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	2,345,437,260.00	332,218,924.91	188,483,191.00	559,639,014.00	273,380,486.00	742,898,823.70	0.00	0.00	9,939,384.00	224,365,418.04	0.00	4,676,362,501.65
532	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,840,394,229.09	0.00	252,999,999.97	210,000,000.00	0.00	1,103,912.00	0.00	0.00	21,516,684.17	206,310,101.24	0.00	2,532,324,926.47
533	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	168,504,822.95	0.00	4,312,832,639.76
534	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	394,951,565.56	7,693,818.00	42,650,094.00	96,640,354.00	281,905,164.00	687,028,831.96	379,870,787.00	0.00	0.00	1,263,324,001.79	0.00	3,154,064,616.31

535	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	92,447,988.69	0.00	2,867,202,809.59
536	517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,149,565,541.94	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	32,973,420.00	1,602,448,024.01	4,240,880,038.21
537	517021001	UNIVERSITY OF IBADAN	25,242,355,778.53	219,702,620.52	55,568,551.07	400,525,152.78	190,109,040.73	114,969,959.46	0.00	0.00	41,029,827.24	120,232,640.09	2,623,976,198.18	29,008,469,768.60
538	517021002	UNIVERSITY OF LAGOS	66,023,203,309.88	292,442,433.21	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	24,316,542.59	79,589,704,991.54
539	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	1,309,003,383.35	0.00	6,972,947,184.27
540	517021004	AHMADU BELLO UNIVERSITY, ZARIA	2,381,534,121.61	2,798,399,307.62	617,308,983.00	625,522,578.92	46,614,690.23	692,830,506.35	0.00	0.00	0.00	61,060,927.34	0.00	7,223,271,115.07
541	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
542	517021006	UNIVERSITY OF BENIN	7,199,262,181.88	85,725,347.68	19,848,594.65	0.00	85,532,984.00	99,431,708.25	0.00	0.00	54,321,648.77	696,888,048.21	0.00	8,241,010,513.44
543	517021007	UNIVERSITY OF JOS	5,524,758,388.73	414,798,581.00	272,244,605.37	412,548,067.84	206,221,569.17	529,612,638.89	0.00	0.00	345,876,119.83	1,158,875,607.84	18,327,025.13	8,883,262,603.80
544	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	348,121,971.40	0.00	0.00	812,318,152.49	1,725,704,767.30	0.00	4,828,989,426.80
545	517021009	UNIVERSITY OF ILORIN	18,347,749,922.24	736,912,770.31	377,287,150.66	1,576,060,905.95	409,275,128.95	874,410,955.69	0.00	17,126,550.52	6,740,121,930.14	14,088,660,537.29	0.00	43,167,605,851.75
546	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	6,508,602,412.03	0.00	22,462,530,915.46
547	517021014	UNIVERSITY OF PORT HARCOURT	13,102,583,312.74	678,739,124.62	56,735,107.95	638,708,874.00	1,891,328,650.49	2,292,904,132.99	0.00	0.00	0.00	13,541,846,342.63	0.00	32,202,845,545.42
548	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	957,863,438.60	301,194,848.67	0.00	35,150,000.00	31,099,022.20	84,493,247.25	0.00	0.00	54,211,864.43	281,547,821.16	0.00	1,745,560,242.31
549	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	15,959,015,254.80	318,796,170.21	158,127,370.39	789,157,200.16	67,445,342.74	287,239,924.45	0.00	0.00	50,646,392.82	1,098,054,818.20	369,485,270.04	19,097,967,743.81
550	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	2,299,201,989.16	187,040,562.01	138,436,700.39	340,429,836.28	12,033,146.16	36,319,265.73	0.00	0.00	6,186,917.60	78,400,939.50	60,894,700.39	3,158,944,057.22
551	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	80,136,173.02	3,150,000.00	1,219,044,339.54
552	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,407,478,795.10	363,795,652.36	545,196,573.19	441,756,078.45	681,728,414.21	1,275,000,068.69	0.00	0.00	2,729,446,269.06	120,157,221.78	0.00	7,564,559,072.84
553	517021020	UNIVERSITY OF UYO	805,446,942.00	81,828,011.71	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	56,430,924,218.41
554	517021021	UNIVERSITY OF MAIDUGURI	1,874,512,652.77	1,415,029,879.09	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	4,301,879,900.67
555	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	403,119,042.30	48,034,261.99	74,395,088.23	246,240,209.99	65,105,622.11	223,750,033.27	0.00	0.00	177,495,971.10	2,825,396,574.56	788,328,125.68	4,851,864,929.23

556	517021023	BAYERO UNIVERSITY, KANO	39,040,933,911.32	716,197,687.56	363,535,860.43	298,264,884.00	144,372,562.68	804,946,815.83	0.00	0.00	656,083,477.47	1,776,038,158.88	0.00	43,800,373,358.17
557	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	443,945,675.13	43,439,653.08	0.00	271,445,432.51	3,458,399.51	37,567,521.73	0.00	0.00	262,472,005.87	1,101,712,587.14	0.00	2,164,041,274.97
558	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	843,714,261.28	312,210,679.48	268,915,192.54	209,496,218.33	192,353,462.94	224,411,723.55	0.00	0.00	84,789,763.76	453,611,892.84	25,494,594.99	2,614,997,789.71
559	517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	66,222,938.72	30,720,836.91	32,885,814.45	78,207,517.00	2,898,840.00	1,413,310.00	0.00	0.00	479,820.00	115,976,986.34	639,597,045.35	968,403,108.77
560	517021027	ARABIC LANGUAGE VILLAGE BORNO	165,612,494.74	16,158,000.00	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	484,032,366.76
561	517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	67,181,778.26	15,043,091.00	0.00	0.00	0.00	2,001,003.42	0.00	0.00	0.00	100,790,658.82	100,250,000.00	285,266,531.50
562	517021029	FEDERAL UNIVERSITY OYE-EKITI	1,395,486,502.19	1,834,794,998.61	47,449,119.18	152,748,046.15	207,581,336.21	526,429,858.69	0.00	0.00	472,441,166.20	91,041,649.72	0.00	4,727,972,676.95
563	517021030	FEDERAL UNIVERSITY OTUOKE	2,137,830,691.90	49,106,384.37	8,927,164.52	420,269,569.50	54,746,491.41	403,936,702.76	0.00	0.00	53,465,898.46	760,889,693.86	8,473,872.95	3,897,646,469.73
564	517021031	FEDERAL UNIVERSITY DUTSE	1,385,395,356.36	254,671,434.20	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	4,631,356,801.39
565	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	3,280,673,586.12	947,159,244.87	57,756,656.13	277,730,644.52	122,920,236.07	251,453,641.08	15,000.00	0.00	419,321,670.93	114,641,587.05	0.00	5,471,672,266.77
566	517021033	FEDERAL UNIVERSITY LAFIA	150,976,549.75	911,599,792.59	33,612,600.00	294,709,000.00	0.00	22,585,710.00	0.00	0.00	0.00	0.00	0.00	1,413,483,652.34
567	517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,276,095,423.13	346,811,097.83	360,527,694.95	488,727,688.00	120,576,324.77	2,713,886,758.91	0.00	0.00	999,050,437.35	811,929,937.91	0.00	7,117,605,362.85
568	517021035	FEDERAL UNIVERSITY KASHERE	877,437,946.75	304,798,608.82	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	3,804,994,412.52
569	517021036	FEDERAL UNIVERSITY LOKOJA	4,207,125,609.31	483,855,948.56	114,856,576.52	209,747,028.05	115,726,536.42	195,297,744.98	0.00	0.00	5,361,500.00	691,123,661.85	0.00	6,023,094,605.69
570	517021037	FEDERAL UNIVERSITY WUKARI	1,099,411,811.32	80,324,291.11	103,478,767.35	308,434,416.66	25,146,622.98	505,643,217.00	0.00	0.00	186,775,596.68	5,805,490,745.81	33,928,005.21	8,148,633,474.12
571	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,895,369,945.82	196,432,846.25	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	3,833,492,839.55
572	517021039	FEDERAL UNIVERSITYOF GASHUA	654,200,873.27	1,256,906,329.93	134,342,661.81	235,748,300.00	47,247,537.50	64,975,286.40	0.00	0.00	74,479,983.22	260,750,028.31	0.00	2,728,651,000.44
573	517021040	FEDERAL UNIVERSITYOF GUSAU	1,472,746,777.60	975,919,706.37	158,000.00	20,576,760.00	60,884,240.48	87,009,721.75	0.00	0.00	109,990,437.92	0.00	0.00	2,727,285,644.12
574	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	21,600,000.00	0.00	0.00	301,327,525.80	0.00	74,410,124.15	73,562,000.00	0.00	0.00	0.00	0.00	470,899,649.95
575	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	0.00	0.00	172,849.99	6,599,998.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,772,848.76

576	517021044	NIGERIAN ARMY UNIVERSITY BIU	622,802,394.97	38,967,714.67	0.00	90,298,239.71	144,417,843.72	50,655,211.51	0.00	0.00	309,786,209.08	0.00	0.00	1,256,927,613.66
577	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	4,037,512,297.37	234,114,551.89	43,420,749.67	139,946,474.91	0.00	29,950,254.00	0.00	0.00	0.00	250,922,626.74	0.00	4,735,866,954.58
578	517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,080,728,823.65	12,650,008.66	10,703,878.58	55,427,499.20	16,661,560.92	62,981,363.84	0.00	0.00	5,526,536.04	120,790,232.41	0.00	1,365,469,903.30
579	517024001	NATIONAL OPEN UNIVERSITY	2,288,219,650.12	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	719,553,161.73	0.00	5,813,257,096.20
580	517026001	F.S.C. SOKOTO	74,073,568.81	0.00	18,098,842.50	8,241,458.73	0.00	0.00	0.00	0.00	0.00	160,682,740.24	0.00	261,096,610.28
581	517026002	FGC AZARE	1,420,000.00	37,640,242.58	85,868,750.00	97,372,093.01	41,555,782.00	45,102,093.63	0.00	0.00	230,000.00	351,157,305.58	0.00	660,346,266.80
582	517026003	FGC BUNI-YADI	445,727,977.32	74,145,613.33	19,606,512.21	3,300,000.00	0.00	6,844,000.00	0.00	0.00	0.00	443,192,910.30	0.00	992,817,013.16
583	517026004	FGC BIRIN YAURI	171,519,759.98	16,657,657.00	0.00	0.00	20,549,294.95	0.00	0.00	0.00	0.00	303,507,213.80	0.00	512,233,925.73
584	517026005	FGC DAURA	1,486,205,716.24	42,975,671.54	38,685,056.06	66,923,337.79	0.00	7,385,000.00	0.00	0.00	0.00	106,314,198.00	0.00	1,748,488,979.63
585	517026006	FGC GANYE	184,368,505.54	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	419,809,528.08
586	517026007	FGC GARKI	117,810,703.05	44,872,816.50	9,375,650.45	1,470,000.00	14,084,562.31	17,525,559.87	0.00	0.00	0.00	241,493,916.22	0.00	446,633,208.40
587	517026008	FGC IJANIKIN	14,972,569,030.46	220,015,374.68	60.00	90.00	0.00	5,290,947.71	0.00	0.00	0.00	186,487,954.50	0.00	15,384,363,457.35
588	517026009	FGC IKET NISE	1,585,452,167.04	39,742,679.13	27,910,000.00	60,799,342.22	30,170,000.00	19,013,000.00	0.00	0.00	0.00	67,412,654.27	0.00	1,830,499,842.66
589	517026010	FGC IKET VANDAKYA	72,712,259.29	42,765,460.29	11,913,000.00	1,000.00	12,005,000.00	1,869,000.00	0.00	0.00	301,594.72	117,609,137.47	0.00	259,176,451.77
590	517026011	FGC IKOM	68,128,351.54	70,073,137.71	0.00	0.00	0.00	7,400,000.00	0.00	0.00	0.00	302,047,181.06	0.00	447,648,670.31
591	517026012	FGC IKOT EKPENE	405,370,420.38	148,142,530.38	0.00	0.00	3,230,000.00	0.00	0.00	0.00	0.00	31,226,742.80	0.00	587,969,693.56
592	517026013	FGC IKURIN	49,295,815.13	27,976,489.87	23,442,331.62	35,425,000.00	14,000,000.00	6,554,000.00	0.00	0.00	1,419,926.56	141,474,839.97	0.00	299,588,403.15
593	517026014	FGC JOS	159,834,467.51	40,330,195.70	0.00	157,276,969.89	0.00	0.00	0.00	0.00	0.00	8,000,000.00	30,000,000.00	395,441,633.10
594	517026015	FGC KADUNA	175,694,091.33	11,282,133.20	0.00	0.00	0.00	34,020,000.00	0.00	0.00	0.00	28,523,183.55	89,107,625.45	338,627,033.53
595	517026016	FGC KANO	50,135,821.47	20,407,181.71	43,736,000.00	9,700,000.00	740,000.00	730,000.00	0.00	0.00	0.00	191,066,622.14	92,649,003.66	409,164,628.98
596	517026017	FGC KEFFI	41,701,822.01	74,466,644.35	0.00	0.00	13,480,228.13	39,596,899.11	0.00	0.00	0.00	152,710,262.95	0.00	321,955,856.55

597	517026018	FGC KIYAWA	91,012,147.87	0.00	0.00	0.00	0.00	16,220,304.90	0.00	0.00	0.00	157,808,848.97	0.00	265,041,301.74
598	517026019	FGC KWALI	33,318,209.46	93,993,555.17	13,215,000.00	30,000,000.00	32,473,157.85	800,000.00	0.00	0.00	21,189,250.01	149,892,879.29	0.00	374,882,051.78
599	517026020	FGC MAIDUGURI	63,811,125.00	13,040,355.99	6,000,000.00	0.00	0.00	25,645,700.00	0.00	0.00	0.00	242,665,380.60	0.00	351,162,561.59
600	517026021	FGC MINJIBIR	371,337,102.34	71,514,855.90	3,040,500.00	9,425,000.00	0.00	0.00	0.00	0.00	0.00	215,358,606.35	0.00	670,676,064.59
601	517026022	FGC MINNA	145,728,749.63	8,569,200.01	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	403,767,775.52
602	517026023	FGC ODIKOLOGUNA	414,278,413.53	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	236,613,846.21	0.00	703,284,526.75
603	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	207,072,915.53	0.00	465,625,859.59
604	517026025	FGC OGBOMOSHMO	214,966,141.74	14,662,434.88	0.00	135,635.39	13,750,000.00	1,750,000.00	0.00	0.00	0.00	164,675,993.56	0.00	409,940,205.57
605	517026026	FGC OGOJA	272,477,987.74	20,724,375.00	0.00	0.00	0.00	0.00	0.00	0.00	35,755,938.92	67,461,881.72	0.00	396,420,183.38
606	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	114,308,431.36	0.00	352,933,475.32
607	517026028	FGC OKIGWE	301,619,674.92	22,065,628.86	675,400.00	23,000,100.00	10,325,571.44	1,643,000.00	0.00	0.00	2,000.00	47,218,906.90	0.00	406,550,282.12
608	517026029	FGC OKPOSI	2,771,466,485.37	19,621,999.95	106,000,000.00	179,150,000.00	0.00	17,595,000.00	0.00	0.00	0.00	209,940,112.71	0.00	3,303,773,598.03
609	517026030	FGC ONITSHA	111,657,309.30	23,233,678.29	0.00	25,253,000.00	0.00	0.00	0.00	0.00	0.00	100,843,561.99	0.00	260,987,549.58
610	517026031	FGC PORT HARCOURT	134,001,270.29	32,544,344.01	0.00	0.00	0.00	144,000.00	0.00	0.00	0.00	66,001,351.98	0.00	232,690,966.28
611	517026032	FGC POTISKUM	798,756,810.25	989,000.00	33,140,000.00	3,500,000.00	0.00	10,615,600.00	0.00	0.00	0.00	191,105,993.63	0.00	1,038,107,403.88
612	517026033	FGC RUBBOCHI	170,341,504.55	81,376,927.12	7,000.00	40,880,001.00	9,000.00	227,000.00	0.00	0.00	0.00	157,322,786.82	0.00	450,164,219.49
613	517026034	FGC SOKOTO	107,619,840.80	12,966,938.38	0.00	14,999,999.70	0.00	9,300,000.00	0.00	0.00	10,842,799.00	191,650,520.64	0.00	347,380,098.52
614	517026035	FGC UGWOLAWO	558,400,803.90	63,128,814.46	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	706,105,292.65
615	517026036	FGC WARRI	2,140,484,564.08	0.00	0.00	11,193,000.00	392,000.00	8,805,974.96	0.00	0.00	1,151,800.00	159,352,953.45	0.00	2,321,380,292.49
616	517026037	FGC ZARIA	978,035,891.65	0.00	15,810,000.00	100,325,000.00	3,477,588.75	979,000.00	0.00	0.00	0.00	143,724,447.77	0.00	1,242,351,928.17
617	517026038	FGC, BILLIRI	1,630,856,008.51	75,701,108.12	20,900,000.00	50,500,000.00	0.00	34,209,755.65	0.00	0.00	0.00	277,886,007.17	0.00	2,090,052,879.45
618	517026039	FGC, IDO-ANI	265,904,401.60	38,237,245.00	24,794,682.80	28,820,000.00	0.00	45,197,000.00	0.00	0.00	0.00	259,900,032.45	0.00	662,853,361.85
619	517026040	FGC, IKOLE	63,029,357.56	3,531,071.50	0.00	225,000.00	0.00	3,762,050.00	0.00	0.00	0.00	232,265,111.78	0.00	302,812,590.84

620	517026041	FGGC ABAJI	131,842,168.19	103,038,368.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,509,469.65	0.00	269,390,006.75
621	517026042	FGGC ABULOMA	88,928,808.62	12,766,341.60	19,803,042.00	0.00	2,500,000.00	0.00	0.00	0.00	5,019,000.00	120,768,002.88	0.00	249,785,195.10
622	517026043	FGGC AKURE	119,702,120.05	32,018,047.50	3,000.00	4,985,000.00	0.00	16,106,000.00	0.00	0.00	0.00	139,302,150.40	0.00	312,116,317.95
623	517026044	FGGC ANKA	92,678,482.30	48,694,777.12	6,000.00	195,000.00	0.00	2,028,500.00	0.00	0.00	0.00	118,161,371.87	0.00	261,764,131.29
624	517026045	FGGC BAJOGA	136,043,159.28	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	518,071,311.25
625	517026046	FGGC BAKORI	832,310,784.67	0.00	21,794,885.01	57,155,820.55	1,500,000.00	0.00	0.00	0.00	0.00	149,088,221.73	0.00	1,061,849,711.96
626	517026047	FGGC BAUCHI	5,438,305,867.81	0.00	21,050,000.00	58,199,831.18	0.00	48,978,500.00	0.00	0.00	0.00	162,440,984.03	0.00	5,728,975,183.02
627	517026048	FGGC BENIN	810,010,376.93	1,934,000.00	31,973,250.00	4,200,000.00	0.00	38,821,835.00	0.00	0.00	0.00	96,514,599.63	0.00	983,454,061.56
628	517026049	FGGC BIDA	2,238,615,663.29	141,894,016.82	65,919,251.00	18,478,000.00	0.00	18,341,950.00	0.00	0.00	0.00	75,987,452.01	0.00	2,559,236,333.12
629	517026050	FGGC BWARI	11,209,705.60	8,928,041.40	1,580,000.00	610,000.00	0.00	2,460,750.00	0.00	0.00	0.00	302,227,734.66	0.00	327,016,231.66
630	517026051	FGGC CALABAR	116,254,558.00	11,704,234.10	0.00	0.00	2,608,593.75	7,900,400.00	0.00	0.00	1,396,934.89	124,833,638.20	0.00	264,698,358.94
631	517026052	FGGC EFON ALAYE	34,693,205.28	118,733,207.20	200,000.00	8,685,000.00	689,500.00	0.00	0.00	0.00	0.00	238,217,736.40	0.00	401,218,648.88
632	517026053	FGGC EFON IMNRINGI	784,024,175.04	52,303,141.97	2,547,000.00	0.00	0.00	10,703,112.70	0.00	0.00	0.00	145,542,474.47	0.00	995,119,904.18
633	517026054	FGGC ENUGU	8,592,257,486.00	51,050,252.47	26,494,399.89	0.00	6,375,288.28	6,177,065.00	0.00	0.00	8,781,054.92	239,353,915.84	0.00	8,930,489,462.40
634	517026055	FGGC EZZAMGBO ABAKALIKI	417,132,395.05	52,824,114.01	12,000,000.00	36,500,000.00	3,808,250.00	2,864,000.00	0.00	0.00	0.00	203,775,528.28	0.00	728,904,287.34
635	517026056	FGGC GBOKO	124,516,221.12	22,847,414.07	6,532,439.06	0.00	5,374,950.00	4,469,194.55	0.00	0.00	0.00	37,997,282.20	0.00	201,737,501.00
636	517026057	FGGC GUSAU	308,482,056.37	24,939,277.00	0.00	68,243,865.00	11,769,257.18	0.00	0.00	0.00	4,962,524.78	123,758,672.79	0.00	542,155,653.12
637	517026058	FGGC GWANDU	156,190,924.94	51,686,577.80	0.00	45,900,000.00	0.00	5,995,000.00	0.00	0.00	150,000.00	348,404,658.53	0.00	608,327,161.27
638	517026059	FGGC IBILLO	181,192,983.15	0.00	0.00	0.00	0.00	4,432,000.00	0.00	0.00	0.00	198,337,722.73	0.00	383,962,705.88
639	517026060	FGGC IBUSA	118,600,222.93	19,763,408.84	849,838.56	59,064,849.91	0.00	7,870,818.92	0.00	0.00	0.00	271,808,881.41	0.00	477,958,020.57
640	517026061	FGGC IKOT-OBIO-ITONG	867,543,270.64	51,454,701.39	59,003,921.34	13,030,000.00	69,400.00	0.00	0.00	0.00	0.00	200,812,190.62	0.00	1,191,913,483.99
641	517026062	FGGC ILORIN	478,786,378.35	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	695,668,012.89
642	517026063	FGGC IPETUMODU	136,805,386.53	32,783,346.33	0.00	16,468,924.42	6,300,800.00	6,470,000.00	0.00	0.00	0.00	188,120,600.23	0.00	386,949,057.51

643	517026064	FGGC JALINGO	1,026,128,090.10	81,472,739.75	7,150,000.00	104,576,037.50	0.00	33,149,282.24	0.00	0.00	0.00	128,444,838.80	0.00	1,380,920,988.39
644	517026065	FGGC KABBA	424,453,628.31	196,509,398.75	0.00	3,000,020.00	0.00	5,106,687.64	0.00	0.00	0.00	138,515,671.26	0.00	767,585,405.96
645	517026066	FGGC KAZAURE	522,804,848.53	19,527,900.00	29,053,000.00	98,000,000.00	11,074,084.51	0.00	0.00	0.00	10,724,398.76	45,654,588.35	0.00	736,838,820.15
646	517026067	FGGC KEANA	66,857,716.32	64,578,417.12	0.00	8,004,712.66	436,800.00	0.00	0.00	0.00	0.00	123,478,065.88	0.00	263,355,711.98
647	517026068	FGGC LANGTANG	73,859,193.56	58,260,681.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,923,076.64	0.00	260,042,951.79
648	517026069	FGGC LEJJA	48,205,291.26	97,278,261.46	14,970,668.48	0.00	0.00	22,480,683.82	0.00	0.00	0.00	115,338,515.66	0.00	298,273,420.68
649	517026070	FGGC MONGUNO	105,414,367.00	82,713,724.01	180.00	10,800,000.00	0.00	5,402,366.00	0.00	0.00	0.00	88,235,200.60	0.00	292,565,837.61
650	517026071	FGGC NEW BUSA	199,838,413.85	78,003,689.19	17,023,142.00	76,100,000.00	0.00	10,300,080.92	0.00	0.00	1,932,074.00	119,711,265.50	0.00	502,908,665.46
651	517026072	FGGC OMU-ARAN	80,589,811.85	174,004,656.09	16,817,601.00	0.00	0.00	37,994,674.58	0.00	0.00	160,000.00	50,219,730.58	0.00	359,786,474.10
652	517026073	FGGC OWERRI	247,673,020.70	43,223,132.05	11,747,050.00	0.00	1,513,000.00	34,746,080.12	0.00	0.00	0.00	21,770,099.99	0.00	360,672,382.86
653	517026074	FGGC OYO	127,864,776.80	62,603,463.63	6,000.00	18,014,000.00	0.00	640,900.00	0.00	0.00	0.00	132,611,491.66	0.00	341,740,632.09
654	517026075	FGGC SHAGAMU	197,953,696.31	76,491,295.70	546,000.00	0.00	0.00	3,080,000.00	0.00	0.00	0.00	56,558,753.90	0.00	334,629,745.91
655	517026076	FGGC GUMI TAMBAWAL	89,357,726.21	5,498,000.00	0.00	43,872,570.00	0.00	0.00	0.00	0.00	0.00	170,859,130.79	0.00	309,587,427.00
656	517026077	FGGC UMUAHIA	83,159,585.98	57,710,742.53	0.00	9,040,652.36	3,254,918.01	10,635,844.21	0.00	0.00	0.00	51,882,259.83	0.00	215,684,002.92
657	517026078	FGGC WUKARI	640,604,105.12	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	943,032,275.84
658	517026079	FGGC, YOLA	621,280,514.33	32,679,375.63	0.00	42,613,600.00	5,233,100.00	14,665,701.14	0.00	0.00	0.00	9,641,628.64	0.00	726,113,919.74
659	517026080	FSTC AHOADA	606,586,567.36	58,779,037.81	2,850,000.00	22,809,000.00	11,428,000.00	77,635,835.98	0.00	0.00	0.00	42,036,681.80	0.00	822,125,122.95
660	517026081	FSTC AWKA	3,547,751,890.73	5,911,332.79	14,889,020.00	6,800,000.00	0.00	62,096,614.96	0.00	0.00	0.00	6,487,388.38	0.00	3,643,936,246.86
661	517026082	FSTC JUBU-IMUSHIN	53,768,943.45	203,404,265.93	5,034,800.00	0.00	15,094,438.94	49,037,260.14	0.00	0.00	0.00	42,316,665.67	0.00	368,656,374.13
662	517026083	FSTC MICHIKA	183,713,796.43	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	8,027,035.00	0.00	291,267,103.40
663	517026084	FSTC TUNGBO - YENAGOA	391,391,296.17	45,597,136.00	18,084,500.00	500,000.00	3,760,288.72	149,951,612.87	0.00	0.00	0.00	154,688,641.14	0.00	763,973,474.90
664	517026085	FSTC USI-EKITI	109,565,790.03	42,776,686.29	0.00	30.00	0.00	110,525,689.08	0.00	0.00	0.00	55,766,658.00	0.00	318,634,853.40
665	517026086	FTC IKARE	273,880,009.12	121,564,941.25	21,808,668.80	31,760,000.00	0.00	33,031,534.09	0.00	0.00	51,207,651.00	93,379,650.21	0.00	626,632,454.47
666	517026087	FTC ILESA	106,439,371.50	118,673,634.68	11,253,348.94	13,247,142.85	212,000.00	6,355,428.10	0.00	0.00	0.00	99,961,474.89	0.00	356,142,400.96

667	517026088	FTC JALINGO	354,033,162.62	17,144,700.20	17,528,000.00	37,774,990.00	12,378,000.00	9,964,000.00	0.00	0.00	0.00	296,156,411.31	0.00	744,979,264.13
668	517026089	FTC KAFANCHAN	288,312,119.34	195,000.00	1,170,571.43	10,240,000.00	599,500.00	213,650.00	0.00	0.00	0.00	101,774,097.08	0.00	402,504,937.85
669	517026090	FTC LASSA	107,897,961.68	75,280,497.94	0.00	52,211,950.01	0.00	55,190,740.86	0.00	0.00	0.00	132,892,357.44	0.00	423,473,507.93
670	517026091	FTC OHANSO	191,000,850.72	66,973,919.73	0.00	0.00	0.00	285,000.00	0.00	0.00	0.00	138,620,002.08	0.00	396,879,772.53
671	517026092	FTC OROZO	171,508,514.55	41,338,875.00	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	358,687,937.97
672	517026093	FTC OTOBI	38,713,867.00	220,604,773.64	0.00	1,511,834.45	6,769,713.00	8,096,696.00	0.00	0.00	0.00	94,071,067.52	0.00	369,767,951.61
673	517026094	FTC OTUPKO	114,210,819.50	94,944,733.95	0.00	0.00	0.00	21,999,704.07	0.00	0.00	6,446,391.90	105,135,745.05	0.00	342,737,394.47
674	517026095	FTC SHIRORO	938,676,407.62	153,913,849.56	5,845,000.00	51,388,888.89	0.00	29,458,000.00	0.00	0.00	0.00	115,685,017.93	0.00	1,294,967,164.00
675	517026096	FTC UROMI	191,363,623.84	350,000.00	36,014,028.37	0.00	0.00	1,528,300.00	0.00	0.00	0.00	124,944,791.28	0.00	354,200,743.49
676	517026097	FTC UYO	429,405,652.97	12,273,500.00	49,285,000.00	70,500,000.00	0.00	22,056,512.14	0.00	0.00	0.00	113,954,644.34	0.00	697,475,309.45
677	517026098	FTC YABA	2,376,807,752.62	29,568,381.78	70,804,152.30	15,450,030.00	0.00	0.00	0.00	0.00	0.00	95,556,105.67	0.00	2,588,186,422.37
678	517026099	FTC ZURU	561,643,364.91	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	848,610,935.76
679	517026100	KING'S COLLEGE	100,177,880.56	98,773,567.07	92,390,999.99	17,750,320.00	0.00	4,200,000.00	0.00	0.00	0.00	85,429,791.16	0.00	398,722,558.78
680	517026101	QUEEN'S COLLEGE LAGOS	115,595,425.31	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	438,991,227.45
681	517026102	SULEJA ACADEMY	40,122,846.96	68,779,810.81	29,668,632.82	510,000.00	580,000.00	2,655,500.00	0.00	0.00	0.00	382,673,814.90	0.00	524,990,605.49
682	517026103	FSTC,DOMA	203,663,306.14	69,850,352.65	10,636,235.25	0.00	7,979,696.00	5,280,653.00	0.00	0.00	0.00	158,021,240.23	0.00	455,431,483.27
683	517026104	FSTC DAYI	541,292,022.00	23,257,397.41	38,632,405.66	118,800,000.00	2,162,267.36	17,509,640.00	0.00	0.00	0.00	120,326,857.54	0.00	861,980,589.97
684	517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	4,343,047.50	322,070.02	7,264,793.00	83,633,941.04	12,705,788.00	47,445,606.50	0.00	0.00	0.00	0.00	0.00	155,715,246.06
685	517028001	UNESCO PARIS	0.00	7,018,733.35	0.00	0.00	0.00	6,169,829.00	0.00	0.00	0.00	0.00	0.00	13,188,562.35
686	517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	93,682,656.72	12,091,804.00	246,882,368.00	292,303,778.99	147,395,483.15	503,265,288.66	0.00	0.00	72,759,684.00	301,177,041.01	0.00	1,669,558,104.53
687	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	167,271,129,574.64	37,289,723.34	8,289,449,100.61	0.00	0.00	0.00	0.00	0.00	0.00	378,871,545.99	724,983,734.44	176,701,723,679.02
688	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	7,312,665,781.11	1,367,502,329.32	275,612,532.50	1,471,601,615.00	14,852,250.00	7,470,770.00	0.00	0.00	1,195,014,919.94	5,430,092,733.45	63,598,321.98	17,138,411,253.30

689	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	0.00	59,133,265.00	0.00	489,800,873.00
690	521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	6,654,462,158.42	2,729,032,775.90	15,096,800.00	775,966,550.00	233,750,030.00	78,364,737.00	0.00	0.00	25,524,630,533.62	10,398,294,805.51	52,824,635.00	46,462,423,025.45
691	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	113,026,991.18	1,224,747,360.64	1,393,816,064.32
692	521006001	RADIOGRAPHERS REGISTRATION BOARD	41,700,000.00	29,821,870.60	5,130,000.00	133,055,417.48	10,998,174.00	16,136,099.25	0.00	0.00	0.00	16,976,598.24	4,952,000.00	258,770,159.57
693	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	17,960,000.00	2,833,300.00	8,040,068.10	6,000,000.00	1,200,000.00	2,669,200.00	0.00	0.00	0.00	15,454,232.54	374,750.11	54,531,550.75
694	521008001	HEALTH RECORDS REGISTRATION BOARD	66,466,050.00	7,136,395.00	4,542,085.22	31,460,000.00	41,894,190.71	42,322,542.90	0.00	0.00	0.00	20,261,435.54	0.00	214,082,699.37
695	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	86,068,500.00	10,332,000.00	785,000.00	58,525,000.00	13,846,867.68	20,366,425.21	0.00	0.00	0.00	43,911,741.48	13,270,000.00	247,105,534.37
696	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	2,298,000.00	21,000,000.00	12,104,424.53	11,919,400.00	17,970,705.16	8,258,394.75	0.00	0.00	0.00	0.00	9,277,611.12	82,828,535.56
697	521011001	NURSING AND MIDWIFERY COUNCIL	227,643,457.46	155,509,897.00	39,385,350.00	13,918,025.00	0.00	59,812,533.00	0.00	0.00	10,899,945.00	20,211,875.94	0.00	527,381,083.40
698	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	165,592,492.31	0.00	460,284,294.80
699	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
700	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	90,643,545.86	754,831,935.96	11,464,949.06	0.00	0.00	0.00	0.00	0.00	734,495,539.31	99,835,793.19	0.00	1,691,271,763.38
701	521015001	MEDICAL REHABILITATION THERAPY BOARD	766,438,134.28	955,930.00	6,940,292.00	25,576,840.49	3,496,250.00	5,000,439.99	0.00	0.00	0.00	60,532,013.04	32,857,358.00	901,797,257.80
702	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	78,190,497.20	16,506,100.00	40,470,999.25	1,100,000.00	0.00	0.00	0.00	0.00	99,362,999.40	162,680,662.65	161,664,999.89	559,976,258.39
703	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS- IBADAN	10,677,239.60	6,564,540.38	0.00	0.00	28,500.00	1,524,695.00	0.00	0.00	0.00	10,408,902.83	28,209,999.70	57,413,877.51
704	521018001	NURSE TUTOR TRAINING - ENUGU	17,059,499.03	2,999,999.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,509,100.00	0.00	45,568,598.31
705	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	360,169,250.00	0.00	15,000,000.00	15,000,000.00	6,177,750.00	6,345,500.00	0.00	0.00	60,000.00	20,848,624.40	5,076,965.00	428,678,089.40
706	521020001	NURSE TUTOR TRAINNING KADUNA	91,226,375.38	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00	50,010,355.01	8,682,874.93	154,919,605.32
707	521021001	NURSE TUTOR TRAINNING IBADAN	9,936,974.80	2,811,549.00	0.00	0.00	31,500.00	3,093,797.60	0.00	0.00	0.00	14,025,848.87	18,161,435.06	48,061,105.33

708	521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	1,007,198,102.64	437,500.00	4,387,675.82	39,840,125.00	8,277,124.25	13,959,713.60	0.00	0.00	0.00	116,508,589.74	0.00	1,190,608,831.05
709	0521023001	NHETC, LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,082,900.02	12,082,900.02
710	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	132,718,663.91	5,975,991.10	11,131,600.00	21,423,675.00	20,199,466.00	15,447,883.00	0.00	0.00	0.00	1,557,633.32	0.00	208,454,912.33
711	521024002	PHC TUTORS PROGRAMME,KADUN APOLYTECHNIC	63,924,655.02	0.00	1,605,000.00	1,496,000.00	905,500.00	3,535,000.00	0.00	0.00	0.00	21,551,421.04	0.00	93,017,576.06
712	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	157,970,123.95	4,761,462.65	4,513,049.00	17,352,650.00	13,640,784.00	5,591,178.50	0.00	0.00	0.00	0.00	0.00	203,829,248.10
713	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	48,922,772,463.75	927,187,234.16	672,059,714.35	531,475,316.00	344,844,114.57	4,107,238,751.84	0.00	0.00	2,392,836,775.60	5,755,083,669.73	0.00	63,653,498,040.00
714	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	4,265,211,688.43	126,658,131.24	127,251,439.86	6,447,750.00	9,442,825.00	39,640,649.00	0.00	0.00	230,645,082.56	102,198,442.90	0.00	4,907,496,008.99
715	521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	15,265,557,603.31	196,907,763.43	101,230,140.80	159,232,008.75	763,097.25	42,200,503.00	0.00	0.00	1,294,984,179.03	0.00	0.00	17,060,875,295.57
716	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	2,641,001,877.39	475,961,768.37	0.00	279,250,843.00	275,755,112.50	276,399,600.00	0.00	0.00	522,166,441.06	2,284,785,552.97	0.00	6,755,321,195.29
717	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,089,441,053.99	434,619,880.04	270,589,467.58	47,068,151.28	86,212,604.01	188,847,579.18	0.00	0.00	437,226,563.14	112,075,372.61	40,000,000.00	2,706,080,671.83
718	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	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	120,830,359.23	194,232,969.77	0.00	1,282,049,061.06
719	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	149,355,443.45	53,650,768.40	4,119,716.32	132,225,536.30	26,974,175.00	32,985,875.00	0.00	0.00	111,041,627.31	152,930,865.84	0.00	663,284,007.62
720	521026008	JOS UNIVERSITY TEACHING HOSPITAL	422,223,602.53	83,586,264.20	51,073,840.19	10.00	11,318,549.05	155,771,508.53	0.00	0.00	131,032,273.22	157,285,786.51	0.00	1,012,291,834.23
721	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	168,355,437.61	1,864,280,263.39	265,508,185.94	0.00	10,516,205.65	30,340,186.00	0.00	0.00	937,006,484.47	659,699,548.66	84,981,750.00	4,020,688,061.72
722	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	431,583,436.90	654,438,109.04	5,299,000.00	319,056,064.00	190,661,479.00	211,700,325.00	0.00	0.00	355,090,673.57	3,147,131,262.95	0.00	5,314,960,350.46
723	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	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	1,579,302,622.62	2,651,840,930.34	0.00	4,449,876,674.02
724	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	225,360,754.37	71,077,385.56	165,474,507.08	33,691,000.00	0.00	18,720,000.00	0.00	0.00	437,053,518.29	361,801,346.99	0.00	1,313,178,512.29
725	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	2,300,554,687.91	2,078,079,209.59	296,858,799.15	231,872,864.65	8,914,032.50	548,024,396.60	0.00	0.00	135,557,428.03	193,007,229.24	0.00	5,792,868,647.67
726	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	115,636,933.63	55,879,302.04	107,254,336.73	0.00	0.00	15,088,305.70	0.00	0.00	0.00	311,908,949.67	0.00	605,767,827.77

727	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	308,300,532.39	41,279,778.18	178,221,628.59	24,071,000.00	7,220,101.00	30,461,468.32	0.00	0.00	288,522,714.47	480,380,091.60	0.00	1,358,457,314.55
728	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	778,634,272.04	65,996,037.50	346,377,547.81	111,239,513.84	0.00	1,656,870.00	0.00	0.00	127,155,445.12	338,511,616.96	171,134,033.90	1,940,705,337.17
729	521026017	FEDERAL TEACHING HOSPITALABAKALIKI	1,740,921,010.60	715,072,018.12	132,481,167.68	354,452,356.00	107,280,199.00	608,230,329.71	0.00	0.00	565,514,888.50	79,260,000.03	56,196,159.48	4,359,408,129.12
730	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	267,526,166.24	10.00	8,733,233.60	176,186,616.51	20,604,044.47	144,178,688.15	0.00	0.00	171,036,336.51	146,205,396.87	0.00	934,470,492.35
731	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	473,037,903.89	495,232,179.28	99,144,261.17	74,032,558.14	3,704,400.00	48,951,618.08	0.00	0.00	863,254,676.16	99,418,891.10	0.00	2,156,776,487.82
732	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	15,052,465.33	22,940,003.17	46,400,073.03	2,524,763.83	14,714,318.54	8,652,911.40	0.00	0.00	504,729,006.95	675,054,762.65	0.00	1,290,068,304.90
733	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	15,108,976.01	60,971,879.22	13,558,344.27	29,085,000.00	2,849,700.00	3,834,090.00	2,000,000.00	0.00	534,621,206.78	581,613,051.74	0.00	1,243,642,248.02
734	521027003	FEDERAL MEDICAL CENTRE - ABUJA	178,066,340.72	32,400,109.76	1,027,559,801.55	446,538,206.65	23,613,891.18	80,024,839.20	0.00	0.00	758,937,715.12	443,701,361.99	0.00	2,990,842,266.17
735	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	19,300,000.00	250,000.00	0.00	0.00	3,793,070.00	0.00	0.00	0.00	215,539,494.91	0.00	238,882,564.91
736	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	3,932,418,534.12	34,404,011.40	19,597,308.60	49,714,047.00	234,000.00	881,219.00	0.00	0.00	2,003,069.20	300,510,960.43	0.00	4,339,763,149.75
737	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	847,659,341.72	28,934,907.00	85,073,101.35	90,353,209.50	46,398,209.70	205,406,589.00	0.00	0.00	314,140,879.49	11,803,514.15	0.00	1,629,769,751.91
738	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	475,968,370.43	107,582,476.10	31,855,729.17	178,751,366.18	78,546,731.25	25,342,742.50	0.00	0.00	560,211,091.59	213,652,701.32	0.00	1,671,911,208.54
739	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	216,123,461.05	910,000.00	69,420,000.00	32,946,318.75	0.00	0.00	0.00	0.00	558,119.04	297,335,055.34	0.00	617,292,954.18
740	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	486,729,618.82	102,739,420.33	60,118,102.77	121,119,908.24	13,392,425.54	46,735,186.75	0.00	0.00	486,735,475.85	0.00	0.00	1,317,570,138.30
741	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,011,605,728.45	155,345,534.00	106,222,181.60	207,010,971.50	58,732,962.40	74,654,786.25	0.00	0.00	762,008,970.45	41,625,631.88	0.00	2,417,206,766.53
742	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	87,428,663.45	0.00	564,000.00	0.00	1,715,700.00	46,470,350.00	0.00	0.00	55,979,686.13	160,383,928.69	0.00	352,542,328.27
743	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	1,841,929,671.51	420,816,286.88	339,815,334.64	97,378,943.64	10,759,628.12	129,469,014.13	0.00	0.00	398,131,823.73	264,081,016.07	0.00	3,502,381,718.72
744	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	2,916,426,249.92	394,182,350.26	67,855,381.04	168,409,999.98	5,915,635.35	23,737,869.87	0.00	0.00	554,947,207.60	109,745,253.36	0.00	4,241,219,947.38
745	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	225,800,905.18	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	180,025,656.38	0.00	265,000.00	592,622,657.97

746	521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	796,458,022.73	206,777,550.00	60,985,000.00	69,800,000.00	0.00	10,348,120.00	0.00	0.00	453,480,436.72	15,000,000.00	0.00	1,612,849,129.45
747	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	649,266,224.68	85,796,155.00	101,648,530.00	0.00	655,000.00	51,784,282.00	0.00	0.00	1,399,240,490.66	572,659,879.12	0.00	2,861,050,561.46
748	521027018	FEDERAL MEDICAL CENTRE, OWO	514,361,598.19	86,334,004.19	31,530,000.00	75,843,098.65	0.00	59,500.00	0.00	0.00	172,862,094.89	194,185,747.37	0.00	1,075,176,043.29
749	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	331,178,262.66	298,817,956.77	24,065,137.50	73,190,254.91	5,605,408.96	13,003,310.32	0.00	0.00	1,002,749,942.05	681,314,670.19	0.00	2,429,924,943.36
750	521027020	FEDERAL MEDICAL CENTRE, OWERRI	675,104,112.86	171,665,949.77	203,371,474.29	0.00	26,750,384.14	14,671,957.74	0.00	0.00	1,227,989,925.73	1,045,083,864.84	40,731,630.04	3,405,369,299.41
751	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	4,077,788,473.57	140,058,090.44	149,456,182.76	58,725,000.00	11,455,601.50	31,156,700.00	0.00	0.00	736,634,457.03	1,536,689,001.94	0.00	6,741,963,507.24
752	521027022	FEDERAL MEDICAL CENTRE, KATSINA	3,641,769,674.16	1,587,789,946.82	176,102,735.00	345,888,542.00	36,274,940.00	225,899,375.99	0.00	0.00	1,569,519,637.65	672,640,147.64	0.00	8,255,884,999.26
753	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,126,494,484.35	19,991,430.15	71,437,837.03	22,786,392.74	0.00	25,333,564.67	0.00	0.00	304,580,332.69	258,168,292.46	0.00	1,828,792,334.09
754	521027025	FEDERAL MEDICAL CENTRE, ASABA	484,158,875.22	147,927,862.19	38,500,000.00	0.00	29,533,678.00	75,609,617.96	0.00	0.00	737,941,169.71	1,205,333,316.03	99,348,669.48	2,818,353,188.59
755	521027026	FEDERAL MEDICAL CENTRE, BIDA	290,374,185.00	279,806,234.65	123,119,825.92	99,665,037.60	138,000.00	31,887,578.25	0.00	0.00	1,188,238,546.39	943,630,257.76	342,865,384.54	3,299,725,050.11
756	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,296,672,287.89	36,501,508.66	224,819,781.30	140,845,550.00	0.00	18,881,156.34	0.00	0.00	552,158,760.44	209,025,601.57	27,027,352.36	2,505,931,998.56
757	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,032,774,345.00	26,676,243.00	71,955,374.00	70,542,089.50	21,101,840.55	65,441,472.10	0.00	0.00	483,529,310.71	390,857,896.45	0.00	2,162,878,571.31
758	521027031	FEDERAL MEDICAL CENTRE, KOGI	1,367,950,134.91	25,904,646.93	153,063,216.00	196,500,618.14	94,261,727.36	278,976,237.13	0.00	0.00	1,126,287,752.83	676,674,621.82	0.00	3,919,618,955.12
759	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,428,283,819.83	882,749,410.00	187,651,110.50	175,832,686.77	76,212,976.00	329,477,748.05	0.00	0.00	1,240,399,554.70	280,467,090.62	27,999,375.00	4,629,073,771.47
760	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	591,772,424.75	63,329,152.82	45,408,721.00	318,618,322.22	57,016,932.81	52,491,790.00	0.00	0.00	949,593,946.05	865,717,265.14	1,320,162,996.43	4,264,111,551.22
761	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	345,090,587.02	91,711,117.24	44,592,859.95	173,820,912.00	51,200,900.00	83,472,456.39	0.00	0.00	706,293,540.25	111,524,202.94	105,130,010.62	1,712,836,586.41
762	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	770,256,403.36	91,135,801.59	3,019,739,012.30
763	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	311,454,396.10	0.00	93,503,500.00	0.00	0.00	103,346,040.00	0.00	0.00	280,413,461.13	638,745,979.25	0.00	1,427,463,376.48
764	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	3,901,369,263.57	1,165,921,277.99	356,233,632.00	279,615,630.26	2,604,000.00	319,533,818.02	0.00	0.00	616,931,960.48	1,256,441,320.95	182,537,480.25	8,081,188,383.52
765	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	528,752,377.33	458,244,177.99	727,493,472.12	381,319,762.00	564,573,903.86	111,903,300.95	0.00	0.00	640,697,180.46	644,972,775.85	107,703,736.05	4,165,660,686.61

766	521027039	NATIONAL EYE CENTRE KADUNA	1,527,081,835.60	275,952,080.20	89,435,993.50	153,770,240.65	32,084,200.00	51,427,310.00	0.00	0.00	275,596,169.00	44,472,463.00	710,143,592.00	3,159,963,883.95
767	521027040	NATIONAL EAR CARE CENTRE KADUNA	165,195,002.66	64,503,960.08	7,229,766.46	35,814,715.15	0.00	6,010,109.65	0.00	0.00	158,414,086.68	281,303,885.54	34,770,212.90	753,241,739.12
768	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	212,444,131.00	0.00	6,541,710.00	52,820,721.95	0.00	0.00	0.00	0.00	81,766,879.97	282,658,714.31	32,433,724.69	668,665,881.92
769	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	0.00	71,269,866.94	25,110,400.00	58,609,864.00	0.00	59,713,520.00	0.00	0.00	0.00	106,129,137.01	3,851,015.00	324,683,802.95
770	0521027043	ONCHO BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000,000.00	15,000,000.00
771	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	1,798,077,560.71	46,942,024.14	49,490,752.50	736,387,179.75	111,766,665.21	17,687,364.62	0.00	0.00	456,465,516.52	414,113,622.33	0.00	3,630,930,685.78
772	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
773	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	0.00	53,000,000.00	26,550,000.00	8,950,000.00	32,500.00	334,700.00	0.00	0.00	53,000,000.00	79,500,000.00	0.00	221,367,200.00
774	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
775	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
776	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
777	521029011	PHS, IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00
778	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
779	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
780	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	212,375,592.04	51,453,207.50	1,417,500.00	76,164,810.54	26,788,509.17	29,374,394.22	0.00	0.00	838,572,890.59	0.00	0.00	1,236,146,904.06
781	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	635,408,591.56	508,270,783.84	170,000.00	149,185,745.58	229,143,354.87	142,523,417.65	0.00	0.00	175,845,012.68	257,070,215.41	0.00	2,097,617,121.59
782	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	21,095,625.00	14,445,832.81	7,493,020.00	23,527,502.50	5,217,959.19	5,393,951.12	0.00	0.00	0.00	0.00	0.00	77,173,890.62
783	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	81,396,448.27	24,628,509.68	707,070.00	80.00	0.00	47,897,051.10	0.00	0.00	10.00	10,193,497.28	0.00	164,822,666.33
784	521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	130,153,569.68	28,041,782.96	274,040.00	32,898,908.76	4,672,500.00	5,848,393.48	0.00	0.00	0.00	61,275,283.43	4,801,500.00	267,965,978.31
785	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	3,916,000.00	98,357,980.72	0.00	207,033,486.41

786	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	17,259,976.50	0.00	0.00	34,525,425.00	0.00	18,635,234.11	0.00	0.00	0.00	5,140,401.86	0.00	75,561,037.47
787	521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	257,497,840.00	87,352,663.92	20,980,224.13	222,290.95	0.00	800,870.00	0.00	0.00	93,276,757.38	1,000,500.06	0.00	461,131,146.44
788	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	49,441,043.00	8,347,172.85	51,070,030.00	0.00	6,618,308.00	0.00	0.00	19,496,789.96	0.00	0.00	134,973,343.81
789	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	3,122,768.36	0.00	4,450,456.00	2,679,008.75	0.00	0.00	0.00	0.00	0.00	10,252,233.11
790	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	55,059,306.97	8,449,375.00	58,000.00	18,000.00	0.00	288,000.00	0.00	0.00	111,108,577.83	0.00	0.00	174,981,259.80
791	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	398,902,449.75	16,455,045.53	325,017,560.00	90,138,700.69	6,188,899.96	51,509,652.09	0.00	0.00	115,323,216.00	84,865,094.68	0.00	1,088,400,618.70
792	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	140,863,078.14	80,873,589.35	24,767,877.51	34,452,325.58	0.00	0.00	0.00	0.00	30,490,000.00	165,358,046.91	0.00	476,804,917.49
793	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	1,815,961,008.04	8,047,675.00	0.00	0.00	811,000.00	123,513,792.27	0.00	0.00	81,622,974.83	345,905,425.95	0.00	2,375,861,876.09
794	521049001	NATIONAL HOSPITAL	455,228,682.34	440,514,201.00	324,892,761.50	1,220,000.00	150,596,507.40	66,692,168.14	0.00	0.00	282,025,879.43	210,425,876.23	0.00	1,931,596,076.04
795	535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	10,473,842,047.49	1,242,881,987.04	976,147,437.54	977,127,750.00	82,159,380.17	156,499,826.25	0.00	0.00	0.00	485,864,282.61	0.00	14,394,522,711.10
796	535002001	NATIONAL PARK HEADQUARTERS	206,079,766.41	683,984,744.64	39,574,464.28	151,115,604.18	17,083,833.10	70,323,869.05	0.00	0.00	0.00	9,333,712.51	0.00	1,177,495,994.17
797	535003001	KAINJI NATIONAL PARK	197,916,226.54	4,065.90	9,380,259.80	29,812,010.00	0.00	6,763,180.54	0.00	0.00	0.00	0.00	0.00	243,875,742.78
798	535004001	OYO NATIONAL PARK	466,900,153.18	26,947,652.46	518,718.00	53,645.00	0.00	11,189,804.00	0.00	0.00	0.00	0.00	0.00	505,609,972.64
799	535005001	CHAD BASIN NATIONAL PARK	78,577,699.50	9,720,151.00	6,646,995.00	61,893,600.00	0.00	5,121,000.00	0.00	0.00	0.00	0.00	0.00	161,959,445.50
800	535006001	GASHAKA GUMTI NATIONAL PARK	110,656,905.30	208,078,497.75	16,033,721.00	106,044,066.00	51,071,216.00	34,575,978.00	0.00	0.00	5,499,375.00	149,121,319.00	0.00	681,081,078.05
801	535007001	CROSS RIVER NATIONAL PARK	305,906,578.00	125,736,875.73	0.00	25,484,050.00	0.00	12,131,302.19	0.00	0.00	0.00	20,515,714.63	0.00	489,774,520.55
802	535008001	KAMUKU NATIONAL PARK	56,472,349,106.15	45,254,210.17	52,115,538.79	40.00	748,714.90	30,676,271.30	0.00	0.00	920.00	0.00	0.00	56,601,144,801.31
803	535009001	OKUMU NATIONAL PARK	158,221,617.00	61,977,687.87	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	276,572,364.36
804	535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	137,809,287.89	552,955,836.02	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	263,595,943.59	0.00	954,561,067.50
805	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	396,639,938.60	58,427,989.93	26,508,938.90	0.00	361,000.00	135,500.00	0.00	0.00	0.00	210,125,753.10	0.00	692,199,120.53
806	535012001	FEDERAL COLLEGE OF FORESTRY JOS	168,987,807.60	5,929,573.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,818,908.96	0.00	210,736,290.30
807	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

808	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
809	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
810	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	325,032,293.88	2,855,438,912.55	0.00	56,000,709.27	0.00	407,872,462.95	0.00	0.00	445,407,480.00	1,079,326,405.71	1,377,925,150.88	6,547,003,415.24
811	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	534,156,341.33	37,359,409.60	22,010.00	12,725,138.00	2,500,236.90	95,210.00	0.00	0.00	0.00	14,193,639.60	267,314,875.65	868,366,861.08
812	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	95,790,841.01	0.00	278,294,020.10	51,880,000.00	43,145,660.00	93,783,307.03	0.00	0.00	0.00	0.00	0.00	562,893,828.14
813	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	10,900,000.00	752,844,217.89	65,690,009.86	661,180,746.23	31,725,536.00	138,689,932.00	0.00	0.00	81,057,753.00	10,900,000.00	93,598,656.91	1,846,586,851.89
814	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	29,808,050.00	38,899,200.22	299,748,046.50	37,862,800.00	380,000.00	29,125,639.36	0.00	56,766,806.26	167,729,620.70	0.00	660,320,163.04
815	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	41,892,955.88	67,174,607.42	41,000.00	604,000.00	0.00	27,687,098.14	0.00	0.00	0.00	232,477,492.68	0.00	369,877,154.12
816	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	51,317,099.76	27,615,000.00	322,291.68	261,107,312.85	32,631,876.62	108,179,429.17	0.00	0.00	38,673,667.13	43,519,500.00	169,040,978.67	732,407,155.88
817	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	2,413,444.00	35,550,668.00	149,472,596.61	56,320,610.00	0.00	0.00	0.00	1,274,422,696.05	1,667,815,738.21	3,185,995,752.87
818	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	116,006,683.75	10,935,650.00	0.00	22,488,892.50	0.00	0.00	0.00	0.00	1,615,816.00	7,442,150.00	0.00	158,489,192.25
819	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	1,639,507,667.10	0.00	66,000.00	2,707,257,146.44	15,420,166.05	0.00	0.00	0.00	0.00	158,404,573.78	0.00	4,520,655,553.37
820	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	0.00	0.00	4,363,425.00	229,125.00	32,289,739.43	0.00	0.00	0.00	0.00	0.00	0.00	36,882,289.43
821	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
		GRAND TOTAL	**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**	**8,230,348,448,856.81**

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 01/01/2020	1,219,598,311,650.95	1,637,385,561,607.35	191,934,804,312.60	289,762,477,099.62	141,954,845,521.92	358,501,600,138.99	17,501,523,290.70	9,978,378,945.50	224,997,271,711.91	1,267,462,523,493.25	595,116,820,990.98	5,954,194,118,763.77
ADDITION DURING THE YEAR	1,077,710,368,648.51	260,186,949,076.41	151,328,699,316.38	126,599,280,662.09	23,075,327,896.05	25,461,271,502.75	350,121,103.51	7,464,000.00	105,008,857,547.75	401,723,632,314.24	104,702,358,025.36	2,276,154,330,093.05
ADD REVALUATION												-
LESS DISPOSAL												-
IMPAIRMENT CHARGES												-
TOTALS	**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**
ACCUMULATED DEPRECIATION	90,921,164,351.16	167,375,832,042.35	72,328,396,840.28	112,031,217,704.45	82,020,875,302.78	173,429,326,646.17	-	175,828,229.79	49,985,510,937.60	-	657,496,200,526.92	1,405,764,352,581.50
DEPRECIATION CHARGE FOR THE YEAR	45,944,455,732.27	94,903,374,284.19	34,340,378,078.15	83,153,719,152.06	35,768,871,020.46	76,404,918,784.13	-	-	32,999,378,064.97		104,702,358,025.36	508,217,453,141.60
ACCUMULATED IMPAIRMENT CHARGES		28,934,339.00	375,845,011.00	738,186,990.00	2,847,220,219.00							3,990,186,559.00
ADD CHARGES DURING THE YEAR IMPAIREMENT	208,332,395.05	759,654,046.87	29,034,060.37	2,357,500.00	41,419,224.50	2,886,709.45						1,043,683,936.24
ADD CHARGES DURING THE YEAR												-

TOTALS	137,073,952,478.48	263,067,794,712.41	107,073,653,989.80	195,925,481,346.51	120,678,385,766.74	249,837,132,139.75	-	175,828,229.79	82,984,889,002.57	-	762,198,558,552.28	1,919,015,676,218.34
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)	6,311,332,772,638.49
CARRYING AMOUNT 31/12/2019	1,128,677,147,299.80	4,657,727,837,144.37	120,282,269,155.60	176,993,072,405.17	57,086,750,000.15	185,072,273,492.82	17,501,523,290.70	9,802,550,715.71	175,011,760,774.31	1,267,462,523,493.25	(62,379,379,535.94)	7,733,238,328,235.94
	2%	*5%*	*10%*	*20%*	*25%*	*20%*	*0%*	*0%*	*10%*	*0%*	*100%*	

DEPRECIATION OF CONSTITUENCY PROJECTS HAS BEEN ADJUSTED BY A JOURNAL. BECAUSE 100% RATE IS UTILISED, IT THEREFORE MEANS THAT ONLY CURRENT YEARS ADDITION WOULD BE DEPRECIATED HENCEFORTH

35 A. INVESTMENT PROPERTY

S/N	ADMIN. CODE	MDA	LAND & BUILDING - GENERAL
			320101
			₦
		ADMINISTRATIVE SECTOR	
1	111001001	STATE HOUSE - HQTRS	3,594,133,630.27
2	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	54,127,949.45
3	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	4,806,375.00
4	0112001001	NASS MANAGEMENT	210,649,200.00
5	116001001	MINISTRY OF DEFENCE – MODHQTRS	33,000,000.00
6	116002001	DEFENCE HEADQURTERS	117,610,148.42
7	119009035	FOREIGN MISSION: DOUALA	3,725,838.35
8	123007001	NIGERIAN FILM CORPORATION	57,610,588.26
9	155004001	POLICE FORMATIONS ANDCOMMANDS	46,109,029.62
10	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	7,336,717.50
11	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	389,535,160.87
12	0158001001	CODE OF CONDUCT TRIBUNAL	3,920,000.00
13	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	1,206,400.00
14	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	19,815,961.08
15	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	231,241,281.21
		ECONOMIC SECTOR	
16	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	229,608,794.89
17	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	141,965,179.97
18	215004001	NATIONAL CENTRE FOR AGRICULTURALMECHANISATION- ILORIN	970,757,400.09
19	215014001	COCOA RESEARCH INSTITUTE- IBADAN	106,795,779.52
20	215018001	NATIONAL AGRIC. EXTENSION RESEARCHLIAISON SERVICES- ZARIA	29,414,327.20
21	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	139,280,274.87
22	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	582,687,761.03
23	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	178,045,215.60
24	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	106,703,635.00

25	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	84,477,281.02
26	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	40,599,999.30
27	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	72,842,995.23
28	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	135,315,935.70
29	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	994,037,500.97
30	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	496,402,280.86
31	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	53,912,921.01
32	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	1,358,831,477.39
33	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	73,906.45
34	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	754,581,666.83
35	222011001	FEDERAL PRODUCE INSPECTION	5,197,500.00
36	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	104,247,474.79
37	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	85,455,216.45
38	227004001	NATIONAL PRODUCTIVITY CENTRE	93,900,944.19
39	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	107,224,992.81
40	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	5,334,525.58
41	228009027	TECHNOLOGY INCUBATION CENTRE,MAKURDI	30,832,581.65
42	228009031	NORTH WEST ZONAL OFFICE, KANO	9,280,000.00
43	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	8,000,000.28
44	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	565,913.00
45	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	15,942,500.00
46	228019001	TECHNOLOGY BUSINESS INCUBATORCENTRE - SOKOTO	12,937,110.00
47	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	171,850,254.00
48	228037001	CENTRE FOR SATELLITE TECHNOLOGYDEVELOPMENT - ABUJA	10,678,570.00
49	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	602,864,281.34
50	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	44,547,946.91
51	228043001	NATIONAL OFFICE OF TECHNOLOGYACQUISITION AND PROMOTION - ABUJA	287,646,561.93
52	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY -ZARIA	6,064,502,867.80
53	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	295,700,808.76
54	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	8,281,844,901.22
55	228046003	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH WEST ZONAL OFFICE, KANO	475,000,000.00

56	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	18,706,651.52
57	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	241,051,313.97
58	228050002	HEAVY LEATHER MANUFACTURE CENTRE,MAIDUGURI	12,507,108.41
59	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	14,580,700.10
60	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA -OGUN STATE	19,413,231.25
61	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER,OWERRI - IMO STATE	46,717,471.61
62	228054001	SCIENCE EQUIPMENT DEVELOPMENTINTITUTE - MINNA	111,879,630.00
63	228060001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ILORIN	8,006,531.30
64	228061001	TECHNOLOGY BUSINESS INCUBATORCENTRE - TARABA	23,325,303.86
65	228063001	PROTOTYPE ENGINEERING DEVELOPMENTINSTITUTE , ILESHA	1,200,600.00
66	228066001	SOKOTO ENERGY RESEARCH	114,065,948.00
67	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITYOF ILORIN	63,922,532.25
68	228071001	NATIONAL CENTRE FOR ENERGY ANDENVIRONMENT ,UNIVERSITY OF BENIN	19,502,954.29
69	228073001	ENERGY COMMISSION OF NIGERIA	446,250.00
70	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	21,578,587.70
71	228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	71,161,100.09
72	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	7,258,700,990.96
73	229003001	NIGERIAN RAILWAY	275,995,869.62
74	229005001	MARITIME ACADEMY, ORON	360,661,824.03
75	230002001	NIGERIAN METEOROLOGICAL AGENCY	52,506,386.02
76	231001001	FEDERAL MINISTRY OF POWER -HQTRS	193,419,243.56
77	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	276,857,381.16
78	234003001	FEDERAL SCHOOL OF SURVEY, OYO	4,000,000.00
79	232001001	MINISTRY OF PETROLEUMRESOURCES HQTRS	48,277,967.73
80	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	75,805,210.30
81	246001001	REVENUE MOBILIZATION,ALLOCATION, AND FISCAL COMMISSION	4,395,000.00
82	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	533,687,603.44
83	252037001	ANAMBRA/ IMO RBDA	7,937,739,034.30

84	252040001	CROSS RIVER RBDA	718,621,839.16
85	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	157,297,890.40
86	252042001	LOWER BENUE RBDA	28,916,947.40
87	252043001	LOWER NIGER RBDA	33,498,827.66
88	252044001	NIGER DELTA RBDA	1,275,894,760.04
89	252045001	OGUN/ OSUN RBDA	24,992,106.74
90	252047001	UPPER BENUE RBDA	11,665,750.06
91	252048001	UPPER NIGER RBDA	159,965,920.99
92	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	981,450,317.82
93	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	47,326,478.71
94	0252051001	GURARA WATER MANAGEMENT AUTHORITY	125,269,286.44
		LAW & JUSTICES SECTOR	
95	0318004001	FEDERAL HIGH COURT-ABUJA	67,277,000.00
96	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	379,556,224.17
97	0326003001	LEGAL AID COUNCIL	18,084,393.32
98	0326005001	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	163,684,905.98
99	0326009001	NATIONAL DRUG LAWENFORCEMENT AGENCY	1,515,089,822.08
100	0341001001	INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION	123,382,555.91
		REGIONAL SECTOR	
101	451001001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	3,054,274,367.56
		SOCIAL SECTOR	
102	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	114,748,916.07
103	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	14,844,473.82
104	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	5,160,068.51
105	514002001	NATIONAL CENTRE FOR WOMENDEVELOPMENT	207,374,017.26
106	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	2,881,796,147.26
107	517006001	WEST AFRICAN EXAMINATION COUNCIL(LOCAL)	32,324,476.00
108	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	84,338,272.91
109	517009001	NATIONAL EXAMINATIONS COUNCIL	338,905,184.10
110	517010001	MASS LITERACY COUNCIL	52,004,299.91
111	517011001	NOMADIC EDUCATION COMMISSION	751,190,179.24
112	517012001	NATIONAL EDUCATION RESEARCH &DEVELOPMENT COUNCIL	22,234,855.98

113	517013001	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	7,814,047.82
114	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	14,595,000.00
115	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	3,537,590,091.52
116	517017001	NATIONAL TEACHERS INSTITUTE	252,318,948.86
117	517018001	FEDERAL POLYTECHNIC ADO-EKITI	520,350.00
118	517018003	FEDERAL POLYTECHNIC BIDA	428,366,575.23
119	517018004	FEDERAL POLYTECHNIC IDAH	3,838,840,887.73
120	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	1,562,842,571.99
121	517018007	FEDERAL POLYTECHNIC NASARAWA	520,350.00
122	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	3,801,048,991.75
123	517018009	FEDERAL POLYTECHNIC KADUNA	45,375,168.82
124	517018010	FEDERAL POLYTECHNIC OFFA	4,680,301,841.27
125	517018014	FEDERAL POLYTECHNIC OKO	3,810,537,943.00
126	517018021	FEDERAL POLYTECHNIC EKOWE	573,919,557.39
127	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	2,722,739,364.04
128	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	589,737,802.00
129	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	2,676,034,593.36
130	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	57,749,402.02
131	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	20,231,297.50
132	517019007	FEDERAL COLLEGE OF EDUCATION KANO	70,719,354.80
133	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,297,398,468.78
134	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	226,200,000.00
135	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	1,634,475,670.23
136	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	590,806.00
137	517021001	UNIVERSITY OF IBADAN	4,339,648.39
138	517021002	UNIVERSITY OF LAGOS	2,831,936,778.05
139	517021003	UNIVERSITY OF NIGERIA, NNSUKA	1,600,302.44
140	517021004	AHMADU BELLO UNIVERSITY, ZARIA	8,498,038,158.00
141	517021006	UNIVERSITY OF BENIN	209,994,234.54
142	517021007	UNIVERSITY OF JOS	2,305,578,004.48
143	517021009	UNIVERSITY OF ILORIN	1,478,745,571.35
144	517021010	UNIVERSITY OF ABUJA	33,345,785.25

145	517021014	UNIVERSITY OF PORT HARCOURT	51,646,517.83
146	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	1,433,568,889.19
147	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,MINNA	99,090,831.15
148	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	238,677,365.79
149	517021020	UNIVERSITY OF UYO	2,739,336,119.77
150	517021021	UNIVERSITY OF MAIDUGURI	1,445,084,767.55
151	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	140.00
152	517021023	BAYERO UNIVERSITY, KANO	215,309,737.28
153	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	31,023,088.57
154	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	417,555,139.00
155	517021028	NATIONAL INSTITUE FOR NIGERIANLANGUAGES	70,350,283.75
156	517021029	FEDERAL UNIVERSITY OYE-EKITI	946,799,640.41
157	517021030	FEDERAL UNIVERSITY OTUOKE	11,630,000.00
158	517021031	FEDERAL UNIVERSITY DUTSE	863,967,536.83
159	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	1,237,641,726.21
160	517021033	FEDERAL UNIVERSITY LAFIA	664,021,633.97
161	517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,419,305,561.92
162	517021035	FEDERAL UNIVERSITY KASHERE	5,652,929,680.88
163	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	2,730,497,721.23
164	517024001	NATIONAL OPEN UNIVERSITY	472,974,523.77
165	517026001	F.S.C. SOKOTO	59,500,683.48
166	517026002	FGC AZARE	1,692,338,372.09
167	517026003	FGC BUNI-YADI	22,944,000.00
168	517026013	FGC IKURIN	11,555,000.00
169	517026014	FGC JOS	43,000,000.00
170	517026015	FGC KADUNA	112,238,624.26
171	517026016	FGC KANO	1,149,765,691.88
172	517026017	FGC KEFFI	5,164,979.88
173	517026018	FGC KIYAWA	18,636,363.63
174	517026022	FGC MINNA	114,606,234.84

175	517026024	FGC ODOGBOLU	28,784,773.48
176	517026027	FGC OHAFIA	11,979,606.47
177	517026032	FGC POTISKUM	70,014,814.82
178	517026036	FGC WARRI	61,203,463.03
179	517026044	FGGC ANKA	585,335,603.28
180	517026067	FGGC KEANA	29,684,582.00
181	517026070	FGGC MONGUNO	56,780,000.00
182	517026079	FGGC, YOLA	69,951,890.77
183	517026080	FSTC AHOADA	5,261,604.78
184	517026098	FTC YABA	10,000,000.00
185	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	31,524,634.00
186	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	21,431,000.00
187	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	7,992,230.00
188	521008001	HEALTH RECORDS REGISTRATION BOARD	2,800,000.00
189	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	6,888,750.00
190	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	2,450,000.00
191	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	202,752,470.14
192	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	21,472,500.00
193	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	10,000,000.00
194	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	383,376,681.81
195	521026008	JOS UNIVERSITY TEACHING HOSPITAL	50,519,293.79
196	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	27,850,700.00
197	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL,GWAGWALADA	45,941,884.95
198	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	4,448,092,481.46
199	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	62,223,948.79
200	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	86,121,099.92
201	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	912,449,040.74
202	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	15,425,167.91
203	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	8,051,588.00
204	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	106,122,871.00
205	521027031	FEDERAL MEDICAL CENTRE, KOGI	105,588,149.00

206	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	9,100,000.00
207	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	11,152,602.50
208	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	4,712,500.00
209	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	139,737,324.85
210	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	35,099,511.26
211	535002001	NATIONAL PARK HEADQUARTERS	58,441,811.06
212	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	29,555,869.81
213	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	26,036,094.37
		TOTAL	**138,153,115,240.40**

35. INVESTMENT PROPERTY

	INVESTMENT PROPERTY
	3202
	₦
AS AT 01/01/2020	28,139,542,060.12
ADDITION DURING THE YEAR	110,013,573,180.28
ADD REVALUATION	
LESS DISPOSAL	
IMPAIRMENT CHARGES	
TOTALS	**138,153,115,240.40**
ACCUMULATED DEPRECIATION 01/01/2020	
ADD CHARGES DURING THE YEAR	-
LESS DISPOSAL DEPRECIATION	
TOTALS	**-**
CARRYING AMOUNT 31/12/2020	**138,153,115,240.40**
CARRYING AMOUNT 31/12/2019	**21,479,092,830.43**

36 A. INTANGIBLE ASSET

S/N	ADMIN. CODE	MDA	INTANGIBLE ASSET
			₦
		ADMINISTRATIVE SECTOR	
1	111001001	STATE HOUSE - HQTRS	10,395,548,007.18
2	111001003	STATE HOUSE OPERATIONS – VICEPRESIDENT	113,526,597.61
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)	109,114,166,674.95
5	111006001	NIPSS, KURU	429,256,033.37
6	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	388,039,028.48
7	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	183,997,645.88
8	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	909,572,975.52
9	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	515,558,282.79
10	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	844,534,300.26
11	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	2,239,656,157.28
12	111051001	OFFICE OF THE CHIEF ECONOMICADVISER TO THE PRESIDENT	83,516,419.98
13	0112008001	GENERAL SERVICE	2,774,806,882.77
14	116001001	MINISTRY OF DEFENCE – MODHQTRS	36,772,106,644.45
15	116002002	DEFENCE RESEARCH ANDDEVELOPMENT BUREAU	995,763,160.45
16	116003001	NIGERIAN ARMY	993,336,534.09
17	116005001	NIGERIAN AIRFORCE	1,822,584,705.00
18	116007001	NIGERIAN DEFENCE COLLEGE	129,022,239.79
19	116008001	COMMAND AND STAFFCOLLEGE, JAJI	973,015,426.50
20	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	252,506,978.76
21	116015017	DEFENCE MISSIONS	2,863,000,000.00
22	116018001	DEFENCE SPACEADMINISTARTION	48,830,125.00
23	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	3,507,321,248.68
24	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	128,000,000.03
25	119002001	TECHNICAL AIDS CORPS	8,620,065,297.29

26	119003001	FOREIGN SERVICE ACADEMY(FSA)	305,838,598.26
27	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	759,519,997.60
28	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	1,525,463,289.10
29	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	121,111,665.55
30	119009001	FOREIGN MISSION: ABIDJAN	14,435,000.00
31	119009002	FOREIGN MISSION: ACCRA	27,247,611.94
32	119009003	FOREIGN MISSION: ADDISABABA	24,777,315.51
33	119009004	FOREIGN MISSION: ALGIERS	155,443,624.92
34	119009005	FOREIGN MISSION: ANKARA	186,805,923.21
35	119009006	FOREIGN MISSION: ATHENS	129,660,362.50
36	119009007	FOREIGN MISSION: ATLANTA	17,165,624.41
37	119009009	FOREIGN MISSION: BAMAKO	19,010,546.68
38	119009010	FOREIGN MISSION: BANGKOK	55,660,930.04
39	119009012	FOREIGN MISSION: BANJUL	65,246,258.52
40	119009013	FOREIGN MISSION: BATA	7,874,924.92
41	119009015	FOREIGN MISSION: BEIRUT	18,234,989.95
42	119009016	FOREIGN MISSION: BERLIN	40,547,847.22
43	119009017	FOREIGN MISSION: BERNE	60,785,393.97
44	119009018	FOREIGN MISSION: BISSAU	122,098,639.95
45	119009021	FOREIGN MISSION: BRUSSELS	109,923,686.40
46	119009026	FOREIGN MISSION:BUJUMBURA	4,028,939.07
47	119009027	FOREIGN MISSION: CAIRO	18,534,822.19
48	119009030	FOREIGN MISSION: CONAKRY	36,728,283.79
49	119009031	FOREIGN MISSION: COTONOU	469,515,237.53
50	119009032	FOREIGN MISSION: DAKAR	63,940,753.68
51	119009034	FOREIGN MISSION: DAR-ES-SALAAM	167,048,086.37
52	119009040	FOREIGN MISSION: GENEVA	149,218,756.06
53	119009042	FOREIGN MISSION: HANOI	323,730,160.42
54	119009043	FOREIGN MISSION: HARARE	45,214,842.43
55	119009045	FOREIGN MISSION:HONGKONG	19,319,646.45

56	119009046	FOREIGN MISSION:	2,084,917.32
57	119009047	FOREIGN MISSION: JAKARTA	194,900,717.23
58	119009048	FOREIGN MISSION: JEDDAH	1,974,133.03
59	119009049	FOREIGN MISSION:JOHANNESBURG	76,700,194.09
60	119009050	FOREIGN MISSION: KAMPALA	126,598,376.57
61	119009051	FOREIGN MISSION:KHARTOUM	18,181,818.18
62	119009053	FOREIGN MISSION: KIGALIRWANDA	30,645,033.74
63	119009057	FOREIGN MISSION: KUWAIT	217,765,966.80
64	119009065	FOREIGN MISSION: MALABO	30,842,372.48
65	119009066	FOREIGN MISSION: MANILLA	10,569,656.07
66	119009068	FOREIGN MISSION: MEXICOCITY	189,198,506.65
67	119009070	FOREIGN MISSION: MOSCOW	166,629,445.22
68	119009071	FOREIGN MISSION: NAIROBI	128,425,367.43
69	119009078	FOREIGN MISSION: NNJC -NIAMEY	218,052,582.46
70	119009080	FOREIGN MISSION: OTTAWA	251,675,126.96
71	119009081	FOREIGN MISSION:OUAGADOUGOU	109,264,861.90
72	119009084	FOREIGN MISSION: PRETORIA	261,110,197.06
73	119009086	FOREIGN MISSION: RABAT	164,615,668.07
74	119009092	FOREIGN MISSION: SEOUL	5,987,689.00
75	119009093	FOREIGN MISSION: SHANGHAI	5,503,897.08
76	119009094	FOREIGN MISSION:SINGAPORE	80,514,396.36
77	119009096	FOREIGN MISSION: TEHRAN	65,274,507.97
78	119009097	FOREIGN MISSION: TEL AVIV	146,619,945.06
79	119009099	FOREIGN MISSION: THE HAGUE	66,475,865.83
80	119009100	FOREIGN MISSION: TOKYO	16,331,232.24
81	119009102	FOREIGN MISSION: TUNIS	48,723,498.21
82	119009106	FOREIGN MISSION: WINDHOEK	13,215,612.83
83	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	63,542,945.39
84	119009111	FOREIGN MISSION LILONGWE,MALAWI	61,273,581.53
85	119009118	CONSOLATE GENERALFRANKFURT, GERMANY	148,841,491.11

86	119009120	FOREIGN MISSION DOHA,QATAR	98,598,472.13
87	119009124	FOREIGN MISSIONGUANGZHOU, CHINA	183,901,464.28
88	123001001	FEDERAL MINISTRY OF INFORMATION &CULTURE - HQTRS	3,045,845,983.25
89	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	1,057,631,533.50
90	123005001	NEWS AGENCY OF NIGERIA	120,805,253.68
91	123006001	VOICE OF NIGERIA	360,092,268.37
92	123007001	NIGERIAN FILM CORPORATION	2,544,848,603.06
93	123008001	NATIONAL BROADCASTING	930,222,437.16
94	123009001	NIGERIA PRESS COUNCIL	190,801,626.29
95	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	2,034,662,044.23
96	123011001	ADVERTISING PRACTIONERS OF NIGERIA	45,647,326.20
97	123031002	NIGERIAN TOURISM DEVELOPMENTCORPORATION	976,153,332.97
98	123031003	NATIONAL COMMISSION FORMUSEUMS AND MONUMENTS	460,816,679.14
99	123031004	NATIONAL COUNCIL OF ARTS ANDCULTURE	2,389,896,627.71
100	123031005	CENTRE FOR BLACK AFRICAN ARTS ANDCIVILISATION	606,943,211.24
101	123031006	NATIONAL TROUPE OF NIGERIA	109,633,324.00
102	123031007	NATIONAL THEATRE	46,247,495.43
103	123031008	NATIONAL GALLERY OF ART	632,892,158.94
104	123031009	NATIONAL WAR MUSEUM - UMUAHIA	4,615,524.99
105	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	411,658,579.82
106	123031011	NATIONAL INSTITUTE FOR CULTUREORIENTATION	2,125,824,905.05
107	123031012	INSTITUTE OF ARCHEOLOGY ANDMUSEUM STUDIES, JOS	7,995,800.00
108	123031017	NATIONAL ORIENTATION AGENCY	432,044,507.95
109	0124001001	MINISTRY OF INTERIOR - HQTRS	1,318,556,738.92
110	0124002001	NIGERIA CORRECTIONAL SERVICE	1,426,304,777.89
111	0124003001	NIGERIA IMMIGRATION SERVICE	5,291,164,047.40
112	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	1,040,237,848.25
113	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	1,378,481,917.31
114	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	159,101,800.00

115	0124007001	FEDERAL FIRE SERVICE	3,789,792,687.81
116	155002001	NIGERIA POLICE ACADEMYWUDIL, KANO	14,932,863.40
117	155004001	POLICE FORMATIONS ANDCOMMANDS	15,146,131,301.12
118	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	2,695,151,401.33
119	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	1,202,444,392.14
120	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	103,733,751.19
121	125005003	FEDERAL TRAINING CENTRE,ILORIN	2,623,600.00
122	125005005	FEDERAL TRAINING CENTRE,LAGOS	3,407,600.00
123	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	2,914,700.00
124	125005007	FEDERAL TRAINING CENTRE,CALABAR	2,996,400.00
125	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	312,887,264.06
126	125008001	BUREAU OF PUBLIC SERVICE REFORMS	166,821,444.20
127	140001001	AUDITOR GENERAL FOR THEFEDERATION	166,839,630.00
128	145001001	PUBLIC COMPLAINTS COMMISSION	464,274,495.46
129	147001001	FEDERAL CIVIL SERVICE COMMISSION	89,230,046.60
130	0149001001	FEDERAL CHARACTER COMMISSION	707,704,714.57
131	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	1,141,501,824.08
132	156001001	MINISTRY OF COMMUNICATIONTECHNOLOGY HQTRS	10,699,844,031.76
133	157001001	NATIONAL SECURITY ADVISER	18,249,948,920.00
134	157002001	DIRECTORATE OF STATE SECURITYSERVICE	2,960,605,756.60
135	157003001	NATIONAL INTELLIGENCEAGENCY	3,131,986,000.00
136	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	4,649,547,490.00
137	0158001001	CODE OF CONDUCT TRIBUNAL	19,689,042.37
138	159001001	INFRASTRUCTURE CONCESSIONREGULATORY COMMISSION	294,381,416.03
139	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	11,041,512,142.07
140	0161001003	SPECIAL DUTIES SGF	3,273,595,250.02
141	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	5,207,230,707.43

142	164002001	NATIONAL MERIT AWARD	316,010,916.29
143	161007001	FEDERAL ROAD SAFETY COMMISSION	1,219,323,593.16
144	161008001	PRESIDENTIAL ADVISORY COMMITTEE	138,214,259.05
145	161009001	NEW PARTNERSHIP FOR AFRICANDEVELOPMENT	1,217,709,592.06
146	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	11,978,041,639.40
147	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	492,128,380.60
148	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	192,850,670.13
149	164003001	NATIONAL LOTTERY TRUST FUND	474,120,337.28
150	164004001	NATIONAL LOTTERY REGULATORYCOMMISSION	426,626,160.87
151	161018001	SERVICOM	66,561,184.09
152	161019001	PRESIDENTIAL TECHNICAL COMMITTEEON LAND REFORMS	1,934,785.50
153	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	1,391,950,178.84
154	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	2,609,022,226.80
155	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	3,818,855,517.19
156	""	TERTIARY EDUCATION TRUST FUND	338,060,528.73
		ECONOMIC SECTOR	
157	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	98,083,056,049.83
158	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	1,825,561,591.09
159	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	2,006,608,618.26
160	**215004001**	**NATIONAL CENTRE FOR AGRICULTURALMECHANISATION- ILORIN**	5,498,764,026.11
161	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	3,195,629,312.54
162	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	1,613,296,758.05
163	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	2,095,203,129.53
164	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	212,064,542.18
165	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	1,307,672,240.54
166	215010001	NATIONAL ANIMAL PRODUCT RESEARCHINSTITUTE- ZARIA	2,138,204,870.73
167	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	1,191,000,431.70

168	215013001	NATIONAL AGRICULTURAL LANDDEVELOPMENT AUTHORITY (NALDA) HQTRS	2,356,863,754.91
169	215014001	COCOA RESEARCH INSTITUTE- IBADAN	861,975,610.33
170	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	586,663,531.09
171	215016001	RUBBER RESEARCH INSTITUTE- BENIN	751,345,462.31
172	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	1,004,704,989.11
173	215018001	NATIONAL AGRIC. EXTENSION RESEARCHLIAISON SERVICES- ZARIA	706,652,376.97
174	215019001	VETERINARY COUNCIL OF NIGERIA	1,401,810.00
175	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	710,170,818.92
176	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	751,844,333.73
177	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	1,058,506,966.47
178	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	364,520,755.62
179	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	133,003,824.29
180	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	341,908,940.66
181	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	311,622,682.80
182	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	2,153,590,542.11
183	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	2,652,260,990.33
184	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	264,523,768.18
185	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	385,275,768.71
186	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	3,777,643,951.17
187	215032001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY - OWERRI	251,114,025.37
188	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	1,332,767,383.77
189	215034001	FEDERAL COLLEGE OF HORTICULTURE,DADIN-KOWA, GOMBE	2,937,735,258.96
190	215035001	NATIONAL AGRICULTURAL INSURANCECORPORATION (NAIC)	67,546,042.02
191	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	532,003,132.95
192	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	2,466,707,227.67
193	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	12,013,834,162.04
194	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	1,694,480,021.39
195	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	1,833,500,330.36

196	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	796,104,730.10
197	215055001	OFFICE OF THE PERMANENT REPRESENTATIVETO FAO	268,665,622.35
198	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	1,388,486,187.29
199	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY ANDMARINE RESEARCH	7,466,609,693.30
200	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	704,008,400.17
201	215012002	FEDERAL UNIVERSITY OF AGRICULTURE,MAKURDI	248,150,055.70
202	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	612,084,241.23
203	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	6,152,431,000.17
204	220002001	DEBT MANAGEMENT OFFICE	15,954,600.00
205	220006001	INVESTMENT AND SECURITIES TRIBUNAL	49,793,600.00
206	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	206,246,411,107.48
207	220007046	ZONAL OFFICE PORTHARCOURT	86,357,163.51
208	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	2,348,133,094.33
209	220003001	BUDGET OFFICE OF THE FEDERATION	1,669,583,247.86
210	220003002	SERVICE WIDE VOTE	255,942,700.04
211	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	446,043,867.20
212	220021001	NATIONAL BUREAU OF STATISTICS	1,415,785,226.11
213	220022001	NIGERIA INSTITUTE OF SOCIAL ANDECONOMIC RESEARCH	3,198,777,686.24
214	0238005001	BUDGET OFFICE OF THE FEDERATION	602,128,857.56
215	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	16,367,876,300.43
216	222002001	STANDARD ORGANIZATION OFNIGERIA	53,407,100.00
217	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	1,139,859,290.82
218	222005001	INDUSTRIAL TRAINING FUND	6,622,238,336.72
219	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	448,565,694.84
220	222007001	FINANCIAL REPORTING COUNCILOF NIGERIA	804,000.00
221	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	3,247,706,082.23
222	222009001	CONSUMER PROTECTION COUNCIL	1,398,023,504.12
223	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	30,162,121.50
224	222011001	FEDERAL PRODUCE INSPECTION	47,572,411.80

225	222012001	EXTERNAL TRADE SECTOR, GENEVA(WTO)	195,087,015.60
226	222013001	OIL AND GAS FREE ZONESAUTHORITY, NIGERIA (OGFZA)	2,435,186,342.32
227	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	552,958,209.27
228	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	567,492,766.75
229	222016001	NIGERIA TRADE OFFICE, TAIWAN	112,627,596.50
230	222017001	NIGERIA TRADE OFFICE, CHINA	6,873,501,411.71
231	222027001	SMEDAN - H/QTRS	31,215,897,740.66
232	222030001	NIGERIAN INVESTMENT PROMOTIONCOUNCIL HQTRS	23,684,600.00
233	222031001	NIGERIA OFFICE FOR TRADENEGOTIATION (NOTN) ABUJA	644,744,790.02
234	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	3,850,093,822.58
235	227002001	INDUSTRIAL ARBITRATION PANEL	297,369,089.41
236	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	1,177,257,211.28
237	227004001	NATIONAL PRODUCTIVITY CENTRE	8,166,595,093.75
238	227005001	NATIONAL DIRECTORATE OFEMPLOYMENT	13,858,864,426.34
239	227006001	GENEVA LABOUR DESK OFFICE	1,231,675,830.42
240	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	6,095,643,419.58
241	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	1,503,177,073.37
242	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	1,081,566,251.97
243	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	547,619,733.72
244	228005001	NATIONAL SPACE RESEARCH ANDDEVELOPMENT AGENCY - ABUJA	700,842,129.97
245	228005002	CENTRE FOR ATMOSPHERIC RESEARCH -ANYIGBA, KOGI STATE	135,021,935.12
246	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	26,240,316.25
247	228005004	CENTRE FOR GEODESY AND GEODYNAMICS- TORO BAUCHI STATE	539,976,555.26
248	228005005	AFRICAN REGIONAL CENTRE FOR SPACEEDUCATION - ILE IFE, OSUN STATE	61,299,449.55
249	228005006	CENTRE FOR SPACE TRANSPORTPROPULSION - EPE, LAGOS	155,683,096.10
250	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	575,359,015.99
251	228005008	NATIONAL CENTRE FOR REMOTE SENSING -JOS, PLATEAU STATE	352,407,523.60
252	228005011	ADVANCED AEROSPACE ENGINELABORATORY, OKA - ONDO STATE	8,928,000.00

253	228005012	ADVANCED UNMANNED AERIALLABORATORY, UBURU - EBONYI STATE	20,329,275.00
254	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	22,625,425.90
255	228005014	ZONAL ADVANCED SPACE TECHNOLOGYAPPLICATION, KASHERE - GOMBE STATE	13,524,799.76
256	228005016	ZONAL ADVANCE SPACE TECHNOLOGYAPPLICATION, LANGTANG , PLATEAU STATE	28,226,000.00
257	228006001	COOPERATIVE INFORMATION NETWORK	2,160,000.00
258	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENTAGENCY - ABUJA	565,993,802.08
259	228008004	BIORESOURCE DEVELOPMENT CENTREJALINGO, TARABA STATE	144,557,720.00
260	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI,BAYELSA STATE	77,563,635.63
261	228008008	BIORESOURCE DEVELOPMENT CENTREOGBOMOSO, OYO STATE	24,399,446.88
262	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	143,033,191.82
263	228008010	BIORESOURCE DEVELOPMENT CENTREAROCHUKWU, ABIA STATE	44,885,568.99
264	228008011	BIORESOURCE DEVELOPMENT CENTREKANO, KANO STATE	58,250.00
265	228008012	BIORESOURCE DEVELOPMENT CENTRE -EFFRAYA, CROSS RIVER STATE	65,333.31
266	228008014	AQUATIC BIORESOURCES TRAINING CENTRETUNARI TARABA STATE	2,970,824.00
267	228008016	BIORESOURCE DEVELOPMENT CENTREDAPCHI, YOBE STATE	33,947,880.00
268	228008017	BIORESOURCE DEVELOPMENT CENTREDIKWA BORNO STATE	64,244,099.98
269	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRIGOMBE STATE	7,811,764.50
270	228008019	BIORESOURCE DEVELOPMENT CENTRECHIBOK, BORNO STATE	56,314,760.84
271	228008020	BIORESOURCE DEVELOPMENT CENTRE,LANGTANG PLATEAU STATE	1,685,000.00
272	228008021	BIORESOURCE DEVELOPMENT CENTREMAKURDI, BENUE STATE	30,995,055.00
273	228008022	BIORESOURCE DEVELOPMENT CENTRE,MICHIKA ADAMAWA STATE	4,800,000.00
274	228008024	BIORESOURCE DEVELOPMENT CENTRE,ABAGANA ANAMBRA STATE	10,900,000.00
275	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKAAKOKO ONDO STATE	11,940,900.00
276	228008026	BIORESOURCE DEVELOPMENT CENTRE,BOGORO, BAUCHI STATE	12,846,413.30
277	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	1,238,419,298.15
278	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	2,250,000.00
279	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	670,000.00
280	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	3,617,475.00
281	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	2,913,023.26
282	228009027	TECHNOLOGY INCUBATION CENTRE,MAKURDI	2,200,000.00
283	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	5,970,000.00

284	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	23,480,344.12
285	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	10,519,049.50
286	228010001	TECHNOLOGY BUSINESS INCUBATORCENTRE - AGEGE	59,340,329.54
287	228011001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABA	27,203,639.28
288	228012001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KANO	20,199,455.65
289	228013001	TECHNOLOGY BUSINESS INCUBATORCENTRE - NNEWI	61,971,620.90
290	228014001	TECHNOLOGY BUSINESS INCUBATORCENTRE - CALABAR	118,600.00
291	228015001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MINNA	22,385,076.26
292	228016001	TECHNOLOGY BUSINESS INCUBATORCENTRE - WARRI	4,261,730.59
293	228017001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MAIDUGURI	33,759,315.00
294	228018001	TECHNOLOGY BUSINESS INCUBATORCENTRE - GUSAU	254,660.85
295	228020001	TECHNOLOGY BUSINESS INCUBATORCENTRE - UYO	3,807,833.04
296	228021001	TECHNOLOGY BUSINESS INCUBATORCENTRE - B/ KEBBI	2,485,000.01
297	228022001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IGBOTAKO	12,571,414.00
298	228023001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BAUCHI	18,376,598.50
299	228024001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IBADAN	17,480,175.20
300	228025001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BENIN	20,987,108.75
301	228026001	TECHNOLOGY BUSINESS INCUBATORCENTRE - OKWE ONUIMO	23,644,852.24
302	228027001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABEOKUTA	7,770,750.00
303	228028001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YOLA	3,216,025.00
304	228029001	TECHNOLOGY BUSINESS INCUBATORCENTRE - JOS	33,033,074.63
305	228030001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YENEGOA	45,790,263.95
306	228031001	NATIONAL CENTRE FOR GENETIC RESEARCHAND BIOTECHNOLOGY - IBADAN	64,782,935.46
307	228032001	ELECTRONICS DEVELOPMENT INSTITUTE(ELDI), AWKA	109,474,391.65
308	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	186,732,699.16
309	228034001	REGIONAL CENTRE FOR TECHNONOLOGYMANAGEMENT (NACETEM - LAGOS)	9,720,038.25
310	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	83,460,506.55
311	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	193,722,728.27
312	228037001	CENTRE FOR SATELLITE TECHNOLOGYDEVELOPMENT - ABUJA	274,400,097.16
313	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	438,062,710.94
314	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	4,613,332,174.27

315	228043001	NATIONAL OFFICE OF TECHNOLOGYACQUISITION AND PROMOTION - ABUJA	300,946,198.52
316	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY -ZARIA	2,282,393,388.37
317	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	412,681,148.46
318	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	652,491,452.68
319	228046002	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, ABUJA LIASON OFFICE	7,486,142.79
320	228046003	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH WEST ZONAL OFFICE, KANO	12,000,870.78
321	228046004	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH EAST ZONAL OFFICE, YOLA	9,890,431.13
322	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	69,609,733.32
323	228046005	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	17,506,336.09
324	228046006	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH SOUTH ZONAL OFFICE,	24,203,218.11
325	228046007	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH EAST ZONAL OFFICE,	341,612,967.52
326	228046008	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH CENTRAL ZONAL OFFICE,	15,177,500.00
327	228047001	SCIENCE EQUIPMENT DEVELOPMENTINSTITUTE- ENUGU	1,144,355,757.00
328	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	345,739,254.31
329	228049001	ENGINEERING MATERIALS DEVELOPMENTINSTITUTE - AKURE	14,397,750.00
330	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	984,854,126.01
331	228050002	HEAVY LEATHER MANUFACTURE CENTRE,MAIDUGURI	108,752,307.34
332	228050003	LIGHT LEATHER MANUFACTURE CENTRE,SOKOTO	99,553,167.36
333	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	316,690,731.77
334	228050005	EFFLUENT & POLLUTION MONITORINGCENTRE, KANO	42,079,307.79
335	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA -OGUN STATE	157,961,338.27
336	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER,OWERRI - IMO STATE	177,973,704.42
337	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENTEXTENSION CENTRE, AFUZE - EDO STATE	116,216,773.70
338	228051001	NIGERIA INSTITUTE FOR SCIENCELABORATORY TECHNOLOGY - IBADAN	261,175,829.12
339	228052001	POWER EQUIPMENT AND ELECTRICALMACHINERY DEVELOPMENT CENTRE - OKENE	68,428,796.28
340	228060001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ILORIN	43,855,125.49
341	228061001	TECHNOLOGY BUSINESS INCUBATORCENTRE - TARABA	171,701,967.38
342	228062001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KADUNA	27,055,750.00
343	228063001	PROTOTYPE ENGINEERING DEVELOPMENTINSTITUTE , ILESHA	83,894,292.06

344	228064001	ADVANCE MANUFACTURING TECHNOLOGYPROGRAMME, TARABA	50,503,682.59
345	228066001	SOKOTO ENERGY RESEARCH	72,086,917.56
346	228067001	CENTRE FOR ENERGY RESEARCH ANDDEVELOPMENT, NSUKA	130,621,396.75
347	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCYAND CONSERVATIVE,UNIVERSITY OF LAGOS.	70,063,444.49
348	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITYOF ILORIN	65,446,824.21
349	228071001	NATIONAL CENTRE FOR ENERGY ANDENVIRONMENT ,UNIVERSITY OF BENIN	1,790,746,399.51
350	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	44,432,359.62
351	228073001	ENERGY COMMISSION OF NIGERIA	1,164,039,816.37
352	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	338,448,968.82
353	228076001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ADO-EKITI	1,568,609,815.22
354	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	3,562,076,143.35
355	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	12,337,838,616.14
356	229003001	NIGERIAN RAILWAY	125,042,215.75
357	229004001	NATIONAL INLAND WATERWAYSAUTHORITY	3,624,450,771.69
358	229005001	MARITIME ACADEMY, ORON	72,917,567.69
359	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	1,985,515,529.70
360	230001001	FEDERAL MINISTRY OF AVIATION	4,382,674,651.37
361	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	214,365,630.99
362	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	1,024,231,569.92
363	230002001	NIGERIAN METEOROLOGICAL AGENCY	277,416,237.29
364	230006001	ACCIDENT AND INVESTIGATION BUREAU	16,074,052,325.22
365	0220008001	FEDERAL INLAND REVENUE SERVICES	999,280,813.18
366	231001001	FEDERAL MINISTRY OF POWER -HQTRS	3,021,703,434.18
367	231004001	NIGERIAN ELECTRICITYREGULATORY COMMISSION	322,668,661.16
368	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY(NEMSA) HQTRS	8,298,337,035.88
369	231010001	NATIONAL POWER TRAININGINSTITUTE	605,574,720.53
370	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	7,890,669,013.70
371	231020001	TRANSMISSION COMPANY OFNIGERIA	3,458,514,059.94
372	231034001	NIGERIAN BULK ELECTRICITYTRADING PLC	9,758,774,312.11
373	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	11,459,573,591.21

374	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	2,230,400,612.24
375	234003001	FEDERAL SCHOOL OF SURVEY, OYO	79,978,883.08
376	234004001	FEDERAL ROAD MAINTENANCEAGENCY	237,831,406.63
377	234005001	COUNCIL FOR THE REGULATION OFENGINEERING IN NIGERIA (COREN)	54,347,420.44
378	234006001	SURVEY COUNCIL OF NIGERIA	533,300,589.70
379	234007001	REGIONAL CENTRE FOR TRAINING INAEROSPACE SURVEY	7,240,414,623.93
380	232001001	MINISTRY OF PETROLEUMRESOURCES HQTRS	3,103,364,765.19
381	232002001	DEPARTMENT OF PETROLEUMRESOURCES	4,581,799,216.90
382	232003001	PETROLEUM TRAINING INSTITUTE	1,216,360,222.44
383	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	384,390,529.73
384	232008008	PETROLEUM PRODUCTS PRICINGREGULATORY AGENCY (PPRA)	9,441,497,365.37
385	232009001	NIGERIA NUCLEAR REGULATORYAUTHORITY	493,656,519.92
386	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT- HQTRS	4,768,221,878.43
387	233002001	COUNCIL OF NIGERIAN MININGENGINEERS AND GEOSCIENCES	699,756,665.80
388	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	1,685,040,460.54
389	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	992,319,191.37
390	233005001	NATIONAL METALLURGICALDEVELOPMENT CENTRE, JOS	355,279,985.46
391	233006001	METALLURGICAL TRAININGINSTITUTE, ONITSHA	131,765,829.32
392	233008001	NATIONAL IRON ORE MININGPROJECT - ITAKPE	176,591,235.51
393	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	91,544,427.82
394	233010001	NIGERIA MINING CADASTRE OFFICE& CENTRES	658,323,733.94
395	233012001	SOLID MINERAL DEVELOPMENTFUND OFFICE	290,576,347.66
396	242001001	NATIONAL SALARIES, INCOMESAND WAGES COMMISSION	508,922,372.56
397	246001001	REVENUE MOBILIZATION,ALLOCATION, AND FISCAL COMMISSION	10,324,000,022.63
398	250001001	FISCAL RESPONSILIBITY COMMISSION	794,255,407.46
399	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	8,029,454,182.31
400	252002001	NIGERIA HYDROLOGICALSERVICE AGENCY	532,882,259.57
401	252037001	ANAMBRA/ IMO RBDA	141,588,560.48
402	252038001	BENIN/ OWENA RBDA	2,492,405,567.85

403	252039001	CHAD BASIN RBDA	283,603,334.99
404	252040001	CROSS RIVER RBDA	99,242,454.46
405	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	919,506,259.14
406	252042001	LOWER BENUE RBDA	404,138,601.83
407	252043001	LOWER NIGER RBDA	1,507,563,328.37
408	252044001	NIGER DELTA RBDA	1,537,941,631.11
409	252045001	OGUN/ OSUN RBDA	308,903,615.77
410	252046001	SOKOTO RIMA RBDA	600,918,444.36
411	252047001	UPPER BENUE RBDA	187,885,683.38
412	252048001	UPPER NIGER RBDA	812,685,455.33
413	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	769,351,101.18
414	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	596,988,020.13
		LAW & JUSTICES SECTOR	
415	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	1,362,331,715.66
416	0318003001	COURT OF APPEAL	153,568,537.59
417	0318004001	FEDERAL HIGH COURT-ABUJA	166,851,688.70
418	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	33,170,000.00
419	0318008001	NATIONAL INDUSTRIAL COURT	45,000,000.00
420	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	39,826,500.00
421	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	9,735,545,798.86
422	0326002001	NIGERIAN LAW REFORMCOMMISSION	1,268,004,238.00
423	0326003001	LEGAL AID COUNCIL	18,508,100.00
424	0326004001	COUNCIL OF LEGAL EDUCATION	160,000,000.00
425	0326005001	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	21,897,000.00
426	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	119,528,000.00
427	0326008001	REGIONAL CENTRE FOR INT'LCOMMERCIAL ARBITRATION	24,290,023.21
428	0326009001	NATIONAL DRUG LAWENFORCEMENT AGENCY	779,102,171.49
429	0326010001	NIGERIAN COPYRIGHT COMMISSION	57,023,200.00
430	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	1,788,844,486.50
431	0341001001	INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION	869,139,965.29

432	0344001001	CODE OF CONDUCT BUREAU	932,805,699.84
		REGIONAL SECTOR	
433	451001001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	6,375,665,089.04
		SOCIAL SECTOR	
434	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	2,159,067,323.25
435	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	891,600.00
436	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	206,365,884.17
437	513021002	NIGERIA FOOTBALL FEDERATION	27,454,004.92
438	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	28,165,078.71
439	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	6,883,179,304.21
440	514002001	NATIONAL CENTRE FOR WOMENDEVELOPMENT	4,433,496,704.77
441	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	35,531,319,310.73
442	517003001	UNIVERSAL BASIC EDUCATION (UBE)COMMISSION	307,899,591.99
443	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	565,903,649.68
444	517008001	NATIONAL LIBRARY OF NIGERIA	347,543,001.78
445	517010001	MASS LITERACY COUNCIL	1,083,018,097.25
446	517011001	NOMADIC EDUCATION COMMISSION	1,136,966,181.56
447	517012001	NATIONAL EDUCATION RESEARCH &DEVELOPMENT COUNCIL	457,089,415.00
448	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	592,423,836.66
449	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	10,334,750.00
450	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	666,646,637.38
451	517017001	NATIONAL TEACHERS INSTITUTE	7,184,587,553.58
452	517018001	FEDERAL POLYTECHNIC ADO-EKITI	306,861,510.28
453	517018002	FEDERAL POLYTECHNIC BAUCHI	83,666,844.69
454	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	54,108,946.60
455	517018006	FEDERAL POLYTECHNIC MUBI	107,006,427.00
456	517018007	FEDERAL POLYTECHNIC NASARAWA	20,143,529.10
457	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	19,006,387.75
458	517018009	FEDERAL POLYTECHNIC KADUNA	132,674,739.57
459	517018010	FEDERAL POLYTECHNIC OFFA	15,801,153.00

460	517018011	FEDERAL POLYTECHNIC EDE	52,561,704.90
461	517018012	FEDERAL POLYTECHNIC AUCHI	86,840,596.00
462	517018013	FEDERAL POLYTECHNIC NEKEDE	48,596,638.20
463	517018014	FEDERAL POLYTECHNIC OKO	59,967,092.60
464	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	69,266,211.93
465	517018017	FEDERAL POLYTECHNIC GWANDU	652,000.00
466	517018018	FEDERAL POLYTECHNIC ILARO	40,445,450.00
467	517018019	YABA COLLEGE OF TECHNOLOGY	106,882,283.34
468	517018020	FEDERAL POLYTECHNIC BALI	16,576,319.00
469	517018022	FEDERAL POLYTECHNIC BONNY	54,732,408.20
470	517018023	FEDERAL POLYTECHNIC UKANA	135,994,458.58
471	517018024	NATIONAL INSTITUTE FOR CONSTRUCTIONTECHNOLOGY UROMI, EDO STATE	53,993,717.52
472	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	30,836,319.50
473	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	58,978,687.00
474	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	17,242,084.39
475	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	75,000.00
476	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	97,406,363.88
477	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	33,864,766.45
478	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	275,115.00
479	517019007	FEDERAL COLLEGE OF EDUCATION KANO	91,212,280.59
480	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	71,539,296.71
481	517019009	FEDERAL COLLEGE OF EDUCATIONKOTANGORA	170,792,618.75
482	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	997,000.00
483	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	115,650,268.02
484	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	23,909,475.71
485	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	62,933,115.58
486	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	20,845,564.37
487	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	191,808,019.30
488	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	13,107,496.00
489	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	2,060,773.00

490	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	2,581,261,498.56
491	517021002	UNIVERSITY OF LAGOS	811,084,090.18
492	517021003	UNIVERSITY OF NIGERIA, NNSUKA	266,196,450.76
493	517021004	AHMADU BELLO UNIVERSITY, ZARIA	189,601,009.54
494	517021005	OBAFEMI AWOLOWO UNIVERSITY	123,447,663.28
495	517021006	UNIVERSITY OF BENIN	64,540,562.00
496	517021007	UNIVERSITY OF JOS	489,432,511.47
497	517021008	UNIVERSITY OF CALABAR	41,674,569.53
498	517021009	UNIVERSITY OF ILORIN	226,545,325.34
499	517021014	UNIVERSITY OF PORT HARCOURT	10,587,663.83
500	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	140,719,188.30
501	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	19,661,917.00
502	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	34,257,270.35
503	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	298,135,106.75
504	517021020	UNIVERSITY OF UYO	19,584,553.00
505	517021021	UNIVERSITY OF MAIDUGURI	1,759,967,501.08
506	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	142,262,161.28
507	517021023	BAYERO UNIVERSITY, KANO	588,493,491.34
508	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	8,189,349.00
509	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	823,377,917.90
510	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	9,175,500.00
511	517021029	FEDERAL UNIVERSITY OYE-EKITI	32,120,651.08
512	517021030	FEDERAL UNIVERSITY OTUOKE	44,096,622.24
513	517021031	FEDERAL UNIVERSITY DUTSE	14,802,116.60
514	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	23,835,808.00
515	517021034	FEDERAL UNIVERSITY DUTSIN-MA	3,746,000.00
516	517021035	FEDERAL UNIVERSITY KASHERE	81,573,013.72
517	517021036	FEDERAL UNIVERSITY LOKOJA	217,853,449.31
518	517021037	FEDERAL UNIVERSITY WUKARI	266,685,184.50
519	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	34,821,354.36
520	517021039	FEDERAL UNIVERSITYOF GASHUA	7,980,726.60
521	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	214,184,600.05

522	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	56,566,501.42
523	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	44,826,518.80
524	517024001	NATIONAL OPEN UNIVERSITY	94,251,384.06
525	517026002	FGC AZARE	945,000.00
526	517026005	FGC DAURA	17,400,049.13
527	517026006	FGC GANYE	51,390,234.16
528	517026008	FGC IJANIKIN	22,447,213.70
529	517026009	FGC IKET NISE	15,726,249.70
530	517026013	FGC IKURIN	22,717,885.20
531	517026018	FGC KIYAWA	6,300,000.00
532	517026020	FGC MAIDUGURI	66,358,155.59
533	517026027	FGC OHAFIA	5,561,066.38
534	517026030	FGC ONITSHA	48,135,653.37
535	517026050	FGGC BWARI	891,000.00
536	517026052	FGGC EFON ALAYE	236,000.00
537	517026053	FGGC EFON IMNRINGI	26,659,520.20
538	517026055	FGGC EZZAMGBO ABAKALIKI	13,585,271.51
539	517026056	FGGC GBOKO	11,898,152.87
540	517026062	FGGC ILORIN	9,598,189.37
541	517026063	FGGC IPETUMODU	11,000,000.00
542	517026064	FGGC JALINGO	9,998,556.74
543	517026074	FGGC OYO	24,650,000.00
544	517026076	FGGC GUMI TAMBAWAL	2,888,800.00
545	517026077	FGGC UMUAHIA	150,527,728.53
546	517026081	FSTC AWKA	8,341,987.50
547	517026084	FSTC TUNGBO - YENAGOA	7,095,840.78
548	517026085	FSTC USI-EKITI	5,267,790.22
549	517026086	FTC IKARE	21,219,592.61
550	517026088	FTC JALINGO	16,519,411.49
551	517026094	FTC OTUPKO	13,632,183.13
552	517026095	FTC SHIRORO	801,000.00
553	517026097	FTC UYO	200,000.00
554	517026101	QUEEN'S COLLEGE LAGOS	61,683,233.86

555	517026102	SULEJA ACADEMY	15,014,288.84
556	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	106,532,554.08
557	517028001	UNESCO PARIS	22,065,482.65
558	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	430,535,609.25
559	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	327,020,441.96
560	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	32,430,994,618.15
561	521002001	NATIONAL HEALTH INSURANCE SCHEME	816,872,605.00
562	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	8,869,029,164.81
563	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	190,125,203.09
564	521006001	RADIOGRAPHERS REGISTRATION BOARD	38,910,202.76
565	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	21,720,421.28
566	521008001	HEALTH RECORDS REGISTRATION BOARD	57,373,909.61
567	521009001	OPTOMETRIST AND DISPENSING OPTICIANSBOARD OF NIGERIA	19,068,000.00
568	521011001	NURSING AND MIDWIFERY COUNCIL	69,788,250.00
569	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	57,713,426.55
570	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	89,657,102.64
571	521015001	MEDICAL REHABILITATION THERAPY BOARD	7,003,374.93
572	521018001	NURSE TUTOR TRAINING - ENUGU	2,699,999.03
573	521022001	NATIONAL POST GRADUATE MEDICALCOLLEGE OF NIGERIA-IJANIKIN LAGOS	8,300,000.00
574	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	20,000,000.00
575	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	2,394,588,348.63
576	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	22,293,227.50
577	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	99,659,374.89
578	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	893,677.50
579	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	82,697,616.73
580	521026009	UNIVERSITY OF PORT-HARCOURT TEACHINGHOSPITAL	241,927,361.15
581	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	1,650,677,932.89
582	521026012	USMANU DANFODIO UNIVERSITY TEACHINGHOSPITAL, SOKOTO	50,129,405.00
583	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	315,621,179.73
584	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	43,753,268.61
585	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL,GWAGWALADA	179,725,050.04

586	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	722,624,937.53
587	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	57,903,495.00
588	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	102,036,999.96
589	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	85,619,426.94
590	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	82,785,456.79
591	521027003	FEDERAL MEDICAL CENTRE - ABUJA	81,101,963.52
592	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	62,078,196.49
593	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	15,433,540.00
594	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL,KWARE-SOKOTO	79,014,106.87
595	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	4,618,110.00
596	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	1,393,000.00
597	521027011	FEDERAL COLLEGE OF COMPLEMENTARY ANDALTERNATIVE MEDICINE, NIGERIA	45,254,100.00
598	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	13,228,793.56
599	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	362,415,000.00
600	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,454,560.00
601	521027016	NATIONAL TB AND LEPROSY REFERREDHOSPITAL AND TRAINING, ZARIA	299,328,779.39
602	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	167,153,373.32
603	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	86,600,000.00
604	521027020	FEDERAL MEDICAL CENTRE, OWERRI	280,754,181.44
605	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	308,989,609.65
606	521027022	FEDERAL MEDICAL CENTRE, KATSINA	55,792,235.91
607	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	51,432,881.76
608	521027025	FEDERAL MEDICAL CENTRE, ASABA	426,394,448.59
609	521027026	FEDERAL MEDICAL CENTRE, BIDA	274,436,199.49
610	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	189,118,684.42
611	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	77,487,866.50
612	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	46,505,620.00
613	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	14,999,999.99
614	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	69,797,000.00
615	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	10,010,570.00

616	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	688,347,790.05
617	521027039	NATIONAL EYE CENTRE KADUNA	356,445,283.29
618	521027040	NATIONAL EAR CARE CENTRE KADUNA	41,803,252.19
619	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	111,802,211.01
620	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	398,295,965.64
621	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	1,648,711,006.79
622	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	295,940,738.80
623	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	1,309,237,172.08
624	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	7,385,780.00
625	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	37,212,625.64
626	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	2,457,006.00
627	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	56,006,030.40
628	521038001	INSTITUTE OF FORENSICS SCIENCELABORATORY-OSHODI	17,813,912.00
629	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	5,376,950.00
630	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	35,000.00
631	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	11,799,980.00
632	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	29,959,600.01
633	521049001	NATIONAL HOSPITAL	282,028,997.94
634	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	11,326,955,786.60
635	535002001	NATIONAL PARK HEADQUARTERS	275,983,198.91
636	535003001	KAINJI NATIONAL PARK	146,813,078.42
637	535004001	OYO NATIONAL PARK	122,602,134.75
638	535005001	CHAD BASIN NATIONAL PARK	124,609,806.10
639	535006001	GASHAKA GUMTI NATIONAL PARK	108,363,290.45
640	535007001	CROSS RIVER NATIONAL PARK	55,452,402.56
641	535008001	KAMUKU NATIONAL PARK	36,930,162.43
642	535009001	OKUMU NATIONAL PARK	13,274,452.50
643	535010001	FEDERAL COLLEGE OF WILDLIFEMANAGEMENT - NEW BUSSA	9,482,969.06
644	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	569,060.99
645	535012001	FEDERAL COLLEGE OF FORESTRY JOS	3,333,731.39

646	535012301	RESOURCES MANAGEMENT, SAKPOBA,EDO STATE (SOUTH -SOUTH)	23,485,223.13
647	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	23,343,194.15
648	535012303	RESOURCES MANAGEMENT, EBONYISTATE (SOUTH -EAST)	33,210,973.39
649	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	7,566,978,557.56
650	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	13,747,500.00
651	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	361,472,802.28
652	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	183,459,319.70
653	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	2,527,679,465.80
654	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	747,438,544.68
655	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	200,169,077.63
656	0543001001	NATIONAL POPULATION COMMISSION	7,445,908,902.75
657	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIALDEVELOPMENT	1,390,806,867.90
658	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	82,800,256.18
659	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	768,246,765.88
660	544005001	NATIONAL COMMISSION FOR REFUGEES	11,967,680,662.14
		TOTAL	**1,225,045,461,605.82**

36. INTANGIBLE ASSETS

	INTANGIBLE ASSET ₦
AS AT 01/01/2020	950,082,160,130.10
ADDITION DURING THE YEAR	274,963,301,475.73
ADD REVALUATION	
LESS DISPOSAL	

IMPAIRMENT CHARGES	
TOTALS	**1,225,045,461,605.83**
ACCUMULATED PROVISION FOR AMMORTIZATION	324,227,575,208.87
ACCUMULATED IMPAIRMENT CHARGES B/D	26,081,252.00
ACCUMULATED IMPAIRMENT CHARGES	-
ADD CHARGES DURING THE YEAR	403,811,376,173.79
TOTALS	**728,065,032,634.66**
CARRYING AMOUNT 31/12/2020	**496,980,428,971.17**
CARRYING AMOUNT 31/12/2019	**206,237,124,426.90**

37. DEPOSITS

S/N	ADMIN. CODE	MDA	DEPOSITS	DEPOSITS (NEGATIVE)	DEPOSITS (TOTAL)
			410101	410101	410101
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	562,100.00		
		ECONOMIC SECTOR			
2	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	313,274,264.72		
		SOCIAL SECTOR			
3	517018013	FEDERAL POLYTECHNIC NEKEDE	27,975.00		
4	517021010	UNIVERSITY OF ABUJA	587,704,555.00		
5	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	6,265,433.64		
6	517021023	BAYERO UNIVERSITY, KANO	32,584,384.74		
7	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	64,171,348.80		
		TOTAL	**1,004,590,061.90**	**-**	**-**

38. SHORT TERM LOANS AND DEBTS

S/N	ADMIN. CODE	MDA	DOMESTIC LOANS ₦
		ADMINISTRATIVE SECTOR	
1	022001200100	CONSOLIDATED REVENUE FUND	4,361,377,083,728.26
		TOTAL	**4,361,377,083,728.26**

38 A. SCHEDULE OF MOVEMENTS OF NIGERIA TREASURY BILLS (NTB)

SHORT TERM LOANS

S/N	DETAILS	NCOA	OPENING BAL 01/01/2020	INFLOW/ADDITIONS	**ADJUSTMENT	PAYMENT	CLOSING BAL 31/12/2020
1	TREASURY BILLS	41020101	2,651,514,042,000.00	3,383,140,856,000.00		3,314,218,405,000.00	2,720,436,493,000.00
2	TREASURY BONDS	41020102					
3	FGN SUKUK						-
4	GREEN BONG						-
5	FGN SAVING BOND						-
6	PROMISORY NOTE		732,623,389,508.00				732,623,389,508.00
7	INTERNAL LOANS FROM OTHER FUNDS		390,288,085,668.92				390,288,085,668.92
8	10% RICE LEVY ACCOUNTS		47,678,000,000.00				47,678,000,000.00
9	FGN DEVELOPMENT OF NATURAL RESOURCES - 2015		32,073,466,988.00				32,073,466,988.00
10	FGN STABILISATION ACCOUNTS-2015		17,000,000,000.00				17,000,000,000.00
11	NSA -NATURAL RESOURCES		1,153,947,589.00				1,153,947,589.00
12	FEDERAL MINISTRY OF FINANCE - NATURAL RESOURCES		40,000,000,000.00				40,000,000,000.00
13	MINISTRY OF DEFENCE - STABILISATION		14,374,728,817.20				14,374,728,817.20
14	10% RICE LEVY ACCOUNTS - NYSC		11,292,018,400.00				11,292,018,400.00

15	10 % RICE LEVY - ONSA		839,367,280.00				839,367,280.00
16	10 % RICE LEVY - MOD		778,392,990.00				778,392,990.00
17	FEDERAL COLLEGE OF EDUCATION BICHI		173,862,255.78		173,862,255.78		-
18	FEDERAL COLLEGE OF EDUCATION ONDO		22,954,460.88		22,954,460.88		-
19	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA		1,475,514,375.00		1,475,514,375.00		-
20	UNIVERSITY OF ILORIN		44,025,430.09		44,025,430.09		-
21	UNIVERSITY OF ABUJA		6,000,000.00		6,000,000.00		-
22	LOANS FROM OTHER PUBLIC FUNDS (2004-2015)		352,839,193,487.14				352,839,193,487.14
	GRAND TOTAL		**4,294,176,989,250.01**	**3,383,140,856,000.00**	**1,722,356,521.75**	**3,314,218,405,000.00**	**4,361,377,083,728.26**

SOURCE: DMO REPORT FOR YEAR 2020. THE ADJUSTMENT ARE AS REPORTED BY DMO.

0.00

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

Schedule Of Internal Loans from Other Funds For 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					
		₦	₦	₦			
0111001001	STATE HOUSE – HQTRS		3,040,000,000.00		3,040,000,000.00		
0116009001	NIGERIAN RESETTLEMENT ARMED CENTRE, FOCES LAGOS		43,455,220.38		43,455,220.38		
0517021028	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES						
0517021031	FEDERAL UNIVERSITY DUTSE						
		-	3,083,455,220.38	0.00	3,083,455,220.38	-	
	GRAND TOTALS		**4,297,260,444,470.39**	**0.00**			**4,361,377,083,728.26**

39. UNREMITTED DEDUCTIONS

S/N	ADMIN. CODE	MDA	UNREMITTED TAXES	OTHER UNREMITTED DEDUCTIONS	TOTALS
			410301	410302	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	119009057	FOREIGN MISSION: KUWAIT	0.00	4,666,666.67	4,666,666.67
2	123005001	NEWS AGENCY OF NIGERIA	1,649,397.00	0.00	1,649,397.00
3	""	TERTIARY EDUCATION TRUST FUND	46,611,986.26	10,020,133.35	56,632,119.61
		ECONOMIC SECTOR			
4	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	37,500.00	0.00	37,500.00
5	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	52,440.48	0.00	52,440.48
6	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	0.00	1,396,753.65	1,396,753.65
7	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	0.00	7,000,000.00	7,000,000.00
8	228047001	SCIENCE EQUIPMENT DEVELOPMENTINSTITUTE- ENUGU	290,200.00	0.00	290,200.00
		LAW & JUSTICES SECTOR			
9	0318003001	COURT OF APPEAL	464,749,953.38	0.00	464,749,953.38
		SOCIAL SECTOR			
10	517009001	NATIONAL EXAMINATIONS COUNCIL	247,581,485.42	0.00	247,581,485.42
11	517017001	NATIONAL TEACHERS INSTITUTE	8,633,354.13	4,049,830.18	12,683,184.31
12	517018012	FEDERAL POLYTECHNIC AUCHI	31,361,919.63	619,578,988.32	650,940,907.95

13	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	4,780,000.00	4,780,000.00
14	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	0.00	43,001.00	43,001.00
15	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	126,320,729.66	182,432,932.80	308,753,662.46
16	517021009	UNIVERSITY OF ILORIN	27,020,231.97	0.00	27,020,231.97
17	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	89,240.00	89,240.00
18	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	391,913,254.33	0.00	391,913,254.33
19	517026100	KING'S COLLEGE	5,463,237.10	0.00	5,463,237.10
20	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	170,650.00	0.00	170,650.00
21	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	0.00	449,760.00	449,760.00
22	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	157,383,687.70	0.00	157,383,687.70
23	521027020	FEDERAL MEDICAL CENTRE, OWERRI	104,108.43	0.00	104,108.43
24	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	209,442.27	0.00	209,442.27
25	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	2,937,146.00	0.00	2,937,146.00
		TOTAL	**1,512,490,723.76**	**834,507,305.97**	**2,346,998,029.73**

40. OTHER PAYABLES

S/N	ADMIN. CODE	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
			410401	410501	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	111001005	OFFICE OF THE CHIEF SECURITYFFICER TO THE PRESIDENT	97,112,636.85	0.00	97,112,636.85
2	111001006	STATE HOUSE MEDICAL CENTRE	201,652,259.43	0.00	201,652,259.43
3	111001007	STATE HOUSE LAGOS LIAISON OFFICE	290,265,360.79	0.00	290,265,360.79
4	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT – MDGS(OSSAP-MDGS)	2,216,614,970.19	0.00	2,216,614,970.19
5	111006001	NIPSS, KURU	52,988,507.32	0.00	52,988,507.32
6	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	837,386,250.77	0.00	837,386,250.77
7	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	27,245,320,578.74	0.00	27,245,320,578.74
8	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	906,990,710.50	0.00	906,990,710.50
9	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	93,389,507.93	0.00	93,389,507.93
10	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	132,069,568.83	0.00	132,069,568.83
11	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	13,916,876.73	0.00	13,916,876.73
12	111051001	OFFICE OF THE CHIEF ECONOMICADVISER TO THE PRESIDENT	315,000.00	0.00	315,000.00
13	011200100	NASS MANAGEMENT	1,602,406,808.82	0.00	1,602,406,808.82
14	011200300	HOUSE OF REPRESENTATIVES	12,930,682,526.34	0.00	12,930,682,526.34
15	116001001	MINISTRY OF DEFENCE – MODHQTRS	17,466,933,576.32	0.00	17,466,933,576.32
16	116002002	DEFENCE RESEARCH ANDDEVELOPMENT BUREAU	43,984,500.00	0.00	43,984,500.00
17	116003001	NIGERIAN ARMY	23,585,815,379.42	0.00	23,585,815,379.42
18	116004001	NIGERIAN NAVY	15,744,674,614.27	0.00	15,744,674,614.27
19	116005001	NIGERIAN AIRFORCE	995,314,086.62	0.00	995,314,086.62
20	116005002	AIRFORCE INSTITUTE OFTECHNOLOGY, KADUNA	77,950,796.75	0.00	77,950,796.75
21	116006001	NIGERIAN DEFENCEACADEMY (NDA)	1,245,702,843.51	0.00	1,245,702,843.51
22	116007001	NIGERIAN DEFENCE COLLEGE	1,132,077,203.25	0.00	1,132,077,203.25
23	116008001	COMMAND AND STAFFCOLLEGE, JAJI	321,003,057.70	0.00	321,003,057.70

24	116018001	DEFENCE SPACEADMINISTARTION	97,112,636.85	0.00	97,112,636.85
25	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	201,652,259.43	0.00	201,652,259.43
26	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	290,265,360.79	0.00	290,265,360.79
27	119002001	TECHNICAL AIDS CORPS	222,294.60	0.00	222,294.60
28	119003001	FOREIGN SERVICE ACADEMY(FSA)	88,056,179.36	0.00	88,056,179.36
29	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	2,911,546.61	0.00	2,911,546.61
30	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	35,678,412.12	0.00	35,678,412.12
31	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	8,759,464,681.84	0.00	8,759,464,681.84
32	123001001	FEDERAL MINISTRY OF INFORMATION &CULTURE - HQTRS	24,640,939.98	0.00	24,640,939.98
33	123003001	NIGERIAN TELEVISION AUTHORITY	805,915,360.92	0.00	805,915,360.92
34	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	112,335,694.80	0.00	112,335,694.80
35	123005001	NEWS AGENCY OF NIGERIA	609,554,656.06	0.00	609,554,656.06
36	123006001	VOICE OF NIGERIA	3,723,675,880.82	0.00	3,723,675,880.82
37	123007001	NIGERIAN FILM CORPORATION	588,289,788.60	0.00	588,289,788.60
38	123008001	NATIONAL BROADCASTING	344,205,396.53	0.00	344,205,396.53
39	123009001	NIGERIA PRESS COUNCIL	15,228,558.98	0.00	15,228,558.98
40	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	176,906,869.76	0.00	176,906,869.76
41	123011001	ADVERTISING PRACTIONERS OF NIGERIA	282,524,987.04	0.00	282,524,987.04
42	123031002	NIGERIAN TOURISM DEVELOPMENTCORPORATION	390,521,612.78	0.00	390,521,612.78
43	123031003	NATIONAL COMMISSION FORMUSEUMS AND MONUMENTS	234,420,653.30	0.00	234,420,653.30
44	123031004	NATIONAL COUNCIL OF ARTS ANDCULTURE	64,691,857.28	0.00	64,691,857.28
45	123031005	CENTRE FOR BLACK AFRICAN ARTS ANDCIVILISATION	1,859.98	0.00	1,859.98
46	123031006	NATIONAL TROUPE OF NIGERIA	10,324,557.50	0.00	10,324,557.50
47	123031007	NATIONAL THEATRE	28,451,745.79	0.00	28,451,745.79
48	123031008	NATIONAL GALLERY OF ART	1,397,261,455.22	0.00	1,397,261,455.22
49	123031009	NATIONAL WAR MUSEUM - UMUAHIA	7,100.00	0.00	7,100.00
50	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	18,680,709.99	0.00	18,680,709.99
51	123031011	NATIONAL INSTITUTE FOR CULTUREORIENTATION	99,454,326.24	0.00	99,454,326.24
52	123031012	INSTITUTE OF ARCHEOLOGY ANDMUSEUM STUDIES, JOS	31,231,909.00	0.00	31,231,909.00
53	123031017	NATIONAL ORIENTATION AGENCY	10,679,495.88	0.00	10,679,495.88

54	012400100	MINISTRY OF INTERIOR - HQTRS	590,086,605.00	0.00	590,086,605.00
55	012400200	NIGERIA CORRECTIONAL SERVICE	13,527,745,114.46	0.00	13,527,745,114.46
56	012400300	NIGERIA IMMIGRATION SERVICE	11,272,866,257.02	0.00	11,272,866,257.02
57	012400400	NIGERIA SECURITY AND CIVILDEFENCE CORPS	226,074,843.97	0.00	226,074,843.97
58	012400500	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	2,005,419,370.63	0.00	2,005,419,370.63
59	012400600	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	4,541,435.48	0.00	4,541,435.48
60	012400700	FEDERAL FIRE SERVICE	235,919,089.93	0.00	235,919,089.93
61	155004001	POLICE FORMATIONS ANDCOMMANDS	964,192,144.45	0.00	964,192,144.45
62	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	374,767,337.80	0.00	374,767,337.80
63	125002001	FEDERAL GOVT STAFF HOUSING LOANSBOARD	61,623,889.88	0.00	61,623,889.88
64	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	3,344,713,522.88	0.00	3,344,713,522.88
65	125004001	WEST AFRICAN MGT. DEVT. INSTITUTESNETWORK	337,500.00	0.00	337,500.00
66	125005002	FEDERAL TRAINING CENTRE,ENUGU	6,900,000.00	0.00	6,900,000.00
67	125005003	FEDERAL TRAINING CENTRE,ILORIN	191,204,109.72	0.00	191,204,109.72
68	125005004	FEDERAL TRAINING CENTRE,KADUNA	1,468,188,800.00	0.00	1,468,188,800.00
69	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	153,000.00	0.00	153,000.00
70	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	31,702,706.97	0.00	31,702,706.97
71	125008001	BUREAU OF PUBLIC SERVICE REFORMS	63,443,040.00	0.00	63,443,040.00
72	140001001	AUDITOR GENERAL FOR THEFEDERATION	653,655,485.21	0.00	653,655,485.21
73	145001001	PUBLIC COMPLAINTS COMMISSION	204,757,492.89	0.00	204,757,492.89
74	147001001	FEDERAL CIVIL SERVICE COMMISSION	4,032,503.92	0.00	4,032,503.92
75	014900100	FEDERAL CHARACTER COMMISSION	439,968,603.00	0.00	439,968,603.00
76	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	291,036,836.02	0.00	291,036,836.02
77	156001001	MINISTRY OF COMMUNICATIONTECHNOLOGY HQTRS	19,296,155.65	0.00	19,296,155.65
78	156003001	NIGERIA COMMUNICATION SATELLITE	785,198,549.12	0.00	785,198,549.12
79	015700400	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	1,040,450,000.00	0.00	1,040,450,000.00
80	015800100	CODE OF CONDUCT TRIBUNAL	3,991,462,509.41	0.00	3,991,462,509.41
81	159001001	INFRASTRUCTURE CONCESSIONREGULATORY COMMISSION	1,104,778,446.81	0.00	1,104,778,446.81
82	160001001	POLICE SERVICE COMMISSION HQTRS	283,736,674.12	0.00	283,736,674.12

83	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	477,637,841.37	0.00	477,637,841.37
84	161004001	LAGOS LIAISON OFFICE	502,135.00	0.00	502,135.00
85	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	11,090,932,889.75	0.00	11,090,932,889.75
86	164002001	NATIONAL MERIT AWARD	4,330,000.00	0.00	4,330,000.00
87	161007001	FEDERAL ROAD SAFETY COMMISSION	101,990,133.53	0.00	101,990,133.53
88	161008001	PRESIDENTIAL ADVISORY COMMITTEE	402,100.00	0.00	402,100.00
89	161009001	NEW PARTNERSHIP FOR AFRICANDEVELOPMENT	36,753,592.64	0.00	36,753,592.64
90	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	391,442,279.58	0.00	391,442,279.58
91	161013001	NATIONAL PENSION COMMISSION	1,103,362,251.27	0.00	1,103,362,251.27
92	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	114,151,860.56	0.00	114,151,860.56
93	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	443,849,554.71	0.00	443,849,554.71
94	164003001	NATIONAL LOTTERY TRUST FUND	507,300,474.60	0.00	507,300,474.60
95	161018001	SERVICOM	48,916,800.00	0.00	48,916,800.00
96	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	480,458,212.71	0.00	480,458,212.71
97	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	759,590,681.11	0.00	759,590,681.11
98	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	8,620,300.00	0.00	8,620,300.00
99	""	TERTIARY EDUCATION TRUST FUND	9,321,319,654.96	434,203,627.02	9,755,523,281.98
		ECONOMIC SECTOR			
100	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	3,009,041,221.09	0.00	3,009,041,221.09
101	215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTSTECHNOLOGY, KANO	1,045,764,126.69	0.00	1,045,764,126.69
102	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	334,810,332.98	0.00	334,810,332.98
103	215004001	NATIONAL CENTRE FOR AGRICULTURALMECHANISATION- ILORIN	440,548,881.62	0.00	440,548,881.62
104	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	1,754,966,067.35	0.00	1,754,966,067.35
105	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	651,801,844.53	0.00	651,801,844.53
106	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	36,299,723.16	0.00	36,299,723.16
107	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	46,509,709.40	0.00	46,509,709.40
108	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	1,841,444,650.78	0.00	1,841,444,650.78
109	215010001	NATIONAL ANIMAL PRODUCT RESEARCHINSTITUTE-ZARIA	667,039,944.23	0.00	667,039,944.23
110	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE-IBADAN	403,271,018.09	0.00	403,271,018.09
111	215013001	NATIONAL AGRICULTURAL LANDDEVELOPMENT AUTHORITY (NALDA) HQTRS	1,842,410,343.84	0.00	1,842,410,343.84

112	215014001	COCOA RESEARCH INSTITUTE- IBADAN	511,363,305.21	0.00	511,363,305.21
113	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	665,925,950.84	0.00	665,925,950.84
114	215016001	RUBBER RESEARCH INSTITUTE- BENIN	13,341,183.76	0.00	13,341,183.76
115	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	348,599,680.69	0.00	348,599,680.69
116	215018001	NATIONAL AGRIC. EXTENSION RESEARCHLIAISON SERVICES- ZARIA	645,693,602.69	0.00	645,693,602.69
117	215019001	VETERINARY COUNCIL OF NIGERIA	42,291,388.07	0.00	42,291,388.07
118	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	692,838,387.61	0.00	692,838,387.61
119	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	606,357,677.45	0.00	606,357,677.45
120	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	5,417,826.87	0.00	5,417,826.87
121	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	1,586,586,435.79	0.00	1,586,586,435.79
122	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	170,277,135.08	0.00	170,277,135.08
123	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	1,057,813,127.66	0.00	1,057,813,127.66
124	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	48,051,886.23	0.00	48,051,886.23
125	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	143,619,915.39	0.00	143,619,915.39
126	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	4,861,229,249.91	0.00	4,861,229,249.91
127	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	541,510,113.89	0.00	541,510,113.89
128	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	304,449,084.77	0.00	304,449,084.77
129	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	85,000.00	0.00	85,000.00
130	215032001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY - OWERRI	6,697,482.56	0.00	6,697,482.56
131	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	27,401,003.00	0.00	27,401,003.00
132	215034001	FEDERAL COLLEGE OF HORTICULTURE,DADIN-KOWA, GOMBE	1,794,397,396.97	0.00	1,794,397,396.97
133	215035001	NATIONAL AGRICULTURAL INSURANCECORPORATION (NAIC)	472,219,363.42	0.00	472,219,363.42
134	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	205,427,058.60	0.00	205,427,058.60
135	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	258,775,611.09	0.00	258,775,611.09
136	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	3,769,260,633.74	0.00	3,769,260,633.74
137	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	60,169,624.39	0.00	60,169,624.39
138	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	83,535,433.08	0.00	83,535,433.08
139	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	276,487,799.48	0.00	276,487,799.48
140	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	102,329,846.01	0.00	102,329,846.01

141	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY ANDMARINE RESEARCH	2,435,183,543.22	0.00	2,435,183,543.22
142	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	329,896,916.97	0.00	329,896,916.97
143	215012002	FEDERAL UNIVERSITY OF AGRICULTURE,MAKURDI	250,229,597.15	0.00	250,229,597.15
144	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	10,830,174.09	0.00	10,830,174.09
145	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	42,656,156.22	0.00	42,656,156.22
146	220002001	DEBT MANAGEMENT OFFICE	139,419,117.87	0.00	139,419,117.87
147	220006001	INVESTMENT AND SECURITIES TRIBUNAL	33,547,856,126.89	0.00	33,547,856,126.89
148	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	86,604,296.68	0.00	86,604,296.68
149	220007002	FPO ABAKALIKI	10,266,000.01	0.00	10,266,000.01
150	220007004	FPO ADO-EKITI	4,000.00	0.00	4,000.00
151	220007005	FPO AKURE	88,900.00	0.00	88,900.00
152	220007009	FPO BENIN	200.00	0.00	200.00
153	220007011	FPO CALABAR	180,000.00	0.00	180,000.00
154	220007013	FPO DUTSE	260,800.00	0.00	260,800.00
155	220007014	FPO ENUGU	505.00	0.00	505.00
156	220007018	FPO ILORIN	16,000.00	0.00	16,000.00
157	220007025	FPO LAGOS I	4,508,538.50	0.00	4,508,538.50
158	220007027	FPO LOKOJA	179,589.03	0.00	179,589.03
159	220007029	FPO MAKURDI	20.00	0.00	20.00
160	220007031	FPO OSOGBO	10,000.00	0.00	10,000.00
161	220007035	FPO UMUAHIA	529,576.92	0.00	529,576.92
162	220007037	FPO YENOGOA	60,371.00	0.00	60,371.00
163	220007040	FEDERAL TREASURY ACADEMY OROZO	140,000.00	0.00	140,000.00
164	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	2,030,247,854.03	0.00	2,030,247,854.03
165	220003001	BUDGET OFFICE OF THE FEDERATION	239,093,441.98	0.00	239,093,441.98
166	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	111,232,197.06	0.00	111,232,197.06
167	220021001	NATIONAL BUREAU OF STATISTICS	1,466,955,899.78	0.00	1,466,955,899.78
168	220022001	NIGERIA INSTITUTE OF SOCIAL ANDECONOMIC RESEARCH	8,898,997.58	0.00	8,898,997.58
169	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	4,653,299,289.32	0.00	4,653,299,289.32
170	222005001	INDUSTRIAL TRAINING FUND	380,393,029.53	0.00	380,393,029.53
171	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	63,985,112.72	0.00	63,985,112.72
172	222007001	FINANCIAL REPORTING COUNCILOF NIGERIA	153,541,747.38	0.00	153,541,747.38

173	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	1,272,382,768.72	0.00	1,272,382,768.72
174	222009001	CONSUMER PROTECTION COUNCIL	819,768,060.25	0.00	819,768,060.25
175	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	114,941,686.62	0.00	114,941,686.62
176	222011001	FEDERAL PRODUCE INSPECTION	4,528,800.00	0.00	4,528,800.00
177	222013001	OIL AND GAS FREE ZONESAUTHORITY, NIGERIA (OGFZA)	296,144,319.34	0.00	296,144,319.34
178	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	8,381,059,625.18	0.00	8,381,059,625.18
179	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	20,214,754.97	0.00	20,214,754.97
180	222027001	SMEDAN - H/QTRS	6,201,434,700.75	0.00	6,201,434,700.75
181	222030001	NIGERIAN INVESTMENT PROMOTIONCOUNCIL HQTRS	5,451,900.00	0.00	5,451,900.00
182	222031001	NIGERIA OFFICE FOR TRADENEGOTIATION (NOTN) ABUJA	133,217,639.98	0.00	133,217,639.98
183	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	119,264,305.59	0.00	119,264,305.59
184	227002001	INDUSTRIAL ARBITRATION PANEL	164,016,982.77	0.00	164,016,982.77
185	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	1,125,772,457.90	0.00	1,125,772,457.90
186	227004001	NATIONAL PRODUCTIVITY CENTRE	712,693,305.89	0.00	712,693,305.89
187	227005001	NATIONAL DIRECTORATE OFEMPLOYMENT	289,175,570.00	0.00	289,175,570.00
188	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	737,202,479.48	0.00	737,202,479.48
189	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	2,072,609,920.42	0.00	2,072,609,920.42
190	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	293,774.98	0.00	293,774.98
191	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	56,572,784.06	0.00	56,572,784.06
192	228005001	NATIONAL SPACE RESEARCH ANDDEVELOPMENT AGENCY - ABUJA	28,621,131,723.97	0.00	28,621,131,723.97
193	228005002	CENTRE FOR ATMOSPHERIC RESEARCH -ANYIGBA, KOGI STATE	82,059,330.01	0.00	82,059,330.01
194	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWAIBOM STATE	109,717,381.66	0.00	109,717,381.66
195	228005004	CENTRE FOR GEODESY AND GEODYNAMICS- TORO BAUCHI STATE	164,448,289.34	0.00	164,448,289.34
196	228005005	AFRICAN REGIONAL CENTRE FOR SPACEEDUCATION - ILE IFE, OSUN STATE	44,462,888.07	0.00	44,462,888.07
197	228005006	CENTRE FOR SPACE TRANSPORTPROPULSION - EPE, LAGOS	157,157,222.51	0.00	157,157,222.51
198	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	107,480,311.52	0.00	107,480,311.52
199	228005008	NATIONAL CENTRE FOR REMOTE SENSING -JOS, PLATEAU STATE	186,552,304.98	0.00	186,552,304.98
200	228005009	ZONAL ADVANCE TECHNOLOGYLABORATORY - KANO, KANO STATE	7,496,400.00	0.00	7,496,400.00

201	228005010	ADVANCED AIRCRAFT ENGINEERINGLABORATORY, GUSAU - ZAMFARA STATE	1,042,068.49	0.00	1,042,068.49
202	228005011	ADVANCED AEROSPACE ENGINELABORATORY, OKA - ONDO STATE	9,878,942.28	0.00	9,878,942.28
203	228005012	ADVANCED UNMANNED AERIALLABORATORY, UBURU - EBONYI STATE	1,973,184.00	0.00	1,973,184.00
204	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	35,624,066.59	0.00	35,624,066.59
205	228005014	ZONAL ADVANCED SPACE TECHNOLOGYAPPLICATION, KASHERE - GOMBE STATE	51,443,122.08	0.00	51,443,122.08
206	228005016	ZONAL ADVANCE SPACE TECHNOLOGYAPPLICATION, LANGTANG , PLATEAU STATE	63,461,281.95	0.00	63,461,281.95
207	228006001	COOPERATIVE INFORMATION NETWORK	2,171,400.00	0.00	2,171,400.00
208	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENTAGENCY - ABUJA	1,687,152,196.48	0.00	1,687,152,196.48
209	228008002	BIORESOURCE DEVELOPMENT CENTREABUJA, FCT	51,310,148.70	0.00	51,310,148.70
210	228008003	BIORESOURCE DEVELOPMENT CENTREISANLU, KOGI STATE	29,077,149.70	0.00	29,077,149.70
211	228008004	BIORESOURCE DEVELOPMENT CENTREJALINGO, TARABA STATE	884,338,836.52	0.00	884,338,836.52
212	228008006	BIORESOURCE DEVELOPMENT CENTREKATSINA, KATSINA STATE	50,000.00	0.00	50,000.00
213	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI,BAYELSA STATE	1,147,328,507.04	0.00	1,147,328,507.04
214	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	102,167,302.44	0.00	102,167,302.44
215	228008010	BIORESOURCE DEVELOPMENT CENTREAROCHUKWU, ABIA STATE	3,030,000.00	0.00	3,030,000.00
216	228008011	BIORESOURCE DEVELOPMENT CENTREKANO, KANO STATE	9,744,371.00	0.00	9,744,371.00
217	228008012	BIORESOURCE DEVELOPMENT CENTRE -EFFRAYA, CROSS RIVER STATE	46,000.00	0.00	46,000.00
218	228008013	AQUATIC BIORESOURCES TRAINING CENTREIDAH KOGI STATE	1,813,000.00	0.00	1,813,000.00
219	228008014	AQUATIC BIORESOURCES TRAINING CENTRETUNARI TARABA STATE	272,000.00	0.00	272,000.00
220	228008017	BIORESOURCE DEVELOPMENT CENTREDIKWA BORNO STATE	397,900.00	0.00	397,900.00
221	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRIGOMBE STATE	15,603,524.84	0.00	15,603,524.84
222	228008019	BIORESOURCE DEVELOPMENT CENTRECHIBOK, BORNO STATE	7,698,894.48	0.00	7,698,894.48
223	228008021	BIORESOURCE DEVELOPMENT CENTREMAKURDI, BENUE STATE	152,910,140.42	0.00	152,910,140.42
224	228008022	BIORESOURCE DEVELOPMENT CENTRE,MICHIKA ADAMAWA STATE	650,000.00	0.00	650,000.00
225	228008023	BIORESOURCE DEVELOPMENT CENTRE,ILORIN KWARA STATE	137,859,294.69	0.00	137,859,294.69
226	228008024	BIORESOURCE DEVELOPMENT CENTRE,ABAGANA ANAMBRA STATE	39,200,000.00	0.00	39,200,000.00
227	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKAAKOKO ONDO STATE	387,132,339.35	0.00	387,132,339.35
228	228008026	BIORESOURCE DEVELOPMENT CENTRE,BOGORO, BAUCHI STATE	110,615,009.00	0.00	110,615,009.00
229	228008027	BIORESOURCE DEVELOPMENT CENTRE,UBULU-UKU, DELTA STATE	94,720.00	0.00	94,720.00

230	228008032	BIORESOURCES DEVELOPMENT CENTREJEGA KEBBI STATE	2,013,053.02	0.00	2,013,053.02
231	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	100,088,130.16	0.00	100,088,130.16
232	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	42,785,734.92	0.00	42,785,734.92
233	228009027	TECHNOLOGY INCUBATION CENTRE,MAKURDI	7,354,748.75	0.00	7,354,748.75
234	228009031	NORTH WEST ZONAL OFFICE, KANO	15,534,952.39	0.00	15,534,952.39
235	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	20,664,000.28	0.00	20,664,000.28
236	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	16,051,965.37	0.00	16,051,965.37
237	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	5,145,040.79	0.00	5,145,040.79
238	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	12,409,049.10	0.00	12,409,049.10
239	228010001	TECHNOLOGY BUSINESS INCUBATORCENTRE - AGEGE	4,867,946.24	0.00	4,867,946.24
240	228011001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABA	21,913,047.60	0.00	21,913,047.60
241	228012001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KANO	9,350,432.91	0.00	9,350,432.91
242	228013001	TECHNOLOGY BUSINESS INCUBATORCENTRE - NNEWI	131,712,315.08	0.00	131,712,315.08
243	228014001	TECHNOLOGY BUSINESS INCUBATORCENTRE - CALABAR	3,801,400.00	0.00	3,801,400.00
244	228015001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MINNA	265,150,040.42	0.00	265,150,040.42
245	228016001	TECHNOLOGY BUSINESS INCUBATORCENTRE - WARRI	3,996,310.69	0.00	3,996,310.69
246	228017001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MAIDUGURI	9,217,180.23	0.00	9,217,180.23
247	228018001	TECHNOLOGY BUSINESS INCUBATORCENTRE - GUSAU	61,755,848.77	0.00	61,755,848.77
248	228019001	TECHNOLOGY BUSINESS INCUBATORCENTRE - SOKOTO	10,403,165.22	0.00	10,403,165.22
249	228020001	TECHNOLOGY BUSINESS INCUBATORCENTRE - UYO	3,136,875.00	0.00	3,136,875.00
250	228021001	TECHNOLOGY BUSINESS INCUBATORCENTRE - B/ KEBBI	12,500,000.00	0.00	12,500,000.00
251	228022001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IGBOTAKO	25,970,105.50	0.00	25,970,105.50
252	228023001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BAUCHI	31,509,006.00	0.00	31,509,006.00
253	228024001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IBADAN	3,618,906.85	0.00	3,618,906.85
254	228025001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BENIN	46,856,941.83	0.00	46,856,941.83
255	228026001	TECHNOLOGY BUSINESS INCUBATORCENTRE - OKWE ONUIMO	14,070.00	0.00	14,070.00
256	228027001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABEOKUTA	1,100.00	0.00	1,100.00
257	228028001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YOLA	16,431,140.00	0.00	16,431,140.00
258	228030001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YENEGOA	2,441,566.20	0.00	2,441,566.20
259	228031001	NATIONAL CENTRE FOR GENETIC RESEARCHAND BIOTECHNOLOGY - IBADAN	51,817,827.93	0.00	51,817,827.93

260	228032001	ELECTRONICS DEVELOPMENT INSTITUTE(ELDI), AWKA	13,844,082.77	0.00	13,844,082.77
261	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	478,300,965.62	0.00	478,300,965.62
262	228034001	REGIONAL CENTRE FOR TECHNONOLOGYMANAGEMENT (NACETEM - LAGOS)	15,835,404.50	0.00	15,835,404.50
263	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	278,771,894.05	0.00	278,771,894.05
264	228037001	CENTRE FOR SATELLITE TECHNOLOGYDEVELOPMENT - ABUJA	10,574,282.63	0.00	10,574,282.63
265	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	940,909,820.89	0.00	940,909,820.89
266	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	9,500,167.40	0.00	9,500,167.40
267	228043001	NATIONAL OFFICE OF TECHNOLOGYACQUISITION AND PROMOTION - ABUJA	134,336,037.24	0.00	134,336,037.24
268	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY -ZARIA	20,506,787,691.88	0.00	20,506,787,691.88
269	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	409,224,745.15	0.00	409,224,745.15
270	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	8,586,997,585.52	0.00	8,586,997,585.52
271	228047001	SCIENCE EQUIPMENT DEVELOPMENTINSTITUTE-ENUGU	11,303,044.97	0.00	11,303,044.97
272	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	79,198,800.16	0.00	79,198,800.16
273	228049001	ENGINEERING MATERIALS DEVELOPMENTINSTITUTE - AKURE	84,463,707.56	0.00	84,463,707.56
274	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	326,689,298.84	0.00	326,689,298.84
275	228050002	HEAVY LEATHER MANUFACTURE CENTRE,MAIDUGURI	12,507,108.41	0.00	12,507,108.41
276	228050003	LIGHT LEATHER MANUFACTURE CENTRE,SOKOTO	6,503,107.22	0.00	6,503,107.22
277	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	15,684,319.97	0.00	15,684,319.97
278	228050005	EFFLUENT & POLLUTION MONITORINGCENTRE, KANO	1,476,801.09	0.00	1,476,801.09
279	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA -OGUN STATE	19,413,231.24	0.00	19,413,231.24
280	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER,OWERRI - IMO STATE	48,741,741.85	0.00	48,741,741.85
281	228051001	NIGERIA INSTITUTE FOR SCIENCELABORATORY TECHNOLOGY - IBADAN	2,307,199,757.23	0.00	2,307,199,757.23
282	228052001	POWER EQUIPMENT AND ELECTRICALMACHINERY DEVELOPMENT CENTRE - OKENE	272,894,924.38	0.00	272,894,924.38
283	228054001	SCIENCE EQUIPMENT DEVELOPMENTINTITUTE - MINNA	309,107,298.51	0.00	309,107,298.51
284	228060001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ILORIN	1,646,253.12	0.00	1,646,253.12
285	228061001	TECHNOLOGY BUSINESS INCUBATORCENTRE - TARABA	74,849,472.49	0.00	74,849,472.49
286	228062001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KADUNA	17,954,069.91	0.00	17,954,069.91
287	228063001	PROTOTYPE ENGINEERING DEVELOPMENTINSTITUTE , ILESHA	31,711,432.32	0.00	31,711,432.32
288	228064001	ADVANCE MANUFACTURING TECHNOLOGYPROGRAMME, TARABA	355,681,250.42	0.00	355,681,250.42

289	228066001	SOKOTO ENERGY RESEARCH	463,598,293.74	0.00	463,598,293.74
290	228067001	CENTRE FOR ENERGY RESEARCH ANDDEVELOPMENT, NSUKA	10,208,951.96	0.00	10,208,951.96
291	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCYAND CONSERVATIVE,UNIVERSITY OF LAGOS.	78,952,700.83	0.00	78,952,700.83
292	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITYOF ILORIN	756,591,607.03	0.00	756,591,607.03
293	228071001	NATIONAL CENTRE FOR ENERGY ANDENVIRONMENT ,UNIVERSITY OF BENIN	13,539,716.02	0.00	13,539,716.02
294	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	515,369,000.02	0.00	515,369,000.02
295	228073001	ENERGY COMMISSION OF NIGERIA	353,607,340.34	0.00	353,607,340.34
296	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	80,293,553.91	0.00	80,293,553.91
297	228076001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ADO-EKITI	12,121,856.39	0.00	12,121,856.39
298	228077001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ILE-IFE	78,319,039.63	0.00	78,319,039.63
299	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	8,472,046,199.44	0.00	8,472,046,199.44
300	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	11,487,345,750.15	0.00	11,487,345,750.15
301	229003001	NIGERIAN RAILWAY	697,558,917.87	0.00	697,558,917.87
302	229004001	NATIONAL INLAND WATERWAYSAUTHORITY	635,313,039.57	0.00	635,313,039.57
303	229005001	MARITIME ACADEMY, ORON	4,306,352,686.81	0.00	4,306,352,686.81
304	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	399,859,467.21	0.00	399,859,467.21
305	230001001	FEDERAL MINISTRY OF AVIATION	573,863,110.80	0.00	573,863,110.80
306	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	11,192,201,363.96	0.00	11,192,201,363.96
307	230002001	NIGERIAN METEOROLOGICAL AGENCY	163,704,911.47	0.00	163,704,911.47
308	230006001	ACCIDENT AND INVESTIGATION BUREAU	2,283,971,839.89	0.00	2,283,971,839.89
309	231001001	FEDERAL MINISTRY OF POWER -HQTRS	619,121,430.96	0.00	619,121,430.96
310	231003001	NATIONAL RURAL ELECTRIFICATIONAGENCY	776,779,640.48	0.00	776,779,640.48
311	231004001	NIGERIAN ELECTRICITYREGULATORY COMMISSION	11,107,302,872.77	0.00	11,107,302,872.77
312	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY(NEMSA) HQTRS	6,935,851.24	0.00	6,935,851.24
313	231010001	NATIONAL POWER TRAININGINSTITUTE	3,978,796,129.32	0.00	3,978,796,129.32
314	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	384,452,091.85	0.00	384,452,091.85
315	231020001	TRANSMISSION COMPANY OFNIGERIA	247,424,960,988.65	0.00	247,424,960,988.65
316	231034001	NIGERIAN BULK ELECTRICITYTRADING PLC	8,686,506,842.77	0.00	8,686,506,842.77
317	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	38,129,600,380.73	0.00	38,129,600,380.73
318	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	160,140,087.64	0.00	160,140,087.64

319	234003001	FEDERAL SCHOOL OF SURVEY, OYO	63,145,319.53	0.00	63,145,319.53
320	234004001	FEDERAL ROAD MAINTENANCEAGENCY	8,505,497,441.29	0.00	8,505,497,441.29
321	234005001	COUNCIL FOR THE REGULATION OFENGINEERING IN NIGERIA (COREN)	338,687,831.35	0.00	338,687,831.35
322	234006001	SURVEY COUNCIL OF NIGERIA	34,084,621.46	0.00	34,084,621.46
323	234007001	REGIONAL CENTRE FOR TRAINING INAEROSPACE SURVEY	690,392,493.00	0.00	690,392,493.00
324	232001001	MINISTRY OF PETROLEUMRESOURCES HQTRS	455,287,737.02	0.00	455,287,737.02
325	232002001	DEPARTMENT OF PETROLEUMRESOURCES	2,078,592,675.71	0.00	2,078,592,675.71
326	232003001	PETROLEUM TRAINING INSTITUTE	1,855,801,190.88	0.00	1,855,801,190.88
327	232008008	PETROLEUM PRODUCTS PRICINGREGULATORY AGENCY (PPRA)	9,815,324.57	0.00	9,815,324.57
328	232009001	NIGERIA NUCLEAR REGULATORYAUTHORITY	246,567,917.86	0.00	246,567,917.86
329	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT- HQTRS	1,454,189,595.01	0.00	1,454,189,595.01
330	233002001	COUNCIL OF NIGERIAN MININGENGINEERS AND GEOSCIENCES	39,159,506.79	0.00	39,159,506.79
331	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	438,677,574.13	0.00	438,677,574.13
332	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	352,682,759.61	0.00	352,682,759.61
333	233005001	NATIONAL METALLURGICALDEVELOPMENT CENTRE, JOS	150,743,431.36	0.00	150,743,431.36
334	233006001	METALLURGICAL TRAININGINSTITUTE, ONITSHA	1,979,861,583.49	0.00	1,979,861,583.49
335	233008001	NATIONAL IRON ORE MININGPROJECT - ITAKPE	216,752,129.89	0.00	216,752,129.89
336	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	275,001,159.04	0.00	275,001,159.04
337	233010001	NIGERIA MINING CADASTRE OFFICE& CENTRES	211,261,144.68	0.00	211,261,144.68
338	233011001	AJAOKUTA STEEL COMPANY LIMITED	672,327,030.22	0.00	672,327,030.22
339	233012001	SOLID MINERAL DEVELOPMENTFUND OFFICE	71,008,168.28	0.00	71,008,168.28
340	242001001	NATIONAL SALARIES, INCOMESAND WAGES COMMISSION	181,482,556.33	0.00	181,482,556.33
341	246001001	REVENUE MOBILIZATION,ALLOCATION, AND FISCAL COMMISSION	226,636,088.87	0.00	226,636,088.87
342	250001001	FISCAL RESPONSILIBITY COMMISSION	115,455,698.00	0.00	115,455,698.00
343	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	2,088,949,459.91	0.00	2,088,949,459.91
344	252002001	NIGERIA HYDROLOGICALSERVICE AGENCY	3,570,671,230.02	0.00	3,570,671,230.02
345	252037001	ANAMBRA/ IMO RBDA	8,957,513,774.08	0.00	8,957,513,774.08
346	252038001	BENIN/ OWENA RBDA	219,741,030.11	0.00	219,741,030.11
347	252039001	CHAD BASIN RBDA	2,219,575,140.79	0.00	2,219,575,140.79
348	252040001	CROSS RIVER RBDA	731,113,473.17	0.00	731,113,473.17
349	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	831,532,347.85	0.00	831,532,347.85

350	252042001	LOWER BENUE RBDA	1,442,931,333.01	0.00	1,442,931,333.01
351	252043001	LOWER NIGER RBDA	561,515,231.98	0.00	561,515,231.98
352	252044001	NIGER DELTA RBDA	207,356,187.21	0.00	207,356,187.21
353	252045001	OGUN/ OSUN RBDA	1,468,582,945.41	0.00	1,468,582,945.41
354	252046001	SOKOTO RIMA RBDA	353,095,467.98	0.00	353,095,467.98
355	252047001	UPPER BENUE RBDA	1,068,582,226.51	0.00	1,068,582,226.51
356	252048001	UPPER NIGER RBDA	57,805,806,613.40	0.00	57,805,806,613.40
357	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	279,463,403.75	0.00	279,463,403.75
358	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	87,660,153.30	0.00	87,660,153.30
		LAW & JUSTICES SECTOR			
359	031800300	COURT OF APPEAL	5,868,719,197.52	0.00	5,868,719,197.52
360	031800400	FEDERAL HIGH COURT-ABUJA	7,360,103.82	0.00	7,360,103.82
361	032600100	FEDERAL MINISTRY OF JUSTICE -HQTRS	78,792,864.45	0.00	78,792,864.45
362	032600300	LEGAL AID COUNCIL	657,125,627.85	0.00	657,125,627.85
363	032600400	COUNCIL OF LEGAL EDUCATION	122,982,289.10	0.00	122,982,289.10
364	032600500	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	4,421,260,166.18	0.00	4,421,260,166.18
365	032600700	NATIONAL HUMAN RIGHTSCOMMISSION	104,601,125.42	0.00	104,601,125.42
366	032600800	REGIONAL CENTRE FOR INT'LCOMMERCIAL ARBITRATION	36,264,000.00	0.00	36,264,000.00
367	032600900	NATIONAL DRUG LAWENFORCEMENT AGENCY	42,613,123.16	0.00	42,613,123.16
368	032601000	NIGERIAN COPYRIGHT COMMISSION	38,965,637.00	0.00	38,965,637.00
369	032601100	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	815,156,188.69	0.00	815,156,188.69
370	034100100	INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION	280,136,883.21	0.00	280,136,883.21
371	034400100	CODE OF CONDUCT BUREAU	131,350,933.27	0.00	131,350,933.27
		REGIONAL SECTOR			
372	437001001	FEDERAL CAPITAL TERRITORYADMINISTRATION	12,854,298,655.38	0.00	12,854,298,655.38
373	451001001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	11,983,258,049.41	0.00	11,983,258,049.41
		SOCIAL SECTOR			
374	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	172,617,585.45	0.00	172,617,585.45
375	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	161,666,317.05	0.00	161,666,317.05
376	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	830,080,959.97	0.00	830,080,959.97
377	513021002	NIGERIA FOOTBALL FEDERATION	14,738,894.98	0.00	14,738,894.98

378	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	290,408,216.79	0.00	290,408,216.79
379	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	922,636,455.99	0.00	922,636,455.99
380	514002001	NATIONAL CENTRE FOR WOMENDEVELOPMENT	1,656,815,466.03	0.00	1,656,815,466.03
381	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	62,881,994.73	0.00	62,881,994.73
382	517004001	WEST AFRICAN EXAMINATION COUNCIL(INTERNATIONAL)	10,368,603.48	0.00	10,368,603.48
383	517006001	WEST AFRICAN EXAMINATION COUNCIL(LOCAL)	626,249,993.48	0.00	626,249,993.48
384	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	12,594,724.99	0.00	12,594,724.99
385	517008001	NATIONAL LIBRARY OF NIGERIA	110,081,335.40	0.00	110,081,335.40
386	517009001	NATIONAL EXAMINATIONS COUNCIL	3,773,014,546.76	0.00	3,773,014,546.76
387	517010001	MASS LITERACY COUNCIL	696,699,798.91	0.00	696,699,798.91
388	517011001	NOMADIC EDUCATION COMMISSION	940,701,234.11	0.00	940,701,234.11
389	517012001	NATIONAL EDUCATION RESEARCH &DEVELOPMENT COUNCIL	3,196,810.83	0.00	3,196,810.83
390	517013001	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	978,619,032.38	0.00	978,619,032.38
391	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	3,788,869.84	0.00	3,788,869.84
392	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	311,341,687.80	0.00	311,341,687.80
393	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	2,438,468,882.56	0.00	2,438,468,882.56
394	517017001	NATIONAL TEACHERS INSTITUTE	309,825,469.27	0.00	309,825,469.27
395	517018001	FEDERAL POLYTECHNIC ADO-EKITI	6,118,820,252.82	0.00	6,118,820,252.82
396	517018002	FEDERAL POLYTECHNIC BAUCHI	182,015,716.53	0.00	182,015,716.53
397	517018003	FEDERAL POLYTECHNIC BIDA	1,117,143,199.34	0.00	1,117,143,199.34
398	517018004	FEDERAL POLYTECHNIC IDAH	4,078,803,156.04	0.00	4,078,803,156.04
399	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	1,624,042,704.53	0.00	1,624,042,704.53
400	517018006	FEDERAL POLYTECHNIC MUBI	652,700,783.05	0.00	652,700,783.05
401	517018007	FEDERAL POLYTECHNIC NASARAWA	6,118,820,252.82	0.00	6,118,820,252.82
402	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	8,795,510,934.43	0.00	8,795,510,934.43
403	517018009	FEDERAL POLYTECHNIC KADUNA	132,924,389.70	0.00	132,924,389.70
404	517018010	FEDERAL POLYTECHNIC OFFA	6,056,535,768.70	0.00	6,056,535,768.70
405	517018011	FEDERAL POLYTECHNIC EDE	208,636,210.59	0.00	208,636,210.59
406	517018012	FEDERAL POLYTECHNIC AUCHI	8,391,595,340.42	0.00	8,391,595,340.42
407	517018013	FEDERAL POLYTECHNIC NEKEDE	90,193,833.08	0.00	90,193,833.08
408	517018014	FEDERAL POLYTECHNIC OKO	4,028,963,050.83	0.00	4,028,963,050.83

409	517018015	FEDERAL POLYTECHNIC DAMATURU	11,395,378,000.37	0.00	11,395,378,000.37
410	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	21,307,481.50	0.00	21,307,481.50
411	517018017	FEDERAL POLYTECHNIC GWANDU	1,172,226.99	0.00	1,172,226.99
412	517018018	FEDERAL POLYTECHNIC ILARO	167,836,184.40	0.00	167,836,184.40
413	517018019	YABA COLLEGE OF TECHNOLOGY	6,561,581.00	0.00	6,561,581.00
414	517018020	FEDERAL POLYTECHNIC BALI	39,468,933.13	0.00	39,468,933.13
415	517018021	FEDERAL POLYTECHNIC EKOWE	5,101,243,700.43	0.00	5,101,243,700.43
416	517018022	FEDERAL POLYTECHNIC BONNY	798,904,187.76	0.00	798,904,187.76
417	517018023	FEDERAL POLYTECHNIC UKANA	679,344,256.63	0.00	679,344,256.63
418	517018024	NATIONAL INSTITUTE FOR CONSTRUCTIONTECHNOLOGY UROMI, EDO STATE	314,535,485.38	0.00	314,535,485.38
419	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	1,818,531,003.42	0.00	1,818,531,003.42
420	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	3,396,739,478.62	0.00	3,396,739,478.62
421	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	731,821,339.41	0.00	731,821,339.41
422	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	69,663,706.23	0.00	69,663,706.23
423	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	2,169,451,792.86	0.00	2,169,451,792.86
424	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	69,731,612.27	0.00	69,731,612.27
425	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	74,209,119.67	0.00	74,209,119.67
426	517019007	FEDERAL COLLEGE OF EDUCATION KANO	705,107,292.95	0.00	705,107,292.95
427	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,975,030,681.82	0.00	1,975,030,681.82
428	517019009	FEDERAL COLLEGE OF EDUCATIONKOTANGORA	32,029,874,567.23	0.00	32,029,874,567.23
429	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	12,512,936.30	0.00	12,512,936.30
430	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	2,753,387,294.60	0.00	2,753,387,294.60
431	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	31,241,999.99	0.00	31,241,999.99
432	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,424,309,974.94	0.00	2,424,309,974.94
433	517019014	FEDERAL COLLEGE OF EDUCATION OYO	2,791,892,655.46	0.00	2,791,892,655.46
434	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	362,271,038.97	0.00	362,271,038.97
435	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	2,601,996,902.95	0.00	2,601,996,902.95
436	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,492,164,660.00	0.00	1,492,164,660.00
437	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	2,061,303,732.74	0.00	2,061,303,732.74
438	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	1,671,964,864.68	0.00	1,671,964,864.68

439	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	693,246.40	0.00	693,246.40
440	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	1,881,222,928.22	0.00	1,881,222,928.22
441	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	1,047,844,370.86	0.00	1,047,844,370.86
442	517021001	UNIVERSITY OF IBADAN	24,635,850,483.23	0.00	24,635,850,483.23
443	517021002	UNIVERSITY OF LAGOS	4,013,105,186.76	0.00	4,013,105,186.76
444	517021003	UNIVERSITY OF NIGERIA, NNSUKA	44,645,818.23	0.00	44,645,818.23
445	517021004	AHMADU BELLO UNIVERSITY, ZARIA	10,752,148,293.74	0.00	10,752,148,293.74
446	517021005	OBAFEMI AWOLOWO UNIVERSITY	1,901,723,301.38	0.00	1,901,723,301.38
447	517021006	UNIVERSITY OF BENIN	70,149,288.49	0.00	70,149,288.49
448	517021007	UNIVERSITY OF JOS	43,906,432.38	0.00	43,906,432.38
449	517021008	UNIVERSITY OF CALABAR	118,836.01	0.00	118,836.01
450	517021009	UNIVERSITY OF ILORIN	655,011,764.62	0.00	655,011,764.62
451	517021010	UNIVERSITY OF ABUJA	307,968,478.13	0.00	307,968,478.13
452	517021014	UNIVERSITY OF PORT HARCOURT	45,706,301.39	0.00	45,706,301.39
453	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	37,254,673.00	0.00	37,254,673.00
454	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	15,736,537,995.15	0.00	15,736,537,995.15
455	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	2,324,176,826.21	0.00	2,324,176,826.21
456	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,MINNA	1,438,068,487.10	0.00	1,438,068,487.10
457	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	672,295,230.55	0.00	672,295,230.55
458	517021020	UNIVERSITY OF UYO	2,787,895,691.98	0.00	2,787,895,691.98
459	517021021	UNIVERSITY OF MAIDUGURI	315,706,263.60	0.00	315,706,263.60
460	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	221,790.06	0.00	221,790.06
461	517021023	BAYERO UNIVERSITY, KANO	35,610,895,348.54	218,077,433.71	35,828,972,782.25
462	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	275,320,288.03	0.00	275,320,288.03
463	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	1,012,943,486.63	0.00	1,012,943,486.63
464	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	571,663,530.60	0.00	571,663,530.60
465	517021027	ARABIC LANGUAGE VILLAGE BORNO	309,235,645.78	0.00	309,235,645.78
466	517021028	NATIONAL INSTITUE FOR NIGERIANLANGUAGES	2,001,003.85	0.00	2,001,003.85
467	517021029	FEDERAL UNIVERSITY OYE-EKITI	1,833,363,141.40	0.00	1,833,363,141.40
468	517021030	FEDERAL UNIVERSITY OTUOKE	296,095,924.26	0.00	296,095,924.26
469	517021031	FEDERAL UNIVERSITY DUTSE	141,589,933.45	0.00	141,589,933.45
470	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	746,468,135.00	0.00	746,468,135.00
471	517021033	FEDERAL UNIVERSITY LAFIA	974,235,330.45	0.00	974,235,330.45

472	517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,616,769,022.56	0.00	1,616,769,022.56
473	517021035	FEDERAL UNIVERSITY KASHERE	4,816,046,454.43	0.00	4,816,046,454.43
474	517021036	FEDERAL UNIVERSITY LOKOJA	2,527,080,751.51	0.00	2,527,080,751.51
475	517021037	FEDERAL UNIVERSITY WUKARI	1,128,231,825.51	0.00	1,128,231,825.51
476	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	4,997,528,673.68	0.00	4,997,528,673.68
477	517021039	FEDERAL UNIVERSITYOF GASHUA	499,587,016.19	0.00	499,587,016.19
478	517021040	FEDERAL UNIVERSITYOF GUSAU	1,244,539,792.83	0.00	1,244,539,792.83
479	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	221,756,903.12	0.00	221,756,903.12
480	517021044	NIGERIAN ARMY UNIVERSITY BIU	193,225,344.94	0.00	193,225,344.94
481	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	4,365,272,228.50	0.00	4,365,272,228.50
482	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	506,160,183.13	0.00	506,160,183.13
483	517024001	NATIONAL OPEN UNIVERSITY	135,145,016.35	0.00	135,145,016.35
484	517026001	F.S.C. SOKOTO	37,269,844.71	0.00	37,269,844.71
485	517026002	FGC AZARE	1,912,255,463.62	0.00	1,912,255,463.62
486	517026003	FGC BUNI-YADI	381,721,467.67	0.00	381,721,467.67
487	517026004	FGC BIRIN YAURI	189,720,005.80	0.00	189,720,005.80
488	517026005	FGC DAURA	1,534,567,819.19	0.00	1,534,567,819.19
489	517026006	FGC GANYE	72,080,000.00	0.00	72,080,000.00
490	517026007	FGC GARKI	42,202,994.92	0.00	42,202,994.92
491	517026008	FGC IJANIKIN	15,068,449,749.10	0.00	15,068,449,749.10
492	517026009	FGC IKET NISE	1,568,349,522.00	0.00	1,568,349,522.00
493	517026010	FGC IKET VANDAKYA	1,960,970.78	0.00	1,960,970.78
494	517026011	FGC IKOM	9,834,000.00	0.00	9,834,000.00
495	517026012	FGC IKOT EKPENE	170,000,000.00	0.00	170,000,000.00
496	517026013	FGC IKURIN	49,948,394.88	0.00	49,948,394.88
497	517026014	FGC JOS	173,055,813.95	0.00	173,055,813.95
498	517026015	FGC KADUNA	250,308,590.63	0.00	250,308,590.63
499	517026016	FGC KANO	1,290,371,905.46	0.00	1,290,371,905.46
500	517026017	FGC KEFFI	160,916,713.26	0.00	160,916,713.26
501	517026018	FGC KIYAWA	97,640,115.48	0.00	97,640,115.48
502	517026019	FGC KWALI	45,119,903.90	0.00	45,119,903.90
503	517026020	FGC MAIDUGURI	81,911,450.00	0.00	81,911,450.00
504	517026021	FGC MINJIBIR	428,258,475.00	0.00	428,258,475.00

505	517026022	FGC MINNA	152,601,774.32	0.00	152,601,774.32
506	517026023	FGC ODIKOLOGUNA	353,769,446.19	0.00	353,769,446.19
507	517026024	FGC ODOGBOLU	121,583,470.02	0.00	121,583,470.02
508	517026025	FGC OGBOMOSHMO	24,880,804.96	0.00	24,880,804.96
509	517026026	FGC OGOJA	16,969,966.25	0.00	16,969,966.25
510	517026027	FGC OHAFIA	57,445,028.76	0.00	57,445,028.76
511	517026028	FGC OKIGWE	94,691,717.99	0.00	94,691,717.99
512	517026029	FGC OKPOSI	2,896,729,130.17	0.00	2,896,729,130.17
513	517026030	FGC ONITSHA	24,912,999.99	0.00	24,912,999.99
514	517026031	FGC PORT HARCOURT	7,915,999.99	0.00	7,915,999.99
515	517026032	FGC POTISKUM	764,260,896.30	0.00	764,260,896.30
516	517026033	FGC RUBBOCHI	147,551,651.98	0.00	147,551,651.98
517	517026034	FGC SOKOTO	109,026,435.08	0.00	109,026,435.08
518	517026035	FGC UGWOLAWO	377,736,044.93	0.00	377,736,044.93
519	517026036	FGC WARRI	2,097,737,473.99	0.00	2,097,737,473.99
520	517026037	FGC ZARIA	1,078,078,956.48	0.00	1,078,078,956.48
521	517026038	FGC, BILLIRI	1,691,908,577.12	0.00	1,691,908,577.12
522	517026039	FGC, IDO-ANI	247,131,739.98	0.00	247,131,739.98
523	517026040	FGC, IKOLE	12,106,342.28	0.00	12,106,342.28
524	517026041	FGGC ABAJI	8,361,500.00	0.00	8,361,500.00
525	517026043	FGGC AKURE	44,000.00	0.00	44,000.00
526	517026044	FGGC ANKA	614,751,238.90	0.00	614,751,238.90
527	517026045	FGGC BAJOGA	222,306,248.55	0.00	222,306,248.55
528	517026046	FGGC BAKORI	829,250,412.31	0.00	829,250,412.31
529	517026047	FGGC BAUCHI	5,637,400,150.14	0.00	5,637,400,150.14
530	517026048	FGGC BENIN	730,796,221.58	0.00	730,796,221.58
531	517026049	FGGC BIDA	2,299,799,563.82	0.00	2,299,799,563.82
532	517026050	FGGC BWARI	16,848,839.82	0.00	16,848,839.82
533	517026051	FGGC CALABAR	4,000,000.00	0.00	4,000,000.00
534	517026052	FGGC EFON ALAYE	691,647,919.74	0.00	691,647,919.74
535	517026053	FGGC EFON IMNRINGI	691,647,919.74	0.00	691,647,919.74
536	517026054	FGGC ENUGU	8,516,919,627.90	0.00	8,516,919,627.90
537	517026055	FGGC EZZAMGBO ABAKALIKI	422,855,437.94	0.00	422,855,437.94

538	517026056	FGGC GBOKO	8,982,617.05	0.00	8,982,617.05
539	517026057	FGGC GUSAU	230,869,338.09	0.00	230,869,338.09
540	517026058	FGGC GWANDU	204,365,215.14	0.00	204,365,215.14
541	517026059	FGGC IBILLO	100,870,382.85	0.00	100,870,382.85
542	517026060	FGGC IBUSA	46,223,142.50	0.00	46,223,142.50
543	517026061	FGGC IKOT-OBIO-ITONG	909,366,497.62	0.00	909,366,497.62
544	517026062	FGGC ILORIN	362,152,274.75	0.00	362,152,274.75
545	517026063	FGGC IPETUMODU	85,426,352.74	0.00	85,426,352.74
546	517026064	FGGC JALINGO	1,147,985,510.17	0.00	1,147,985,510.17
547	517026065	FGGC KABBA	307,208,229.46	0.00	307,208,229.46
548	517026066	FGGC KAZAURE	570,218,939.40	0.00	570,218,939.40
549	517026067	FGGC KEANA	115,616,635.54	0.00	115,616,635.54
550	517026068	FGGC LANGTANG	47,801,599.49	0.00	47,801,599.49
551	517026069	FGGC LEJJA	200,000.00	0.00	200,000.00
552	517026070	FGGC MONGUNO	4,252,545.98	0.00	4,252,545.98
553	517026071	FGGC NEW BUSA	122,506,904.63	0.00	122,506,904.63
554	517026072	FGGC OMU-ARAN	16,452,402.78	0.00	16,452,402.78
555	517026073	FGGC OWERRI	134,242,620.31	0.00	134,242,620.31
556	517026074	FGGC OYO	50,698,214.30	0.00	50,698,214.30
557	517026075	FGGC SHAGAMU	41,054,560.01	0.00	41,054,560.01
558	517026076	FGGC GUMI TAMBAWAL	30,069,325.89	0.00	30,069,325.89
559	517026077	FGGC UMUAHIA	76,182,533.34	0.00	76,182,533.34
560	517026078	FGGC WUKARI	590,480,931.42	0.00	590,480,931.42
561	517026079	FGGC, YOLA	585,924,479.97	0.00	585,924,479.97
562	517026080	FSTC AHOADA	513,606,434.62	0.00	513,606,434.62
563	517026081	FSTC AWKA	3,410,620,670.27	0.00	3,410,620,670.27
564	517026082	FSTC JUBU-IMUSHIN	30,570,668.94	0.00	30,570,668.94
565	517026083	FSTC MICHIKA	9,099,500.00	0.00	9,099,500.00
566	517026084	FSTC TUNGBO - YENAGOA	347,973,615.85	0.00	347,973,615.85
567	517026085	FSTC USI-EKITI	890.00	0.00	890.00
568	517026086	FTC IKARE	350,995,460.03	0.00	350,995,460.03
569	517026087	FTC ILESA	127,033,120.79	0.00	127,033,120.79
570	517026088	FTC JALINGO	301,848,992.32	0.00	301,848,992.32

571	517026089	FTC KAFANCHAN	175,459,282.21	0.00	175,459,282.21
572	517026090	FTC LASSA	104,639,920.10	0.00	104,639,920.10
573	517026091	FTC OHANSO	46,286,794.52	0.00	46,286,794.52
574	517026092	FTC OROZO	41,025,124.47	0.00	41,025,124.47
575	517026093	FTC OTOBI	146,888,627.80	0.00	146,888,627.80
576	517026094	FTC OTUPKO	29,665,161.24	0.00	29,665,161.24
577	517026095	FTC SHIRORO	999,531,559.99	0.00	999,531,559.99
578	517026096	FTC UROMI	30,695,985.00	0.00	30,695,985.00
579	517026097	FTC UYO	493,768,175.02	0.00	493,768,175.02
580	517026098	FTC YABA	2,383,779,588.00	0.00	2,383,779,588.00
581	517026099	FTC ZURU	521,636,701.85	0.00	521,636,701.85
582	517026100	KING'S COLLEGE	197,463,972.00	0.00	197,463,972.00
583	517026101	QUEEN'S COLLEGE LAGOS	50,759,541.74	0.00	50,759,541.74
584	517026102	SULEJA ACADEMY	67,676,331.60	0.00	67,676,331.60
585	517026103	FSTC,DOMA	158,195,916.05	0.00	158,195,916.05
586	517026104	FSTC DAYI	678,147,617.32	0.00	678,147,617.32
587	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	32,667,302.98	0.00	32,667,302.98
588	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	54,780,076.22	0.00	54,780,076.22
589	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	175,786,991,248.79	0.00	175,786,991,248.79
590	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	7,577,953,721.58	0.00	7,577,953,721.58
591	521002001	NATIONAL HEALTH INSURANCE SCHEME	347,176,158.00	0.00	347,176,158.00
592	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	3,736,388,340.77	0.00	3,736,388,340.77
593	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	74,482,965.10	0.00	74,482,965.10
594	521006001	RADIOGRAPHERS REGISTRATION BOARD	200,522,642.60	0.00	200,522,642.60
595	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	12,301,932.54	0.00	12,301,932.54
596	521008001	HEALTH RECORDS REGISTRATION BOARD	2,980,000.00	0.00	2,980,000.00
597	521009001	OPTOMETRIST AND DISPENSING OPTICIANSBOARD OF NIGERIA	102,517,503.00	0.00	102,517,503.00
598	521010001	COMMUNITY HEALTH PRACTITONERSREGISTRATION BOARD	15,389,312.99	0.00	15,389,312.99
599	521011001	NURSING AND MIDWIFERY COUNCIL	221,571,779.99	0.00	221,571,779.99
600	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	118,471,530.00	0.00	118,471,530.00
601	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	124,462,547.50	0.00	124,462,547.50
602	521014001	NATIONAL AGENCY FOR FOOD AND DRUGADMINISTRATION AND CONTROL	766,296,885.03	0.00	766,296,885.03

603	521015001	MEDICAL REHABILITATION THERAPY BOARD	713,485,099.00	0.00	713,485,099.00
604	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGYAND THERAPY, ENUGU	45,522,000.00	0.00	45,522,000.00
605	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	2,783,922.39	0.00	2,783,922.39
606	521018001	NURSE TUTOR TRAINING - ENUGU	13,473,199.28	0.00	13,473,199.28
607	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	380,528,499.99	0.00	380,528,499.99
608	521020001	NURSE TUTOR TRAINNING KADUNA	51,260,875.39	0.00	51,260,875.39
609	521021001	NURSE TUTOR TRAINNING IBADAN	8,006,366.35	0.00	8,006,366.35
610	521022001	NATIONAL POST GRADUATE MEDICALCOLLEGE OF NIGERIA-IJANIKIN LAGOS	998,799,576.34	0.00	998,799,576.34
611	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	5,324,016.00	0.00	5,324,016.00
612	521024002	PHC TUTORS PROGRAMME,KADUNAPOLYTECHNIC	24,541,921.04	0.00	24,541,921.04
613	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	4,402,967.50	0.00	4,402,967.50
614	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	1,236,305,828.62	0.00	1,236,305,828.62
615	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	3,807,745,584.72	0.00	3,807,745,584.72
616	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	15,234,088,781.56	0.00	15,234,088,781.56
617	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	125,518,045.41	0.00	125,518,045.41
618	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,206,661,963.22	0.00	1,206,661,963.22
619	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	444,558,274.10	0.00	444,558,274.10
620	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	178,289,080.51	0.00	178,289,080.51
621	521026008	JOS UNIVERSITY TEACHING HOSPITAL	57,326,527.69	0.00	57,326,527.69
622	521026009	UNIVERSITY OF PORT-HARCOURT TEACHINGHOSPITAL	2,108,790,141.65	0.00	2,108,790,141.65
623	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	425,960,120.53	0.00	425,960,120.53
624	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	321,603,096.54	0.00	321,603,096.54
625	521026012	USMANU DANFODIO UNIVERSITY TEACHINGHOSPITAL, SOKOTO	411,999,906.28	0.00	411,999,906.28
626	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	5,046,545,732.31	0.00	5,046,545,732.31
627	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	58,802,205.67	0.00	58,802,205.67
628	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL,GWAGWALADA	408,454,877.67	0.00	408,454,877.67
629	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	937,016,194.89	0.00	937,016,194.89
630	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	7,474,946,011.19	0.00	7,474,946,011.19
631	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	57,326,567.69	0.00	57,326,567.69
632	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	756,090,628.84	0.00	756,090,628.84
633	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	83,575,439.08	0.00	83,575,439.08
634	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	499,099,473.36	0.00	499,099,473.36
635	521027003	FEDERAL MEDICAL CENTRE - ABUJA	1,401,314,572.46	0.00	1,401,314,572.46

636	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	5,804,580.60	0.00	5,804,580.60
637	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	4,892,641,961.31	0.00	4,892,641,961.31
638	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	333,854,321.88	0.00	333,854,321.88
639	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	291,962,252.08	0.00	291,962,252.08
640	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITALKWARE-SOKOTO	308,456,129.00	0.00	308,456,129.00
641	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	257,280,156.93	0.00	257,280,156.93
642	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	75,135,150.77	0.00	75,135,150.77
643	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	27,204,459.48	0.00	27,204,459.48
644	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,385,933,845.14	0.00	2,385,933,845.14
645	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	3,317,656,453.65	0.00	3,317,656,453.65
646	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	37,971,785.81	0.00	37,971,785.81
647	521027016	NATIONAL TB AND LEPROSY REFERREDHOSPITAL AND TRAINING, ZARIA	461,143,176.60	0.00	461,143,176.60
648	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	703,039,668.30	0.00	703,039,668.30
649	521027018	FEDERAL MEDICAL CENTRE, OWO	431,308,968.12	0.00	431,308,968.12
650	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	1,073,763,535.35	0.00	1,073,763,535.35
651	521027020	FEDERAL MEDICAL CENTRE, OWERRI	252,218,183.04	0.00	252,218,183.04
652	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	8,250,000.00	0.00	8,250,000.00
653	521027022	FEDERAL MEDICAL CENTRE, KATSINA	3,948,176,914.64	0.00	3,948,176,914.64
654	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	416,324,368.14	0.00	416,324,368.14
655	521027025	FEDERAL MEDICAL CENTRE, ASABA	497,962,639.06	0.00	497,962,639.06
656	521027026	FEDERAL MEDICAL CENTRE, BIDA	433,239,646.03	0.00	433,239,646.03
657	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,500,655,841.58	0.00	1,500,655,841.58
658	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,140,715,667.75	0.00	1,140,715,667.75
659	521027031	FEDERAL MEDICAL CENTRE, KOGI	1,068,932,112.40	0.00	1,068,932,112.40
660	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,481,566,491.81	0.00	2,481,566,491.81
661	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	2,325,773.22	0.00	2,325,773.22
662	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	172,335,534.47	0.00	172,335,534.47
663	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	880,710,114.59	0.00	880,710,114.59
664	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	393,161,635.86	0.00	393,161,635.86
665	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	5,733,417,413.47	0.00	5,733,417,413.47
666	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,252,431,412.29	0.00	1,252,431,412.29
667	521027039	NATIONAL EYE CENTRE KADUNA	1,603,334,694.01	0.00	1,603,334,694.01
668	521027040	NATIONAL EAR CARE CENTRE KADUNA	208,768,539.72	0.00	208,768,539.72

669	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	227,369,792.78	0.00	227,369,792.78
670	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	23,464,579.03	0.00	23,464,579.03
671	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	2,384,562,634.31	0.00	2,384,562,634.31
672	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	202,500.00	0.00	202,500.00
673	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	75,802,500.00	0.00	75,802,500.00
674	521029002	PHS, YOLA	4,000,000.00	0.00	4,000,000.00
675	521029004	PHS, MAIDUGURI	1,395,000.00	0.00	1,395,000.00
676	521029005	PHS, DAMATURU	17,815,000.00	0.00	17,815,000.00
677	521029008	PHS, DUTSE	70,000.00	0.00	70,000.00
678	521029009	PHS, ILORIN	3,500.00	0.00	3,500.00
679	521029012	PHS, ABEOKUTA	1,694,720.00	0.00	1,694,720.00
680	521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	139,000.00	0.00	139,000.00
681	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	172,450.00	0.00	172,450.00
682	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	593,839,997.81	0.00	593,839,997.81
683	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	829,219,799.02	0.00	829,219,799.02
684	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	56,847,544.06	0.00	56,847,544.06
685	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	63,129,660.00	0.00	63,129,660.00
686	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	121,789,779.89	0.00	121,789,779.89
687	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	16,000.00	0.00	16,000.00
688	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	39,071,145.05	0.00	39,071,145.05
689	521038001	INSTITUTE OF FORENSICS SCIENCELABORATORY-OSHODI	339,570,096.85	0.00	339,570,096.85
690	521039001	DENTAL THERAPISTS REGISTRATION BOARD	93,793,776.00	0.00	93,793,776.00
691	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	20,774,624.56	0.00	20,774,624.56
692	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	804,413,087.97	0.00	804,413,087.97
693	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	145,739,118.89	0.00	145,739,118.89
694	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	1,780,333,829.60	0.00	1,780,333,829.60
695	521049001	NATIONAL HOSPITAL	758,170,201.00	0.00	758,170,201.00
696	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	11,319,494,874.64	0.00	11,319,494,874.64
697	535002001	NATIONAL PARK HEADQUARTERS	421,962,528.01	0.00	421,962,528.01
698	535003001	KAINJI NATIONAL PARK	222,744,679.91	0.00	222,744,679.91
699	535004001	OYO NATIONAL PARK	494,387,487.34	0.00	494,387,487.34
700	535005001	CHAD BASIN NATIONAL PARK	88,925,632.36	0.00	88,925,632.36
701	535006001	GASHAKA GUMTI NATIONAL PARK	143,752,468.26	0.00	143,752,468.26

702	535007001	CROSS RIVER NATIONAL PARK	375,658,555.03	0.00	375,658,555.03
703	535008001	KAMUKU NATIONAL PARK	56,509,613,579.37	0.00	56,509,613,579.37
704	535009001	OKUMU NATIONAL PARK	208,264,952.90	0.00	208,264,952.90
705	535010001	FEDERAL COLLEGE OF WILDLIFEMANAGEMENT - NEW BUSSA	19,282,976.24	0.00	19,282,976.24
706	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	28,471,749.80	0.00	28,471,749.80
707	535012001	FEDERAL COLLEGE OF FORESTRY JOS	5,604,675.60	0.00	5,604,675.60
708	535012301	RESOURCES MANAGEMENT, SAKPOBA,EDO STATE (SOUTH -SOUTH)	1,721,140.00	0.00	1,721,140.00
709	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	196,738,383.00	0.00	196,738,383.00
710	535012303	RESOURCES MANAGEMENT, EBONYISTATE (SOUTH - EAST)	206,515,584.37	0.00	206,515,584.37
711	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,188,373,730.86	0.00	1,188,373,730.86
712	053501400	FORESTRY MECHANISATION COLLEGE AFAKA	295,500,401.03	0.00	295,500,401.03
713	053501500	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	48,094,855.01	0.00	48,094,855.01
714	053501600	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	855,983,066.68	0.00	855,983,066.68
715	053501700	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	122,636,739.39	0.00	122,636,739.39
716	053502100	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	10,563,776.31	0.00	10,563,776.31
717	053502200	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	112,614,021.27	0.00	112,614,021.27
718	054300100	NATIONAL POPULATION COMMISSION	28,762,024.48	0.00	28,762,024.48
719	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIALDEVELOPMENT	35,824,440.91	0.00	35,824,440.91
720	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	4,273,634,460.91	0.00	4,273,634,460.91
721	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	1,847,180,909.97	0.00	1,847,180,909.97
722	544005001	NATIONAL COMMISSION FOR REFUGEES	877,858,814.19	0.00	877,858,814.19
		TOTAL	**1,560,785,187,248.02**	**652,281,060.73**	**1,561,437,468,308.75**

NOTE 41:

SHORT TERM PROVISIONS

S/N.	ADMIN. CODE	MDA	Short Term Provisions
			440702
		TOTAL	00

NOTE 42:

CURRENT PORTION OF LONG-TERM BORROWINGS

S/N	ADMIN. CODE	MDA	CURRENT PORTION OF LONG-TERM BORROWINGS	CASH BALANCE IN CREDIT NOTE 28	TOTAL
			410601		
			₦		
		ADMINISTRATIVE SECTOR			
1	116005002	AIRFORCE INSTITUTE OFTECHNOLOGY, KADUNA	-	41,298.23	41,298.23
2	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	-	401,722.99	401,722.99
3	156006001	NIPOST	-	404.00	404.00
		ECONOMIC SECTOR	-		-
4	022001200100	CONSOLIDATED REVENUE FUND	-	10,463,653,183,667.80	10,463,653,183,667.80
5	220007002	FPO ABAKALIKI	-	50,215.00	50,215.00
6	220007009	FPO BENIN	-	27.95	27.95
7	220007017	FPO IBADAN	-	830.45	830.45
8	220007018	FPO ILORIN	-	107.50	107.50
9	220007036	FPO UYO	-	27.95	27.95
10	228008013	AQUATIC BIORESOURCES TRAINING CENTREIDAH KOGI STATE	-	317.24	317.24

11	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	-	21,392.50	21,392.50
12	234003001	FEDERAL SCHOOL OF SURVEY, OYO	-	10,440,750.00	10,440,750.00
13	233011001	AJAOKUTA STEEL COMPANY LIMITED	-	2,408.57	2,408.57
		SOCIAL SECTOR	-		-
14	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	-	322.50	322.50
15	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	-	34,741,616.75	34,741,616.75
		TOTAL	**-**	**10,463,698,885,109.40**	**10,463,698,885,109.40**

43. PUBLIC FUNDS

S/N	ADMIN. CODE	MDA	TRUST FUNDS	OTHER PUBLIC FUNDS	TOTAL
			420101	420102	
			₦	₦	₦
		ECONOMIC SECTOR			
1	022001200100	CONSOLIDATED REVENUE FUND	1,026,686,639,416.41	77,502,534,106.58	1,104,189,173,522.99
		SOCIAL SECTOR			
2	517018015	FEDERAL POLYTECHNIC DAMATURU	1,771,716,365.70	0.00	1,771,716,365.70
3	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	685,386,490.00	685,386,490.00
4	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	38,033,000.00	0.00	38,033,000.00
5	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	336,199,878.20	0.00	336,199,878.20
6	517021023	BAYERO UNIVERSITY, KANO	1,690,280,537.00	0.00	1,690,280,537.00
7	517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	2,326,269,227.08	2,326,269,227.08
		TOTAL	**1,030,522,869,197.31**	**80,514,189,823.66**	**1,111,037,059,020.97**

43 A. PUBLIC FUNDS

		A					
S/N	Details	NCOA	OPENING BALANCE	INFLOWS	OUT FLOWS	ADDITIONAL FUND	CLOSING BALANCE
			₦	₦	₦	₦	₦
	Summary Payments from Cash Flow Statements						-
1	STABILIZATION FUND	42010101	29,923,811,020.73	27,298,710,048.00	33,266,842,902.12		23,955,678,166.61
2	ECOLOGICAL FUND	42010102	30,444,613,098.67	53,906,600,816.85	60,924,772,513.21		23,426,441,402.31
3	DEVELOPMENT OF NATURAL RESOURCES	42010103	88,210,138,913.40	91,335,401,650.67	89,914,122,410.24		89,631,418,153.83
		B					137,013,537,722.75
	Details	NCOA	OPENING BALANCE	INFLOWS	OUT FLOWS	ADDITIONAL FUND	CLOSING BALANCE
			₦	₦	₦	₦	₦
4	TERTIARY EDUCATION TRUST FUND	42010104	116,374,890,919.13	259,568,777,028.06	225,186,978,275.73		150,756,689,671.46
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	2,925,499,766.81	482,498,573.96	551,638,088.67		2,856,360,252.10
14	NATIONAL ECONOMIC RECONSTRUCTION FUND	42010114	-				-
15	NATIONAL HOUSING FUND	42010115	-				-
16	SOCIAL INSURANCE TRUST FUND	42010116	-				-
17	SUGAR DEVELOPMENT FUND	42010117	2,476,882,007.06	8,993,730,346.22	8,431,600,035.06		3,039,012,318.22
18	NATIONAL AUTOMOTIVE COUNCIL FUND	42010118	10,153,878,391.98	8,470,693,329.40	14,225,678,713.83		4,398,893,007.55
19	RICE LEVY	42010119	703,167,141.81	269,150.23	58,011.82		703,378,280.22
20	PORT LEVY	42010120	20,735,460,706.65	52,630,016,861.28	52,023,063,101.71		21,342,414,466.22
S/N	**Details**	**NCOA**	**OPENING BALANCE**	**INFLOWS**	**OUT FLOWS**	**ADDITIONAL FUND**	**CLOSING BALANCE**
			₦	**₦**	**₦**	**₦**	**₦**
21	ECOWAS LEVY	42010121	-				-
22	CISS LEVY	42010122	50,004,999,357.48	72,048,162,867.66	89,185,071,169.20		32,868,091,055.94
23	NESS LEVY	42010123	2,557,199,186.48	3,826,036,978.17	2,555,498,096.76		3,827,738,067.89
24	SERVICE CHARGE POOL ACCOUNT	42010124	145,742,631.36				145,742,631.36

25	CIGARETTE LEVY	42010125	4,051,049,662.22	1,879,614,335.50	152,615,259.40		5,778,048,738.32
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	710,271,018.17	10,025,430.46	133,090.15		720,163,358.48
29	HUSK BROWN RICE LEVY	42010129	1,195,659,117.56				1,195,659,117.56
30	LEVY ON SANITORY POOL ACCOUNT	42010130	1,348,815,121.31				1,348,815,121.31
31	LEVY ON WINES SPIRIT	42010131	1,224,964,556.25				1,224,964,556.25
32	PENSION BOND REDEMPTION FUND	42010132	589,429,549,635.02				589,429,549,635.02
33	CONSOLIDATED POOL ACCOUNT	42010133	3,121,289,473.54	93,371,123,513.35	72,357,229,239.21		24,135,183,747.68
34	MOFI OPTIONAL ACCOUNT	42010134	9,318,005,634.65	24,190,924,713.01	25,530,080,110.29		7,978,850,237.37
35	WHEAT FLOUR LEVY	42010135	25,390,859.58	7,130,408.25	617,981.32		31,903,286.51
36	WHEAT GRAIN LEVY	42010136	30,541,848,614.78	90,529,059,424.90	97,946,801,126.30		23,124,106,913.38
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	10,280,169,156.70	18,051,282,924.79	19,777,795,432.20		8,553,656,649.29
41	CBN/FGN INDEPENDENT REVENUE ACCOUNT US$	42010205	1,378,930.01				1,378,930.01
42	SOLID MINERALS REVENUE POOL A/C	42010206	8,887,109,360.22	5,482,978,973.99	8,899,545,151.90		5,470,543,182.31
43	FGN SIGNATURE BONUSES ACCOUNT	42010207	55,640,988,176.15				55,640,988,176.15

44	35% NAC LEVY POOL ACCOUNT	42010208	6,141,909,848.68	1,632,941,656.51			7,774,851,505.19
45	40% POLISHED RICE LEVY POOL A/C	42010209	46,675.99				46,675.99
46	IPPIS OPERATION ACCOUNT	42010210	-				-
47	NESS LEVY (OIL & GAS)			15,726,272,589.62	6,714,851,190.49	5,263,752,649.19	14,275,174,048.32
	TOTAL		**1,077,128,162,149.56**	**829,442,251,620.88**	**807,644,991,899.61**	**5,263,752,649.19**	**967,175,636,797.27**

S/N	**ADMIN. CODE**	**MDA**	**₦**	
1	517018015	FEDERAL POLYTECHNIC DAMATURU	1,771,716,365.70	
2	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	685,386,490.00	
3	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	38,033,000.00	
4	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	336,199,878.20	
5	517021023	BAYERO UNIVERSITY, KANO	1,690,280,537.00	
6	517021034	FEDERAL UNIVERSITY DUTSIN-MA	2,326,269,227.08	
			6,847,885,497.98	6,847,885,497.98
	TOTALS			**1,111,037,060,018.00**

A+B **1,104,189,174,520.02**

44. LONG TERM PROVISION

S/N	ADMIN. CODE	MDA	LONG TERM PROVISION
			420101
			₦
		ADMINISTRATIVE SECTOR	
1	""	TERTIARY EDUCATION TRUST FUND	1,076,960,004,698.13
		SOCIAL SECTOR	
2	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	3,280,000.00
3	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	2,767,672.15
		TOTAL	**1,076,966,052,370.28**
		NOTE: THIS IS AS REPORTED ON GIFMIS	

45. LONG TERM BORROWINGS

S/N	ADMIN. CODE	MDA	LONG TERM PROVISION
			420301
			₦
		ADMINISTRATIVE SECTOR	
1	022001200100	CONSOLIDATED REVENUE FUND	24,900,236,813,592.00
		TOTAL	**24,900,236,813,592.00**

NOTE 45 A

LONG-TERM BORROWINGS (420301)

SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2020

NAMES OF LENDERS	OPENING BALANCE AS AT 01/01/2020	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 31/12/2020	EXCHANGE RATE AS AT 31/12/2020	CLOSING BALANCE AT 31/12/2020
	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)		CURRENCY ($)		₦
A: MULTILATERAL-WORLD BANK GROUP:								
International Development Association(IDA)	9,692,320,000.00	1,193,480,000.00	194,060,000.00		431,300,000.00	11,123,040,000.00	381.00	4,237,878,240,000
IMF		3,358,900,000.00			176,330,000.00	3,535,230,000.00	381.00	1,346,922,630,000

International Fund for Agriculture Development(IFAD)	197,840,000.00	22,030,000.00	3,400,000.00		8,330,000.00	224,800,000.00	381.00	85,648,800,000
IBRD	409,510,000.00	230,000.00				409,740,000.00	381.00	156,110,940,000
B: AFRICA DEVELOPMENT BANK GROUP:	-					-	381.00	
African Dev. Bank (ADB)	1,359,260,000.00	310,180,000.00	46,930,000.00		(21,980,000.00)	1,600,530,000.00	381.00	609,801,930,000
African Development Foundation(ADF)	926,140,000.00	27,640,000.00	11,310,000.00		6,870,000.00	949,340,000.00	381.00	361,698,540,000
AFRICA GROWING TOGETHER FUND(AGTF)		80,000.00			90,000.00	170,000.00	381	64,770,000
C **OTHER MULTILATERALS**								
European Investment Bank(EDF/EIB)	55,170,000.00		5,100,000.00		4,760,000.00	54,830,000.00	381.00	20,890,230,000.
Islamic Development Bank(IDB)	14,260,000.00	1,650,000.00	1,910,000.00		16,090,000.00	30,090,000.00	381.00	11,464,290,000.
D: BILATERAL	-					-	381.00	-
Exim Bank of China (NIGCOMSAT)	3,175,120,000.00	200,550,000.00	111,500,000.00			3,264,170,000.00	381.00	1,243,648,770,000.00
French Development Agency (AFD)	361,750,000.00	145,390,000.00	24,910,000.00		11,480,000.00	493,710,000.00	381.00	188,103,510,000.00
EXIM BANKL OF INDIA	32,140,000.00	4,860,000.00				37,000,000.00	381.00	14,097,000,000.00
JICA	76,130,000.00				4,070,000.00	80,200,000.00	381.00	30,556,200,000.00
KFW	202,270,000.00		19,050,000.00		1,100,000.00	184,320,000.00	381.00	70,225,920,000.00
E: COMMERCIAL/OTHERS:	-					-	381.00	-
ZTE	-					-	381.00	-
CMEC	-					-	381.00	-
EUROBOND	10,868,350,000.00					10,868,350,000.00	381.00	4,140,841,350,000.00
DIASPORA BOND	300,000,000.00					300,000,000.00	381.00	114,300,000,000.00
LOCAL CONTRACTOR	-	181,870,000.00			4,830,000.00	186,700,000.00	381.00	71,132,700,000.00
Bank of England/ Citibank Lazards Agency Fees	-					-	381.00	-
TOTAL	**27,676,140,000.00**	**5,446,860,000.00**	**418,170,000.00**	**-**	**643,270,000.00**	**33,348,100,000.00**		**12,705,626,100,000.**

TOTAL DEBTS IN NAIRA	9,022,421,640,000.00	2,075,253,660,000.00	159,322,770,000.00	-	245,085,870,000.00	12,705,626,100,000.00		-

CENTRAL BANK OF NIGERIA OFFICIAL EXCHANGE RATES AS AT 31 DECEMBER, 2020 '=N= 381 to $

Source:Annual Report and Statement of Accounts for the year ended December, 2020 of Debt Management Office of Nigeria

10,693,266,660,000.00

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

-	-		GAIN	8,374,380,000.00
-	-	7,763,136,126,000.00	LOSS	253,460,250,000.0(

SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) TREASURY BONDS

AS AT 31ST DECEMBER, 2020

DESCRIPTION	BALANCES AS AT 01/01/2020	ADDITIONAL WITHIN THE YEAR	ADJUSTMENT AGAINST INFLOW			LESS: REPAYMENT	BALANCE AS AT 31/12/2020
	N	N	N	N		N	N
FGN AND TREASURY BONDS:							
9.85% FGN JUL 2017	20,000,000,000.00						20,000,000,000.00
9.35% FGN AUG 2017	100,000,000,000.00						100,000,000,000.00
10.7% FGN MAY 2018	300,000,000,000.00						300,000,000,000.00
15% FGN NOV 2028	75,000,000,000.00	259,734,547,000.00		7,330,181,000.00			327,404,366,000.00
12.49% FGN MAY 2029	150,000,000,000.00	171,385,618,000.00		606,430,000,000.00			(285,044,382,000.00)
7% FGN OCT 2019	233,896,698,000.00						233,896,698,000.00

8.5% FGN APR. 2015	200,000,000,000.00	316,132,103,000.00		13,133,430,000.00			502,998,673,000.00
4.00% FGN APR 2015	-						-
10.00% FGN JUL 2030	591,568,208,000.00	7,330,181,000.00		7,396,667,000.00			591,501,722,000.00
12.5% FGN MAR 2035(15YEARS)		444,580,778,000.00		83,647,024,000.00			360,933,754,000.00
6.39% FGN JAN 2022	605,310,000,000.00	384,427,255,000.00		4,036,190,000.00			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	***719,994,128,000.00***	13,133,420,000.00		***85,000,000,000.00***			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	***395,500,000,000.00***	7,396,667,000.00		32,342,000,000.00			370,554,667,000.00
12.00% FGN MAR 2025	***263,600,000,000.00***	4,036,190,000.00					267,636,190,000.00
9.00% FGN MAY 2025	***190,000,000,000.00***	85,000,000,000.00					275,000,000,000.00
9.00% FGN AUG 2030	***98,522,000,000.00***	15,000,000,000.00					113,522,000,000.00
2017	1,756,796,644,592.00	353,615,057,000.00					2,110,411,701,592.00
2017	1,150,874,189,000.00	83,647,024,000.00					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***
2018(ADJUSTED FROM SHORT TERM LOAN)	364,350,051,000.00						***364,350,051,000.00***
TOTAL	**10,888,507,365,592.00**	**2,145,418,840,000.00**		**-**	**839,315,492,000.00**	**-**	**12,194,610,713,592.00**

Source:Annual Report and Statement of Accounts for the year ended December, 2020 of DMO

NOTE: FEDERAL MINISTRY OF WATER RESOURCES REORTED

NOTE 46:

CAPITAL GRANTS

S/N	ADMIN. CODE	MDA	43010101	430101	430101
			N	₦	₦
			OPENING BALANCE	2020	TOTAL
		ADMINISTRATIVE SECTOR			
1	111001001	STATE HOUSE - HQTRS	14,929,219,006.59	1,712,112,340.00	16,641,331,346.59
2	111001002	STATE HOUSE OPERATIONS - PRESIDENT	158,333,927.02	9,710,950,715.54	9,869,284,642.56
3	111001003	STATE HOUSE OPERATIONS – VICEPRESIDENT	81,415,119.94	2,741,909,791.00	2,823,324,910.94
4	111001004	OFFICE OF THE CHIEF OF STAFF TO THEPRESIDENT	28,102,689.80	187,803,000.00	215,905,689.80
5	111001005	OFFICE OF THE CHIEF SECURITYOFFICER TO THE PRESIDENT	636,408,543.26	1,710,642,415.71	2,347,050,958.97
6	111001006	STATE HOUSE MEDICAL CENTRE	1,353,317,725.60	2,876,001,674.94	4,229,319,400.54
7	111001007	STATE HOUSE LAGOS LIAISON OFFICE	398,769,696.89	440,100,000.00	838,869,696.89
8	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	-	-	-
9	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	105,122,523,589.26	36,292,100,404.65	141,414,623,993.91
10	111006001	NIPSS, KURU	938,698,496.29	358,388,517.16	1,297,087,013.45
11	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	427,121,612.41	207,087,295.06	634,208,907.47
12	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	37,279,114,097.44	3,917,987,592.60	41,197,101,690.04
13	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	1,305,771,475.30	2,412,199,143.64	3,717,970,618.94

14	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	705,667,600.93	341,971,763.29	1,047,639,364.22
15	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	886,095,514.30	284,391,899.41	1,170,487,413.71
16	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	9,146,849,425.91	1,480,064,432.00	10,626,913,857.91
17	111051001	OFFICE OF THE CHIEF ECONOMICADVISER TO THE PRESIDENT	102,096,041.61	20,574,402.00	122,670,443.61
18	0112001001	NASS MANAGEMENT	9,205,816,091.62	7,996,388,922.02	17,202,205,013.64
19	0112002001	SENATE	46,322,698,444.09	22,947,478,719.71	69,270,177,163.80
20	0112003001	HOUSE OF REPRESENTATIVES	31,194,914,797.17	15,555,508,451.27	46,750,423,248.44
21	0112004001	NATIONAL ASSEMBLY COMMISSION	6,118,955,937.52	216,000,000.00	6,334,955,937.52
22	0112005001	LEGISLATIVE AIDES	1,600,389,150.00	700,716,350.00	2,301,105,500.00
23	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	-	-	-
24	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	-	-	-
25	0112008001	GENERAL SERVICE	72,200,420,000.57	30,135,450,277.63	102,335,870,278.20
26	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	40,611,438,244.85	-	40,611,438,244.85
27	116001001	MINISTRY OF DEFENCE – MODHQTRS	213,442,199,802.37	9,766,334,541.00	223,208,534,343.37
28	116002001	DEFENCE HEADQURTERS	3,417,302,067.68	1,547,066,526.00	4,964,368,593.68
29	116002002	DEFENCE RESEARCH ANDDEVELOPMENT BUREAU	610,093,380.89	1,606,425,742.00	2,216,519,122.89
30	116003001	NIGERIAN ARMY	116,907,832,369.04	34,376,023,536.00	151,283,855,905.04
31	116004001	NIGERIAN NAVY	49,700,321,681.62	16,312,021,714.54	66,012,343,396.16
32	116005001	NIGERIAN AIRFORCE	66,812,598,949.24	26,914,688,979.82	93,727,287,929.06
33	116005002	AIRFORCE INSTITUTE OFTECHNOLOGY, KADUNA	7,207,682,192.04	311,204,187.00	7,518,886,379.04
34	116006001	NIGERIAN DEFENCEACADEMY (NDA)	17,245,508,450.44	4,144,103,594.00	21,389,612,044.44
35	116007001	NIGERIAN DEFENCE COLLEGE	12,379,238,706.52	5,421,367,462.00	17,800,606,168.52

36	116008001	COMMAND AND STAFFCOLLEGE, JAJI	5,131,663,619.38	1,947,642,411.00	7,079,306,030.38
37	116009001	NIGERIAN ARMED FORCESRESETTLEMENT CENTRE,	4,649,254,643.47	1,293,453,036.00	5,942,707,679.47
38	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	4,005,136,466.03	1,684,671,491.00	5,689,807,957.03
39	116011001	DEFENCE INTELLIGENCESCHOOL	19,629,211,179.04	1,712,112,340.00	21,341,323,519.04
40	116012001	DEFENCE INTELLIGENCEAGENCY	14,987,627,453.17	9,710,950,715.54	24,698,578,168.71
41	116015017	DEFENCE MISSIONS	2,410,119,315.36	2,741,909,791.00	5,152,029,106.36
42	116021001	MILITARY PENSION BOARD	147,500,000.00	187,803,000.00	335,303,000.00
43	116018001	DEFENCE SPACEADMINISTARTION	9,671,965,474.69	1,710,642,415.71	11,382,607,890.40
44	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	7,701,001,876.54	2,876,001,674.94	10,577,003,551.48
45	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	-	440,100,000.00	440,100,000.00
46	119002001	TECHNICAL AIDS CORPS	465,923,454.46	239,317,616.00	705,241,070.46
47	119003001	FOREIGN SERVICE ACADEMY(FSA)	662,962,373.50	42,289,984.10	705,252,357.60
48	119006001	INSTITUTE FOR PEACE ANDCONFLICT RESOLUTION	1,611,344,074.13	565,316,750.38	2,176,660,824.51
49	119007001	DIRECTORATE OF TECHNICALCOOP. IN AFRICA	214,425,409.60	42,913,190.80	257,338,600.40
50	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	170,430,666.48	45,278,897.42	215,709,563.90
51	119009001	FOREIGN MISSION: ABIDJAN	182,871,180.80	-	182,871,180.80
52	119009002	FOREIGN MISSION: ACCRA	610,837,885.48	22,848,245.45	633,686,130.93
53	119009003	FOREIGN MISSION: ADDISABABA	183,900,000.00	-	183,900,000.00
54	119009004	FOREIGN MISSION: ALGIERS	87,254,000.00	-	87,254,000.00
55	119009005	FOREIGN MISSION: ANKARA	52,986,000.00	-	52,986,000.00
56	119009006	FOREIGN MISSION: ATHENS	848,200,000.00	504,862,322.85	1,353,062,322.85
57	119009007	FOREIGN MISSION: ATLANTA	5,701,603.92	-	5,701,603.92

58	119009009	FOREIGN MISSION: BAMAKO	265,105,796.00	-	265,105,796.00
59	119009010	FOREIGN MISSION: BANGKOK	-	-	-
60	119009011	FOREIGN MISSION: BANGUI	50,830,779.02	(50,830,779.02)	-
61	119009012	FOREIGN MISSION: BANJUL	38,286,000.00	-	38,286,000.00
62	119009013	FOREIGN MISSION: BATA	213,060,000.00	-	213,060,000.00
63	119009014	FOREIGN MISSION: BEIJING	81,490,000.30	(81,490,000.30)	-
64	119009015	FOREIGN MISSION: BEIRUT	122,396,601.40	-	122,396,601.40
65	119009016	FOREIGN MISSION: BERLIN	25,003,180.00	115,100,425.00	140,103,605.00
66	119009017	FOREIGN MISSION: BERNE	29,000,000.00	-	29,000,000.00
67	119009018	FOREIGN MISSION: BISSAU	220,630,000.00	-	220,630,000.00
68	119009019	FOREIGN MISSION: BRASILIA	142,329,000.00	-	142,329,000.00
69	119009020	FOREIGN MISSION: BRAZAVILLE	102,050,000.00	142,550,855.28	244,600,855.28
70	119009021	FOREIGN MISSION: BRUSSELS	169,440,000.00	-	169,440,000.00
71	119009022	FOREIGN MISSION:BUCHAREST	174,535,696.10	129,556,512.12	304,092,208.22
72	119009023	FOREIGN MISSION: BUDAPEST	158,474,942.96	-	158,474,942.96
73	119009024	FOREIGN MISSION: BUEA	3,500,000.00	-	3,500,000.00
74	119009025	FOREIGN MISSION: BUENOSAIRES	17,395,000.00	-	17,395,000.00
75	119009026	FOREIGN MISSION:BUJUMBURA	20,424,000.00	21,859,126.80	42,283,126.80
76	119009027	FOREIGN MISSION: CAIRO	-	-	-
77	119009028	FOREIGN MISSION: CANBERRA	35,614,500.00	-	35,614,500.00
78	119009029	FOREIGN MISSION: CARACAS	46,346,595.00	(46,346,595.00)	-
79	119009030	FOREIGN MISSION: CONAKRY	245,066,500.00	-	245,066,500.00
80	119009031	FOREIGN MISSION: COTONOU	45,598,500.00	49,929,155.36	95,527,655.36

81	119009032	FOREIGN MISSION: DAKAR	28,000,000.00	-	28,000,000.00
82	119009033	FOREIGN MISSION:DAMASCUS	94,417,225.86	-	94,417,225.86
83	119009034	FOREIGN MISSION: DAR-ES-SALAAM	18,350,000.00	-	18,350,000.00
84	119009035	FOREIGN MISSION: DOUALA	10,949,200.00	-	10,949,200.00
85	119009036	FOREIGN MISSION: DUBAITRADE MISSIONS	19,474,000.00	-	19,474,000.00
86	119009037	FOREIGN MISSION: DUBLIN	18,217,180.00	-	18,217,180.00
87	119009038	FOREIGN MISSION: FREETOWN	77,401,000.00	(47,000,090.91)	30,400,909.09
88	119009039	FOREIGN MISSION:GABORONE	67,695,000.00	(36,329,930.30)	31,365,069.70
89	119009040	FOREIGN MISSION: GENEVA	153,891,400.00	-	153,891,400.00
90	119009042	FOREIGN MISSION: HANOI	44,021,218.48	-	44,021,218.48
91	119009043	FOREIGN MISSION: HARARE	114,755,000.00	-	114,755,000.00
92	119009044	FOREIGN MISSION: HAVANA	107,749,002.00	-	107,749,002.00
93	119009045	FOREIGN MISSION:HONGKONG	86,790,000.00	-	86,790,000.00
94	119009046	FOREIGN MISSION:	74,671,031.40	-	74,671,031.40
95	119009047	FOREIGN MISSION: JAKARTA	161,913,716.64	-	161,913,716.64
96	119009048	FOREIGN MISSION: JEDDAH	95,447,708.49	85,959,412.12	181,407,120.61
97	119009049	FOREIGN MISSION:JOHANNESBURG	98,542,023.69	-	98,542,023.69
98	119009050	FOREIGN MISSION: KAMPALA	32,690,000.00	-	32,690,000.00
99	119009051	FOREIGN MISSION:KHARTOUM	100,000,000.00	-	100,000,000.00
100	119009052	FOREIGN MISSION: KIEV	2,500,000.00	-	2,500,000.00
101	119009053	FOREIGN MISSION: KIGALIRWANDA	15,150,000.00	-	15,150,000.00
102	119009054	FOREIGN MISSION: KINGSTON	70,387,604.83	-	70,387,604.83
103	119009055	FOREIGN MISSION: KINSHASA	70,050,000.00	(70,050,000.00)	-

104	119009056	FOREIGN MISSION: KUALALUMPUR	18,000,000.00	-	18,000,000.00
105	119009057	FOREIGN MISSION: KUWAIT	95,034,000.00	-	95,034,000.00
106	119009058	FOREIGN MISSION: LIBREVILLE	86,414,819.95	-	86,414,819.95
107	119009059	FOREIGN MISSION: LISBON	35,297,021.60	-	35,297,021.60
108	119009060	FOREIGN MISSION: LOME	186,201,070.28	-	186,201,070.28
109	119009061	FOREIGN MISSION: LONDON	21,363,979.41	-	21,363,979.41
110	119009062	FOREIGN MISSION: LUANDA	-	-	-
111	119009063	FOREIGN MISSION: LUSAKA	23,350,000.00	-	23,350,000.00
112	119009064	FOREIGN MISSION: MADRID	8,000,000.00	(8,000,000.00)	-
113	119009065	FOREIGN MISSION: MALABO	77,360,000.00	43,513,286.44	120,873,286.44
114	119009066	FOREIGN MISSION: MANILLA	34,794,000.00	-	34,794,000.00
115	119009067	FOREIGN MISSION: MAPUTO	117,765,550.59	-	117,765,550.59
116	119009068	FOREIGN MISSION: MEXICOCITY	58,627,180.00	-	58,627,180.00
117	119009069	FOREIGN MISSION:MONROVIA	35,500,000.00	-	35,500,000.00
118	119009070	FOREIGN MISSION: MOSCOW	357,136,303.00	-	357,136,303.00
119	119009071	FOREIGN MISSION: NAIROBI	129,394,635.01	-	129,394,635.01
120	119009072	FOREIGN MISSION:N'DJAMENA	57,698,800.00	-	57,698,800.00
121	0119009073	FOREIGN MISSION: NEPAD MISSION - PRETORIA	20,136,400.00	-	20,136,400.00
122	119009074	FOREIGN MISSION: NEW DELHI	94,036,988.00	-	94,036,988.00
124	119009076	FOREIGN MISSION: NEW YORK(PM)	578,595,533.13	-	578,595,533.13
125	119009077	FOREIGN MISSION: NIAMEY	2,000,000.00	44,249,067.92	46,249,067.92
126	119009078	FOREIGN MISSION: NNJC -NIAMEY	57,909,086.00	-	57,909,086.00
127	119009080	FOREIGN MISSION: OTTAWA	193,324,631.62	-	193,324,631.62

128	119009081	FOREIGN MISSION:OUAGADOUGOU	52,810,123.35	-	52,810,123.35
129	119009082	FOREIGN MISSION: PARIS	3,354,000.00	289,151,186.25	292,505,186.25
130	119009083	FOREIGN MISSION: PORT OFSPAIN	134,509,700.30	-	134,509,700.30
131	119009084	FOREIGN MISSION: PRETORIA	181,413,249.80	-	181,413,249.80
132	119009085	FOREIGN MISSION: PYONGYANG	30,685,548.00	(4,745,009.52)	25,940,538.48
133	119009086	FOREIGN MISSION: RABAT	143,301,509.16	-	143,301,509.16
134	119009087	FOREIGN MISSION: RIYADH	-	-	-
135	119009088	FOREIGN MISSION: ROME	-	60,819,480.00	60,819,480.00
136	0119009089	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	20,000,000.00	-	20,000,000.00
137	119009091	FOREIGN MISSION: SAO TOME	95,400,000.00	-	95,400,000.00
139	119009093	FOREIGN MISSION: SHANGHAI	2,554,000.00	-	2,554,000.00
140	119009094	FOREIGN MISSION:SINGAPORE	11,927,180.00	-	11,927,180.00
141	119009095	FOREIGN MISSION:STOCKHOLM	6,791,500.00	-	6,791,500.00
142	119009096	FOREIGN MISSION: TEHRAN	57,792,015.30	-	57,792,015.30
143	119009097	FOREIGN MISSION: TEL AVIV	121,773,567.10	-	121,773,567.10
144	119009099	FOREIGN MISSION: THE HAGUE	11,000,000.00	-	11,000,000.00
145	119009100	FOREIGN MISSION: TOKYO	91,370,000.00	29,690,803.85	121,060,803.85
147	119009102	FOREIGN MISSION: TUNIS	107,442,687.88	-	107,442,687.88
148	119009103	FOREIGN MISSION: VIENNA	12,060,306.06	-	12,060,306.06
149	119009104	FOREIGN MISSION: WARSAW	141,524,340.25	-	141,524,340.25
150	119009105	FOREIGN MISSION:WASHINGTON	114,448,231.72	-	114,448,231.72
151	119009106	FOREIGN MISSION: WINDHOEK	66,819,154.55	-	66,819,154.55
152	119009107	FOREIGN MISSION: YAOUNDE	11,675,000.00	22,848,245.45	34,523,245.45

153	0119009108	PERMANENT MISSION, ASACOF , CARACAS	22,000,000.00	-	22,000,000.00
154	119009109	FOREIGN MISSION, JUBA,SOUTH SUDAN	127,107,043.01	-	127,107,043.01
155	119009110	FOREIGN MISSIONS, ABU DHAB	70,260,150.00	-	70,260,150.00
157	0119009112	FOREIGN MISSION BELGRADE, SERBIA	-	-	-
158	119009115	FOREIGN MISSION PRAQUE,CZECH REPUBLIC	2,223,503.20	-	2,223,503.20
159	119009116	FOREIGN MISSION VATICAN	10,383,759.94	-	10,383,759.94
160	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	16,500,000.00	-	16,500,000.00
161	119009118	CONSOLATE GENERALFRANKFURT, GERMANY	77,055,000.00	-	77,055,000.00
162	119009120	FOREIGN MISSION DOHA,QATAR	-	-	-
163	0119009121	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	12,749,000.80	-	12,749,000.80
164	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	-	-	-
165	119009123	FOREIGN MISSION AMMAN,JORDAN	17,554,000.00	-	17,554,000.00
166	119009124	FOREIGN MISSIONGUANGZHOU, CHINA	81,977,180.00	-	81,977,180.00
168	123001001	FEDERAL MINISTRY OF INFORMATION &CULTURE - HQTRS	27,514,141,892.41	1,001,677,383.88	28,515,819,276.29
169	123003001	NIGERIAN TELEVISION AUTHORITY	3,454,634,926.69	627,752,564.00	4,082,387,490.69
170	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	5,385,621,939.58	198,622,229.95	5,584,244,169.53
172	123006001	VOICE OF NIGERIA	3,163,635,109.61	335,055,625.70	3,498,690,735.31
173	123007001	NIGERIAN FILM CORPORATION	1,345,138,599.20	1,046,267,885.06	2,391,406,484.26
174	123008001	NATIONAL BROADCASTING	217,043,145.25	18,289,640.00	235,332,785.25
175	123009001	NIGERIA PRESS COUNCIL	573,132,699.57	47,913,380.74	621,046,080.31
176	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	1,661,219,808.27	98,213,357.30	1,759,433,165.57
177	123011001	ADVERTISING PRACTIONERS OF NIGERIA	646,775,835.05	10,038,076.50	656,813,911.55

178	123031002	NIGERIAN TOURISM DEVELOPMENTCORPORATION	881,181,779.58	695,677,498.07	1,576,859,277.65
179	123031003	NATIONAL COMMISSION FORMUSEUMS AND MONUMENTS	1,348,029,868.06	105,488,547.89	1,453,518,415.95
180	123031004	NATIONAL COUNCIL OF ARTS ANDCULTURE	1,105,584,262.62	814,720,005.31	1,920,304,267.93
181	123031005	CENTRE FOR BLACK AFRICAN ARTS ANDCIVILISATION	431,391,313.81	236,735,251.19	668,126,565.00
182	123031006	NATIONAL TROUPE OF NIGERIA	201,558,782.90	10,063,560.20	211,622,343.10
183	123031007	NATIONAL THEATRE	470,763,726.95	64,118,000.00	534,881,726.95
184	123031008	NATIONAL GALLERY OF ART	429,062,161.58	106,417,919.18	535,480,080.76
185	123031009	NATIONAL WAR MUSEUM - UMUAHIA	156,674,966.70	3,474,585.40	160,149,552.10
186	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	729,153,623.74	81,962,840.80	811,116,464.54
187	123031011	NATIONAL INSTITUTE FOR CULTUREORIENTATION	653,485,661.57	1,225,752,220.51	1,879,237,882.08
188	123031012	INSTITUTE OF ARCHEOLOGY ANDMUSEUM STUDIES, JOS	2,059,610,833.86	4,803,091.50	2,064,413,925.36
189	123031017	NATIONAL ORIENTATION AGENCY	2,255,110,792.74	216,966,568.99	2,472,077,361.73
190	0124001001	MINISTRY OF INTERIOR - HQTRS	15,314,359,951.94	1,849,508,307.61	17,163,868,259.55
191	0124002001	NIGERIA CORRECTIONAL SERVICE	40,236,106,546.26	13,903,476,495.11	54,139,583,041.37
192	0124003001	NIGERIA IMMIGRATION SERVICE	28,331,840,406.63	8,089,873,185.13	36,421,713,591.76
193	0124004001	NIGERIA SECURITY AND CIVILDEFENCE CORPS	8,039,396,081.86	4,109,274,557.41	12,148,670,639.27
194	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	303,917,373.98	114,674,418.75	418,591,792.73
195	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	9,225,535,691.90	-	9,225,535,691.90
196	0124007001	FEDERAL FIRE SERVICE	7,201,223,713.10	4,861,089,034.72	12,062,312,747.82
197	0124009001	POLICE PENSION BOARD(PTAD)	3,178,342,194.68	-	3,178,342,194.68
198	155002001	NIGERIA POLICE ACADEMYWUDIL, KANO	62,084,775,829.01	64,115.92	62,084,839,944.93

199	155004001	POLICE FORMATIONS ANDCOMMANDS	3,667,178,443.43	11,427,397,809.56	15,094,576,252.99
200	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	234,041,126.60	740,028,701.57	974,069,828.17
202	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	-	103,260,760.20	103,260,760.20
203	125004001	WEST AFRICAN MGT. DEVT. INSTITUTESNETWORK	23,386,293.16	-	23,386,293.16
204	125005002	FEDERAL TRAINING CENTRE,ENUGU	12,734,051.99	4,243,176.40	16,977,228.39
205	125005003	FEDERAL TRAINING CENTRE,ILORIN	36,808,888.17	5,974,403.00	42,783,291.17
206	125005004	FEDERAL TRAINING CENTRE,KADUNA	21,771,985.95	4,735,489.20	26,507,475.15
207	125005005	FEDERAL TRAINING CENTRE,LAGOS	23,675,951.98	-	23,675,951.98
208	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	37,208,530.41	2,004,899.24	39,213,429.65
209	125005007	FEDERAL TRAINING CENTRE,CALABAR	706,575,112.73	42,684,334.80	749,259,447.53
210	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	741,277,730.59	473,795,788.82	1,215,073,519.41
211	125008001	BUREAU OF PUBLIC SERVICE REFORMS	267,034,192.59	39,455,006.75	306,489,199.34
212	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	500,018,817.55	-	500,018,817.55
213	140001001	AUDITOR GENERAL FOR THEFEDERATION	476,579,292.01	227,957,578.12	704,536,870.13
214	145001001	PUBLIC COMPLAINTS COMMISSION	182,646,306.05	-	182,646,306.05
215	147001001	FEDERAL CIVIL SERVICE COMMISSION	7,510,398,409.53	38,425,278.42	7,548,823,687.95
216	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	5,978,887,843.59	-	5,978,887,843.59
217	0149001001	FEDERAL CHARACTER COMMISSION	970,135,136.21	373,528,147.60	1,343,663,283.81
218	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	4,337,634,374.24	450,000,000.00	4,787,634,374.24
219	156001001	MINISTRY OF COMMUNICATIONTECHNOLOGY HQTRS	5,870,370,967.02	5,434,555,779.56	11,304,926,746.58
220	156003001	NIGERIA COMMUNICATION SATELLITE	1,955,973,968.57	681,941,109.64	2,637,915,078.21
221	156006001	NIPOST	39,562,439,061.00	-	39,562,439,061.00

222	157001001	NATIONAL SECURITY ADVISER	36,174,509,079.60	18,143,920,390.00	54,318,429,469.60
223	157002001	DIRECTORATE OF STATE SECURITYSERVICE	10,214,551,632.92	8,759,109,516.00	18,973,661,148.92
224	157003001	NATIONAL INTELLIGENCEAGENCY	5,806,981,153.00	4,243,568,078.00	10,050,549,231.00
225	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	3,590,162,077.79	4,555,625,064.80	8,145,787,142.59
226	157002002	NATIONAL INSTITUTE FORSECURITY STUDIES	-	1,000,746,127.00	1,000,746,127.00
227	0158001001	CODE OF CONDUCT TRIBUNAL	1,145,367,246.25	90,721,826.37	1,236,089,072.62
228	159001001	INFRASTRUCTURE CONCESSIONREGULATORY COMMISSION	1,213,942,891.89	90,356,046.44	1,304,298,938.33
229	160001001	POLICE SERVICE COMMISSION HQTRS	62,634,721,870.18	434,545,543.03	63,069,267,413.21
230	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	13,835,845,231.53	3,876,123,885.60	17,711,969,117.13
231	0161001003	SPECIAL DUTIES SGF	15,083,932,575.60	-	15,083,932,575.60
232	161004001	LAGOS LIAISON OFFICE	4,064,921,918.81	118,375,163.36	4,183,297,082.17
233	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	978,564,067.57	244,562,152.34	1,223,126,219.91
234	164002001	NATIONAL MERIT AWARD	5,732,855,231.72	35,014,808.49	5,767,870,040.21
235	161007001	FEDERAL ROAD SAFETY COMMISSION	3,269,161,588.76	2,447,670,828.03	5,716,832,416.79
236	161008001	PRESIDENTIAL ADVISORY COMMITTEE	815,483,234.30	-	815,483,234.30
237	161009001	NEW PARTNERSHIP FOR AFRICANDEVELOPMENT	6,146,291,177.77	873,809,794.95	7,020,100,972.72
238	161012001	NATIONAL AGENCY FOR THECONTROL OF AIDS (NACA)	6,708,296,211.32	6,599,895,923.89	13,308,192,135.21
239	161013001	NATIONAL PENSION COMMISSION	813,692,280.06	-	813,692,280.06
240	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	1,109,821,758.10	466,307,900.95	1,576,129,659.05
241	161015001	NIGERIA CHRISTIAN PILGRIMCOMMISSION	598,363,230.00	840,767,577.99	1,439,130,807.99
242	164003001	NATIONAL LOTTERY TRUST FUND	856,000,242.27	1,658,490.37	857,658,732.64
243	164004001	NATIONAL LOTTERY REGULATORYCOMMISSION	811,059,660.83	666.72	811,060,327.55
244	161018001	SERVICOM	252,969,094.22	158,745,517.78	411,714,612.00

245	161019001	PRESIDENTIAL TECHNICAL COMMITTEEON LAND REFORMS	783,511,704.28	-	783,511,704.28
246	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	10,405,531,366.23	830,952,230.36	11,236,483,596.59
247	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	16,451,401,403.26	8,999,277,582.52	25,450,678,985.78
248	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	5,559,651,156.31	665,235,157.00	6,224,886,313.31
249	""	TERTIARY EDUCATION TRUST FUND	62,044,192.46	62,044,192.46	124,088,384.92
		ECONOMIC SECTOR	-	-	-
250	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	251,082,281,983.86	92,558,150,333.05	343,640,432,316.91
252	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	4398586678	729982526	5,128,569,203.99
253	**215004001**	**NATIONAL CENTRE FOR AGRICULTURALMECHANISATION- ILORIN**	**8140824801**	**3174689793**	11,315,514,594.10
254	215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	2,720,407,515.12	1,854,782,475.38	4,575,189,990.50
255	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	2,834,055,185.65	699,211,821.52	3,533,267,007.17
256	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	3,683,118,108.62	903,328,902.69	4,586,447,011.31
257	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	560,717,047.86	337,475,613.00	898,192,660.86
258	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	1,341,226,017.67	318,041,695.85	1,659,267,713.52
259	215010001	NATIONAL ANIMAL PRODUCT RESEARCHINSTITUTE- ZARIA	1,960,766,211.82	511,188,943.71	2,471,955,155.53
260	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE- IBADAN	1,519,565,148.69	418,450,886.81	1,938,016,035.50
261	215013001	NATIONAL AGRICULTURAL LANDDEVELOPMENT AUTHORITY (NALDA) HQTRS	558,371,791.27	2,745,087,289.50	3,303,459,080.77
262	215014001	COCOA RESEARCH INSTITUTE- IBADAN	1,646,725,010.28	372,304,193.47	2,019,029,203.75
263	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	913,783,308.38	304,224,726.66	1,218,008,035.04
264	215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,357,306,381.32	638,086,569.85	1,995,392,951.17
265	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	1,278,329,934.45	307,946,914.02	1,586,276,848.47
266	215018001	NATIONAL AGRIC. EXTENSION RESEARCHLIAISON SERVICES- ZARIA	816,026,709.53	211,593,730.45	1,027,620,439.98

267	215019001	VETERINARY COUNCIL OF NIGERIA	1,068,285,783.34	33,928,114.35	1,102,213,897.69
268	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - IBADAN	1,147,854,938.08	216,063,819.03	1,363,918,757.11
269	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	1,171,725,414.70	201,969,939.07	1,373,695,353.77
270	215022001	FEDERAL COLLEGE OF AGRICULTURE,MOORE PLANTATION- IBADAN	2,490,293,181.24	254,472,066.40	2,744,765,247.64
271	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	2,027,076,598.83	689,727,921.10	2,716,804,519.93
272	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	1,385,457,623.60	102,757,151.55	1,488,214,775.15
273	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	1,390,221,172.20	131,700,155.23	1,521,921,327.43
274	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	1,023,615,209.56	281,483,443.84	1,305,098,653.40
275	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	5,131,482,432.95	337,522,504.00	5,469,004,936.95
276	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	2,826,678,491.29	5,381,437,672.73	8,208,116,164.02
277	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	1,238,329,252.53	149,108,626.86	1,387,437,879.39
278	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	1,137,440,282.68	340,511,454.49	1,477,951,737.17
279	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	1,441,471,483.33	5,578,135,645.77	7,019,607,129.10
280	215032001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY - OWERRI	685,880,044.89	104,455,589.88	790,335,634.77
281	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	3,742,212,228.44	95,296,081.20	3,837,508,309.64
282	215034001	FEDERAL COLLEGE OF HORTICULTURE,DADIN-KOWA, GOMBE	3,776,582,345.90	627,689,789.95	4,404,272,135.85
283	215035001	NATIONAL AGRICULTURAL INSURANCECORPORATION (NAIC)	1,025,315,295.60	1,207,016,913.99	2,232,332,209.59
284	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	322,061,853.73	668,118,184.28	990,180,038.01
285	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	9,056,419,322.82	171,007,415.59	9,227,426,738.41
286	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	8,346,911,803.59	6,031,157,058.92	14,378,068,862.51
287	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	2,801,744,808.80	1,205,253,568.62	4,006,998,377.42
288	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	1,927,190,384.61	1,329,775,544.10	3,256,965,928.71

289	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	433,195,497.45	498,846,028.82	932,041,526.27
290	215055001	OFFICE OF THE PERMANENT REPRESENTATIVETO FAO	555,775,725.40	59,979,209.00	615,754,934.40
291	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	2,902,385,095.24	400,152,490.91	3,302,537,586.15
292	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY ANDMARINE RESEARCH	18,093,774,014.38	4,646,877,717.70	22,740,651,732.08
293	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	1,390,818,911.90	730,429,903.41	2,121,248,815.31
294	215012002	FEDERAL UNIVERSITY OF AGRICULTURE,MAKURDI	1,371,491,546.89	342,347,998.84	1,713,839,545.73
295	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	2,294,951,429.75	1,115,053,398.73	3,410,004,828.48
296	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	5,521,120,773.12	2,209,596,085.83	7,730,716,858.95
297	220002001	DEBT MANAGEMENT OFFICE	893,201,003.62	228,592,580.06	1,121,793,583.68
298	220006001	INVESTMENT AND SECURITIES TRIBUNAL	18,776,540,389.20	3,359,009.80	18,779,899,399.00
299	220007001	OFFICE OF THE ACCOUNTANT-GENERALOF THE FEDERATION	64,937,029,940.29	24,104,469,138.77	89,041,499,079.06
300	022001200100	CONSOLIDATED REVENUE FUND	-	-	-
301	220007002	FPO ABAKALIKI	-	-	-
302	220007003	FPO ABEOKUTA	-	-	-
303	220007004	FPO ADO-EKITI	-	-	-
304	220007005	FPO AKURE	-	-	-
305	220007006	FPO ASABA	-	-	-
306	220007007	FPO AWKA	-	-	-
307	220007008	FPO BAUCHI	-	-	-
308	220007009	FPO BENIN	-	-	-
309	220007010	FPO BIRNI-KEBI	-	-	-

310	220007011	FPO CALABAR	-	-	-
311	220007012	FPO DAMATURU	-	-	-
312	220007013	FPO DUTSE	-	-	-
313	220007014	FPO ENUGU	-	-	-
314	220007015	FPO GOMBE	-	-	-
315	220007016	FPO GUSUA	-	-	-
316	220007017	FPO IBADAN	-	-	-
317	220007018	FPO ILORIN	-	-	-
318	220007019	FPO JALINGO	-	-	-
319	220007020	FPO JOS	-	-	-
320	220007021	FPO KADUNA	-	-	-
321	220007022	FPO KANO	-	-	-
322	220007023	FPO KATSINA	-	-	-
323	220007024	FPO LAFIA	-	-	-
324	220007025	FPO LAGOS I	-	-	-
325	220007026	FPO LAGOS II	-	-	-
326	220007027	FPO LOKOJA	-	-	-
327	220007028	FPO MAIDUGURI	-	-	-
328	220007029	FPO MAKURDI	-	-	-
329	220007030	FPO MINNA	-	-	-
330	220007031	FPO OSOGBO	-	-	-
331	220007032	FPO OWERRI	-	-	-
332	220007033	FPO PORT-HARCOURT	-	-	-
333	220007034	FPO SOKOTO	-	-	-

334	220007035	FPO UMUAHIA	-	-	-
335	220007036	FPO UYO	-	-	-
336	220007037	FPO YENOGOA	-	-	-
337	220007038	FPO YOLA	-	-	-
338	220007039	SUB-TREASURER OF THE FEDERATION	-	-	-
339	220007040	FEDERAL TREASURY ACADEMY OROZO	-	-	-
340	220007041	ZONAL OFFICE ENUGU	-	-	-
341	220007042	ZONAL OFFICE IBADAN	-	-	-
342	220007043	ZONAL OFFICE JOS	-	-	-
343	220007044	ZONAL OFFICE KADUNA	-	-	-
344	220007045	ZONAL OFFICE MAIDUGURI	-	-	-
345	220007046	ZONAL OFFICE PORTHARCOURT	259,313,226.77	-	259,313,226.77
346	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	5,490,299,373.21	388,354,831.00	5,878,654,204.21
347	220003001	BUDGET OFFICE OF THE FEDERATION	2,218,311,570.17	276,085,680.00	2,494,397,250.17
348	220003002	SERVICE WIDE VOTE	513,547,033.74	-	513,547,033.74
349	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	1,683,401,677.31	320,292,271.40	2,003,693,948.71
350	220021001	NATIONAL BUREAU OF STATISTICS	492,289,059.28	984,733,234.00	1,477,022,293.28
351	220022001	NIGERIA INSTITUTE OF SOCIAL ANDECONOMIC RESEARCH	2,986,029,680.81	-	2,986,029,680.81
352	0238005001	BUDGET OFFICE OF THE FEDERATION	935,594,922.12	0.41	935,594,922.53
353	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	12,254,647,725.88	7,016,452,372.61	19,271,100,098.49
354	222001002	NIGERIA SPECIAL ECONOMIC ZONECOMPANY	-	15,299,287,129.20	15,299,287,129.20
355	222002001	STANDARD ORGANIZATION OFNIGERIA	3,022,307,884.10	57,200,000.00	3,079,507,884.10
356	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC)HQTRS	1,425,471,215.98	-	1,425,471,215.98
357	222005001	INDUSTRIAL TRAINING FUND	3,045,832,703.74	4,335,426,131.42	7,381,258,835.16

358	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	717,014,929.80	387,041,440.55	1,104,056,370.35
359	222007001	FINANCIAL REPORTING COUNCILOF NIGERIA	9,579,720,194.88	44,225,985.63	9,623,946,180.51
360	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	22,838,601,620.94	6,396,000,000.00	29,234,601,620.94
361	222009001	CONSUMER PROTECTION COUNCIL	1,821,186,617.44	400,462,213.22	2,221,648,830.66
362	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	688,236,894.07	91,336,312.49	779,573,206.56
363	222011001	FEDERAL PRODUCE INSPECTION	23,622,411.80	141,645,000.00	165,267,411.80
364	222012001	EXTERNAL TRADE SECTOR, GENEVA(WTO)	2,428,615,526.89	85,059,149.00	2,513,674,675.89
365	222013001	OIL AND GAS FREE ZONESAUTHORITY, NIGERIA (OGFZA)	3,824,697,074.00	1,274,596,719.59	5,099,293,793.59
366	222014001	TAFAWA BALEWA SQUAREMANAGEMENT BOARD	1,510,230,376.44	855,719,477.25	2,365,949,853.69
367	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	627,953,842.90	763,573,074.20	1,391,526,917.10
368	222016001	NIGERIA TRADE OFFICE, TAIWAN	107,959,423.30	31,962,588.00	139,922,011.30
369	222017001	NIGERIA TRADE OFFICE, CHINA	15,609,415,910.84	79,906,838.00	15,689,322,748.84
370	222027001	SMEDAN - H/QTRS	18,628,901,748.49	22,016,841,706.26	40,645,743,454.75
371	222030001	NIGERIAN INVESTMENT PROMOTIONCOUNCIL HQTRS	344,220,904.80	233,638,924.08	577,859,828.88
372	222031001	NIGERIA OFFICE FOR TRADENEGOTIATION (NOTN) ABUJA	5,275,642,983.91	893,634,295.96	6,169,277,279.87
373	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	5,077,558,032.75	2,747,047,475.30	7,824,605,508.05
374	227002001	INDUSTRIAL ARBITRATION PANEL	867,334,368.25	173,914,001.34	1,041,248,369.59
375	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	2,062,767,963.60	273,756,966.98	2,336,524,930.58
376	227004001	NATIONAL PRODUCTIVITY CENTRE	10,901,967,512.60	5,976,853,710.63	16,878,821,223.23
377	227005001	NATIONAL DIRECTORATE OFEMPLOYMENT	11,629,670,409.91	12,390,324,445.92	24,019,994,855.83
378	227006001	GENEVA LABOUR DESK OFFICE	1,383,776,725.28	69,273,842.70	1,453,050,567.98
379	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	8,183,394,491.38	1,964,082,347.20	10,147,476,838.58

380	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	5,914,262,133.05	2,468,011,393.39	8,382,273,526.44
381	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	938,962,927.44	978,092,960.00	1,917,055,887.44
382	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	2,561,436,567.93	159,501,435.15	2,720,938,003.08
383	228005001	NATIONAL SPACE RESEARCH ANDDEVELOPMENT AGENCY - ABUJA	3,477,149,787.53	992,462,893.01	4,469,612,680.54
384	228005002	CENTRE FOR ATMOSPHERIC RESEARCH -ANYIGBA, KOGI STATE	211,638,811.10	46,674,578.53	258,313,389.63
385	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	97,951,615.02	13,509,321.40	111,460,936.42
386	228005004	CENTRE FOR GEODESY AND GEODYNAMICS- TORO BAUCHI STATE	5,704,856,096.43	53,031,924.40	5,757,888,020.83
387	228005005	AFRICAN REGIONAL CENTRE FOR SPACEEDUCATION - ILE IFE, OSUN STATE	94,390,000.02	17,840,000.00	112,230,000.02
388	228005006	CENTRE FOR SPACE TRANSPORTPROPULSION - EPE, LAGOS	161,469,660.19	50,108,082.65	211,577,742.84
389	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	10,310,565,270.96	97,035,024.92	10,407,600,295.88
390	228005008	NATIONAL CENTRE FOR REMOTE SENSING -JOS, PLATEAU STATE	502,822,747.22	6,635,605.66	509,458,352.88
391	228005009	ZONAL ADVANCE TECHNOLOGYLABORATORY - KANO, KANO STATE	54,002,999.94	15,909,805.10	69,912,805.04
392	228005010	ADVANCED AIRCRAFT ENGINEERINGLABORATORY, GUSAU - ZAMFARA STATE	88,959,931.27	4.35	88,959,935.62
393	228005011	ADVANCED AEROSPACE ENGINELABORATORY, OKA - ONDO STATE	216,340,186.77	10,905,500.40	227,245,687.17
394	228005012	ADVANCED UNMANNED AERIALLABORATORY, UBURU - EBONYI STATE	98,237,564.64	10,408,005.00	108,645,569.64
395	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	212,569,597.33	31,570,463.11	244,140,060.44
396	228005014	ZONAL ADVANCED SPACE TECHNOLOGYAPPLICATION, KASHERE - GOMBE STATE	98,271,846.74	14,400,000.00	112,671,846.74
397	228005016	ZONAL ADVANCE SPACE TECHNOLOGYAPPLICATION, LANGTANG , PLATEAU STATE	195,436,973.34	11,350,717.59	206,787,690.93
398	228006001	COOPERATIVE INFORMATION NETWORK	577,630,535.38	2,700,000.00	580,330,535.38
399	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENTAGENCY - ABUJA	3,041,708,203.72	683,930,677.78	3,725,638,881.50
400	228008002	BIORESOURCE DEVELOPMENT CENTREABUJA, FCT	59,794,133.44	400.01	59,794,533.45

401	228008003	BIORESOURCE DEVELOPMENT CENTREISANLU, KOGI STATE	704,364,619.80	16,000,004.00	720,364,623.80
402	228008004	BIORESOURCE DEVELOPMENT CENTREJALINGO, TARABA STATE	418,026,179.40	7,696,084.24	425,722,263.64
403	228008006	BIORESOURCE DEVELOPMENT CENTREKATSINA, KATSINA STATE	155,216,412.92	2,000.48	155,218,413.40
404	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI,BAYELSA STATE	155,907,848.03	78,028,791.80	233,936,639.83
405	228008008	BIORESOURCE DEVELOPMENT CENTREOGBOMOSO, OYO STATE	222,867,237.26	26,049,327.94	248,916,565.20
406	228008009	BIORESOURCE DEVELOPMENT CENTREOWODE, OGUN STATE	279,137,808.24	320,000,049.57	599,137,857.81
407	228008010	BIORESOURCE DEVELOPMENT CENTREAROCHUKWU, ABIA STATE	176,119,932.32	4,000,000.00	180,119,932.32
408	228008011	BIORESOURCE DEVELOPMENT CENTREKANO, KANO STATE	196,123,901.50	10,894,524.78	207,018,426.28
409	228008012	BIORESOURCE DEVELOPMENT CENTRE -EFFRAYA, CROSS RIVER STATE	269,095,182.95	24,142,645.38	293,237,828.33
410	228008013	AQUATIC BIORESOURCES TRAINING CENTREIDAH KOGI STATE	147,228,728.08	240.06	147,228,968.14
411	228008014	AQUATIC BIORESOURCES TRAINING CENTRETUNARI TARABA STATE	41,320,140.64	10,425,866.40	51,746,007.04
412	228008015	AQUATIC BIORESOURCES TRAINING CENTREADIABO IKOT MBO OTU CROSS RIVER STATE	111,570,215.81	190.00	111,570,405.81
413	228008016	BIORESOURCE DEVELOPMENT CENTREDAPCHI, YOBE STATE	156,897,040.00	7,426,709.24	164,323,749.24
414	228008017	BIORESOURCE DEVELOPMENT CENTREDIKWA BORNO STATE	233,447,340.00	4,152,885.73	237,600,225.73
415	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRIGOMBE STATE	42,610,827.54	7,048,699.82	49,659,527.36
416	228008019	BIORESOURCE DEVELOPMENT CENTRECHIBOK, BORNO STATE	184,439,336.02	10,439.51	184,449,775.53
417	228008020	BIORESOURCE DEVELOPMENT CENTRE,LANGTANG PLATEAU STATE	304,668,264.75	3,565,846.11	308,234,110.86
418	228008021	BIORESOURCE DEVELOPMENT CENTREMAKURDI, BENUE STATE	133,827,728.12	395,441,237.26	529,268,965.38
419	228008022	BIORESOURCE DEVELOPMENT CENTRE,MICHIKA ADAMAWA STATE	93,412,475.31	8,000,240.07	101,412,715.38
420	228008023	BIORESOURCE DEVELOPMENT CENTRE,ILORIN KWARA STATE	123,580,290.25	28,823,152.80	152,403,443.05
421	228008024	BIORESOURCE DEVELOPMENT CENTRE,ABAGANA ANAMBRA STATE	145,727,739.98	-	145,727,739.98
422	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKAAKOKO ONDO STATE	172,950,240.00	168,120,240.00	341,070,480.00
423	228008026	BIORESOURCE DEVELOPMENT CENTRE,BOGORO, BAUCHI STATE	308,116,794.87	24,060,902.00	332,177,696.87

424	228008027	BIORESOURCE DEVELOPMENT CENTRE,UBULU-UKU, DELTA STATE	47,402,700.00	999.01	47,403,699.01
425	228008028	BIORESOURCE DEVELOPMENT CENTRE,UBURU EBONYI STATE	33,940,300.00	37,500,010.00	71,440,310.00
426	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	611,386,596.68	-	611,386,596.68
427	228008032	BIORESOURCES DEVELOPMENT CENTREJEGA KEBBI STATE	87,858,267.03	12,181,600.76	100,039,867.79
428	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	1,819,826,256.75	613,422,233.07	2,433,248,489.82
429	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	148,581,137.71	10,606,215.20	159,187,352.91
430	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	125,331,687.00	10,688,074.47	136,019,761.47
431	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	107,598,654.43	11,200,000.00	118,798,654.43
432	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	43,650,000.00	17,896,042.00	61,546,042.00
433	228009027	TECHNOLOGY INCUBATION CENTRE,MAKURDI	38,354,932.08	13,257,769.00	51,612,701.08
434	228009031	NORTH WEST ZONAL OFFICE, KANO	40,565,913.00	15,999,999.41	56,565,912.41
435	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	28,010,000.00	16,000,000.80	44,010,000.80
436	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	28,010,000.00	16,000,000.80	44,010,000.80
437	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	35,208,999.64	16,000,000.80	51,209,000.44
438	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	73,259,243.19	13,684,184.73	86,943,427.92
439	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	48,299,700.00	16,000,000.80	64,299,700.80
440	228010001	TECHNOLOGY BUSINESS INCUBATORCENTRE - AGEGE	102,412,732.43	7,654,354.45	110,067,086.88
441	228011001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABA	199,363,517.95	9,509,322.40	208,872,840.35
442	228012001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KANO	61,972,263.54	4,114,997.37	66,087,260.91
443	228013001	TECHNOLOGY BUSINESS INCUBATORCENTRE - NNEWI	89,070,941.14	33,257,768.80	122,328,709.94
444	228014001	TECHNOLOGY BUSINESS INCUBATORCENTRE - CALABAR	59,313,785.72	17,509,322.40	76,823,108.12
445	228015001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MINNA	79,138,666.57	6,309,322.40	85,447,988.97
446	228016001	TECHNOLOGY BUSINESS INCUBATORCENTRE - WARRI	49,345,539.96	19,888,035.24	69,233,575.20

447	228017001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MAIDUGURI	60,167,821.68	48,800,084.00	108,967,905.68
448	228018001	TECHNOLOGY BUSINESS INCUBATORCENTRE - GUSAU	51,244,237.68	13,258,120.12	64,502,357.80
449	228019001	TECHNOLOGY BUSINESS INCUBATORCENTRE - SOKOTO	62,780,616.47	3,754,515.54	66,535,132.01
450	228020001	TECHNOLOGY BUSINESS INCUBATORCENTRE - UYO	48,171,598.00	17,000,000.00	65,171,598.00
451	228021001	TECHNOLOGY BUSINESS INCUBATORCENTRE - B/ KEBBI	58,893,670.00	17,361,550.93	76,255,220.93
452	228022001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IGBOTAKO	62,724,026.98	3,000,362.01	65,724,388.99
453	228023001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BAUCHI	71,391,375.00	6,309,322.40	77,700,697.40
454	228024001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IBADAN	56,751,630.44	10,574,408.00	67,326,038.44
455	228025001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BENIN	90,351,185.00	30,188,199.37	120,539,384.37
456	228026001	TECHNOLOGY BUSINESS INCUBATORCENTRE - OKWE ONUIMO	48,486,383.48	15,909,322.40	64,395,705.88
457	228027001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABEOKUTA	99,810,005.60	10,606,215.20	110,416,220.80
458	228028001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YOLA	52,076,314.25	8,025,787.80	60,102,102.05
459	228029001	TECHNOLOGY BUSINESS INCUBATORCENTRE - JOS	126,925,636.85	16,971,048.80	143,896,685.65
460	228030001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YENEGOA	404,869,160.75	5,303,107.20	410,172,267.95
461	228031001	NATIONAL CENTRE FOR GENETIC RESEARCHAND BIOTECHNOLOGY - IBADAN	138,728,919.36	27,505,455.60	166,234,374.96
462	228032001	ELECTRONICS DEVELOPMENT INSTITUTE(ELDI), AWKA	103,249,080.56	120,309,129.42	223,558,209.98
463	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	320,424,250.18	75,322,118.99	395,746,369.17
464	228034001	REGIONAL CENTRE FOR TECHNONOLOGYMANAGEMENT (NACETEM - LAGOS)	129,192,533.64	10,221,429.15	139,413,962.79
465	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	704,572,718.81	312,393,562.63	1,016,966,281.44
466	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	364,166,878.88	-	364,166,878.88
467	228037001	CENTRE FOR SATELLITE TECHNOLOGYDEVELOPMENT - ABUJA	333,181,658.30	278,236,339.97	611,417,998.27
468	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	11,044,111,339.09	17,247,614,575.15	28,291,725,914.24

469	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	9,537,552,062.99	7,545,580,445.67	17,083,132,508.66
470	228043001	NATIONAL OFFICE OF TECHNOLOGYACQUISITION AND PROMOTION - ABUJA	1,631,202,192.14	215,611,613.17	1,846,813,805.31
471	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY -ZARIA	4,613,547,595.12	3,225,954,711.77	7,839,502,306.89
472	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASISRESEARCH - KADUNA	385,764,192.06	255,369,920.42	641,134,112.48
473	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH-OSHODI	3,086,209,052.77	1,458,728,410.16	4,544,937,462.93
474	228046002	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, ABUJA LIASON OFFICE	13,486,142.79	10,600,000.00	24,086,142.79
475	228046003	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH WEST ZONAL OFFICE, KANO	18,487,970.78	-	18,487,970.78
476	228046004	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH EAST ZONAL OFFICE, YOLA	15,039,681.13	9,800,000.00	24,839,681.13
477	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	156,380,714.42	-	156,380,714.42
478	228046005	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	74,156,664.71	13,954,778.40	88,111,443.11
479	228046006	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH SOUTH ZONAL OFFICE,	20,807,852.43	13,954,778.40	34,762,630.83
480	228046007	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH EAST ZONAL OFFICE,	1,087,518,526.13	10,320,000.00	1,097,838,526.13
481	228046008	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH CENTRAL ZONAL OFFICE,	486,153,135.95	100,208,405.00	586,361,540.95
482	228047001	SCIENCE EQUIPMENT DEVELOPMENTINSTITUTE- ENUGU	2,550,639,742.85	582,334,517.13	3,132,974,259.98
483	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE- KANO	2,073,038,972.91	41,597,927.83	2,114,636,900.74
484	228049001	ENGINEERING MATERIALS DEVELOPMENTINSTITUTE - AKURE	351,986,729.38	330,566,067.70	682,552,797.08
485	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCETECHNOLOGY (NILEST) HQTRS	1,621,355,510.03	352,701,988.80	1,974,057,498.83
486	228050002	HEAVY LEATHER MANUFACTURE CENTREMAIDUGURI	527,392,735.96	26,517,747.45	553,910,483.41

487	228050003	LIGHT LEATHER MANUFACTURE CENTRE,SOKOTO	195,633,419.64	26,515,537.60	222,148,957.24
488	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE,JOS	406,324,914.34	26,515,536.80	432,840,451.14
489	228050005	EFFLUENT & POLLUTION MONITORINGCENTRE, KANO	125,124,714.88	26,523,149.92	151,647,864.80
490	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA -OGUN STATE	204,396,647.79	49,080,072.24	253,476,720.03
491	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER,OWERRI - IMO STATE	795,705,285.56	76,851,140.80	872,556,426.36
492	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	230,515,211.08	26,515,536.33	257,030,747.41
493	228051001	NIGERIA INSTITUTE FOR SCIENCELABORATORY TECHNOLOGY - IBADAN	851,718,744.19	129,216,144.79	980,934,888.98
494	228052001	POWER EQUIPMENT AND ELECTRICALMACHINERY DEVELOPMENT CENTRE - OKENE	1,145,210,646.12	39,403,533.22	1,184,614,179.34
495	228054001	SCIENCE EQUIPMENT DEVELOPMENTINTITUTE - MINNA	1,542,400,508.30	570,798,723.85	2,113,199,232.15
496	228060001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ILORIN	87,521,523.74	12,710,214.40	100,231,738.14
497	228061001	TECHNOLOGY BUSINESS INCUBATORCENTRE - TARABA	926,936,578.14	15,909,322.40	942,845,900.54
498	228062001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KADUNA	454,417,688.07	12,368,831.00	466,786,519.07
499	228063001	PROTOTYPE ENGINEERING DEVELOPMENTINSTITUTE , ILESHA	276,971,775.47	41,754,600.00	318,726,375.47
500	228064001	ADVANCE MANUFACTURING TECHNOLOGYPROGRAMME, TARABA	492,105,679.02	31,099,994.50	523,205,673.52
501	228066001	SOKOTO ENERGY RESEARCH	194,485,193.61	258,046,877.15	452,532,070.76
502	228067001	CENTRE FOR ENERGY RESEARCH ANDDEVELOPMENT, NSUKA	923,041,065.53	589,932,468.96	1,512,973,534.49
503	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCYAND CONSERVATIVE,UNIVERSITY OF LAGOS.	329,355,614.54	54,636,355.80	383,991,970.34
504	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITYOF ILORIN	375,763,765.43	558,002,716.08	933,766,481.51
505	228071001	NATIONAL CENTRE FOR ENERGY ANDENVIRONMENT ,UNIVERSITY OF BENIN	8,941,619,145.08	117,637,872.00	9,059,257,017.08

506	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	481,572,243.37	21,257,768.80	502,830,012.17
507	228073001	ENERGY COMMISSION OF NIGERIA	2,537,482,231.67	4,866,336,411.25	7,403,818,642.92
508	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	408,554,978.28	59,617,416.80	468,172,395.08
509	228076001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ADO-EKITI	213,697,346,800.92	13,264,738.31	213,710,611,539.23
510	228077001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ILE-IFE	23,743,046,651.60	15,925,322.40	23,758,971,974.00
511	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	146,278,667,689.76	76,512,893,641.01	222,791,561,330.77
512	229002001	NIGERIAN INSTITUTE OFTRANSPORT TECHNOLOGY	20,980,897,368.69	13,688,967,198.19	34,669,864,566.88
513	229003001	NIGERIAN RAILWAY	16,992,014,391.63	20,422,566,834.65	37,414,581,226.28
514	229004001	NATIONAL INLAND WATERWAYSAUTHORITY	12,530,695,758.95	7,717,428,509.99	20,248,124,268.94
515	229005001	MARITIME ACADEMY, ORON	1,087,428,907.40	1,122,628,153.07	2,210,057,060.47
516	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	12,224,211,696.71	3,237,176,080.59	15,461,387,777.30
517	230001001	FEDERAL MINISTRY OF AVIATION	-	27,530,431,378.34	27,530,431,378.34
518	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	1,867,325,678.80	-	1,867,325,678.80
519	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	168,326,546,586.11	3,360,033,825.75	171,686,580,411.86
520	230002001	NIGERIAN METEOROLOGICAL AGENCY	2,409,271,448.94	1,485,454,333.03	3,894,725,781.97
521	230006001	ACCIDENT AND INVESTIGATION BUREAU	681,780,481,686.36	750,164,999.40	682,530,646,685.76
522	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	29,360,633,785.80	5,725,018,930.75	35,085,652,716.55
523	0220008001	FEDERAL INLAND REVENUE SERVICES	170,681,621,341.35	-	170,681,621,341.35
524	231001001	FEDERAL MINISTRY OF POWER -HQTRS	12,821,521,670.34	8,754,701,392.76	21,576,223,063.10
525	231003001	NATIONAL RURAL ELECTRIFICATIONAGENCY	24,484,455,938.08	39,262,287,984.40	63,746,743,922.48
526	231004001	NIGERIAN ELECTRICITYREGULATORY COMMISSION	2,734,817,797.04	427,625,955.66	3,162,443,752.70
527	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY(NEMSA) HQTRS	3,605,833,874.91	859,739,874.52	4,465,573,749.43

528	231010001	NATIONAL POWER TRAININGINSTITUTE	30,359,679,160.32	512,423,919.03	30,872,103,079.35
529	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	10,387,461,582.15	1,033,559,599.14	11,421,021,181.29
530	231020001	TRANSMISSION COMPANY OFNIGERIA	28,855,905,269.64	8,492,269,965.85	37,348,175,235.49
531	231034001	NIGERIAN BULK ELECTRICITYTRADING PLC	12,464,848,061.98	86,186,895,355.79	98,651,743,417.77
532	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	-	227,963,943,467.67	227,963,943,467.67
533	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	38,787,135,997.07	367,868,149.00	39,155,004,146.07
534	234003001	FEDERAL SCHOOL OF SURVEY, OYO	1,044,943,688.34	-	1,044,943,688.34
535	234004001	FEDERAL ROAD MAINTENANCEAGENCY	24,795,039,571.98	-	24,795,039,571.98
536	234005001	COUNCIL FOR THE REGULATION OFENGINEERING IN NIGERIA (COREN)	601,140,209.27	374,678,054.94	975,818,264.21
537	234006001	SURVEY COUNCIL OF NIGERIA	1,824,691,071.91	81,721,859.06	1,906,412,930.97
538	234007001	REGIONAL CENTRE FOR TRAINING INAEROSPACE SURVEY	4,596,393,917.02	-	4,596,393,917.02
539	232001001	MINISTRY OF PETROLEUMRESOURCES HQTRS	4,158,636,767.80	1,486,229,687.31	5,644,866,455.11
540	232002001	DEPARTMENT OF PETROLEUMRESOURCES	1,298,274,815.70	72,158,501.05	1,370,433,316.75
541	232003001	PETROLEUM TRAINING INSTITUTE	2,601,493,802.65	982,260,968.93	3,583,754,771.58
542	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	880,650,598.09	-	880,650,598.09
543	232008008	PETROLEUM PRODUCTS PRICINGREGULATORY AGENCY (PPRA)	6,185,252,249.13	1,186,772,726.51	7,372,024,975.64
544	232009001	NIGERIA NUCLEAR REGULATORYAUTHORITY	1,322,230,154.99	1,022,244,579.39	2,344,474,734.38
545	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT- HQTRS	7,441,095,159.93	3,840,984,326.24	11,282,079,486.17
546	233002001	COUNCIL OF NIGERIAN MININGENGINEERS AND GEOSCIENCES	1,774,404,125.07	38,222,848.88	1,812,626,973.95
547	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	2,257,119,396.22	780,700,335.25	3,037,819,731.47
548	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	1,498,679,104.58	1,080,450,522.81	2,579,129,627.39
549	233005001	NATIONAL METALLURGICALDEVELOPMENT CENTRE, JOS	695,306,873.90	390,927,716.84	1,086,234,590.74

550	233006001	METALLURGICAL TRAININGINSTITUTE, ONITSHA	740,729,197.96	468,556,569.74	1,209,285,767.70
551	233008001	NATIONAL IRON ORE MININGPROJECT - ITAKPE	772,701,135.93	764,054,910.52	1,536,756,046.45
552	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	753,508,615.09	201,077,639.10	954,586,254.19
553	233010001	NIGERIA MINING CADASTRE OFFICE& CENTRES	451,334,306.05	440,637,976.53	891,972,282.58
555	233012001	SOLID MINERAL DEVELOPMENTFUND OFFICE	341,956,725.77	259,683,290.41	601,640,016.18
556	242001001	NATIONAL SALARIES, INCOMESAND WAGES COMMISSION	629,961,969.14	95,070,216.81	725,032,185.95
557	246001001	REVENUE MOBILIZATION,ALLOCATION, AND FISCAL COMMISSION	183,659,890,448.04	93,910,797.30	183,753,801,245.34
558	250001001	FISCAL RESPONSILIBITY COMMISSION	1,506,306,507.22	115,609,986.07	1,621,916,493.29
559	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	41,920,871,440.48	39,639,724,038.65	81,560,595,479.13
560	252002001	NIGERIA HYDROLOGICALSERVICE AGENCY	6,443,051,375.39	865,252,465.18	7,308,303,840.57
561	252037001	ANAMBRA/ IMO RBDA	12,376,871,687.48	3,836,189,950.07	16,213,061,637.55
562	252038001	BENIN/ OWENA RBDA	45,752,605,821.56	3,995,022,525.98	49,747,628,347.54
563	252039001	CHAD BASIN RBDA	10,753,191,805.66	2,802,454,807.67	13,555,646,613.33
564	252040001	CROSS RIVER RBDA	16,054,432,837.33	5,084,907,681.59	21,139,340,518.92
565	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	13,372,096,029.00	5,228,378,867.60	18,600,474,896.60
566	252042001	LOWER BENUE RBDA	8,781,375,425.23	7,500,466,699.61	16,281,842,124.84
567	252043001	LOWER NIGER RBDA	10,949,791,621.08	4,071,305,433.48	15,021,097,054.56
568	252044001	NIGER DELTA RBDA	14,967,767,215.34	3,738,699,951.65	18,706,467,166.99
569	252045001	OGUN/ OSUN RBDA	7,709,600,162.21	3,551,089,955.10	11,260,690,117.31
570	252046001	SOKOTO RIMA RBDA	13,822,371,704.70	5,560,932,480.67	19,383,304,185.37
571	252047001	UPPER BENUE RBDA	5,897,058,671.99	2,914,933,633.28	8,811,992,305.27
572	252048001	UPPER NIGER RBDA	5,721,934,622.99	5,140,953,486.03	10,862,888,109.02

573	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	2,081,885,272.56	1,223,155,916.45	3,305,041,189.01
574	252050001	NIGERIA INTEGRATED WATER MANAGEMENTCOMMISSION	527,070,441.82	313,767,296.45	840,837,738.27
575	0252051001	GURARA WATER MANAGEMENT AUTHORITY	354859525	0	354,859,525.03
576	0220011001	NIGERIA CUSTOMS SERVIVES	0	0	-
		LAW & JUSTICES SECTOR	-	-	-
577	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	22,430,028,224.59	8,435,009,543.30	30,865,037,767.89
578	0318002001	SUPREME COURT OF NIGERIA	21,405,662,857.53	3,119,000,000.00	24,524,662,857.53
579	0318003001	COURT OF APPEAL	11,838,028,971.08	9,827,758,584.75	21,665,787,555.83
580	0318004001	FEDERAL HIGH COURT-ABUJA	17,317,255,512.79	4,658,504,335.51	21,975,759,848.30
581	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	81,933,160,940.58	4,516,966,746.26	86,450,127,686.84
582	0318006001	SHARIA COURT OF APPEAL-ABUJA	1,910,089,378.31	822,353,097.67	2,732,442,475.98
583	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	22,995,706,328.25	954,000,000.00	23,949,706,328.25
584	0318008001	NATIONAL INDUSTRIAL COURT	20,436,231,920.55	15,071,747,547.22	35,507,979,467.77
585	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	52,195,715,827.44	1,563,105,239.64	53,758,821,067.08
586	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	3,212,088,821.72	3,094,521,254.13	6,306,610,075.85
587	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	7,424,220,470.99	3,689,448,175.69	11,113,668,646.68
588	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	13,292,733,096.37	235,807,154.87	13,528,540,251.24
589	0326002001	NIGERIAN LAW REFORMCOMMISSION	879,075,308.90	-	879,075,308.90
590	0326003001	LEGAL AID COUNCIL	100,570,579.38	46,126,097.06	146,696,676.44
591	0326004001	COUNCIL OF LEGAL EDUCATION	162,731,060.39	218,670,507.08	381,401,567.47
592	0326005001	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	238,694,051.79	113,002,634.23	351,696,686.02
593	0326007001	NATIONAL HUMAN RIGHTSCOMMISSION	2,717,497,085.71	3,499,312,026.67	6,216,809,112.38
594	0326008001	REGIONAL CENTRE FOR INT'LCOMMERCIAL ARBITRATION	129,129,951.58	3,768,108.00	132,898,059.58
595	0326009001	NATIONAL DRUG LAWENFORCEMENT AGENCY	1,232,474,465.88	3,119,849,317.36	4,352,323,783.24

596	0326010001	NIGERIAN COPYRIGHT COMMISSION	106,052,798.00	-	106,052,798.00
597	0326011001	NATIONAL AGENCY FOR THEPROHIBITION OF TRAFFIC IN PERSONS	4,504,980,026.69	993,878,667.00	5,498,858,693.69
598	0341001001	INDEPENDENT CORRUPTPRACTICES AND RELATED OFFENCES COMMISSION	2,500,583,996.64	617,407,268.59	3,117,991,265.23
599	0344001001	CODE OF CONDUCT BUREAU	2029040842	298391876.6	2,327,432,718.13
		REGIONAL SECTOR	-	-	-
600	437001001	FEDERAL CAPITAL TERRITORYADMINISTRATION	40,176,151,499.54	29,592,356,449.64	69,768,507,949.18
601	451001001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	79,951,961,438.53	47,939,032,024.47	127,890,993,463.00
602	451002001	NIGER DELTA DEVELOPMENTCOMMISSION	41,049,999,999.30	-	41,049,999,999.30
		SOCIAL SECTOR	-	-	-
603	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	12,562,807,664.81	4,816,823,055.42	17,379,630,720.23
604	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	2,127,329,138.68	94,617,904.00	2,221,947,042.68
605	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	2,165,550,247.60	99,994,938.73	2,265,545,186.33
606	513021002	NIGERIA FOOTBALL FEDERATION	424,938,634.98	11,502,957.73	436,441,592.71
607	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	636,120,017.87	57,800,827.52	693,920,845.39
608	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	8,170,116,359.23	3,803,301,022.43	11,973,417,381.66
609	514002001	NATIONAL CENTRE FOR WOMENDEVELOPMENT	4,744,049,882.88	3,359,055,931.84	8,103,105,814.72
610	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	54,995,939,984.96	17,235,331,060.23	72,231,271,045.19
611	517003001	UNIVERSAL BASIC EDUCATION (UBE)COMMISSION	34,611,029,031.51	-	34,611,029,031.51
612	517004001	WEST AFRICAN EXAMINATION COUNCIL(INTERNATIONAL)	118,893,701.17	38,520,661.40	157,414,362.57
613	517005001	JOINT ADMISSIONS MATRICULATION BOARD	56,588,082.28	-	56,588,082.28

614	517006001	WEST AFRICAN EXAMINATION COUNCIL(LOCAL)	802,578,612.77	150,680,507.90	953,259,120.67
615	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	1,242,656,314.70	640,161,980.98	1,882,818,295.68
616	517008001	NATIONAL LIBRARY OF NIGERIA	3,873,260,968.99	1,540,433,388.00	5,413,694,356.99
617	517009001	NATIONAL EXAMINATIONS COUNCIL	6,430,015,551.49	66,671,945.65	6,496,687,497.14
618	517010001	MASS LITERACY COUNCIL	2,328,008,387.49	709,798,962.70	3,037,807,350.19
619	517011001	NOMADIC EDUCATION COMMISSION	1,867,102,904.05	1,065,832,007.51	2,932,934,911.56
620	517012001	NATIONAL EDUCATION RESEARCH &DEVELOPMENT COUNCIL	846,390,072.36	261,392,857.80	1,107,782,930.16
621	517013001	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	296,126,935.37	33,738,182.45	329,865,117.82
622	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	1,619,233,382.34	103,004,414.90	1,722,237,797.24
623	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	99,367,091.40	10,386,898.10	109,753,989.50
624	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	3,643,439,046.79	335,248,596.85	3,978,687,643.64
625	517017001	NATIONAL TEACHERS INSTITUTE	3,458,154,234.07	511,190,555.65	3,969,344,789.72
626	517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,427,951,584.33	108,472,454.20	2,536,424,038.53
627	517018002	FEDERAL POLYTECHNIC BAUCHI	563,113,059.69	303,523,893.34	866,636,953.03
628	517018003	FEDERAL POLYTECHNIC BIDA	6,971,678,570.64	50,318,477.51	7,021,997,048.15
629	517018004	FEDERAL POLYTECHNIC IDAH	2,951,006,826.47	49,908,491.58	3,000,915,318.05
630	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	515,735,951.08	347,401,096.62	863,137,047.70
631	517018006	FEDERAL POLYTECHNIC MUBI	139,085,213.76	50,112,106.61	189,197,320.37
632	517018007	FEDERAL POLYTECHNIC NASARAWA	568,692,729.03	-	568,692,729.03
633	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	6,756,010,685.72	120,129,789.68	6,876,140,475.40
634	517018009	FEDERAL POLYTECHNIC KADUNA	641,820,888.79	190,430,144.23	832,251,033.02
635	517018010	FEDERAL POLYTECHNIC OFFA	3,989,339,442.94	49,909,313.60	4,039,248,756.54

636	517018011	FEDERAL POLYTECHNIC EDE	792,676,134.65	50,016,765.03	842,692,899.68
637	517018012	FEDERAL POLYTECHNIC AUCHI	591,629,616.28	-	591,629,616.28
638	517018013	FEDERAL POLYTECHNIC NEKEDE	963,144,196.83	1,369,863,369.96	2,333,007,566.79
639	517018014	FEDERAL POLYTECHNIC OKO	7,517,305,659.89	103,767,122.80	7,621,072,782.69
640	517018015	FEDERAL POLYTECHNIC DAMATURU	2,946,003,820.69	49,902,231.61	2,995,906,052.30
641	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	242,165,198.60	36,126,649.42	278,291,848.02
642	517018017	FEDERAL POLYTECHNIC GWANDU	59,758,562.60	70,138,416.14	129,896,978.74
643	517018018	FEDERAL POLYTECHNIC ILARO	3,959,223,766.24	487,881,948.52	4,447,105,714.76
644	517018019	YABA COLLEGE OF TECHNOLOGY	471,436,867.49	219,186,163.30	690,623,030.79
645	517018020	FEDERAL POLYTECHNIC BALI	6,517,607,661.96	37,143,574.00	6,554,751,235.96
646	517018021	FEDERAL POLYTECHNIC EKOWE	131,627,094.85	78,998,559.40	210,625,654.25
647	517018022	FEDERAL POLYTECHNIC BONNY	166,508,688.49	25,245,160.88	191,753,849.37
648	517018023	FEDERAL POLYTECHNIC UKANA	596,552,578.91	171,125,288.41	767,677,867.32
649	517018024	NATIONAL INSTITUTE FOR CONSTRUCTIONTECHNOLOGY UROMI, EDO STATE	333,220,574.11	126,381,651.66	459,602,225.77
650	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	848,871,542.27	192,022,080.73	1,040,893,623.00
651	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	4,444,533,471.83	23,850,351.05	4,468,383,822.88
652	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	4,049,626,636.51	45,540,703.00	4,095,167,339.51
653	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,439,076,372.69	53,766,664.95	1,492,843,037.64
654	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,551,475,141.84	740,000,781.99	2,291,475,923.83
655	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	8,691,127,119.94	426,381,288.00	9,117,508,407.94
656	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	256,276,366.03	31,760,201.13	288,036,567.16
657	517019007	FEDERAL COLLEGE OF EDUCATION KANO	621,866,911.34	159,374,616.67	781,241,528.01
658	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	365,593,218.20	41,196,902.78	406,790,120.98

659	517019009	FEDERAL COLLEGE OF EDUCATIONKOTANGORA	225,182,837.34	27,710,959.40	252,893,796.74
660	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	389,092,817.77	347,001,191.00	736,094,008.77
661	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	15,960,591,607.15	5,337,284,548.63	21,297,876,155.78
662	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	4,748,832,171.12	31,552,186.20	4,780,384,357.32
663	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	5,138,608,837.88	93,351,872.39	5,231,960,710.27
664	517019014	FEDERAL COLLEGE OF EDUCATION OYO	377,709,722.08	873,634,515.15	1,251,344,237.23
665	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	892,808,049.46	96,489,064.40	989,297,113.86
666	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,184,841,547.60	803,423,201.81	1,988,264,749.41
667	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	3,338,959,539.39	25,029,625.06	3,363,989,164.45
668	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	83,047,927.20	16,057,535.74	99,105,462.94
669	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	4,007,112,403.79	61,982,791.70	4,069,095,195.49
670	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,942,266,544.46	909,106,268.40	2,851,372,812.86
671	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	687,307,957.02	392,458,976.30	1,079,766,933.32
672	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	4,609,329,900.27	664,541,608.72	5,273,871,508.99
673	517021001	UNIVERSITY OF IBADAN	2,004,399,201.60	119,937,731.72	2,124,336,933.32
674	517021002	UNIVERSITY OF LAGOS	77,811,546,281.69	100,774,257.64	77,912,320,539.33
675	517021003	UNIVERSITY OF NIGERIA, NNSUKA	1,351,262,376.63	322,772,101.00	1,674,034,477.63
676	517021004	AHMADU BELLO UNIVERSITY, ZARIA	1,065,495,359.89	231,724,358.51	1,297,219,718.40
677	517021005	OBAFEMI AWOLOWO UNIVERSITY	103,418,640.42	76,341,501.43	179,760,141.85
678	517021006	UNIVERSITY OF BENIN	5,881,620,329.50	83,518,117.63	5,965,138,447.13
679	517021007	UNIVERSITY OF JOS	1,044,561,715.06	104,502,003.57	1,149,063,718.63
680	517021008	UNIVERSITY OF CALABAR	333,328,251.15	50,773,718.00	384,101,969.15
681	517021009	UNIVERSITY OF ILORIN	41,372,717,746.55	62,761,324.42	41,435,479,070.97
682	517021010	UNIVERSITY OF ABUJA	16,811,477,423.78	1,339,037,471.47	18,150,514,895.25

683	517021014	UNIVERSITY OF PORT HARCOURT	31,623,669,448.37	120,776,523.93	31,744,445,972.30
684	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	2,372,123,628.02	178,322,168.78	2,550,445,796.80
685	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	1,848,294,690.05	70,787,721.10	1,919,082,411.15
686	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	189,327,809.94	70,194,183.85	259,521,993.79
687	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,MINNA	182,495,040.06	70,678,642.46	253,173,682.52
688	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	12,209,094,726.70	70,680,497.40	12,279,775,224.10
689	517021020	UNIVERSITY OF UYO	239,533,612.79	101,534,998.77	341,068,611.56
690	517021021	UNIVERSITY OF MAIDUGURI	1,614,627,677.63	1,257,989,752.56	2,872,617,430.19
691	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	518,460,838.01	70,519,213.00	588,980,051.01
692	517021023	BAYERO UNIVERSITY, KANO	2,610,638,269.31	696,605,318.77	3,307,243,588.08
693	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	790,144,899.29	519,921,511.50	1,310,066,410.79
694	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	2,942,496,118.32	173,382,521.33	3,115,878,639.65
695	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	181,899,385.80	75,083,403.22	256,982,789.02
696	517021027	ARABIC LANGUAGE VILLAGE BORNO	462,673,740.65	65,729,732.62	528,403,473.27
697	517021028	NATIONAL INSTITUE FOR NIGERIANLANGUAGES	152,582,059.39	108,778,642.00	261,360,701.39
698	517021029	FEDERAL UNIVERSITY OYE-EKITI	1,428,725,836.67	139,211,508.00	1,567,937,344.67
699	517021030	FEDERAL UNIVERSITY OTUOKE	1,901,057,001.68	37,370,754.49	1,938,427,756.17
700	517021031	FEDERAL UNIVERSITY DUTSE	2,790,920,955.09	164,787,622.43	2,955,708,577.52
701	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	1,861,848,967.23	312,492,491.74	2,174,341,458.97
702	517021033	FEDERAL UNIVERSITY LAFIA	1,064,033,077.19	125,630,395.51	1,189,663,472.70
703	517021034	FEDERAL UNIVERSITY DUTSIN-MA	4,362,579,769.57	453,482,724.61	4,816,062,494.18
704	517021035	FEDERAL UNIVERSITY KASHERE	1,185,058,883.45	1,915,334,790.22	3,100,393,673.67
705	517021036	FEDERAL UNIVERSITY LOKOJA	915,518,967.73	96,280,182.92	1,011,799,150.65

706	517021037	FEDERAL UNIVERSITY WUKARI	4,429,479,864.24	1,517,671,132.78	5,947,150,997.02
707	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,445,498,612.63	209,793,704.11	1,655,292,316.74
708	517021039	FEDERAL UNIVERSITYOF GASHUA	1,745,632,244.40	216,349,619.23	1,961,981,863.63
709	517021040	FEDERAL UNIVERSITYOF GUSAU	1,276,867,035.71	173,399,999.61	1,450,267,035.32
710	517021042	NIGERIA MARITIME UNIVERSITY, OKERENKOKO	-	333,560,973.83	333,560,973.83
711	517021043	INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA,ENUGU STATE	-	246,751,366.03	246,751,366.03
712	517021044	NIGERIAN ARMY UNIVERSITY BIU	187,074,050.00	624,717,380.78	811,791,430.78
713	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	356,469,689.55	5,296,005.73	361,765,695.28
714	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	231,994,094.56	28,029,075.81	260,023,170.37
715	517024001	NATIONAL OPEN UNIVERSITY	3,111,501,995.91	1,078,376,966.35	4,189,878,962.26
716	517026001	F.S.C. SOKOTO	231,693,819.72	50,752,171.21	282,445,990.93
717	517026002	FGC AZARE	398,996,902.27	80,424,036.47	479,420,938.74
718	517026003	FGC BUNI-YADI	590,899,336.93	73,656,167.59	664,555,504.52
719	517026004	FGC BIRIN YAURI	340,747,694.67	80,142,240.64	420,889,935.31
720	517026005	FGC DAURA	184,065,575.30	101,365,929.46	285,431,504.76
721	517026006	FGC GANYE	321,104,383.34	70,113,867.34	391,218,250.68
722	517026007	FGC GARKI	335,418,505.94	88,131,973.83	423,550,479.77
723	517026008	FGC IJANIKIN	265,604,554.76	83,613,876.76	349,218,431.52
724	517026009	FGC IKET NISE	293,022,852.93	61,483,297.17	354,506,150.10
725	517026010	FGC IKET VANDAKYA	252,796,344.47	30,000,381.99	282,796,726.46
726	517026011	FGC IKOM	379,111,967.12	88,668,420.97	467,780,388.09
727	517026012	FGC IKOT EKPENE	344,462,503.90	72,113,900.25	416,576,404.15
728	517026013	FGC IKURIN	262,833,888.79	95,213,925.00	358,047,813.79
729	517026014	FGC JOS	259,982,306.16	100,113,867.00	360,096,173.16

730	517026015	FGC KADUNA	305,678,799.84	113,724,170.70	419,402,970.54
731	517026016	FGC KANO	224,987,577.90	30,240,134.04	255,227,711.94
732	517026017	FGC KEFFI	227,812,768.28	70,133,413.78	297,946,182.06
733	517026018	FGC KIYAWA	221,450,083.96	46,120,906.29	267,570,990.25
734	517026019	FGC KWALI	300,780,489.78	75,118,310.00	375,898,799.78
735	517026020	FGC MAIDUGURI	250,514,589.99	78,188,661.79	328,703,251.78
736	517026021	FGC MINJIBIR	316,263,376.79	104,298,066.75	420,561,443.54
737	517026022	FGC MINNA	299,114,025.58	100,117,908.74	399,231,934.32
738	517026023	FGC ODIKOLOGUNA	288,945,992.90	77,124,636.84	366,070,629.74
739	517026024	FGC ODOGBOLU	380,186,481.81	46,834,931.65	427,021,413.46
740	517026025	FGC OGBOMOSHMO	276,904,745.33	94,388,026.68	371,292,772.01
741	517026026	FGC OGOJA	176,370,990.59	100,113,906.28	276,484,896.87
742	517026027	FGC OHAFIA	154,539,125.06	29,854,721.34	184,393,846.40
743	517026028	FGC OKIGWE	282,016,926.00	100,114,104.88	382,131,030.88
744	517026029	FGC OKPOSI	303,483,337.92	101,867,028.14	405,350,366.06
745	517026030	FGC ONITSHA	189,460,273.99	61,653,615.05	251,113,889.04
746	517026031	FGC PORT HARCOURT	212,774,264.41	38,154,911.47	250,929,175.88
747	517026032	FGC POTISKUM	255,748,207.45	100,119,413.79	355,867,621.24
748	517026033	FGC RUBBOCHI	243,100,820.60	78,984,235.75	322,085,056.35
749	517026034	FGC SOKOTO	214,531,495.81	100,133,867.01	314,665,362.82
750	517026035	FGC UGWOLAWO	282,062,633.32	65,783,199.61	347,845,832.93
751	517026036	FGC WARRI	257,576,461.67	65,354,494.68	322,930,956.35
752	517026037	FGC ZARIA	223,177,646.35	74,614,716.35	297,792,362.70
753	517026038	FGC, BILLIRI	409,714,867.93	32,496,680.57	442,211,548.50

754	517026039	FGC, IDO-ANI	352,025,126.58	70,922,849.68	422,947,976.26
755	517026040	FGC, IKOLE	274,798,973.61	83,143,221.47	357,942,195.08
756	517026041	FGGC ABAJI	234,033,564.48	29,763,643.38	263,797,207.86
757	517026042	FGGC ABULOMA	255,336,096.59	-	255,336,096.59
758	517026043	FGGC AKURE	262,651,209.69	74,131,024.87	336,782,234.56
759	517026044	FGGC ANKA	220,913,999.51	88,137,970.40	309,051,969.91
760	517026045	FGGC BAJOGA	263,492,981.92	70,213,867.80	333,706,849.72
761	517026046	FGGC BAKORI	261,438,063.57	70,131,166.47	331,569,230.04
762	517026047	FGGC BAUCHI	213,299,016.55	85,940,370.60	299,239,387.15
763	517026048	FGGC BENIN	217,302,729.79	65,175,451.14	282,478,180.93
764	517026049	FGGC BIDA	181,493,204.18	100,114,165.86	281,607,370.04
765	517026050	FGGC BWARI	299,200,402.10	60,035,356.89	359,235,758.99
766	517026051	FGGC CALABAR	259,882,691.13	78,122,066.52	338,004,757.65
767	517026052	FGGC EFON ALAYE	324,406,917.01	200,290,046.78	524,696,963.79
768	517026053	FGGC EFON IMNRINGI	254,697,064.93	100,123,752.98	354,820,817.91
769	517026054	FGGC ENUGU	319,909,191.81	100,156,141.46	420,065,333.27
770	517026055	FGGC EZZAMGBO ABAKALIKI	249,865,747.02	78,001,501.32	327,867,248.34
771	517026056	FGGC GBOKO	222,260,654.91	82,820,049.81	305,080,704.72
772	517026057	FGGC GUSAU	304,727,908.33	100,181,121.41	404,909,029.74
773	517026058	FGGC GWANDU	474,230,697.53	100,136,849.47	574,367,547.00
774	517026059	FGGC IBILLO	193,857,793.94	100,442,970.05	294,300,763.99
775	517026060	FGGC IBUSA	331,412,919.57	98,961,517.52	430,374,437.09
776	517026061	FGGC IKOT-OBIO-ITONG	194,180,405.08	81,114,336.63	275,294,741.71

777	517026062	FGGC ILORIN	340,464,501.33	70,113,867.00	410,578,368.33
778	517026063	FGGC IPETUMODU	286,723,115.57	92,114,602.06	378,837,717.63
779	517026064	FGGC JALINGO	212,087,605.94	79,050,696.86	291,138,302.80
780	517026065	FGGC KABBA	397,808,989.64	88,728,285.02	486,537,274.66
781	517026066	FGGC KAZAURE	219,097,696.08	29,760,418.30	248,858,114.38
782	517026067	FGGC KEANA	144,646,065.76	75,113,867.00	219,759,932.76
783	517026068	FGGC LANGTANG	270,236,826.79	100,116,741.98	370,353,568.77
784	517026069	FGGC LEJJA	259,812,932.64	91,513,867.00	351,326,799.64
785	517026070	FGGC MONGUNO	257,008,844.56	65,137,618.60	322,146,463.16
786	517026071	FGGC NEW BUSA	303,191,338.07	100,118,312.83	403,309,650.90
787	517026072	FGGC OMU-ARAN	248,492,677.70	37,000,035.60	285,492,713.30
788	517026073	FGGC OWERRI	210,970,745.25	60,000,238.00	270,970,983.25
789	517026074	FGGC OYO	274,238,246.14	100,116,763.53	374,355,009.67
790	517026075	FGGC SHAGAMU	244,211,751.04	83,084,354.80	327,296,105.84
791	517026076	FGGC GUMI TAMBAWAL	232,960,187.92	63,814,222.16	296,774,410.08
792	517026077	FGGC UMUAHIA	255,863,557.33	69,678,360.67	325,541,918.00
793	517026078	FGGC WUKARI	324,611,657.42	78,713,689.78	403,325,347.20
794	517026079	FGGC, YOLA	157,677,054.49	71,114,195.45	228,791,249.94
795	517026080	FSTC AHOADA	254,583,207.33	84,459,135.55	339,042,342.88
796	517026081	FSTC AWKA	229,609,204.84	100,114,605.60	329,723,810.44
797	517026082	FSTC JUBU-IMUSHIN	262,753,434.67	93,038,382.78	355,791,817.45
798	517026083	FSTC MICHIKA	221,137,644.45	68,534,353.73	289,671,998.18
799	517026084	FSTC TUNGBO - YENAGOA	328,931,886.26	68,127,413.80	397,059,300.06
800	517026085	FSTC USI-EKITI	305,373,933.92	75,194,528.15	380,568,462.07
801	517026086	FTC IKARE	368,266,432.71	-	368,266,432.71

802	517026087	FTC ILESA	227,200,632.87	88,941,239.19	316,141,872.06
803	517026088	FTC JALINGO	434,880,677.64	41,155,666.99	476,036,344.63
804	517026089	FTC KAFANCHAN	246,039,038.37	100,115,179.91	346,154,218.28
805	517026090	FTC LASSA	214,302,586.87	86,119,422.18	300,422,009.05
806	517026091	FTC OHANSO	236,475,806.04	106,347,019.73	342,822,825.77
807	517026092	FTC OROZO	268,378,462.52	78,630,000.00	347,008,462.52
808	517026093	FTC OTOBI	233,888,338.72	183,451.25	234,071,789.97
809	517026094	FTC OTUPKO	292,572,733.99	80,114,162.93	372,686,896.92
810	517026095	FTC SHIRORO	286,669,402.20	113,725,200.00	400,394,602.20
811	517026096	FTC UROMI	217,221,202.12	93,138,913.81	310,360,115.93
812	517026097	FTC UYO	204,867,701.64	68,550,099.98	273,417,801.62
813	517026098	FTC YABA	276,771,727.11	100,560,590.98	377,332,318.09
814	517026099	FTC ZURU	329,780,727.22	83,115,867.72	412,896,594.94
815	517026100	KING'S COLLEGE	290,814,797.65	91,616,840.82	382,431,638.47
816	517026101	QUEEN'S COLLEGE LAGOS	442,905,735.70	85,110,777.29	528,016,512.99
817	517026102	SULEJA ACADEMY	490,379,063.96	81,030,671.38	571,409,735.34
818	517026103	FSTC,DOMA	248,052,428.36	75,158,837.17	323,211,265.53
819	517026104	FSTC DAYI	191,983,565.79	61,308,201.06	253,291,766.85
820	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	273,461,515.93	23,465,819.77	296,927,335.70
821	517028001	UNESCO PARIS	18,711,937.00	16,542,108.00	35,254,045.00
822	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	2,812,642,100.73	175,697,636.21	2,988,339,736.94
823	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	607,575,519.20	1,326,925,377.14	1,934,500,896.34
824	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	34,579,685,327.21	16,809,360,026.14	51,389,045,353.35
825	521002001	NATIONAL HEALTH INSURANCE SCHEME	1,088,529,042.60	144,045,153.60	1,232,574,196.20

826	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	49,800,988,359.40	18,104,433,661.35	67,905,422,020.75
827	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	210,541,313.50	94,500,132.50	305,041,446.00
828	521006001	RADIOGRAPHERS REGISTRATION BOARD	83,234,539.24	49,501,826.00	132,736,365.24
829	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	84,426,251.46	53,558,000.00	137,984,251.46
830	521008001	HEALTH RECORDS REGISTRATION BOARD	200,846,847.87	30,000,000.00	230,846,847.87
831	521009001	OPTOMETRIST AND DISPENSING OPTICIANSBOARD OF NIGERIA	104,941,464.18	50,029,950.00	154,971,414.18
832	521010001	COMMUNITY HEALTH PRACTITONERSREGISTRATION BOARD	74,976,528.00	30,000,000.00	104,976,528.00
833	521011001	NURSING AND MIDWIFERY COUNCIL	446,858,627.46	78,000,000.00	524,858,627.46
834	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	226,058,252.86	166,000,000.00	392,058,252.86
835	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	182,639,971.98	15,000,000.00	197,639,971.98
836	521014001	NATIONAL AGENCY FOR FOOD AND DRUGADMINISTRATION AND CONTROL	199,449,043.63	2,042,775,248.62	2,242,224,292.25
837	521015001	MEDICAL REHABILITATION THERAPY BOARD	280,523,069.50	9,900,000.04	290,423,069.54
838	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGYAND THERAPY, ENUGU	317,464,530.05	213,000,501.60	530,465,031.65
839	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	29,186,354.23	30,000,099.65	59,186,453.88
840	521018001	NURSE TUTOR TRAINING - ENUGU	20,508,315.00	30,015,500.00	50,523,815.00
841	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	24,098,124.93	26,005,000.00	50,103,124.93
842	521020001	NURSE TUTOR TRAINNING KADUNA	55,398,000.06	70,026,209.99	125,424,210.05
843	521021001	NURSE TUTOR TRAINNING IBADAN	19,695,901.00	30,098,225.20	49,794,126.20
844	521022001	NATIONAL POST GRADUATE MEDICALCOLLEGE OF NIGERIA-IJANIKIN LAGOS	122,882,900.02	200,000,000.00	322,882,900.02
845	0521023001	NHETC, LAGOS	-	-	-
846	0521023002	NHETC, MAIDUGURI	-	-	-
847	0521023003	NHETC, ZARIA	-	-	-
848	0521023004	NHETC, ENUGU	-	-	-

849	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	206,760,778.61	30,098,000.00	236,858,778.61
850	521024002	PHC TUTORS PROGRAMME,KADUNAPOLYTECHNIC	53,420,655.00	22,000,000.00	75,420,655.00
851	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	209,307,134.55	30,923,353.95	240,230,488.50
852	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	20,478,139,289.22	979,193,913.62	21,457,333,202.84
853	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	1,170,214,902.88	803,337,788.13	1,973,552,691.01
854	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	1,525,953,392.93	848,119,322.08	2,374,072,715.01
855	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	6,112,402,895.29	1,000,637,788.13	7,113,040,683.42
856	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,001,754,169.04	701,983,958.70	1,703,738,127.74
857	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	1,420,682,683.63	1,032,068,786.74	2,452,751,470.37
858	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	442,915,610.28	874,466,997.42	1,317,382,607.70
859	521026008	JOS UNIVERSITY TEACHING HOSPITAL	663,104,600.71	827,313,738.60	1,490,418,339.31
860	521026009	UNIVERSITY OF PORT-HARCOURT TEACHINGHOSPITAL	1,907,067,512.34	-	1,907,067,512.34
861	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,598,352,016.71	692,790,655.90	5,291,142,672.61
862	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	2,378,847,618.57	4,255,518,984.50	6,634,366,603.07
863	521026012	USMANU DANFODIO UNIVERSITY TEACHINGHOSPITAL, SOKOTO	903,469,731.64	-	903,469,731.64
864	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	812,294,350.14	1,049,147,435.44	1,861,441,785.58
865	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	566,419,037.16	627,751,037.17	1,194,170,074.33
866	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL,GWAGWALADA	702,747,108.65	737,337,788.25	1,440,084,896.90
867	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	1,151,915,333.39	868,536,051.28	2,020,451,384.67
868	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	650,451,858.13	727,337,788.13	1,377,789,646.26
869	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	500,701,151.11	827,313,738.60	1,328,014,889.71
870	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	510,560,420.74	721,348,717.83	1,231,909,138.57
871	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	1,113,383,598.74	678,345,382.42	1,791,728,981.16

872	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	521,268,989.63	734,460,072.27	1,255,729,061.90
873	521027003	FEDERAL MEDICAL CENTRE - ABUJA	645,915,620.42	682,489,597.60	1,328,405,218.02
874	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	187,124,905.62	603,337,825.57	790,462,731.19
875	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	213,395,912.38	613,343,868.45	826,739,780.83
876	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	966,418,688.44	567,856,676.54	1,534,275,364.98
877	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	352,992,029.52	725,244,488.11	1,078,236,517.63
878	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL,KWARE-SOKOTO	414,423,532.05	729,827,290.98	1,144,250,823.03
879	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	205,017,810.99	738,337,788.13	943,355,599.12
880	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITALABEOKUTA	1,837,082,854.94	543,402,623.01	2,380,485,477.95
881	521027011	FEDERAL COLLEGE OF COMPLEMENTARY ANDALTERNATIVE MEDICINE, NIGERIA	56,979,100.00	47,308,000.00	104,287,100.00
882	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	242,092,679.85	577,834,544.13	819,927,223.98
883	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	381,230,977.31	334,675,741.25	715,906,718.56
884	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	320,577,314.89	573,496,784.73	894,074,099.62
885	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	318,498,692.49	562,337,788.13	880,836,480.62
886	521027016	NATIONAL TB AND LEPROSY REFERREDHOSPITAL AND TRAINING, ZARIA	896,743,816.13	499,359,785.00	1,396,103,601.13
887	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	1,620,729,408.22	775,338,377.63	2,396,067,785.85
888	521027018	FEDERAL MEDICAL CENTRE, OWO	384,615,849.28	833,818,308.04	1,218,434,157.32
889	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	1,185,833,562.35	1,117,338,823.23	2,303,172,385.58
890	521027020	FEDERAL MEDICAL CENTRE, OWERRI	2,380,797,629.16	888,488,513.62	3,269,286,142.78
891	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	6,839,564,349.78	778,343,562.68	7,617,907,912.46
892	521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,650,165,443.51	1,247,346,223.21	3,897,511,666.72
893	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	745,806,242.54	1,007,473,886.73	1,753,280,129.27
894	521027025	FEDERAL MEDICAL CENTRE, ASABA	2,107,065,723.94	987,337,858.76	3,094,403,582.70

895	521027026	FEDERAL MEDICAL CENTRE, BIDA	1,500,175,245.61	1,462,349,423.94	2,962,524,669.55
896	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	821,031,086.52	888,416,874.33	1,709,447,960.85
897	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	492,131,224.53	797,537,697.65	1,289,668,922.18
898	521027031	FEDERAL MEDICAL CENTRE, KOGI	2,225,336,689.86	1,652,542,878.96	3,877,879,568.82
899	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	3,199,779,503.50	682,340,949.10	3,882,120,452.60
900	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	2,332,336,477.79	767,342,815.12	3,099,679,292.91
901	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,160,071,968.44	617,407,311.93	1,777,479,280.37
902	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,301,001,358.39	767,387,786.43	2,068,389,144.82
903	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	865,416,993.97	747,343,788.13	1,612,760,782.10
904	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,105,897,284.51	1,042,337,976.70	2,148,235,261.21
905	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,704,549,662.83	1,029,267,682.26	3,733,817,345.09
906	521027039	NATIONAL EYE CENTRE KADUNA	824,356,448.91	418,724,582.78	1,243,081,031.69
907	521027040	NATIONAL EAR CARE CENTRE KADUNA	427,733,907.23	324,002,543.31	751,736,450.54
908	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	414,861,541.63	88,492,412.54	503,353,954.17
909	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	573,938,843.95	110,501,619.30	684,440,463.25
910	0521027043	ONCHO BAUCHI	-	-	-
911	0521027044	ONCHO ENUGU	-	-	-
912	0521027045	ONCHO IBADAN	-	-	-
913	0521027046	ONCHO KADUNA	-	-	-
914	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	2,181,698,861.65	4,220,718,856.74	6,402,417,718.39
915	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	41,764,017.99	-	41,764,017.99
916	521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	-	-	-
917	521028028	FEDERAL STAFF EYE CLINICS, ABUJA	-	-	-
918	521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	-	-	-
919	521028031	FEDERAL STAFF CLINICS, GWARINPA, ABUJA	-	159,001,000.00	159,001,000.00

920	521029001	PHS, ABUJA	-	-	-
921	521029002	PHS, YOLA	-	-	-
922	521029003	PHS, JALINGO	-	-	-
923	521029004	PHS, MAIDUGURI	-	-	-
924	521029005	PHS, DAMATURU	-	-	-
925	521029006	PHS, KANO	-	-	-
926	521029007	PHS, KASTINA	-	-	-
927	521029008	PHS, DUTSE	-	-	-
928	521029009	PHS, ILORIN	-	-	-
929	521029010	PHS, SOKOTO	-	-	-
930	521029011	PHS, IBADAN	-	-	-
931	521029012	PHS, ABEOKUTA	-	-	-
932	521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE,AIRPORT AND WHARF)	-	-	-
933	521029014	PHS, CALABAR	-	-	-
934	521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	-	-	-
935	521029016	PHS, WARRI	-	-	-
936	0521030001	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	-	-	-
937	521030002	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	-	-	-
938	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	178,511,473.85	-	178,511,473.85
939	0521030004	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	-	-	-
940	521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	-	-	-
941	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	443,900,358.33	2,582,297,764.20	3,026,198,122.53
942	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	2,676,387,227.88	1,695,601,378.79	4,371,988,606.67
943	0517026018	FGGC KEBBI	131,770,778.90	(131,770,778.90)	-
944	521033001	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	-	30,017,854.11	30,017,854.11

945	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	131,430,759.44	70,515,323.41	201,946,082.85
946	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	133,853,403.02	50,000,001.81	183,853,404.83
947	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	132,519,262.39	74,003,567.00	206,522,829.39
948	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	70,582,070.46	11,155,025.00	81,737,095.46
949	521038001	INSTITUTE OF FORENSICS SCIENCELABORATORY-OSHODI	89,622,303.49	92,500,145.00	182,122,448.49
950	521039001	DENTAL THERAPISTS REGISTRATION BOARD	65,007,797.81	30,100,000.50	95,107,798.31
951	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	27,072,066.14	-	27,072,066.14
952	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	-	176,791,841.18	176,791,841.18
953	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	445,637,525.83	193,684,753.52	639,322,279.35
954	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	335,471,900.89	124,138,350.17	459,610,251.06
955	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	382,760,155.62	483,375,095.04	866,135,250.66
956	521049001	NATIONAL HOSPITAL	691,495,793.66	694,603,291.08	1,386,099,084.74
957	521050001	BASIC HEALTH CARE FUND	-	-	-
958	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	12,174,336,396.59	6,214,408,535.17	18,388,744,931.76
959	535002001	NATIONAL PARK HEADQUARTERS	808,211,767.98	416,358,505.47	1,224,570,273.45
960	535003001	KAINJI NATIONAL PARK	126,700,329.88	53,710,549.63	180,410,879.51
961	535004001	OYO NATIONAL PARK	95,733,165.64	51,728,548.62	147,461,714.26
962	535005001	CHAD BASIN NATIONAL PARK	84,523,332.27	51,100,208.86	135,623,541.13
963	535006001	GASHAKA GUMTI NATIONAL PARK	549,208,967.63	51,242,557.19	600,451,524.82
964	535007001	CROSS RIVER NATIONAL PARK	124,329,943.87	53,183,548.42	177,513,492.29
965	535008001	KAMUKU NATIONAL PARK	95,338,202.14	22,826,666.18	118,164,868.32
966	535009001	OKUMU NATIONAL PARK	44,769,248.40	23,406,000.00	68,175,248.40
967	535010001	FEDERAL COLLEGE OF WILDLIFEMANAGEMENT - NEW BUSSA	847,637,859.62	47,177,294.24	894,815,153.86
968	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	556,053,248.86	56,480,715.90	612,533,964.76

969	535012001	FEDERAL COLLEGE OF FORESTRY JOS	169,535,436.57	37,602,999.64	207,138,436.21
970	535012301	RESOURCES MANAGEMENT, SAKPOBA,EDO STATE (SOUTH -SOUTH)	-	47,000,000.00	47,000,000.00
971	535012302	RESOURCES MANAGEMENT, MAIDUGURI,BORNO STATE (NORTH EAST)	-	47,000,000.00	47,000,000.00
972	535012303	RESOURCES MANAGEMENT, EBONYISTATE (SOUTH -EAST)	-	47,000,000.00	47,000,000.00
973	535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	3,249,368,359.99	3,885,573,123.26	7,134,941,483.25
974	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	293,815,908.75	28,899,085.11	322,714,993.86
975	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	717,633,162.99	348,740,332.28	1,066,373,495.27
976	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	706,274,063.07	211,341,441.12	917,615,504.19
977	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	2,626,554,108.38	305,528,664.28	2,932,082,772.66
978	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	1,148,665,015.35	839,858,331.00	1,988,523,346.35
979	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	520,632,194.51	324,864,273.62	845,496,468.13
980	0543001001	NATIONAL POPULATION COMMISSION	8,346,586,548.66	1,984,484,158.68	10,331,070,707.34
981	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	-	2,782,966,698.00	2,782,966,698.00
982	544002001	NATIONAL EMERGENCY MANAGEMENT AGENCY	377,194,543.31	-	377,194,543.31
983	544003001	NATIONAL SOCIAL INVESTMENT OFFICE	-	50,000,000,000.00	50,000,000,000.00
984	544004001	NORTH EAST DEVELOPMENT COMMISSION	-	270,000,000.00	270,000,000.00
985	544005001	NATIONAL COMMISSION FOR REFUGEES	7,470,058,297.79	5,343,915,929.66	12,813,974,227.45
		TOTAL	**5,551,258,724,344.84**	**1,721,260,062,297.20**	**7,272,518,786,642.03**

NOTE 47:

RESERVES

S/N	ADMIN. CODE	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL	
			43020102	43020103	43030101	43030102	43030103	43030104		2019
			₦	₦	₦	₦	₦	₦	₦	
		ADMINISTRATIVE SECTOR								
1.	111001001	STATE HOUSE - HQTRS	0.00	4,856,107,214.59	0.00	0.00	0.00	0.00	4,856,107,214.59	2,785,643,335.50
2.	111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	-8,868,280,259.04	0.00	0.00	0.00	0.00	-8,868,280,259.04	-
3.	111001003	STATE HOUSE OPERATIONS – VICEPRESIDENT	0.00	-2,702,623,484.42	0.00	0.00	0.00	0.00	-2,702,623,484.42	(106,424,413.08)
4.	111001004	OFFICE OF THE CHIEF OF STAFF TO THE\ PRESIDENT	0.00	-198,629,898.35	0.00	0.00	0.00	0.00	-198,629,898.35	(4,055,689.80)
5.	111001005	OFFICE OF THE CHIEF SECURITYOFFICER TO THE PRESIDENT	0.00	-1,470,106,188.99	0.00	0.00	0.00	0.00	-1,470,106,188.99	(68,309,876.70)
6.	111001006	STATE HOUSE MEDICAL CENTRE	0.00	-2,767,919,292.88	0.00	0.00	0.00	0.00	-2,767,919,292.88	(323,743,761.25)
7.	111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	-638,222,994.00	0.00	0.00	0.00	0.00	-638,222,994.00	(25,947,505.03)
8.	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	0.00	13,307,224,189.96	0.00	0.00	0.00	0.00	13,307,224,189.96	-
9.	111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT – MDGS(OSSAP-MDGS)	0.00	-38,475,343,939.54	0.00	0.00	0.00	0.00	-38,475,343,939.54	(26,850,000,625.52)
10.	111006001	NIPSS, KURU	0.00	-186,360,576.10	0.00	0.00	0.00	0.00	-186,360,576.10	(52,424,265.41)
11.	111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	-113,520,746.99	0.00	0.00	0.00	0.00	-113,520,746.99	(2,014,474.12)
12.	111009001	ECONOMIC AND FINANCIAL CRIMESCOMMISSION (EFCC)	121,081.10	-7,308,480,624.62	0.00	0.00	0.00	0.00	-7,308,359,543.52	(5,546,448,800.38)

13.	111009002	NIGERIAN FINANCIAL INTELLIGENCEUNIT (NFIU)	0.00	-1,140,147,204.30	0.00	0.00	0.00	0.00	-1,140,147,204.30	(444,561.98)
14.	111010001	BUREAU OF PUBLIC PROCUREMENT(BPP)	0.00	-324,855,195.54	0.00	0.00	0.00	0.00	-324,855,195.54	(146,460,400.78)
15.	111011001	NIGERIA EXTRACTIVE INDUSTRIESTRANSPARENCY INITIATIVE (NEITI)	0.00	-324,066,099.79	0.00	0.00	0.00	0.00	-324,066,099.79	(201,090,816.28)
16.	111048001	NIGERIA ATOMIC ENERGYCOMMISSION & ITS CENTRES	0.00	-1,287,459,672.82	0.00	0.00	0.00	0.00	-1,287,459,672.82	(730,745,761.58)
17.	111051001	OFFICE OF THE CHIEF ECONOMICADVISER TO THE PRESIDENT	0.00	-39,536,523.28	0.00	0.00	0.00	0.00	-39,536,523.28	(19,741,241.99)
18.	011200100	NASS MANAGEMENT	0.00	-2,876,879,402.61	0.00	0.00	0.00	0.00	-2,876,879,402.61	(6,822,189,671.11)
19.	011200200	SENATE	0.00	-16,055,877,079.04	0.00	0.00	0.00	0.00	-16,055,877,079.04	(7,720,947,850.55)
20.	011200300	HOUSE OF REPRESENTATIVES	0.00	-17,193,371,423.15	0.00	0.00	0.00	0.00	-17,193,371,423.15	(15,201,064,862.86)
21.	011200400	NATIONAL ASSEMBLY COMMISSION	0.00	-1,885,360,054.55	0.00	0.00	0.00	0.00	-1,885,360,054.55	(1,885,360,054.55)
22.	011200500	LEGISLATIVE AIDES	0.00	-966,554,925.84	0.00	0.00	0.00	0.00	-966,554,925.84	(661,946,553.88)
23.	011200600	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	88,505.00	0.00	0.00	0.00	0.00	88,505.00	-
24.	011200700	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	-52,537,324.90	0.00	0.00	0.00	0.00	-52,537,324.90	-
25.	011200800	GENERAL SERVICE	0.00	-42,556,241,897.90	0.00	0.00	0.00	0.00	-42,556,241,897.90	(27,425,534,870.92)
26.	011200900	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	75,373,239,512.82	0.00	0.00	0.00	0.00	75,373,239,512.82	75,759,308,262.43
27.	116001001	MINISTRY OF DEFENCE – MODHQTRS	0.00	-88,713,105,034.82	0.00	0.00	0.00	0.00	-88,713,105,034.82	(6,199,915,137.09)
28.	116002001	DEFENCE HEADQURTERS	0.00	1,729,303,266.62	0.00	0.00	0.00	0.00	1,729,303,266.62	2,125,691,751.89
29.	116002002	DEFENCE RESEARCH ANDDEVELOPMENT BUREAU	0.00	336,097,728.82	0.00	0.00	0.00	0.00	336,097,728.82	-
30.	116003001	NIGERIAN ARMY	0.00	-95,093,349,969.67	0.00	0.00	0.00	0.00	-95,093,349,969.67	(40,269,134,069.91)
31.	116004001	NIGERIAN NAVY	0.00	-43,377,909,225.41	0.00	0.00	0.00	0.00	-43,377,909,225.41	(6,066,732,211.76)
32.	116005001	NIGERIAN AIRFORCE	0.00	-14,531,434,059.83	0.00	0.00	0.00	0.00	-14,531,434,059.83	(6,260,039,675.81)
33.	116005002	AIRFORCE INSTITUTE OFTECHNOLOGY, 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 DEFENCEACADEMY (NDA)	0.00	-9,475,562,761.57	0.00	0.00	0.00	0.00	-9,475,562,761.57	(9,091,767,582.54)
35.	116007001	NIGERIAN DEFENCE COLLEGE	0.00	-1,077,516,377.93	0.00	0.00	0.00	0.00	-1,077,516,377.93	1,959,075,059.64
36.	116008001	COMMAND AND STAFFCOLLEGE, JAJI	0.00	4,423,813,777.59	0.00	0.00	0.00	0.00	4,423,813,777.59	4,692,629,781.76
37.	116009001	NIGERIAN ARMED FORCESRESETTLEMENT CENTRE,	0.00	-570,506,050.62	0.00	0.00	0.00	0.00	-570,506,050.62	(385,394,020.18)
38.	116010001	DEFENCE INDUSTRIES CORPORATION OF NIGERIA(DICON)	688,177.00	12,634,874.23	0.00	0.00	0.00	0.00	13,323,051.23	204,057,681.97
39.	116011001	DEFENCE INTELLIGENCESCHOOL	0.00	-13,999,253,546.51	0.00	0.00	0.00	0.00	-13,999,253,546.51	(13,925,694,287.79)
40.	116012001	DEFENCE INTELLIGENCEAGENCY	0.00	14,231,310,732.92	0.00	0.00	0.00	0.00	14,231,310,732.92	8,289,106,381.92
41.	116015017	DEFENCE MISSIONS	0.00	-1,319,497,781.33	0.00	0.00	0.00	0.00	-1,319,497,781.33	934,006,613.68
42.	116021001	MILITARY PENSION BOARD	0.00	181,295,601.26	0.00	0.00	0.00	0.00	181,295,601.26	(21,842,020,001.75)
43.	116018001	DEFENCE SPACEADMINISTARTION	0.00	-6,040,772,200.04	0.00	0.00	0.00	0.00	-6,040,772,200.04	(5,912,467,976.23)
44.	119001001	MINISTRY OF FOREIGNAFFAIRS - HQTRS	0.00	-4,901,597,438.86	0.00	0.00	0.00	0.00	-4,901,597,438.86	(6,366,053,384.22)
45.	119001002	NIGERIANS IN DIASPORACOMMISSION (NIDC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
46.	119002001	TECHNICAL AIDS CORPS	0.00	6,071,180,367.46	0.00	0.00	0.00	0.00	6,071,180,367.46	8,203,378,230.96
47.	119003001	FOREIGN SERVICE ACADEMY(FSA)	0.00	-86,645,154.45	0.00	0.00	0.00	0.00	-86,645,154.45	25,059,791.27
48.	119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	-1,412,639,742.02	0.00	0.00	0.00	0.00	-1,412,639,742.02	(1,326,576,224.88)
49.	119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	922,306,405.02	0.00	0.00	0.00	0.00	922,306,405.02	1,315,747,170.11
50.	119008001	NIGERIAN INSTITUTE OFINTERNATIONAL AFFAIRS, LAGOS	0.00	9,599,874.60	0.00	0.00	0.00	0.00	9,599,874.60	61,725,189.86
51.	119009001	FOREIGN MISSION: ABIDJAN	308,506,793.79	-168,769,808.44	0.00	0.00	0.00	0.00	139,736,985.35	36,853,207.13
52.	119009002	FOREIGN MISSION: ACCRA	0.00	-589,017,946.84	0.00	0.00	0.00	0.00	-589,017,946.84	(562,052,217.36)
53.	119009003	FOREIGN MISSION: ADDISABABA	147,060,469.04	262,223,728.58	0.00	0.00	0.00	0.00	409,284,197.62	620,908,274.45
54.	119009004	FOREIGN MISSION: ALGIERS	194,137,462.28	-34,754,000.00	0.00	0.00	0.00	0.00	159,383,462.28	523,745,480.65

55.	119009005	FOREIGN MISSION: ANKARA	274,251,196.15	-52,986,000.00	0.00	0.00	0.00	0.00	221,265,196.15	(186,022,244.99)
56.	119009006	FOREIGN MISSION: ATHENS	0.00	-642,549,090.64	0.00	0.00	0.00	0.00	-642,549,090.64	(239,496,970.66)
57.	119009007	FOREIGN MISSION: ATLANTA	125,597,071.54	-5,701,603.92	0.00	0.00	0.00	0.00	119,895,467.62	53,540,116.50
58.	119009009	FOREIGN MISSION: BAMAKO	197,985,776.97	-83,790,793.54	0.00	0.00	0.00	0.00	114,194,983.43	(53,047,013.75)
59.	119009010	FOREIGN MISSION: BANGKOK	122,951,468.10	236,003,451.74	0.00	0.00	0.00	0.00	358,954,919.83	427,382,772.11
60.	119009011	FOREIGN MISSION: BANGUI	0.00	90,303,162.09	0.00	0.00	0.00	0.00	90,303,162.09	(11,434,870.30)
61.	119009012	FOREIGN MISSION: BANJUL	160,910,026.27	7,376,172.28	0.00	0.00	0.00	0.00	168,286,198.55	(39,559,400.28)
62.	119009013	FOREIGN MISSION: BATA	191,477,746.11	-168,387,054.17	0.00	0.00	0.00	0.00	23,090,691.94	(143,442,419.09)
63.	119009014	FOREIGN MISSION: BEIJING	0.00	249,683,509.23	0.00	0.00	0.00	0.00	249,683,509.23	166,400,063.94
64.	119009015	FOREIGN MISSION: BEIRUT	0.00	-36,078,445.78	0.00	0.00	0.00	0.00	-36,078,445.78	(71,072,844.97)
65.	119009016	FOREIGN MISSION: BERLIN	0.00	318,821,322.54	0.00	0.00	0.00	0.00	318,821,322.54	315,757,498.45
66.	119009017	FOREIGN MISSION: BERNE	91,767,354.90	-29,000,000.00	0.00	0.00	0.00	0.00	62,767,354.90	59,275,107.18
67.	119009018	FOREIGN MISSION: BISSAU	168,347,247.84	-220,630,000.00	0.00	0.00	0.00	0.00	-52,282,752.16	122,904,119.49
68.	119009019	FOREIGN MISSION: BRASILIA	0.00	-37,191,878.07	0.00	0.00	0.00	0.00	-37,191,878.07	(404,011,998.94)
69.	119009020	FOREIGN MISSION: BRAZAVILLE	353,433,634.55	-102,050,000.00	0.00	0.00	0.00	0.00	251,383,634.55	(26,039,237.58)
70.	119009021	FOREIGN MISSION: BRUSSELS	246,882,114.69	-169,440,000.00	0.00	0.00	0.00	0.00	77,442,114.69	279,706,533.00
71.	119009022	FOREIGN MISSION:BUCHAREST	99,569,447.98	-148,492,796.71	0.00	0.00	0.00	0.00	-48,923,348.73	50,710,263.56
72.	119009023	FOREIGN MISSION: BUDAPEST	0.00	-143,400,846.18	0.00	0.00	0.00	0.00	-143,400,846.18	61,477,731.96
73.	119009024	FOREIGN MISSION: BUEA	73,655,902.86	-3,500,000.00	0.00	0.00	0.00	0.00	70,155,902.86	459,510,836.74
74.	119009025	FOREIGN MISSION: BUENOSAIRES	33,180,695.29	-17,395,000.00	0.00	0.00	0.00	0.00	15,785,695.29	452,579,318.90
75.	119009026	FOREIGN MISSION:BUJUMBURA	0.00	56,830,137.36	0.00	0.00	0.00	0.00	56,830,137.36	63,642,420.94
76.	119009027	FOREIGN MISSION: CAIRO	0.00	197,952,735.79	0.00	0.00	0.00	0.00	197,952,735.79	185,524,116.54
77.	119009028	FOREIGN MISSION: CANBERRA	128,277,552.85	-21,754,758.70	0.00	0.00	0.00	0.00	106,522,794.15	707,457,701.36
78.	119009029	FOREIGN MISSION: CARACAS	0.00	8,955,448.57	0.00	0.00	0.00	0.00	8,955,448.57	(278,595,320.81)

79.	119009030	FOREIGN MISSION: CONAKRY	207,591,051.76	-245,066,500.00	0.00	0.00	0.00	0.00	-37,475,448.24	498,257,316.64
80.	119009031	FOREIGN MISSION: COTONOU	192,589,545.87	194,401,500.00	0.00	0.00	0.00	0.00	386,991,045.87	303,727,180.38
81.	119009032	FOREIGN MISSION: DAKAR	96,668,393.94	-28,000,000.00	0.00	0.00	0.00	0.00	68,668,393.94	48,530,131.09
82.	119009033	FOREIGN MISSION:DAMASCUS	0.00	129,771,633.79	0.00	0.00	0.00	0.00	129,771,633.79	652,684,338.76
83.	119009034	FOREIGN MISSION: DAR-ES-SALAAM	645,421,265.22	-9,046,402.89	0.00	0.00	0.00	0.00	636,374,862.33	130,233,591.37
84.	119009035	FOREIGN MISSION: DOUALA	32,028,578.44	-7,223,361.65	0.00	0.00	0.00	0.00	24,805,216.79	(75,538,383.45)
85.	119009036	FOREIGN MISSION: DUBAITRADE MISSIONS	0.00	-19,215,025.00	0.00	0.00	0.00	0.00	-19,215,025.00	169,648,049.77
86.	119009037	FOREIGN MISSION: DUBLIN	0.00	-10,353,097.24	0.00	0.00	0.00	0.00	-10,353,097.24	54,150,359.59
87.	119009038	FOREIGN MISSION: FREETOWN	0.00	105,542,103.45	0.00	0.00	0.00	0.00	105,542,103.45	(2,292,329.55)
88.	119009039	FOREIGN MISSION:GABORONE	0.00	5,753,392.92	0.00	0.00	0.00	0.00	5,753,392.92	38,929,958.40
89.	119009040	FOREIGN MISSION: GENEVA	0.00	-42,109,480.00	0.00	0.00	0.00	0.00	-42,109,480.00	22,879,062.98
90.	119009042	FOREIGN MISSION: HANOI	-739,900.74	318,288,031.60	0.00	0.00	0.00	0.00	317,548,130.86	324,732,708.05
91.	119009043	FOREIGN MISSION: HARARE	38,467,580.46	133,950,324.63	0.00	0.00	0.00	0.00	172,417,905.09	158,322,887.59
92.	119009044	FOREIGN MISSION: HAVANA	0.00	-35,553,412.96	0.00	0.00	0.00	0.00	-35,553,412.96	77,796,305.18
93.	119009045	FOREIGN MISSION:HONGKONG	58,881,039.02	-86,790,000.00	0.00	0.00	0.00	0.00	-27,908,960.98	242,141,783.56
94.	119009046	FOREIGN MISSION:	4,169,834.64	186,904,888.72	0.00	0.00	0.00	0.00	191,074,723.36	96,816,436.62
95.	119009047	FOREIGN MISSION: JAKARTA	448,131,210.21	-129,365,243.91	0.00	0.00	0.00	0.00	318,765,966.31	84,413,351.78
96.	119009048	FOREIGN MISSION: JEDDAH	68,022,345.66	-95,447,708.49	0.00	0.00	0.00	0.00	-27,425,362.83	102,199,160.53
97.	119009049	FOREIGN MISSION:JOHANNESBURG	153,400,388.18	-14,079,291.74	0.00	0.00	0.00	0.00	139,321,096.43	57,882,168.77
98.	119009050	FOREIGN MISSION: KAMPALA	0.00	245,126,149.64	0.00	0.00	0.00	0.00	245,126,149.64	98,700,213.28
99.	119009051	FOREIGN MISSION:KHARTOUM	0.00	49,478,319.77	0.00	0.00	0.00	0.00	49,478,319.77	72,844,018.84
100.	119009052	FOREIGN MISSION: KIEV	0.00	484,356,128.04	0.00	0.00	0.00	0.00	484,356,128.04	577,680,636.95
101.	119009053	FOREIGN MISSION: KIGALIRWANDA	71,050,962.48	-15,150,000.00	0.00	0.00	0.00	0.00	55,900,962.48	10,754,106.31

102.	119009054	FOREIGN MISSION: KINGSTON	0.00	-63,769,644.04	0.00	0.00	0.00	0.00	-63,769,644.04	116,051,792.57
103.	119009055	FOREIGN MISSION: KINSHASA	0.00	91,014,402.17	0.00	0.00	0.00	0.00	91,014,402.17	49,895,974.56
104.	119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	-18,000,000.00	0.00	0.00	0.00	0.00	-18,000,000.00	94,632,820.97
105.	119009057	FOREIGN MISSION: KUWAIT	0.00	240,785,538.22	0.00	0.00	0.00	0.00	240,785,538.22	471,615,614.52
106.	119009058	FOREIGN MISSION: LIBREVILLE	0.00	-60,311,443.06	0.00	0.00	0.00	0.00	-60,311,443.06	(43,285,518.73)
107.	119009059	FOREIGN MISSION: LISBON	0.00	131,761,803.53	0.00	0.00	0.00	0.00	131,761,803.53	300,842,004.15
108.	119009060	FOREIGN MISSION: LOME	0.00	83,659,819.14	0.00	0.00	0.00	0.00	83,659,819.14	(112,842,571.91)
109.	119009061	FOREIGN MISSION: LONDON	0.00	4,222,447.06	0.00	0.00	0.00	0.00	4,222,447.06	1,420,714,033.07
110.	119009062	FOREIGN MISSION: LUANDA	0.00	70,570,442.42	0.00	0.00	0.00	0.00	70,570,442.42	76,768,056.89
111.	119009063	FOREIGN MISSION: LUSAKA	0.00	140,597,516.92	0.00	0.00	0.00	0.00	140,597,516.92	95,733,081.39
112.	119009064	FOREIGN MISSION: MADRID	0.00	22,880,993.87	0.00	0.00	0.00	0.00	22,880,993.87	(62,276,159.41)
113.	119009065	FOREIGN MISSION: MALABO	198,896,922.03	-77,360,000.00	0.00	0.00	0.00	0.00	121,536,922.03	(104,804,874.16)
114.	119009066	FOREIGN MISSION: MANILLA	0.00	15,788,043.52	0.00	0.00	0.00	0.00	15,788,043.52	11,085,276.16
115.	119009067	FOREIGN MISSION: MAPUTO	0.00	-61,124,326.33	0.00	0.00	0.00	0.00	-61,124,326.33	39,654,572.90
116.	119009068	FOREIGN MISSION: MEXICO CITY	0.00	251,252,579.89	0.00	0.00	0.00	0.00	251,252,579.89	355,933,034.83
117.	119009069	FOREIGN MISSION:MONROVIA	0.00	131,429,045.36	0.00	0.00	0.00	0.00	131,429,045.36	658,651,040.00
118.	119009070	FOREIGN MISSION: MOSCOW	0.00	447,965,610.79	0.00	0.00	0.00	0.00	447,965,610.79	250,155,443.99
119.	119009071	FOREIGN MISSION: NAIROBI	0.00	125,912,453.16	0.00	0.00	0.00	0.00	125,912,453.16	295,206,299.67
120.	119009072	FOREIGN MISSION:N'DJAMENA	563,495,449.38	-39,516,981.82	0.00	0.00	0.00	0.00	523,978,467.57	569,271,261.91
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	405,563,283.60

123.	119009076	FOREIGN MISSION: NEW YORK(PM)	0.00	1,695,179,295.86	0.00	0.00	0.00	0.00	1,695,179,295.86	1,234,997,058.98
124.	119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(32,608.09)
125.	119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	182,514,206.58	0.00	0.00	0.00	0.00	182,514,206.58	404,706,564.15
126.	119009080	FOREIGN MISSION: OTTAWA	0.00	601,176,767.41	0.00	0.00	0.00	0.00	601,176,767.41	(252,282,426.62)
127.	119009081	FOREIGN MISSION:OUAGADOUGOU	91,240,115.37	-52,810,123.35	0.00	0.00	0.00	0.00	38,429,992.02	(94,036,757.52)
128.	119009082	FOREIGN MISSION: PARIS	0.00	-1,184,809.86	0.00	0.00	0.00	0.00	-1,184,809.86	1,184,528,615.87
129.	119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	-121,821,931.98	0.00	0.00	0.00	0.00	-121,821,931.98	(113,093,097.39)
130.	119009084	FOREIGN MISSION: PRETORIA	0.00	435,869,463.99	0.00	0.00	0.00	0.00	435,869,463.99	185,047,299.64
131.	119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(143,281,992.22)
132.	119009086	FOREIGN MISSION: RABAT	0.00	-1,046,236.36	0.00	0.00	0.00	0.00	-1,046,236.36	(55,279,030.14)
133.	119009087	FOREIGN MISSION: RIYADH	-10,915,130.17	45,102,688.56	0.00	0.00	0.00	0.00	34,187,558.39	306,677,568.39
134.	119009088	FOREIGN MISSION: ROME	0.00	25,146,074.24	0.00	0.00	0.00	0.00	25,146,074.24	59,612,922.57
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	118,199,395.86	0.00	0.00	0.00	0.00	118,199,395.86	605,281,502.99
137.	119009093	FOREIGN MISSION: SHANGHAI	250,720,853.43	-2,554,000.00	0.00	0.00	0.00	0.00	248,166,853.43	782,799,408.41
138.	119009094	FOREIGN MISSION:SINGAPORE	366,874,734.73	-14,006,068.88	0.00	0.00	0.00	0.00	352,868,665.85	238,552,460.72
139.	119009095	FOREIGN MISSION: STOCKHOLM	0.00	13,412,278.18	0.00	0.00	0.00	0.00	13,412,278.18	279,333,583.41
140.	119009096	FOREIGN MISSION: TEHRAN	0.00	83,232,655.36	0.00	0.00	0.00	0.00	83,232,655.36	743,293,215.82
141.	119009097	FOREIGN MISSION: TEL AVIV	0.00	175,054,018.93	0.00	0.00	0.00	0.00	175,054,018.93	451,112,776.89
142.	119009099	FOREIGN MISSION: THE HAGUE	0.00	152,280,740.11	0.00	0.00	0.00	0.00	152,280,740.11	730,338,985.79
143.	119009100	FOREIGN MISSION: TOKYO	0.00	104,146,324.30	0.00	0.00	0.00	0.00	104,146,324.30	862,012,893.47
144.	119009102	FOREIGN MISSION: TUNIS	218,812,586.05	-107,442,687.88	0.00	0.00	0.00	0.00	111,369,898.17	(33,395,303.92)

145.	119009103	FOREIGN MISSION: VIENNA	0.00	29,093,830.41	0.00	0.00	0.00	0.00	29,093,830.41	14,336,566.14
146.	119009104	FOREIGN MISSION: WARSAW	0.00	-93,551,356.09	0.00	0.00	0.00	0.00	-93,551,356.09	(101,569,303.77)
147.	119009105	FOREIGN MISSION: WASHINGTON	0.00	-113,806,958.98	0.00	0.00	0.00	0.00	-113,806,958.98	1,345,436,193.68
148.	119009106	FOREIGN MISSION: WINDHOEK	55,200,755.62	-66,819,154.55	0.00	0.00	0.00	0.00	-11,618,398.93	(245,272,099.20)
149.	119009107	FOREIGN MISSION: YAOUNDE	0.00	10,263,218.22	0.00	0.00	0.00	0.00	10,263,218.22	(145,032,883.57)
150.	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)
151.	119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	91,521,845.39	-127,107,043.01	0.00	0.00	0.00	0.00	-35,585,197.62	270,900,547.20
152.	119009110	FOREIGN MISSIONS, ABU DHAB	179,396,719.25	-73,988,967.20	0.00	0.00	0.00	0.00	105,407,752.05	156,014,194.84
153.	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	8,726,873.49	0.00	0.00	0.00	0.00	8,726,873.49	9,396,033.45
154.	119009115	FOREIGN MISSION PRAQUE,CZECH REPUBLIC	0.00	396,638,853.13	0.00	0.00	0.00	0.00	396,638,853.13	289,375,910.76
155.	119009116	FOREIGN MISSION VATICAN	0.00	64,331,801.11	0.00	0.00	0.00	0.00	64,331,801.11	3,912,350.40
156.	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)
157.	119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	311,890,761.07	0.00	0.00	0.00	0.00	311,890,761.07	453,023,894.57
158.	119009120	FOREIGN MISSION DOHA, QATAR	0.00	76,740,223.06	0.00	0.00	0.00	0.00	76,740,223.06	(72,861,662.24)
159.	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)
160.	119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	11,984,060.75	0.00	0.00	0.00	0.00	11,984,060.75	12,239,040.77
161.	119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	-17,554,000.00	0.00	0.00	0.00	0.00	-17,554,000.00	318,429,099.76
162.	119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	270,905,191.58	0.00	0.00	0.00	0.00	270,905,191.58	209,489,298.64
163.	123001001	FEDERAL MINISTRY OF INFORMATION &CULTURE - HQTRS	0.00	-26,323,639,743.95	0.00	0.00	0.00	0.00	-26,323,639,743.95	(24,953,317,255.51)
164.	123003001	NIGERIAN TELEVISION AUTHORITY	0.00	-11,026,422,047.35	0.00	0.00	0.00	0.00	-11,026,422,047.35	(8,355,807,510.49)
165.	123004001	FEDERAL RADIO CORPORATION OFNIGERIA	121,500.00	-3,656,467,589.77	0.00	0.00	0.00	0.00	-3,656,346,089.77	(3,368,178,809.32)
166.	123006001	VOICE OF NIGERIA	61,284.00	-1,591,875,982.95	0.00	0.00	0.00	0.00	-1,591,814,698.95	(1,374,624,206.92)

167.	123007001	NIGERIAN FILM CORPORATION	0.00	514,371,185.44	0.00	0.00	0.00	0.00	514,371,185.44	1,056,443,895.37
168.	123008001	NATIONAL BROADCASTING	0.00	813,611,394.12	0.00	0.00	0.00	0.00	813,611,394.12	591,824,075.02
169.	123009001	NIGERIA PRESS COUNCIL	1,344,990.78	-337,755,735.83	0.00	0.00	0.00	0.00	-336,410,745.05	(248,345,205.87)
170.	123010001	NATIONAL FILM AND VEDIO CENSORBOARD	0.00	-227,415,869.11	0.00	0.00	0.00	0.00	-227,415,869.11	180,515,631.79
171.	123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	-618,241,647.90	0.00	0.00	0.00	0.00	-618,241,647.90	(606,505,866.35)
172.	123031002	NIGERIAN TOURISM DEVELOPMENTCORPORATIO N	0.00	-41,440,913.33	0.00	0.00	0.00	0.00	-41,440,913.33	106,126,015.09
173.	123031003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	-924,051,002.30	0.00	0.00	0.00	0.00	-924,051,002.30	(796,386,465.65)
174.	123031004	NATIONAL COUNCIL OF ARTS ANDCULTURE	0.00	-14,072,312.89	0.00	0.00	0.00	0.00	-14,072,312.89	392,495,460.90
175.	123031005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	-115,393,319.47	0.00	0.00	0.00	0.00	-115,393,319.47	55,029,384.99
176.	123031006	NATIONAL TROUPE OF NIGERIA	0.00	-143,350,492.93	0.00	0.00	0.00	0.00	-143,350,492.93	(111,176,680.44)
177.	123031007	NATIONAL THEATRE	0.00	-146,990,916.29	0.00	0.00	0.00	0.00	-146,990,916.29	(123,121,272.11)
178.	123031008	NATIONAL GALLERY OF ART	0.00	94,338,268.42	0.00	0.00	0.00	0.00	94,338,268.42	275,338,949.06
179.	123031009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	-141,350,786.20	0.00	0.00	0.00	0.00	-141,350,786.20	(139,232,968.55)
180.	123031010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	-327,005,785.29	0.00	0.00	0.00	0.00	-327,005,785.29	(215,284,848.92)
181.	123031011	NATIONAL INSTITUTE FOR CULTUREORIENTATION	0.00	34,002,617.49	0.00	0.00	0.00	0.00	34,002,617.49	217,317,616.47
182.	123031012	INSTITUTE OF ARCHEOLOGY ANDMUSEUM STUDIES, JOS	0.00	-2,044,608,292.71	0.00	0.00	0.00	0.00	-2,044,608,292.71	(2,041,546,891.25)
183.	123031017	NATIONAL ORIENTATION AGENCY	0.00	-1,652,438,811.71	0.00	0.00	0.00	0.00	-1,652,438,811.71	(1,258,676,128.24)
184.	0124001001	MINISTRY OF INTERIOR - HQTRS	0.00	-13,684,849,019.53	0.00	0.00	0.00	0.00	-13,684,849,019.53	(13,425,997,549.20)
185.	0124002001	NIGERIA CORRECTIONAL SERVICE	0.00	-5,098,019,282.67	0.00	0.00	0.00	0.00	-5,098,019,282.67	(8,150,532,366.02)
186.	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	-21,015,068,448.81	0.00	0.00	0.00	0.00	-21,015,068,448.81	(7,398,438,458.81)

187.	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	-13,059,797.90	0.00	0.00	0.00	0.00	-13,059,797.90	1,643,211,972.28
188.	0124005001	CIVIL DEFENCE, IMMIGRATION ANDPRISON SERVICE BOARD (CIPB)	69,500.00	715,559,375.79	0.00	0.00	0.00	0.00	715,628,875.79	1,052,145,837.55
189.	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	-9,106,209,341.90	0.00	0.00	0.00	0.00	-9,106,209,341.90	(9,066,433,891.90)
190.	0124007001	FEDERAL FIRE SERVICE	-536,134.27	5,904,964,438.78	0.00	0.00	0.00	0.00	5,904,428,304.51	7,604,006,066.36
191.	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	(3,190,899,727.10)
192.	155002001	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	-53,349,677,072.51	0.00	0.00	0.00	0.00	-53,349,677,072.51	(47,334,903,069.11)
193.	155004001	POLICE FORMATIONS ANDCOMMANDS	0.00	35,921,540,863.00	0.00	0.00	0.00	0.00	35,921,540,863.00	32,804,652,024.67
194.	125001001	OFFICE OF THE HEAD OF THE CIVILSERVICE OF THE FEDERATION - HQTRS	0.00	2,483,870,645.48	0.00	0.00	0.00	0.00	2,483,870,645.48	2,983,031,279.59
195.	125003001	ADMINISTRATIVE STAFF COLLEGE OFNIGERIA	0.00	301,098,922.46	0.00	0.00	0.00	0.00	301,098,922.46	333,515,426.93
196.	125004001	WEST AFRICAN MGT. DEVT. INSTITUTESNETWORK	0.00	-23,386,293.16	0.00	0.00	0.00	0.00	-23,386,293.16	(23,501,854.70)
197.	125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	26,313,811.83	0.00	0.00	0.00	0.00	26,313,811.83	8,111,846.61
198.	125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	370,805.24	0.00	0.00	0.00	0.00	370,805.24	1,402,709.34
199.	125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	6,102,001.93	0.00	0.00	0.00	0.00	6,102,001.93	6,717,393.25
200.	125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	-20,732,077.63	0.00	0.00	0.00	0.00	-20,732,077.63	(7,946,277.80)
201.	125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	-8,386,195.98	0.00	0.00	0.00	0.00	-8,386,195.98	(5,220,359.80)
202.	125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	-623,723,827.36	0.00	0.00	0.00	0.00	-623,723,827.36	(608,716,166.69)
203.	125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	597,447,501.12	0.00	0.00	0.00	0.00	597,447,501.12	684,248,905.07
204.	125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	-169,805,798.22	0.00	0.00	0.00	0.00	-169,805,798.22	(132,793,065.00)
205.	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	-428,207,894.95	0.00	0.00	0.00	0.00	-428,207,894.95	(394,184,264.15)
206.	140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	-70,695,389.57	0.00	0.00	0.00	0.00	-70,695,389.57	119,774,800.50

207.	145001001	PUBLIC COMPLAINTS COMMISSION	0.00	3,493,057,611.92	0.00	0.00	0.00	0.00	3,493,057,611.92	122,040,404.34
208.	147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	-7,343,738,184.40	0.00	0.00	0.00	0.00	-7,343,738,184.40	(7,280,020,537.19)
209.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	59,013,728,619.10	0.00	0.00	0.00	0.00	59,013,728,619.10	185,985,532,519.58
210.	0149001001	FEDERAL CHARACTER COMMISSION	0.00	2,427,585,323.51	0.00	0.00	0.00	0.00	2,427,585,323.51	3,078,768,151.98
211.	155001001	FEDERAL MINISTRY OF POLICEAFFAIRS	0.00	-4,337,634,374.24	0.00	0.00	0.00	0.00	-4,337,634,374.24	(4,337,634,374.24)
212.	156001001	MINISTRY OF COMMUNICATIONTECHNOLOGY HQTRS	0.00	6,662,477,152.66	0.00	0.00	0.00	0.00	6,662,477,152.66	6,319,783,056.86
213.	156003001	NIGERIA COMMUNICATION SATELLITE	0.00	1,426,323,961.44	0.00	0.00	0.00	0.00	1,426,323,961.44	1,442,344,795.36
214.	156006001	NIPOST	0.00	-39,277,150,489.16	0.00	0.00	0.00	0.00	-39,277,150,489.16	(39,236,818,633.86)
215.	157001001	NATIONAL SECURITY ADVISER	0.00	37,931,415,441.68	0.00	0.00	0.00	0.00	37,931,415,441.68	31,833,353,360.60
216.	157002001	DIRECTORATE OF STATE SECURITYSERVICE	0.00	7,561,958,543.72	0.00	0.00	0.00	0.00	7,561,958,543.72	6,573,091,442.98
217.	157003001	NATIONAL INTELLIGENCE AGENCY	0.00	3,228,008,404.70	0.00	0.00	0.00	0.00	3,228,008,404.70	4,552,577,220.00
218.	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	1,989,567,909.31	0.00	0.00	0.00	0.00	1,989,567,909.31	(987,990,913.19)
219.	157002002	NATIONAL INSTITUTE FOR SECURITY STUDIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
220.	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	512,143,618.43	0.00	0.00	0.00	0.00	512,143,618.43	669,958,780.56
221.	159001001	INFRASTRUCTURE CONCESSIONREGULATORY COMMISSION	0.00	-101,121,028.00	0.00	0.00	0.00	0.00	-101,121,028.00	(1,398,781.35)
222.	160001001	POLICE SERVICE COMMISSION HQTRS	0.00	-60,831,792,836.77	0.00	0.00	0.00	0.00	-60,831,792,836.77	(60,758,486,165.06)
223.	161001001	SECRETARY TO THE GOVERNMENT OFTHE FEDERATION HQTRS	0.00	84,914,358,252.24	0.00	0.00	0.00	0.00	84,914,358,252.24	3,726,704,102,807.18
224.	0161001003	SPECIAL DUTIES SGF	0.00	-12,546,865,445.28	0.00	0.00	0.00	0.00	-12,546,865,445.28	(12,340,348,989.85)
225.	161004001	LAGOS LIAISON OFFICE	0.00	-3,649,879,203.46	0.00	0.00	0.00	0.00	-3,649,879,203.46	(3,639,488,971.47)
226.	161005001	NATIONAL IDENTITY MANAGEMENTCOMMISSION	0.00	5,689,388,669.58	0.00	0.00	0.00	0.00	5,689,388,669.58	7,064,705,678.63
227.	164002001	NATIONAL MERIT AWARD	0.00	-5,401,021,951.61	0.00	0.00	0.00	0.00	-5,401,021,951.61	(5,319,204,068.83)

228.	161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	1,632,592,402.31	0.00	0.00	0.00	0.00	1,632,592,402.31	2,511,590,112.66
229.	161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	-711,822,540.01	0.00	0.00	0.00	0.00	-711,822,540.01	(546,682,563.30)
230.	161009001	NEW PARTNERSHIP FOR AFRICANDEVELOPMENT	0.00	-5,695,935,788.46	0.00	0.00	0.00	0.00	-5,695,935,788.46	(5,441,415,295.15)
231.	161012001	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	163,600.00	-2,261,508,167.15	0.00	0.00	0.00	0.00	-2,261,344,567.15	417,183,072.39
232.	161013001	NATIONAL PENSION COMMISSION	0.00	-762,877,120.44	0.00	0.00	0.00	0.00	-762,877,120.44	(555,569,120.44)
233.	161014001	NATIONAL HAJJ COMMISSION OFNIGERIA	0.00	-169,370,147.64	0.00	0.00	0.00	0.00	-169,370,147.64	189,085,012.08
234.	161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	-321,241,661.95	0.00	0.00	0.00	0.00	-321,241,661.95	172,650,962.58
235.	164003001	NATIONAL LOTTERY TRUST FUND	0.00	-44,467,066.97	0.00	0.00	0.00	0.00	-44,467,066.97	147,338,604.22
236.	164004001	NATIONAL LOTTERY REGULATORYCOMMISSION	78,122.26	-211,950,897.75	0.00	0.00	0.00	0.00	-211,872,775.49	(100,825,022.96)
237.	161018001	SERVICOM	0.00	-251,081,702.47	0.00	0.00	0.00	0.00	-251,081,702.47	(314,425,928.81)
238.	161019001	PRESIDENTIAL TECHNICAL COMMITTEEON LAND REFORMS	177,219,750.60	-763,940,705.57	0.00	0.00	0.00	0.00	-586,720,954.97	(687,073,477.07)
239.	161021001	NATIONAL BOUNDARY COMMISSION(NBC) HQTRS	0.00	-7,804,251,706.30	0.00	0.00	0.00	0.00	-7,804,251,706.30	(7,512,847,098.20)
240.	161022001	BORDER COMMUNITIES DEVELOPMENTAGENCY (BCDA) HQTRS	0.00	2,838,448,664.29	0.00	0.00	0.00	0.00	2,838,448,664.29	4,214,064,018.14
241.	164001001	FEDERAL MINISTRY OF SPECIALDUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	-2,110,686,387.73	0.00	0.00	0.00	0.00	-2,110,686,387.73	(1,861,795,247.31)
242.	""	TERTIARY EDUCATION TRUST FUND	0.00	5,088,498,406.52	0.00	0.00	21,180,315,680.00	2,677,000,000.00	28,945,814,086.52	219,007,492,285.14
		ECONOMIC SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
243.	215001001	FEDERAL MINISTRY OF AGRICULTURE ANDRURAL DEVELOPMENT HQTRS	0.00	-73,385,681,584.63	0.00	0.00	0.00	0.00	-73,385,681,584.63	(70,284,992,116.99)
244.	215003001	AGRICULTURAL RESEARCH ANDMANAGEMENT INSTITUTE (ARMTI) - ILORIN	760,461.14	-2,573,091,910.77	0.00	0.00	0.00	0.00	-2,572,331,449.63	(2,043,290,951.44)
245.	**215004001**	**NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN**	0.00	-3,290,249,423.96	0.00	0.00	0.00	0.00	-3,290,249,423.96	**(739,696,252.87)**
246.	215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	-539,131,444.88	0.00	0.00	0.00	0.00	-539,131,444.88	(447,376,077.67)

247.	215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	0.00	-2,317,988,616.25	0.00	0.00	0.00	0.00	-2,317,988,616.25	(640,288,497.43)
248.	215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	0.00	-1,302,612,038.38	0.00	0.00	0.00	0.00	-1,302,612,038.38	(780,676,333.24)
249.	215008001	NATIONAL INSTITUTE FOR OIL PALMRESEARCH (NIFOR) - BENIN	0.00	-390,838,273.05	0.00	0.00	0.00	0.00	-390,838,273.05	(65,791,115.64)
250.	215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	0.00	-354,344,444.89	0.00	0.00	0.00	0.00	-354,344,444.89	(382,637,721.21)
251.	215010001	NATIONAL ANIMAL PRODUCT RESEARCHINSTITUTE- ZARIA	0.00	-666,397,865.18	0.00	0.00	0.00	0.00	-666,397,865.18	(260,257,334.72)
252.	215011001	NATIONAL HORTICULTURAL RESEARCHINSTITUTE-IBADAN	0.00	-444,272,124.27	0.00	0.00	0.00	0.00	-444,272,124.27	(173,652,801.43)
253.	215013001	NATIONAL AGRICULTURAL LANDDEVELOPMENT AUTHORITY (NALDA) HQTRS	0.00	-351,344,034.70	0.00	0.00	0.00	0.00	-351,344,034.70	(285,823,913.23)
254.	215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	-344,450,084.13	0.00	0.00	0.00	0.00	-344,450,084.13	(147,971,301.26)
255.	215015001	INSTITUTE OF AGRICULTURAL RESEARCH ANDTRAINING- IBADAN	0.00	-232,250,234.01	0.00	0.00	0.00	0.00	-232,250,234.01	(105,620,006.27)
256.	215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	-435,152,689.84	0.00	0.00	0.00	0.00	-435,152,689.84	(260,837,087.01)
257.	215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	0.00	-426,728,689.93	0.00	0.00	0.00	0.00	-426,728,689.93	(223,350,927.94)
258.	215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	-109,460,570.56	0.00	0.00	0.00	0.00	-109,460,570.56	17,351,306.06
259.	215019001	VETERINARY COUNCIL OF NIGERIA	0.00	-338,275,531.82	0.00	0.00	0.00	0.00	-338,275,531.82	(274,292,245.25)
260.	215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	-51,411,205.50	0.00	0.00	0.00	0.00	-51,411,205.50	133,665,937.51
261.	215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	-452,749,771.31	0.00	0.00	0.00	0.00	-452,749,771.31	(272,244,863.80)
262.	215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION-IBADAN	0.00	-429,639,440.33	0.00	0.00	0.00	0.00	-429,639,440.33	(103,857,289.16)
263.	215023001	FEDERAL COLLEGE OF AGRICULTURE -ISHIAGU	0.00	-278,676,019.35	0.00	0.00	0.00	0.00	-278,676,019.35	(220,223,537.77)
264.	215024001	FEDERAL COLLEGE OF FRESH WATERFISHERIES TECHNOLOGY - NEW BUSSA	0.00	-837,573,494.30	0.00	0.00	0.00	0.00	-837,573,494.30	(742,805,466.97)

265.	215025001	FEDERAL COLLEGE OF ANIMAL HEALTH ANDPRODUCTION TECHNOLOGY - VOM	0.00	-429,278,783.76	0.00	0.00	0.00	0.00	-429,278,783.76	(397,412,371.65)
266.	215026001	COLLEGE OF VETERINARY AND MEDICALLABORATORY TECHNOLOGY - VOM	0.00	-1,005,404,306.83	0.00	0.00	0.00	0.00	-1,005,404,306.83	(927,623,449.71)
267.	215027001	FEDERAL COLLEGE OF FRESH WATERFISHERIES - BAGA	0.00	-1,721,228,675.58	0.00	0.00	0.00	0.00	-1,721,228,675.58	(1,053,901,403.89)
268.	215028001	FEDERAL COLLEGE OF FISHERIES ANDMARINE TECHNOLOGY - LAGOS	0.00	-838,615,009.21	0.00	0.00	0.00	0.00	-838,615,009.21	(310,890,836.57)
269.	215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	-339,345,666.35	0.00	0.00	0.00	0.00	-339,345,666.35	(254,120,355.82)
270.	215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	-277,018,676.21	0.00	0.00	0.00	0.00	-277,018,676.21	(150,257,207.51)
271.	215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	-151,626,736.75	0.00	0.00	0.00	0.00	-151,626,736.75	(85,457,727.50)
272.	215032001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY - OWERRI	0.00	-436,976,118.54	0.00	0.00	0.00	0.00	-436,976,118.54	(141,468,587.43)
273.	215033001	FEDERAL COLLEGE OF LAND RESOURCESTECHNOLOGY, KURU - JOS	0.00	-1,269,257,400.08	0.00	0.00	0.00	0.00	-1,269,257,400.08	(863,599,536.07)
274.	215034001	FEDERAL COLLEGE OF HORTICULTURE,DADIN-KOWA, GOMBE	339,320.74	-675,196,791.50	0.00	0.00	0.00	0.00	-674,857,470.76	95,342,284.83
275.	215035001	NATIONAL AGRICULTURAL INSURANCECORPORATION (NAIC)	0.00	-138,589,227.98	0.00	0.00	0.00	0.00	-138,589,227.98	(118,813,589.28)
276.	215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	-102,604,076.69	0.00	0.00	0.00	0.00	-102,604,076.69	(33,389,724.71)
277.	215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS)HQTRS	0.00	-3,600,727,289.65	0.00	0.00	0.00	0.00	-3,600,727,289.65	(2,899,630,171.32)
278.	215050001	NIGERIA STORED PRODUCTS RESEARCH,ILORIN	0.00	5,527,948,131.91	0.00	0.00	0.00	0.00	5,527,948,131.91	(1,174,350,883.14)
279.	215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	-9,505,464,488.87	0.00	0.00	0.00	0.00	-9,505,464,488.87	(4,440,724,396.85)
280.	215053001	NIGERIA AGRICULTURAL QUARANTINESERVICE	0.00	44,430,231.09	0.00	0.00	0.00	0.00	44,430,231.09	363,200,837.74
281.	215054001	AGRICULTURAL RESEARCH COUNCIL OFNIGERIA	0.00	403,289,180.69	0.00	0.00	0.00	0.00	403,289,180.69	473,192,226.51
282.	215055001	OFFICE OF THE PERMANENT REPRESENTATIVETO FAO	0.00	-300,369,387.44	0.00	0.00	0.00	0.00	-300,369,387.44	(231,795,772.03)
283.	215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	-1,272,842,872.50	0.00	0.00	0.00	0.00	-1,272,842,872.50	(1,069,244,988.39)

284.	215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	-15,206,147,352.78	0.00	0.00	0.00	0.00	-15,206,147,352.78	(14,305,412,557.90)
285.	215012001	FEDERAL UNIVERSITY OF AGRICULTURE,ABEOKUTA	0.00	2,681,949,684.00	0.00	0.00	0.00	700,901.00	2,682,650,585.00	(14,224,042.50)
286.	215012002	FEDERAL UNIVERSITY OF AGRICULTURE,MAKURDI	0.00	-560,554,508.96	0.00	0.00	0.00	0.00	-560,554,508.96	(1,600,998,112.95)
287.	215012003	MICHAEL OKPARA UNIVERSITY OFAGRICULTURE, UMUDIKE	0.00	468,616,993.17	0.00	0.00	0.00	0.00	468,616,993.17	218,068,180.15
288.	220001001	FEDERAL MINISTRY OF FINANCE, BUDGETAND NATIONAL PLANNING - HQTRS	0.00	-2,061,303,367.25	0.00	0.00	0.00	0.00	-2,061,303,367.25	(257,401,984.82)
289.	220002001	DEBT MANAGEMENT OFFICE	0.00	-271,700,020.11	0.00	0.00	0.00	0.00	-271,700,020.11	22,722,988.02
290.	220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	220,346,510,799.52	0.00	0.00	0.00	0.00	220,346,510,799.52	220,351,579,873.05
291.	220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	-129,446,164,389.77	0.00	0.00	0.00	0.00	-129,446,164,389.77	(238,938,468,994.97)
292.	02200120010	CONSOLIDATED REVENUE FUND	0.00	-39,162,433,833,315.10	0.00	0.00	0.00	0.00	-39,162,433,833,315.10	(27,701,617,528,906.70)
293.	220007014	FPO ENUGU	0.00	-1,010.00	0.00	0.00	0.00	0.00	-1,010.00	-
294.	220007022	FPO KANO	0.00	1,257,160,896.04	0.00	0.00	0.00	0.00	1,257,160,896.04	-
295.	220007025	FPO LAGOS I	-10,793.00	0.00	0.00	0.00	0.00	0.00	-10,793.00	-
296.	220007037	FPO YENOGOA	0.00	-120,742.00	0.00	0.00	0.00	0.00	-120,742.00	-
297.	220007038	FPO YOLA	0.00	1,344,625.00	0.00	0.00	0.00	0.00	1,344,625.00	(15,064,042.00)
298.	220007046	ZONAL OFFICE PORTHARCOURT	0.00	-216,134,645.02	0.00	0.00	0.00	0.00	-216,134,645.02	(194,545,354.14)
299.	220015001	PENSION TRANSITIONAL ARRANGEMENTDEPARTMENT (PTAD) HQTRS	0.00	-6,995,919,650.50	0.00	0.00	0.00	0.00	-6,995,919,650.50	(11,169,237,948.30)
300.	220003001	BUDGET OFFICE OF THE FEDERATION	0.00	739,253,859.71	0.00	0.00	0.00	0.00	739,253,859.71	(246,516,323.21)
301.	220003002	SERVICE WIDE VOTE	0.00	-277,033,897.48	0.00	0.00	0.00	0.00	-277,033,897.48	(155,539,068.72)
302.	220019001	CENTRE FOR MANAGEMENT DEVELOPMENTDEVELOPMENT	0.00	-2,287,765,350.61	0.00	0.00	0.00	0.00	-2,287,765,350.61	(593,771,152.80)

303.	220021001	NATIONAL BUREAU OF STATISTICS	0.00	-174,986,357.17	0.00	0.00	0.00	0.00	-174,986,357.17	(51,908,516.80)
304.	220022001	NIGERIA INSTITUTE OF SOCIAL ANDECONOMIC RESEARCH	0.00	-1,209,901,742.04	0.00	0.00	0.00	0.00	-1,209,901,742.04	(383,941,843.08)
305.	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	-327,476,197.52	0.00	0.00	0.00	0.00	-327,476,197.52	(254,943,376.98)
306.	222001001	FEDERAL MINISTRY OF INDUSTRY,TRADE AND INVESTMENT - HQTRS	0.00	5,225,044,919.83	0.00	0.00	0.00	0.00	5,225,044,919.83	11,333,393,536.02
307.	222002001	STANDARD ORGANIZATION OFNIGERIA	90,275,319.36	-1,583,286,270.61	0.00	0.00	0.00	0.00	-1,493,010,951.25	(1,440,996,992.47)
308.	222004001	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC)HQTRS	0.00	-814,613,185.63	0.00	0.00	0.00	0.00	-814,613,185.63	(529,648,362.93)
309.	222005001	INDUSTRIAL TRAINING FUND	0.00	-1,062,744,361.02	0.00	0.00	0.00	0.00	-1,062,744,361.02	(377,601,600.16)
310.	222006001	NIGERIAN EXPORT PROMOTIONCOUNCIL	1,082,055.77	-520,841,479.59	0.00	0.00	0.00	0.00	-519,759,423.82	(78,266,395.83)
311.	222007001	FINANCIAL REPORTING COUNCILOF NIGERIA	0.00	-3,479,361,520.78	0.00	0.00	0.00	0.00	-3,479,361,520.78	(3,099,930,615.86)
312.	222008001	NIGERIAN EXPORT PROCESSINGZONES AUTHORITY	29,958,239.08	-7,188,133,045.09	0.00	0.00	0.00	0.00	-7,158,174,806.01	(634,125,082.84)
313.	222009001	CONSUMER PROTECTION COUNCIL	0.00	-791,857,845.62	0.00	0.00	0.00	0.00	-791,857,845.62	(246,382,022.70)
314.	222010001	LAGOS INTERNATIONAL TRADE FAIRCOMPLEX MANAGEMENT BOARD	0.00	-47,334,293.93	0.00	0.00	0.00	0.00	-47,334,293.93	(6,704,688.99)
315.	222011001	FEDERAL PRODUCE INSPECTION	0.00	-6,613,705.90	0.00	0.00	0.00	0.00	-6,613,705.90	(708,102.95)
316.	222012001	EXTERNAL TRADE SECTOR, GENEVA(WTO)	0.00	-1,366,068,347.89	0.00	0.00	0.00	0.00	-1,366,068,347.89	(1,157,572,746.97)
317.	222013001	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	0.00	-1,610,629,771.78	0.00	0.00	0.00	0.00	-1,610,629,771.78	(689,339,783.22)
318.	222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	-1,098,135,852.90	0.00	0.00	0.00	0.00	-1,098,135,852.90	(310,705,847.18)
319.	222015001	NIGERIA COMMODITY EXCHANGE(NCX)	0.00	-91,462,936.78	0.00	0.00	0.00	0.00	-91,462,936.78	(8,423,492.91)
320.	222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	-51,457,792.60	0.00	0.00	0.00	0.00	-51,457,792.60	(3,997,125.68)
321.	222017001	NIGERIA TRADE OFFICE, CHINA	0.00	-1,689,045,629.26	0.00	0.00	0.00	0.00	-1,689,045,629.26	150,535,762.68
322.	222027001	SMEDAN - H/QTRS	1,795,844,534.55	-21,861,412,653.62	0.00	0.00	0.00	0.00	-20,065,568,119.07	(14,960,853,025.33)
323.	222030001	NIGERIAN INVESTMENT PROMOTIONCOUNCIL HQTRS	0.00	-36,022,535.96	0.00	0.00	0.00	0.00	-36,022,535.96	216,163,033.44

324.	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	-1,332,540,589.06	0.00	0.00	0.00	0.00	-1,332,540,589.06	(805,851,060.06)
325.	227001001	FEDERAL MINISTRY OF LABOUR ANDEMPLOYMENT - HQTRS	0.00	-4,025,222,165.67	0.00	0.00	0.00	0.00	-4,025,222,165.67	(2,297,147,027.16)
326.	227002001	INDUSTRIAL ARBITRATION PANEL	0.00	-287,329,334.48	0.00	0.00	0.00	0.00	-287,329,334.48	(185,733,499.54)
327.	227003001	MICHAEL IMODU INSTITUTE OFLABOUR STUDIES	0.00	-377,360,210.68	0.00	0.00	0.00	0.00	-377,360,210.68	(50,617,594.66)
328.	227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	-6,502,392,966.52	0.00	0.00	0.00	0.00	-6,502,392,966.52	(4,380,566,223.39)
329.	227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	2,664,893.66	-4,074,256,830.58	0.00	0.00	0.00	0.00	-4,071,591,936.92	(356,305,668.25)
330.	227006001	GENEVA LABOUR DESK OFFICE	0.00	-662,583,022.04	0.00	0.00	0.00	0.00	-662,583,022.04	(326,903,552.11)
331.	228001001	FEDERAL MINISTRY OF SCIENCE ANDTECHNOLOGY - HQTRS	0.00	-1,478,116,131.36	0.00	0.00	0.00	0.00	-1,478,116,131.36	(525,790,782.04)
332.	228002001	NATIONAL AGENCY FOR SCIENCE ANDENGINEERING INFRASTRUCTURES HQTRS	0.00	-1,149,069,409.42	0.00	0.00	0.00	0.00	-1,149,069,409.42	(436,623,234.24)
333.	228003001	SHEDA SCIENCE AND TECHNOLOGYCOMPLEX - ABUJA	0.00	-174,526,473.32	0.00	0.00	0.00	0.00	-174,526,473.32	(105,186,784.65)
334.	228004001	NIGERIA NATURAL MEDICINE DEVELOPMENTAGENCY	0.00	-126,862,073.79	0.00	0.00	0.00	0.00	-126,862,073.79	51,673,987.06
335.	228005001	NATIONAL SPACE RESEARCH ANDDEVELOPMENT AGENCY - ABUJA	0.00	169,752,655.20	0.00	0.00	0.00	0.00	169,752,655.20	(193,248,089.92)
336.	228005002	CENTRE FOR ATMOSPHERIC RESEARCH -ANYIGBA, KOGI STATE	0.00	-48,882,024.69	0.00	0.00	0.00	0.00	-48,882,024.69	(19,867,458.92)
337.	228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	-10,200,242.66	0.00	0.00	0.00	0.00	-10,200,242.66	(3,657,904.00)
338.	228005004	CENTRE FOR GEODESY AND GEODYNAMICS- TORO BAUCHI STATE	0.00	-2,133,718,724.36	0.00	0.00	0.00	0.00	-2,133,718,724.36	(1,840,030,494.15)
339.	228005005	AFRICAN REGIONAL CENTRE FOR SPACEEDUCATION - ILE IFE, OSUN STATE	0.00	-9,210,695.80	0.00	0.00	0.00	0.00	-9,210,695.80	(4,000.00)
340.	228005006	CENTRE FOR SPACE TRANSPORTPROPULSION - EPE, LAGOS	0.00	-60,607,062.67	0.00	0.00	0.00	0.00	-60,607,062.67	(29,371,487.53)
341.	228005007	CENTRE FOR BASIC SPACE SCIENCE -NSUKKA,	0.00	-2,213,628,358.47	0.00	0.00	0.00	0.00	-2,213,628,358.47	(1,940,523,060.78)
342.	228005008	NATIONAL CENTRE FOR REMOTE SENSING -JOS, PLATEAU STATE	0.00	-106,720,061.94	0.00	0.00	0.00	0.00	-106,720,061.94	(16,693,418.36)

343.	228005009	ZONAL ADVANCE TECHNOLOGYLABORATORY - KANO, KANO STATE	0.00	-10,295,848.82	0.00	0.00	0.00	0.00	-10,295,848.82	(8,326,688.17)
344.	228005010	ADVANCED AIRCRAFT ENGINEERINGLABORATORY, GUSAU - ZAMFARA STATE	0.00	-2,524,947.74	0.00	0.00	0.00	0.00	-2,524,947.74	(753,549.95)
345.	228005011	ADVANCED AEROSPACE ENGINELABORATORY, OKA - ONDO STATE	0.00	-4,932,775.61	0.00	0.00	0.00	0.00	-4,932,775.61	(4,898,678.74)
346.	228005012	ADVANCED UNMANNED AERIALLABORATORY, UBURU - EBONYI STATE	0.00	-5,193,452.86	0.00	0.00	0.00	0.00	-5,193,452.86	(436,313.94)
347.	228005013	NASRDA INSTITUTE OF SPACE SCIENCE &ENGINEERING, ABUJA	0.00	-1,706,535.90	0.00	0.00	0.00	0.00	-1,706,535.90	(792,621.89)
348.	228005014	ZONAL ADVANCED SPACE TECHNOLOGYAPPLICATION, KASHERE - GOMBE STATE	0.00	-7,558,562.15	0.00	0.00	0.00	0.00	-7,558,562.15	(5,697,167.16)
349.	228005016	ZONAL ADVANCE SPACE TECHNOLOGYAPPLICATION, LANGTANG , PLATEAU STATE	0.00	-1,693,583.22	0.00	0.00	0.00	0.00	-1,693,583.22	(395,958.05)
350.	228006001	COOPERATIVE INFORMATION NETWORK	0.00	-24,902,129.57	0.00	0.00	0.00	0.00	-24,902,129.57	(4,127,555.51)
351.	228008001	NATIONAL BIOTECHNOLOGY DEVELOPMENTAGENCY - ABUJA	0.00	-1,059,396,206.23	0.00	0.00	0.00	0.00	-1,059,396,206.23	(845,887,637.19)
352.	228008002	BIORESOURCE DEVELOPMENT CENTREABUJA, FCT	0.00	-77,174,998.31	0.00	0.00	0.00	0.00	-77,174,998.31	(67,788,780.94)
353.	228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	-5,940,539.18	0.00	0.00	0.00	0.00	-5,940,539.18	16,683,460.43
354.	228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	-131,988,034.21	-47,191,379.57	0.00	0.00	0.00	-179,179,413.78	(88,651,272.43)
355.	228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	-183,177,297.45	0.00	0.00	0.00	0.00	-183,177,297.45	(3,757,452.80)
356.	228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	-22,689,547.82	0.00	0.00	0.00	0.00	-22,689,547.82	(351,012.25)
357.	228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	0.00	-34,489,344.52	0.00	0.00	0.00	0.00	-34,489,344.52	(19,637,032.81)
358.	228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	-50,721,145.49	0.00	0.00	0.00	0.00	-50,721,145.49	(5,996,089.94)
359.	228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	27,074,578.98	0.00	0.00	0.00	0.00	27,074,578.98	(3,553,618.28)
360.	228008011	BIORESOURCE DEVELOPMENT CENTREKANO, KANO STATE	0.00	-44,045,874.86	0.00	0.00	0.00	0.00	-44,045,874.86	(37,143,463.08)

361.	228008012	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	0.00	-39,165,979.59	0.00	0.00	0.00	0.00	-39,165,979.59	(25,308,017.28)
362.	228008013	AQUATIC BIORESOURCES TRAINING CENTREIDAH KOGI STATE	0.00	113,736,385.22	0.00	0.00	0.00	0.00	113,736,385.22	99,583,800.06
363.	228008014	AQUATIC BIORESOURCES TRAINING CENTRETUNARI TARABA STATE	0.00	-107,179,695.11	0.00	0.00	0.00	0.00	-107,179,695.11	(104,103,405.00)
364.	228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	-24,346,706.39	0.00	0.00	0.00	0.00	-24,346,706.39	(19,686,500.00)
365.	228008016	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	0.00	-13,459,254.39	0.00	0.00	0.00	0.00	-13,459,254.39	(5,049,800.00)
366.	228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	-150,784,033.53	0.00	0.00	0.00	0.00	-150,784,033.53	4,429,934.84
367.	228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRIGOMBE STATE	0.00	-2,345,587.84	0.00	0.00	0.00	0.00	-2,345,587.84	1,582,642.75
368.	228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	-13,739,537.93	0.00	0.00	0.00	0.00	-13,739,537.93	(2,263,928.29)
369.	228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	0.00	136,249,507.26	0.00	0.00	0.00	0.00	136,249,507.26	55,749,343.76
370.	228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	-77,980,280.31	0.00	0.00	0.00	0.00	-77,980,280.31	(69,817,819.31)
371.	228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	-11,615,859.50	0.00	0.00	0.00	0.00	-11,615,859.50	(10,952,050.24)
372.	228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	4,250,726.26	0.00	0.00	0.00	0.00	4,250,726.26	(1,750,151.04)
373.	228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	64,967,411.93	0.00	0.00	0.00	0.00	64,967,411.93	72,660,459.93
374.	228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	-3,855,183.42	0.00	0.00	0.00	0.00	-3,855,183.42	(13,331,399.67)
375.	228008026	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	0.00	-34,601,910.26	0.00	0.00	0.00	0.00	-34,601,910.26	(20,887,714.13)
376.	228008027	BIORESOURCE DEVELOPMENT CENTRE, UBULU-UKU, DELTA STATE	0.00	13,287,250.99	0.00	0.00	0.00	0.00	13,287,250.99	13,076,250.00
377.	228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	-3,839,538.40	0.00	0.00	0.00	0.00	-3,839,538.40	(4,546,000.00)

378.	0228008030	AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	0.00	-5,500,000.02	0.00	0.00	0.00	0.00	-5,500,000.02	14,858,013.08
379.	228008032	BIORESOURCES DEVELOPMENT CENTRE JEGA KEBBI STATE	0.00	-1,897,195.37	0.00	0.00	0.00	0.00	-1,897,195.37	(5,500,000.02)
380.	228009001	BOARD FOR TECHNOLOGY BUSINESSINCUBATOR CENTRE - ABUJA	0.00	-530,790,816.38	0.00	0.00	0.00	0.00	-530,790,816.38	(46,216,026.20)
381.	228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	-18,078,699.42	0.00	0.00	0.00	0.00	-18,078,699.42	(14,345,312.37)
382.	228009022	TECHNOLOGY INCUBATION CENTRE,KATSINA	0.00	-11,684,087.56	0.00	0.00	0.00	0.00	-11,684,087.56	(6,927,793.89)
383.	228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	-38,390,619.51	0.00	0.00	0.00	0.00	-38,390,619.51	(28,093,033.30)
384.	228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	-7,510,135.26	0.00	0.00	0.00	0.00	-7,510,135.26	(5,286,306.26)
385.	228009027	TECHNOLOGY INCUBATION CENTRE,MAKURDI	0.00	41,341,720.69	0.00	0.00	0.00	0.00	41,341,720.69	18,318,190.02
386.	228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	-1,220,793.01	0.00	0.00	0.00	0.00	-1,220,793.01	(3,565,913.00)
387.	228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	-3,101,000.00	0.00	0.00	0.00	0.00	-3,101,000.00	(3,000,000.00)
388.	228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	-4,935,087.00	0.00	0.00	0.00	0.00	-4,935,087.00	(2,456,723.52)
389.	228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	-6,220,899.96	0.00	0.00	0.00	0.00	-6,220,899.96	(3,000,000.00)
390.	228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	-11,207,550.09	0.00	0.00	0.00	0.00	-11,207,550.09	(1,370,086.11)
391.	228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	-9,154,661.80	0.00	0.00	0.00	0.00	-9,154,661.80	(5,500,000.00)
392.	228010001	TECHNOLOGY BUSINESS INCUBATORCENTRE - AGEGE	0.00	-20,759,603.56	0.00	0.00	0.00	0.00	-20,759,603.56	(3,645,635.96)
393.	228011001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABA	0.00	-21,734,093.65	0.00	0.00	0.00	0.00	-21,734,093.65	237,361.13
394.	228012001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KANO	0.00	7,332,415.24	1,500.00	0.00	0.00	0.00	7,333,915.24	8,274,377.92
395.	228013001	TECHNOLOGY BUSINESS INCUBATORCENTRE - NNEWI	0.00	-41,733,430.13	0.00	0.00	0.00	0.00	-41,733,430.13	(27,745,383.72)
396.	228014001	TECHNOLOGY BUSINESS INCUBATORCENTRE - CALABAR	0.00	-11,049,511.44	0.00	0.00	0.00	0.00	-11,049,511.44	(8,426,129.72)

397.	228015001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MINNA	0.00	-14,050,922.76	0.00	0.00	0.00	0.00	-14,050,922.76	(6,637,956.42)
398.	228016001	TECHNOLOGY BUSINESS INCUBATORCENTRE - WARRI	0.00	-193,689.78	0.00	0.00	0.00	0.00	-193,689.78	(2,304,803.04)
399.	228017001	TECHNOLOGY BUSINESS INCUBATORCENTRE - MAIDUGURI	0.00	-19,318,097.42	0.00	0.00	0.00	0.00	-19,318,097.42	(15,385,876.88)
400.	228018001	TECHNOLOGY BUSINESS INCUBATORCENTRE - GUSAU	0.00	-8,534,864.25	0.00	0.00	0.00	0.00	-8,534,864.25	(5,457,530.10)
401.	228019001	TECHNOLOGY BUSINESS INCUBATORCENTRE - SOKOTO	0.00	9,399,786.61	0.00	0.00	0.00	0.00	9,399,786.61	9,923,756.60
402.	228020001	TECHNOLOGY BUSINESS INCUBATORCENTRE - UYO	0.00	-12,671,902.73	0.00	0.00	0.00	0.00	-12,671,902.73	(2,554,007.13)
403.	228021001	TECHNOLOGY BUSINESS INCUBATORCENTRE - B/ KEBBI	0.00	-20,024,415.16	0.00	0.00	0.00	0.00	-20,024,415.16	(8,600,174.07)
404.	228022001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IGBOTAKO	0.00	-8,330,359.77	0.00	0.00	0.00	0.00	-8,330,359.77	(3,434,129.90)
405.	228023001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BAUCHI	0.00	-9,136,358.01	0.00	0.00	0.00	0.00	-9,136,358.01	(3,184,113.00)
406.	228024001	TECHNOLOGY BUSINESS INCUBATORCENTRE - IBADAN	0.00	-24,286,527.31	0.00	0.00	0.00	0.00	-24,286,527.31	(5,403,668.56)
407.	228025001	TECHNOLOGY BUSINESS INCUBATORCENTRE - BENIN	-40,980,000.03	999,207.24	0.00	0.00	0.00	0.00	-39,980,792.79	(6,450,519.38)
408.	228026001	TECHNOLOGY BUSINESS INCUBATORCENTRE - OKWE ONUIMO	0.00	-9,547,977.12	0.00	0.00	0.00	0.00	-9,547,977.12	(2,761,027.43)
409.	228027001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ABEOKUTA	0.00	-9,182,357.68	0.00	0.00	0.00	0.00	-9,182,357.68	(2,281,692.72)
410.	228028001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YOLA	0.00	5,244,494.88	0.00	0.00	0.00	0.00	5,244,494.88	9,282,728.30
411.	228029001	TECHNOLOGY BUSINESS INCUBATORCENTRE - JOS	0.00	-39,502,011.17	0.00	0.00	0.00	0.00	-39,502,011.17	(42,721,697.54)
412.	228030001	TECHNOLOGY BUSINESS INCUBATORCENTRE - YENEGOA	0.00	-60,863,818.57	0.00	0.00	0.00	0.00	-60,863,818.57	(31,525,907.65)
413.	228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	-74,230,826.48	0.00	0.00	0.00	0.00	-74,230,826.48	(58,682,012.40)
414.	228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	-41,048,471.70	0.00	0.00	0.00	0.00	-41,048,471.70	(37,405,000.76)

415.	228033001	NATIONAL CENTRE FOR TECHNOLOGYMANAGEMENT, HQTRS, ILE IFE	0.00	-50,087,911.56	0.00	0.00	0.00	0.00	-50,087,911.56	(7,212,545.07)
416.	228034001	REGIONAL CENTRE FOR TECHNONOLOGYMANAGEMENT (NACETEM - LAGOS)	0.00	-47,601,741.43	0.00	0.00	0.00	0.00	-47,601,741.43	(42,425,941.46)
417.	228035001	NATIONAL ENGINEERING DESIGN ANDDEVELOPMENT CENTRE -NNEWI	0.00	-124,727,357.27	0.00	0.00	0.00	0.00	-124,727,357.27	(32,646,831.34)
418.	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	-77,253,380.52	0.00	0.00	0.00	0.00	-77,253,380.52	(18,931,631.65)
419.	228037001	CENTRE FOR SATELLITE TECHNOLOGYDEVELOPMENT - ABUJA	0.00	-203,768,948.04	0.00	0.00	0.00	0.00	-203,768,948.04	(108,453,979.93)
420.	228041001	NIGERIAN BUILDING AND ROAD RESEARCHINSTITUTE - LAGOS	0.00	-2,778,264,311.76	0.00	0.00	0.00	0.00	-2,778,264,311.76	(1,694,834,775.98)
421.	228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	-6,733,825,092.25	0.00	0.00	0.00	0.00	-6,733,825,092.25	(4,933,413,933.31)
422.	228043001	NATIONAL OFFICE OF TECHNOLOGYACQUISITION AND PROMOTION - ABUJA	0.00	222,481,080.02	0.00	0.00	0.00	0.00	222,481,080.02	368,686,126.35
423.	228044001	NATIONAL RESEARCH INSTITUTE FORCHEMICAL TECHNOLOGY -ZARIA	0.00	-1,935,222,613.81	0.00	0.00	0.00	0.00	-1,935,222,613.81	(1,478,456,798.30)
424.	228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	85,824.74	-443,813,548.74	0.00	0.00	0.00	0.00	-443,727,724.00	(323,138,266.25)
425.	228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	-1,177,764,478.94	0.00	0.00	0.00	0.00	-1,177,764,478.94	(435,619,254.63)
426.	228046002	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, ABUJA LIASON OFFICE	0.00	-8,714,187.40	0.00	0.00	0.00	0.00	-8,714,187.40	(2,871,535.70)
427.	228046004	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH EAST ZONAL OFFICE, YOLA	0.00	-8,856,778.07	0.00	0.00	0.00	0.00	-8,856,778.07	(11,334,920.28)
428.	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	0.00	-105,423,262.75	0.00	0.00	0.00	0.00	-105,423,262.75	(3,861,466.93)
429.	228046005	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH WEST ZONAL OFFICE, OWODE	0.00	1,322,400.01	0.00	0.00	0.00	0.00	1,322,400.01	(2,347,427.01)
430.	228046006	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH SOUTH ZONAL OFFICE,	0.00	-4,472,440.88	0.00	0.00	0.00	0.00	-4,472,440.88	-

431.	228046007	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, SOUTH EAST ZONAL OFFICE,	6,273,625.04	-564,226,658.04	0.00	0.00	0.00	0.00	-557,953,033.00	(458,896,288.38)
432.	228046008	FEDERAL INSTITUTE OF INDUSTRIALRESEARCH, NORTH CENTRAL ZONAL OFFICE,	0.00	-55,991,391.32	0.00	0.00	0.00	0.00	-55,991,391.32	(18,728,531.75)
433.	228047001	SCIENCE EQUIPMENT DEVELOPMENTINSTITUTE-ENUGU	130,378,331.08	-342,322,923.02	0.00	0.00	0.00	0.00	-211,944,591.94	(82,220,222.96)
434.	228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	-472,429,806.40	0.00	0.00	0.00	0.00	-472,429,806.40	(393,524,597.29)
435.	228049001	ENGINEERING MATERIALS DEVELOPMENTINSTITUTE - AKURE	0.00	-40,251,279.54	0.00	0.00	0.00	0.00	-40,251,279.54	(92,156,523.69)
436.	228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	-494,431,799.51	0.00	0.00	0.00	0.00	-494,431,799.51	(241,925,592.15)
437.	228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	-231,121,939.51	0.00	0.00	0.00	0.00	-231,121,939.51	(198,521,571.31)
438.	228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	-147,239,997.85	0.00	0.00	0.00	0.00	-147,239,997.85	(17,159,208.09)
439.	228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	-109,095,547.26	0.00	0.00	0.00	0.00	-109,095,547.26	(28,719,113.29)
440.	228050005	EFFLUENT & POLLUTION MONITORINGCENTRE, KANO	0.00	-42,098,396.31	0.00	0.00	0.00	0.00	-42,098,396.31	(31,648,998.84)
441.	228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA -OGUN STATE	0.00	-41,490,781.30	0.00	0.00	0.00	0.00	-41,490,781.30	48,541.33
442.	228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER,OWERRI - IMO STATE	0.00	-153,696,633.42	0.00	0.00	0.00	0.00	-153,696,633.42	(86,095,846.15)
443.	228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	0.00	-84,949,748.56	0.00	0.00	0.00	0.00	-84,949,748.56	(46,421,209.45)
444.	228051001	NIGERIA INSTITUTE FOR SCIENCELABORATORY TECHNOLOGY - IBADAN	0.00	-109,273,370.11	0.00	0.00	0.00	0.00	-109,273,370.11	(62,235,826.06)
445.	228052001	POWER EQUIPMENT AND ELECTRICALMACHINERY DEVELOPMENT CENTRE - OKENE	0.00	-542,453,880.14	0.00	0.00	0.00	0.00	-542,453,880.14	(473,008,401.45)
446.	228054001	SCIENCE EQUIPMENT DEVELOPMENTINTITUTE - MINNA	0.00	-471,520,897.10	0.00	0.00	0.00	0.00	-471,520,897.10	(47,060,923.02)

447.	228060001	TECHNOLOGY BUSINESS INCUBATORCENTRE - ILORIN	0.00	-3,974,066.31	0.00	0.00	0.00	0.00	-3,974,066.31	(2,408,213.11)
448.	228061001	TECHNOLOGY BUSINESS INCUBATORCENTRE - TARABA	0.00	-332,689,592.80	0.00	0.00	0.00	0.00	-332,689,592.80	(215,659,356.63)
449.	228062001	TECHNOLOGY BUSINESS INCUBATORCENTRE - KADUNA	0.00	-54,705,672.50	0.00	0.00	0.00	0.00	-54,705,672.50	(31,770,327.63)
450.	228063001	PROTOTYPE ENGINEERING DEVELOPMENTINSTITUTE , ILESHA	0.00	-722,109,754.76	0.00	0.00	0.00	0.00	-722,109,754.76	(700,181,458.48)
451.	228064001	ADVANCE MANUFACTURING TECHNOLOGYPROGRAMME, TARABA	0.00	-201,013,477.07	0.00	0.00	0.00	0.00	-201,013,477.07	(174,552,125.48)
452.	228066001	SOKOTO ENERGY RESEARCH	0.00	-77,493,987.34	0.00	0.00	0.00	0.00	-77,493,987.34	(52,273,325.02)
453.	228067001	CENTRE FOR ENERGY RESEARCH ANDDEVELOPMENT, NSUKA	0.00	-123,521,255.30	0.00	0.00	0.00	0.00	-123,521,255.30	(224,988,673.86)
454.	228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCYAND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	-189,367,447.62	0.00	0.00	0.00	0.00	-189,367,447.62	(151,895,233.77)
455.	228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITYOF ILORIN	0.00	-38,091,428.94	0.00	0.00	0.00	0.00	-38,091,428.94	(10,161,583.48)
456.	228071001	NATIONAL CENTRE FOR ENERGY ANDENVIRONMENT ,UNIVERSITY OF BENIN	0.00	-1,353,446,483.87	0.00	0.00	0.00	0.00	-1,353,446,483.87	(516,408,622.16)
457.	228072001	TECHNOLOGY BUSINESS INCUBATOR -ENUGU	0.00	-262,490,717.92	0.00	0.00	0.00	0.00	-262,490,717.92	(234,344,795.28)
458.	228073001	ENERGY COMMISSION OF NIGERIA	99,468,197.45	-2,703,488,899.64	0.00	0.00	0.00	0.00	-2,604,020,702.19	(2,246,692,878.80)
459.	228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITYBAUCHI	0.00	-80,412,229.16	0.00	0.00	0.00	0.00	-80,412,229.16	4,608,661.59
460.	228076001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ADO-EKITI	0.00	7,554,885,827.46	0.00	0.00	0.00	0.00	7,554,885,827.46	50,274,426,608.73
461.	228077001	TECHNOLOGY BUSINESS INCUBATIONCENTRE ILE-IFE	0.00	-12,760,679,666.32	0.00	0.00	0.00	0.00	-12,760,679,666.32	(12,194,292,399.34)
462.	229001001	FEDERAL MINISTRY OF TRANSPORT -HQTRS	598,500.00	-76,356,502,040.52	0.00	0.00	0.00	0.00	-76,355,903,540.52	(47,840,000,796.13)
463.	229003001	NIGERIAN RAILWAY	0.00	-9,332,033,686.26	0.00	0.00	0.00	0.00	-9,332,033,686.26	(1,047,185,256.19)
464.	229004001	NATIONAL INLAND WATERWAYSAUTHORITY	0.00	-1,241,048,533.58	0.00	0.00	0.00	0.00	-1,241,048,533.58	(511,599,602.84)

465.	229005001	MARITIME ACADEMY, ORON	0.00	4,079,945,032.53	0.00	0.00	0.00	0.00	4,079,945,032.53	2,453,772,965.77
466.	229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING INNIGERIA	0.00	-3,104,667,900.80	0.00	0.00	0.00	0.00	-3,104,667,900.80	(2,185,242,896.82)
467.	230001001	FEDERAL MINISTRY OF AVIATION	0.00	-442,132,867.78	0.00	0.00	0.00	0.00	-442,132,867.78	-
468.	0229011001	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	0.00	1,627,536,443.96	0.00	0.00	0.00	0.00	1,627,536,443.96	2,136,749,141.27
469.	230003001	NIGERIAN COLLEGE OF AVIATIONTECHNOLOGY-ZARIA	993,511,259.52	-27,657,500,392.57	0.00	0.00	0.00	0.00	-26,663,989,133.05	(15,115,429,388.32)
470.	230002001	NIGERIAN METEOROLOGICAL AGENCY	9,177,000.00	715,350,865.46	0.00	0.00	0.00	0.00	724,527,865.46	1,402,310,801.87
471.	230006001	ACCIDENT AND INVESTIGATION BUREAU	0.00	-5,980,177,450.68	0.00	0.00	0.00	0.00	-5,980,177,450.68	10,693,863,987.10
472.	230004001	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	-3,686,726,712.48	0.00	0.00	0.00	0.00	-3,686,726,712.48	(2,151,956,238.94)
473.	0220008001	FEDERAL INLAND REVENUE SERVICES	0.00	-70,163,832,437.59	0.00	0.00	0.00	0.00	-70,163,832,437.59	(27,685,066,429.93)
474.	231001001	FEDERAL MINISTRY OF POWER -HQTRS	0.00	475,447,265,836.72	0.00	0.00	0.00	0.00	475,447,265,836.72	509,710,470,454.24
475.	231003001	NATIONAL RURAL ELECTRIFICATIONAGENCY	0.00	11,790,101,723.49	0.00	0.00	0.00	0.00	11,790,101,723.49	20,961,135,869.09
476.	231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	-753,708,975.60	0.00	0.00	0.00	0.00	-753,708,975.60	(2,517,639,558.07)
477.	231005001	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY(NEMSA) HQTRS	0.00	1,332,465,938.87	0.00	0.00	0.00	0.00	1,332,465,938.87	3,833,155,077.30
478.	231010001	NATIONAL POWER TRAINING INSTITUTE	607,562.64	13,725,835,748.29	0.00	0.00	0.00	0.00	13,726,443,310.93	15,521,029,022.55
479.	231011001	NIGERIA ELECTRICITY LIABILITYMANAGEMENT LIMITED	0.00	-2,358,375,295.64	0.00	0.00	0.00	0.00	-2,358,375,295.64	(6,912,977,361.95)
480.	231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	-8,823,737,432.34	0.00	0.00	0.00	0.00	-8,823,737,432.34	(4,729,720,540.99)
481.	231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	-5,457,926,559.08	0.00	0.00	0.00	0.00	-5,457,926,559.08	(504,484,909.04)
482.	234001001	FEDERAL MINISTRY OF WORKS ANDHOUSING	221,669.32	-17,062,606,824.57	0.00	0.00	0.00	0.00	-17,062,385,155.25	-
483.	234002001	OFFICE OF THE SURVEYOR-GENERALOF THE FEDERATION	0.00	-10,506,745,967.00	0.00	0.00	0.00	0.00	-10,506,745,967.00	(8,493,211,350.50)
484.	234003001	FEDERAL SCHOOL OF SURVEY, OYO	0.00	-45,736,962.59	0.00	0.00	0.00	0.00	-45,736,962.59	(5,014,942.13)

485.	234004001	FEDERAL ROAD MAINTENANCEAGENCY	0.00	-1,835,037,610.77	0.00	0.00	0.00	0.00	-1,835,037,610.77	(1,149,319,997.27)
486.	234005001	COUNCIL FOR THE REGULATION OFENGINEERING IN NIGERIA (COREN)	0.00	-169,471,654.60	0.00	0.00	0.00	0.00	-169,471,654.60	(77,482,958.86)
487.	234006001	SURVEY COUNCIL OF NIGERIA	0.00	-1,424,335,992.57	0.00	0.00	0.00	0.00	-1,424,335,992.57	(698,241,079.37)
488.	234007001	REGIONAL CENTRE FOR TRAINING INAEROSPACE SURVEY	0.00	7,073,926,731.13	0.00	0.00	0.00	0.00	7,073,926,731.13	9,879,991,939.05
489.	232001001	MINISTRY OF PETROLEUM RESOURCES HQTRS	0.00	-924,734,491.60	0.00	0.00	0.00	0.00	-924,734,491.60	(144,160,925.03)
490.	232002001	DEPARTMENT OF PETROLEUMRESOURCES	0.00	2,657,779,823.82	0.00	0.00	0.00	92,630.00	2,657,872,453.82	(1,234,127,734.66)
491.	232003001	PETROLEUM TRAINING INSTITUTE	0.00	-536,170,768.94	0.00	0.00	0.00	0.00	-536,170,768.94	(77,123,215.74)
492.	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	-429,098,861.82	0.00	0.00	0.00	0.00	-429,098,861.82	(305,137,873.20)
493.	232008008	PETROLEUM PRODUCTS PRICINGREGULATORY AGENCY (PPRA)	0.00	4,231,035,259.30	0.00	0.00	0.00	0.00	4,231,035,259.30	7,993,684,433.96
494.	232009001	NIGERIA NUCLEAR REGULATORYAUTHORITY	0.00	-460,445,849.78	0.00	0.00	0.00	0.00	-460,445,849.78	(82,587,938.76)
495.	233001001	MINISTRY OF MINES AND STEELDEVELOPMENT-HQTRS	0.00	-2,202,720,255.87	0.00	0.00	0.00	0.00	-2,202,720,255.87	(1,363,688,466.55)
496.	233002001	COUNCIL OF NIGERIAN MININGENGINEERS AND GEOSCIENCES	0.00	-492,831,629.65	0.00	0.00	0.00	0.00	-492,831,629.65	(193,713,940.23)
497.	233003001	NIGERIAN GEOLOGICAL SURVEYAGENCY.	0.00	-435,728,579.65	0.00	0.00	0.00	0.00	-435,728,579.65	(38,080,890.35)
498.	233004001	NATIONAL STEEL RAW MATERIALSEXPLORATION AGENCY, KADUNA	0.00	-613,866,138.43	0.00	0.00	0.00	0.00	-613,866,138.43	(404,776,844.84)
499.	233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	-126,736,296.22	0.00	0.00	0.00	0.00	-126,736,296.22	(71,993,422.57)
500.	233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	-244,601,747.71	0.00	0.00	0.00	0.00	-244,601,747.71	(151,545,157.08)
501.	233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	-207,313,433.29	0.00	0.00	0.00	0.00	-207,313,433.29	(75,345,237.43)
502.	233009001	NIGERIA INSTITUTE OF MINING ANDGEOSCIENCE	892,748.27	-95,148,309.73	0.00	0.00	0.00	0.00	-94,255,561.46	26,418,171.31

503.	233010001	NIGERIA MINING CADASTRE OFFICE& CENTRES	0.00	-230,220,406.44	0.00	0.00	0.00	0.00	-230,220,406.44	(126,323,944.26)
504.	233012001	SOLID MINERAL DEVELOPMENTFUND OFFICE	5,794,905,644.79	1,194,733.32	0.00	0.00	0.00	0.00	5,796,100,378.11	6,224,940,634.05
505.	242001001	NATIONAL SALARIES, INCOMESAND WAGES COMMISSION	0.00	-195,122,769.48	0.00	0.00	0.00	0.00	-195,122,769.48	(90,260,308.27)
506.	246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	-59,357,711,200.33	0.00	0.00	0.00	0.00	-59,357,711,200.33	(52,860,307,570.54)
507.	250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	-452,786,583.80	0.00	0.00	0.00	0.00	-452,786,583.80	(345,374,014.56)
508.	252001001	FEDERAL MINISTRY OFWATER RESOURCES - HQTRS	0.00	9,489,689,640.45	0.00	0.00	0.00	0.00	9,489,689,640.45	28,035,369,903.95
509.	252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	120,000.00	-3,013,274,458.02	0.00	0.00	0.00	0.00	-3,013,154,458.02	(2,826,359,177.88)
510.	252037001	ANAMBRA/ IMO RBDA	0.00	1,255,654,632.96	0.00	0.00	0.00	0.00	1,255,654,632.96	(1,189,907,475.07)
511.	252038001	BENIN/ OWENA RBDA	315,273,889.50	-7,505,777,570.79	0.00	0.00	0.00	0.00	-7,190,503,681.29	(4,976,988,029.70)
512.	252039001	CHAD BASIN RBDA	968,156.86	-3,285,111,032.40	0.00	0.00	0.00	0.00	-3,284,142,875.54	(2,886,912,687.95)
513.	252040001	CROSS RIVER RBDA	0.00	-6,120,237,238.84	0.00	0.00	0.00	0.00	-6,120,237,238.84	(4,485,491,926.27)
514.	252041001	HADEJIA-JAMAÃ„Â»ARE RBDA	0.00	-2,789,389,975.87	0.00	0.00	0.00	0.00	-2,789,389,975.87	(2,465,602,060.79)
515.	252042001	LOWER BENUE RBDA	227,440,663.24	-785,934,548.54	0.00	0.00	0.00	0.00	-558,493,885.30	(458,746,307.14)
516.	252043001	LOWER NIGER RBDA	34,219,171.68	-3,928,131,870.02	0.00	0.00	0.00	0.00	-3,893,912,698.34	(2,319,138,149.80)
517.	252044001	NIGER DELTA RBDA	0.00	-4,674,482,379.69	0.00	0.00	0.00	0.00	-4,674,482,379.69	(3,285,093,003.99)
518.	252045001	OGUN/ OSUN RBDA	163,496,688.83	-1,803,133,185.45	0.00	0.00	0.00	0.00	-1,639,636,496.62	(1,005,941,984.05)
519.	252046001	SOKOTO RIMA RBDA	0.00	-1,685,445,391.46	0.00	0.00	0.00	0.00	-1,685,445,391.46	(242,543,646.97)
520.	252047001	UPPER BENUE RBDA	3,105,638.68	-1,513,957,047.22	0.00	0.00	0.00	0.00	-1,510,851,408.54	(1,469,306,598.34)
521.	252048001	UPPER NIGER RBDA	0.00	-3,604,151,238.73	0.00	0.00	0.00	0.00	-3,604,151,238.73	(1,132,205,769.31)
522.	252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	-863,819,892.54	0.00	0.00	0.00	0.00	-863,819,892.54	(775,493,315.85)
523.	252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	10,845,191,766.15	0.00	0.00	0.00	0.00	10,845,191,766.15	11,810,794,847.40

524.	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	93,915,191.73	0.00	0.00	0.00	0.00	93,915,191.73	63,497,376.10
		LAW & JUSTICES SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
525.	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	-21,870,701,095.51	0.00	0.00	0.00	0.00	-21,870,701,095.51	(1,238,569,262.33)
526.	0318002001	SUPREME COURT OF NIGERIA	0.00	-24,547,394,554.53	0.00	0.00	0.00	0.00	-24,547,394,554.53	(1,565,583,345.98)
527.	0318003001	COURT OF APPEAL	0.00	-1,788,007,376.30	0.00	0.00	0.00	0.00	-1,788,007,376.30	(752,386,327.78)
528.	0318004001	FEDERAL HIGH COURT-ABUJA	0.00	46,339,060,767.46	0.00	0.00	0.00	0.00	46,339,060,767.46	61,492,692,350.52
529.	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	97,849,937,555.32	0.00	0.00	0.00	62,668,315.00	97,912,605,870.32	62,756,418,479.19
530.	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	-413,901,175.60	0.00	0.00	0.00	0.00	-413,901,175.60	(195,338,949.90)
531.	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	11,636,389,231.00	18,368,317,930.43	0.00	0.00	0.00	0.00	30,004,707,161.43	19,270,985,583.53
532.	0318008001	NATIONAL INDUSTRIAL COURT	0.00	-1,189,410,690.95	0.00	0.00	0.00	0.00	-1,189,410,690.95	(1,975,863,009.04)
533.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	-38,365,717,973.39	0.00	0.00	0.00	0.00	-38,365,717,973.39	10,880,728,650.39
534.	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	810,185,321.29	0.00	0.00	0.00	0.00	810,185,321.29	(108,959,474.00)
535.	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	-192,649,720.89	8,820,323,647.23	4,606,838,656.90	0.00	0.00	0.00	13,234,512,583.24	8,712,096,386.83
536.	0326001001	FEDERAL MINISTRY OF JUSTICE -HQTRS	0.00	-8,243,387,702.07	0.00	0.00	0.00	0.00	-8,243,387,702.07	(5,740,138,710.63)
537.	0326002001	NIGERIAN LAW REFORM COMMISSION	111,525,222.38	-135,398,083.88	0.00	0.00	0.00	0.00	-23,872,861.50	196,281,508.48
538.	0326003001	LEGAL AID COUNCIL	0.00	-6,745,301.40	0.00	0.00	0.00	0.00	-6,745,301.40	(7,232,210.06)
539.	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	2,484,318,420.13	0.00	0.00	0.00	0.00	2,484,318,420.13	3,111,561,818.87
540.	0326005001	NIGERIA INSTITUTE OF ADVANCEDLEGAL STUDIES	-404,902.76	26,788,084.55	0.00	0.00	0.00	0.00	26,383,181.79	146,645,273.84
541.	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	-2,101,917,491.07	-936,756,535.39	6,057,315.00	0.00	0.00	0.00	-3,032,616,711.46	(227,834,548.08)
542.	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	-22,409,097.55	0.00	0.00	0.00	0.00	-22,409,097.55	(6,012,797.03)
543.	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	-670,114,238.44	0.00	0.00	0.00	0.00	-670,114,238.44	(359,229,320.72)
544.	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	-36,567,498.00	0.00	0.00	0.00	0.00	-36,567,498.00	(16,992,300.00)

545.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	-3,152,070,886.29	0.00	0.00	0.00	0.00	-3,152,070,886.29	(2,687,562,377.54)
546.	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	-1,098,916,474.33	0.00	0.00	0.00	0.00	-1,098,916,474.33	(665,844,306.45)
547.	0344001001	CODE OF CONDUCT BUREAU	463,500.00	-508,373,074.42	0.00	0.00	0.00	0.00	-507,909,574.42	
		REGIONAL SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
548.	437001001	FEDERAL CAPITAL TERRITORYADMINISTRATION	0.00	-3,496,147,764.18	0.00	0.00	0.00	0.00	-3,496,147,764.18	(1,819,894,554.04)
549.	451001001	FEDERAL MINISTRY OF NIGERDELTA HQTRS	28,218,713.60	-14,591,411,836.10	0.00	0.00	0.00	101,246.51	-14,563,091,875.99	(3,663,751,537.16)
		SOCIAL SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
550.	513001001	FEDERAL MINISTRY OF YOUTH &SPORTS DEVELOPMENT - HQTRS	4,519,200.00	-6,825,236,340.81	0.00	0.00	0.00	0.00	-6,820,717,140.81	(4,705,833,279.76)
551.	513002001	CITIZENSHIP AND LEADERSHIPTRAINING CENTRE	38,886.65	-789,305,943.28	0.00	0.00	0.00	0.00	-789,267,056.63	(511,082,700.39)
552.	513003001	NATIONAL YOUTH SERVICE CORPS(NYSC)	0.00	-3,184,082,151.82	0.00	0.00	0.00	0.00	-3,184,082,151.82	(1,098,581,144.92)
553.	513021002	NIGERIA FOOTBALL FEDERATION	148,162,252.19	-117,485,856.11	0.00	0.00	0.00	0.00	30,676,396.08	(59,104,963.10)
554.	513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	-116,792,417.35	0.00	0.00	0.00	0.00	-116,792,417.35	(56,572,115.84)
555.	514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS -HQTRS	0.00	-3,197,325,203.82	0.00	0.00	0.00	0.00	-3,197,325,203.82	(1,294,296,029.85)
556.	514002001	NATIONAL CENTRE FOR WOMENDEVELOPMENT	0.00	-1,821,744,593.25	0.00	0.00	0.00	0.00	-1,821,744,593.25	(1,437,662,082.53)
557.	517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	132,625,250.50	-31,638,146,644.61	0.00	0.00	0.00	0.00	-31,505,521,394.11	(20,066,285,842.72)
558.	517003001	UNIVERSAL BASIC EDUCATION (UBE)COMMISSION	0.00	-4,902,678,284.15	0.00	0.00	0.00	0.00	-4,902,678,284.15	189,489,848,353.11
559.	517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	-21,644,164.43	0.00	0.00	0.00	0.00	-21,644,164.43	(9,037,519.04)
560.	517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	-3,395,284.94	0.00	0.00	0.00	0.00	-3,395,284.94	(2,263,523.29)
561.	517006001	WEST AFRICAN EXAMINATION COUNCIL(LOCAL)	0.00	-315,063,639.88	0.00	0.00	0.00	0.00	-315,063,639.88	(73,318,813.20)

562.	517007001	NATIONAL INSTITUTE FOR EDUCATIONPLANNING & ADMINISTRATION	0.00	-1,122,966,912.72	0.00	0.00	0.00	0.00	-1,122,966,912.72	(55,851,005.43)
563.	517008001	NATIONAL LIBRARY OF NIGERIA	0.00	-830,274,059.60	0.00	0.00	0.00	0.00	-830,274,059.60	(219,401,014.55)
564.	517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	-5,223,165,614.92	0.00	0.00	0.00	0.00	-5,223,165,614.92	(3,782,272,077.60)
565.	517010001	MASS LITERACY COUNCIL	0.00	-1,081,606,333.70	0.00	0.00	0.00	0.00	-1,081,606,333.70	(757,405,605.52)
566.	517011001	NOMADIC EDUCATION COMMISSION	44,302,148.22	-405,850,421.66	0.00	0.00	0.00	0.00	-361,548,273.44	1,042,432.10
567.	517012001	NATIONAL EDUCATION RESEARCH &DEVELOPMENT COUNCIL	0.00	-274,536,187.25	0.00	0.00	0.00	0.00	-274,536,187.25	(162,470,603.64)
568.	517013001	NATIONAL BUSINESS AND TECHNICALEDUCATION BOARD	0.00	30,645,584.82	0.00	0.00	0.00	0.00	30,645,584.82	(51,257,561.05)
569.	517014001	TEACHERS REGISTRATION COUNCIL OFNIGERIA	234,549,456.86	-1,493,245,678.67	0.00	0.00	0.00	0.00	-1,258,696,221.81	(1,222,033,602.19)
570.	517015001	COMPUTER REGISTRATION COUNCIL OFNIGERIA	6,915,411.80	42,659,365.09	0.00	0.00	0.00	0.00	49,574,776.89	14,648,132.54
571.	517016001	NATIONAL COMMISSION FOR COLLEGEEDUCATION SECRETARIAT	83,934,196.02	-2,060,035,271.47	0.00	0.00	0.00	0.00	-1,976,101,075.45	(1,705,809,886.50)
572.	517017001	NATIONAL TEACHERS INSTITUTE	133,885,933.81	879,394,454.99	0.00	0.00	0.00	0.00	1,013,280,388.80	2,567,039,319.87
573.	517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	-300,007,646.53	0.00	0.00	0.00	0.00	-300,007,646.53	1,988,692.42
574.	517018002	FEDERAL POLYTECHNIC BAUCHI	253,945,551.55	61,348,868.81	0.00	0.00	0.00	0.00	315,294,420.36	94,359,414.70
575.	517018003	FEDERAL POLYTECHNIC BIDA	0.00	-3,159,384,088.41	0.00	0.00	0.00	0.00	-3,159,384,088.41	(2,658,054,796.24)
576.	517018004	FEDERAL POLYTECHNIC IDAH	35,170,120.44	-1,634,835,411.33	0.00	0.00	0.00	0.00	-1,599,665,290.89	(1,316,170,695.66)
577.	517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	70,658,060.25	150,185,752.58	0.00	0.00	0.00	0.00	220,843,812.83	170,455,671.84
578.	517018006	FEDERAL POLYTECHNIC MUBI	0.00	374,016,997.48	0.00	0.00	0.00	0.00	374,016,997.48	368,989,764.66
579.	517018007	FEDERAL POLYTECHNIC NASARAWA	108,472,454.20	2,307,418,791.87	0.00	0.00	0.00	0.00	2,415,891,246.07	1,236,941,956.56
580.	517018008	AKANU IBIAM FEDERAL POLYTECHNIC,UNWANA - AFIKPO	100,788,025.82	-2,202,801,177.17	0.00	0.00	0.00	0.00	-2,102,013,151.35	(2,042,179,172.07)
581.	517018009	FEDERAL POLYTECHNIC KADUNA	299,939,425.20	1,351,022,087.25	0.00	0.00	0.00	0.00	1,650,961,512.45	1,571,067,823.49
582.	517018010	FEDERAL POLYTECHNIC OFFA	0.00	-1,963,445,291.00	0.00	0.00	0.00	0.00	-1,963,445,291.00	(1,597,609,515.07)

583.	517018011	FEDERAL POLYTECHNIC EDE	584,951,704.26	-462,910,672.76	0.00	0.00	0.00	0.00	122,041,031.50	(420,372,634.60)
584.	517018012	FEDERAL POLYTECHNIC AUCHI	1,911,606,834.61	245,472,202.46	0.00	0.00	0.00	0.00	2,157,079,037.07	591,228,027.88
585.	517018013	FEDERAL POLYTECHNIC NEKEDE	702,602,325.42	225,905,595.91	0.00	0.00	0.00	0.00	928,507,921.33	156,785,039.13
586.	517018014	FEDERAL POLYTECHNIC OKO	0.00	-1,750,470,494.51	0.00	0.00	0.00	0.00	-1,750,470,494.51	(1,228,912,113.41)
587.	517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	-2,004,238,517.37	0.00	0.00	0.00	0.00	-2,004,238,517.37	(1,764,286,939.43)
588.	517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	237,043,690.48	414,528,195.75	0.00	0.00	0.00	0.00	651,571,886.23	308,518,693.76
589.	517018017	FEDERAL POLYTECHNIC GWANDU	0.00	476,940,902.99	0.00	0.00	0.00	0.00	476,940,902.99	1,673,561,198.23
590.	517018018	FEDERAL POLYTECHNIC ILARO	0.00	-209,251,200.90	0.00	0.00	0.00	0.00	-209,251,200.90	(135,256,964.31)
591.	517018019	YABA COLLEGE OF TECHNOLOGY	0.00	22,998,787.67	0.00	0.00	0.00	0.00	22,998,787.67	(79,345,794.78)
592.	517018020	FEDERAL POLYTECHNIC BALI	0.00	-2,945,338,306.08	0.00	0.00	0.00	0.00	-2,945,338,306.08	(2,327,716,999.67)
593.	517018021	FEDERAL POLYTECHNIC EKOWE	17,103.12	590,024,934.39	0.00	0.00	0.00	0.00	590,042,037.51	607,860,565.29
594.	517018022	FEDERAL POLYTECHNIC BONNY	-7,221,448.86	-50,270,545.96	0.00	0.00	0.00	0.00	-57,491,994.82	(41,787,852.02)
595.	517018023	FEDERAL POLYTECHNIC UKANA	0.00	-55,782,058.63	0.00	0.00	0.00	0.00	-55,782,058.63	(14,294,098.16)
596.	517018024	NATIONAL INSTITUTE FOR CONSTRUCTIONTECHNOLOGY UROMI, EDO STATE	0.00	-54,906,064.12	0.00	0.00	0.00	0.00	-54,906,064.12	(28,143,152.15)
597.	517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDOSTATE	-221,070.54	358,762,209.08	0.00	0.00	0.00	0.00	358,541,138.54	364,447,472.10
598.	517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	-9,001,206,866.78	0.00	0.00	0.00	0.00	-9,001,206,866.78	(8,574,564,309.33)
599.	517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	-2,702,174,278.10	0.00	0.00	0.00	0.00	-2,702,174,278.10	(2,453,981,451.41)
600.	517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	259,464,762.97	0.00	0.00	0.00	0.00	259,464,762.97	291,297,891.99
601.	517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	-1,168,141,828.37	0.00	0.00	0.00	0.00	-1,168,141,828.37	(1,379,282,036.68)
602.	517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	9,130,206.38	-8,044,146,934.49	0.00	0.00	0.00	0.00	-8,035,016,728.11	(7,375,932,241.66)
603.	517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	6,299,826,771.30	0.00	0.00	0.00	0.00	6,299,826,771.30	7,595,641,230.31

604.	517019007	FEDERAL COLLEGE OF EDUCATION KANO	557,516,641.39	-62,478,829.68	0.00	0.00	0.00	0.00	495,037,811.71	(18,889,128.22)
605.	517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	447,796,797.55	410,115,684.16	0.00	0.00	0.00	0.00	857,912,481.71	93,461,466.40
606.	517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	313,534,409.34	0.00	0.00	0.00	0.00	313,534,409.34	312,529,969.71
607.	517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	-45,705,629.45	216,179,158.85	0.00	0.00	0.00	0.00	170,473,529.40	(161,011,229.11)
608.	517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	-23,947,873,005.95	0.00	0.00	0.00	0.00	-23,947,873,005.95	(18,139,745,414.58)
609.	517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	5,108,400.00	-6,079,081,852.48	0.00	0.00	0.00	0.00	-6,073,973,452.48	(5,763,969,973.75)
610.	517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	-599,671,222.70	0.00	0.00	0.00	0.00	-599,671,222.70	(441,136,578.77)
611.	517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	704,512,861.05	0.00	0.00	0.00	0.00	704,512,861.05	801,689,608.21
612.	517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	440,497,355.93	-42,556,460.16	0.00	0.00	0.00	0.00	397,940,895.77	5,467,482.63
613.	517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	312,140,654.70	-386,722,359.91	0.00	0.00	0.00	0.00	-74,581,705.21	(280,320,921.13)
614.	517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	-2,681,745,641.04	0.00	0.00	0.00	0.00	-2,681,745,641.04	(3,051,060,302.20)
615.	517019018	FEDERAL COLLEGE OF EDUCATION YOLA	56,829,641.91	-13,241,068.90	0.00	0.00	0.00	0.00	43,588,573.01	(6,836,095.28)
616.	517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	-716,559,893.49	0.00	0.00	0.00	0.00	-716,559,893.49	(404,257,045.87)
617.	517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	-403,107,950.96	0.00	0.00	0.00	0.00	-403,107,950.96	(257,701,581.86)
618.	517019021	ALVAN IKOKU COLLEGE OF EDUCATION,OWERRI	138,709,816.00	-1,313,743,449.74	0.00	0.00	0.00	0.00	-1,175,033,633.74	59,099,959.97
619.	517020001	NATIONAL UNIVERSITIES COMMISSIONSECRETARIAT	9,333.33	-4,892,733,494.10	0.00	0.00	0.00	0.00	-4,892,724,160.77	(5,538,406,113.38)
620.	517021001	UNIVERSITY OF IBADAN	0.00	2,566,691,587.05	0.00	0.00	0.00	0.00	2,566,691,587.05	2,775,428,662.31
621.	517021002	UNIVERSITY OF LAGOS	0.00	-15,427,307,750.45	0.00	0.00	0.00	0.00	-15,427,307,750.45	(14,580,443,796.39)
622.	517021003	UNIVERSITY OF NIGERIA, NNSUKA	349,975,941.21	4,326,225,133.74	0.00	0.00	0.00	0.00	4,676,201,074.95	979,619,135.60
623.	517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	1,891,641,663.74	0.00	0.00	0.00	0.00	1,891,641,663.74	2,025,368,953.78

624.	517021005	OBAFEMI AWOLOWO UNIVERSITY	2,302,983,049.98	466,671,451.07	0.00	0.00	0.00	0.00	2,769,654,501.05	539,403,190.15
625.	517021006	UNIVERSITY OF BENIN	10,447,236,192.00	1,543,691,097.11	0.00	0.00	0.00	0.00	11,990,927,289.11	1,763,791,127.26
626.	517021007	UNIVERSITY OF JOS	1,938,354,301.94	5,960,798,176.34	0.00	0.00	0.00	0.00	7,899,152,478.28	11,569,385,428.14
627.	517021008	UNIVERSITY OF CALABAR	0.00	4,104,182,526.68	0.00	0.00	0.00	0.00	4,104,182,526.68	3,386,893,949.79
628.	517021009	UNIVERSITY OF ILORIN	0.00	-758,619,321.66	0.00	0.00	0.00	0.00	-758,619,321.66	(3,256,807,828.80)
629.	517021010	UNIVERSITY OF ABUJA	3,816,234,748.00	-7,549,041,418.07	0.00	0.00	0.00	0.00	-3,732,806,670.07	(6,735,986,196.61)
630.	517021014	UNIVERSITY OF PORT HARCOURT	0.00	-13,569,311,487.78	0.00	0.00	0.00	0.00	-13,569,311,487.78	(12,218,661,861.21)
631.	517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY,BAUCHI	0.00	127,947,935.39	0.00	0.00	0.00	0.00	127,947,935.39	172,202,220.58
632.	517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	837,817,245.18	-89,156,266.56	0.00	0.00	0.00	0.00	748,660,978.62	(78,274,200.08)
633.	517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	588,663,857.06	0.00	0.00	0.00	0.00	588,663,857.06	629,231,703.55
634.	517021018	FEDERAL UNIVERSITY OF TECHNOLOGY,MINNA	0.00	46,920,550.90	0.00	0.00	0.00	0.00	46,920,550.90	28,533,502.16
635.	517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	845,472,074.00	-65,023,310,978.09	0.00	0.00	0.00	0.00	-64,177,838,904.09	(63,275,527,647.13)
636.	517021020	UNIVERSITY OF UYO	779,463,032.13	55,739,590,357.85	0.00	0.00	0.00	0.00	56,519,053,389.98	55,875,754,806.89
637.	517021021	UNIVERSITY OF MAIDUGURI	0.00	194,910,599.92	0.00	0.00	0.00	0.00	194,910,599.92	(10,701,200,831.37)
638.	517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	1,449,736,468.63	750,755,357.90	0.00	0.00	0.00	0.00	2,200,491,826.53	1,683,375,864.93
639.	517021023	BAYERO UNIVERSITY, KANO	0.00	1,539,388,836.57	0.00	0.00	0.00	0.00	1,539,388,836.57	1,686,899,505.05
640.	517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	498,218,325.21	0.00	0.00	0.00	0.00	498,218,325.21	604,664,210.85
641.	517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	-2,578,779,690.68	0.00	0.00	0.00	0.00	-2,578,779,690.68	(2,278,850,188.02)
642.	517021026	FRENCH LANGUAGE VILLAGE BADAGARY,LAGOS	0.00	595,374,129.22	0.00	0.00	0.00	0.00	595,374,129.22	609,518,777.94
643.	517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	-441,033,966.18	0.00	0.00	0.00	0.00	-441,033,966.18	(439,511,875.11)
644.	517021028	NATIONAL INSTITUE FOR NIGERIANLANGUAGES	0.00	96,886,198.50	0.00	0.00	0.00	0.00	96,886,198.50	98,024,959.62
645.	517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	518,661,750.24	0.00	0.00	0.00	0.00	518,661,750.24	660,335,301.86

646.	517021030	FEDERAL UNIVERSITY OTUOKE	643,492,410.49	-927,770,011.58	0.00	0.00	0.00	0.00	-284,277,601.09	(950,910,485.11)
647.	517021031	FEDERAL UNIVERSITY DUTSE	651,353,003.26	-1,254,607,336.99	0.00	0.00	0.00	0.00	-603,254,333.73	(1,023,478,695.83)
648.	517021032	ALEX EKWUEME FEDERAL UNIVERSITY NDUFUALIKE IKWO	203,075,589.56	5,489,137,513.81	0.00	0.00	0.00	0.00	5,692,213,103.37	1,178,212,011.20
649.	517021033	FEDERAL UNIVERSITY LAFIA	0.00	-141,806,748.65	0.00	0.00	0.00	0.00	-141,806,748.65	(84,997,579.13)
650.	517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,115,459,342.32	-2,066,424,217.22	0.00	0.00	0.00	0.00	-950,964,874.90	(2,037,078,879.25)
651.	517021035	FEDERAL UNIVERSITY KASHERE	1,620,861,979.78	1,016,439,424.29	0.00	0.00	0.00	0.00	2,637,301,404.07	(1,182,757,811.77)
652.	517021036	FEDERAL UNIVERSITY LOKOJA	0.00	368,150,309.47	0.00	0.00	0.00	0.00	368,150,309.47	249,356,362.99
653.	517021037	FEDERAL UNIVERSITY WUKARI	0.00	-936,845,670.95	0.00	0.00	0.00	0.00	-936,845,670.95	(964,513,419.79)
654.	517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	712,902,198.57	332,418,404.94	0.00	0.00	0.00	0.00	1,045,320,603.51	356,595,942.60
655.	517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	633,730,568.05	0.00	0.00	0.00	0.00	633,730,568.05	348,062,269.29
656.	517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	309,803,330.75	0.00	0.00	0.00	0.00	309,803,330.75	314,326,943.24
657.	517021044	NIGERIAN ARMY UNIVERSITY BIU	0.00	234,661,810.30	0.00	0.00	0.00	0.00	234,661,810.30	7,589,701.20
658.	517022001	DIVISION OF AGRICULTURAL COLLEGE, ABUZARIA	0.00	132,270,491.78	0.00	0.00	0.00	0.00	132,270,491.78	(669,985.32)
659.	517023001	FEDERAL UNIVERSITY OF PETROLEUMRESOURCES, EFFURUN	0.00	577,695,300.07	0.00	0.00	0.00	0.00	577,695,300.07	613,856,775.75
660.	517024001	NATIONAL OPEN UNIVERSITY	0.00	1,398,342,151.99	0.00	0.00	0.00	0.00	1,398,342,151.99	1,823,891,321.81
661.	517026001	F.S.C. SOKOTO	0.00	-4,666,096.14	0.00	0.00	0.00	0.00	-4,666,096.14	(1,782,647.34)
662.	517026002	FGC AZARE	0.00	-34,262,429.62	0.00	0.00	0.00	0.00	-34,262,429.62	(18,938,183.76)
663.	517026003	FGC BUNI-YADI	0.00	-11,765,777.41	0.00	0.00	0.00	0.00	-11,765,777.41	(6,315,138.32)
664.	517026004	FGC BIRIN YAURI	0.00	-15,378,439.51	0.00	0.00	0.00	0.00	-15,378,439.51	(193,427,002.57)
665.	517026005	FGC DAURA	168,544.26	-14,212,595.28	0.00	0.00	0.00	0.00	-14,044,051.02	726,124.10
666.	517026006	FGC GANYE	0.00	-32,136,296.43	0.00	0.00	0.00	0.00	-32,136,296.43	(9,747,734.28)
667.	517026007	FGC GARKI	3,597,074.18	-5,127,548.17	0.00	0.00	0.00	0.00	-1,530,473.99	6,124,378.08

668.	517026008	FGC IJANIKIN	1,945,073.00	-15,845,726.15	0.00	0.00	0.00	0.00	-13,900,653.15	(8,518,532.32)
669.	517026009	FGC IKET NISE	0.00	-85,467,429.01	0.00	0.00	0.00	0.00	-85,467,429.01	(61,500,279.71)
670.	517026010	FGC IKET VANDAKYA	0.00	-45,242,147.77	0.00	0.00	0.00	0.00	-45,242,147.77	(37,768,786.89)
671.	517026011	FGC IKOM	0.00	-28,356,562.34	0.00	0.00	0.00	0.00	-28,356,562.34	(22,565,952.76)
672.	517026012	FGC IKOT EKPENE	0.00	-14,201,511.71	0.00	0.00	0.00	0.00	-14,201,511.71	(4,679,729.70)
673.	517026013	FGC IKURIN	0.00	-81,605,140.04	0.00	0.00	0.00	0.00	-81,605,140.04	(55,969,289.83)
674.	517026014	FGC JOS	0.00	-164,667,249.28	0.00	0.00	0.00	0.00	-164,667,249.28	7,136,042.98
675.	517026015	FGC KADUNA	350,973.36	-188,693,640.44	0.00	0.00	0.00	0.00	-188,342,667.08	(135,686,942.53)
676.	517026016	FGC KANO	0.00	98,730,382.45	0.00	0.00	0.00	0.00	98,730,382.45	87,965,914.10
677.	517026017	FGC KEFFI	6,063,507.85	-14,282,993.88	0.00	0.00	0.00	0.00	-8,219,486.03	(798,427.30)
678.	517026018	FGC KIYAWA	0.00	32,202,785.26	0.00	0.00	0.00	0.00	32,202,785.26	(1,573,364.01)
679.	517026019	FGC KWALI	0.00	-49,760,360.66	0.00	0.00	0.00	0.00	-49,760,360.66	(35,994,886.02)
680.	517026020	FGC MAIDUGURI	2,408,074.30	57,021,054.82	0.00	0.00	0.00	0.00	59,429,129.12	27,661,709.92
681.	517026021	FGC MINJIBIR	0.00	-41,979,466.65	0.00	0.00	0.00	0.00	-41,979,466.65	(34,230,624.13)
682.	517026022	FGC MINNA	0.00	9,476,223.29	0.00	0.00	0.00	0.00	9,476,223.29	16,520,491.84
683.	517026023	FGC ODIKOLOGUNA	0.00	-10,458,647.25	0.00	0.00	0.00	0.00	-10,458,647.25	(6,494,945.95)
684.	517026024	FGC ODOGBOLU	0.00	-36,209,859.87	0.00	0.00	0.00	0.00	-36,209,859.87	(40,277,676.22)
685.	517026025	FGC OGBOMOSHMO	0.00	10,036,160.50	0.00	0.00	0.00	0.00	10,036,160.50	11,989,852.54
686.	517026026	FGC OGOJA	0.00	128,298,660.28	0.00	0.00	0.00	0.00	128,298,660.28	99,015,965.99
687.	517026027	FGC OHAFIA	0.00	166,794,400.76	0.00	0.00	0.00	0.00	166,794,400.76	32,544,799.22
688.	517026028	FGC OKIGWE	0.00	-32,232,438.79	0.00	0.00	0.00	0.00	-32,232,438.79	(35,658,676.90)
689.	517026029	FGC OKPOSI	0.00	735,246,357.36	0.00	0.00	0.00	0.00	735,246,357.36	4,626,248.09
690.	517026030	FGC ONITSHA	0.00	43,752,321.37	0.00	0.00	0.00	0.00	43,752,321.37	26,248,324.51

691.	517026031	FGC PORT HARCOURT	0.00	-23,309,996.63	0.00	0.00	0.00	0.00	-23,309,996.63	(19,066,759.63)
692.	517026032	FGC POTISKUM	0.00	-2,561,169.42	0.00	0.00	0.00	0.00	-2,561,169.42	(746,486.41)
693.	517026033	FGC RUBBOCHI	0.00	-27,086,108.55	0.00	0.00	0.00	0.00	-27,086,108.55	(31,950,911.18)
694.	517026034	FGC SOKOTO	0.00	-20,869,236.37	0.00	0.00	0.00	0.00	-20,869,236.37	(18,545,578.50)
695.	517026035	FGC UGWOLAWO	0.00	7,277,024.74	0.00	0.00	0.00	0.00	7,277,024.74	(2,369,171.97)
696.	517026036	FGC WARRI	0.00	-21,473,288.08	0.00	0.00	0.00	0.00	-21,473,288.08	(8,701,355.72)
697.	517026037	FGC ZARIA	0.00	-35,209,039.40	0.00	0.00	0.00	0.00	-35,209,039.40	(25,805,839.79)
698.	517026038	FGC, BILLIRI	0.00	-38,018,820.94	0.00	0.00	0.00	0.00	-38,018,820.94	(29,514,150.69)
699.	517026039	FGC, IDO-ANI	0.00	-42,710,803.14	0.00	0.00	0.00	0.00	-42,710,803.14	(30,294,717.10)
700.	517026040	FGC, IKOLE	0.00	-20,632,618.39	0.00	0.00	0.00	0.00	-20,632,618.39	(18,334,980.69)
701.	517026041	FGGC ABAJI	0.00	-8,401,324.60	0.00	0.00	0.00	0.00	-8,401,324.60	(20,360,280.13)
702.	517026042	FGGC ABULOMA	0.00	-152,498,271.43	0.00	0.00	0.00	0.00	-152,498,271.43	(10,500,873.11)
703.	517026043	FGGC AKURE	0.00	-37,210,744.77	0.00	0.00	0.00	0.00	-37,210,744.77	337,755,566.13
704.	517026044	FGGC ANKA	0.00	-135,055,516.16	0.00	0.00	0.00	0.00	-135,055,516.16	(3,666,757.39)
705.	517026045	FGGC BAJOGA	0.00	-39,889,163.84	0.00	0.00	0.00	0.00	-39,889,163.84	(37,983,299.90)
706.	517026046	FGGC BAKORI	0.00	-44,479,691.36	0.00	0.00	0.00	0.00	-44,479,691.36	(39,983,957.68)
707.	517026047	FGGC BAUCHI	0.00	-5,781,871.14	0.00	0.00	0.00	0.00	-5,781,871.14	(2,066,417.80)
708.	517026048	FGGC BENIN	0.00	-24,636,153.11	0.00	0.00	0.00	0.00	-24,636,153.11	(12,127,615.29)
709.	517026049	FGGC BIDA	70,336.03	-10,053,473.12	0.00	0.00	0.00	0.00	-9,983,137.09	(5,040,964.95)
710.	517026050	FGGC BWARI	1,281,963.23	-9,878,483.13	0.00	0.00	0.00	0.00	-8,596,519.90	(37,071,063.67)
711.	517026051	FGGC CALABAR	0.00	-36,714,452.53	0.00	0.00	0.00	0.00	-36,714,452.53	(26,192,295.38)
712.	517026052	FGGC EFON ALAYE	0.00	-797,405,495.08	0.00	0.00	0.00	0.00	-797,405,495.08	(9,398,142.19)
713.	517026053	FGGC EFON IMNRINGI	0.00	-6,237,114.24	0.00	0.00	0.00	0.00	-6,237,114.24	(5,872,778.76)

714.	517026054	FGGC ENUGU	0.00	-21,535,149.26	0.00	0.00	0.00	0.00	-21,535,149.26	(13,339,505.46)
715.	517026055	FGGC EZZAMGBO ABAKALIKI	0.00	-14,831,011.43	0.00	0.00	0.00	0.00	-14,831,011.43	(9,895,063.86)
716.	517026056	FGGC GBOKO	0.00	-78,942,511.68	0.00	0.00	0.00	0.00	-78,942,511.68	(30,060,298.06)
717.	517026057	FGGC GUSAU	0.00	-15,376,361.64	0.00	0.00	0.00	0.00	-15,376,361.64	524,973.79
718.	517026058	FGGC GWANDU	0.00	-43,525,674.11	0.00	0.00	0.00	0.00	-43,525,674.11	(37,090,653.52)
719.	517026059	FGGC IBILLO	0.00	-4,393,164.49	0.00	0.00	0.00	0.00	-4,393,164.49	(2,719,332.56)
720.	517026060	FGGC IBUSA	0.00	21,971,641.90	0.00	0.00	0.00	0.00	21,971,641.90	195,771,770.34
721.	517026061	FGGC IKOT-OBIO-ITONG	143,290.00	1,505,765.35	0.00	0.00	0.00	0.00	1,649,055.35	(6,091,114.33)
722.	517026062	FGGC ILORIN	0.00	-32,068,991.98	0.00	0.00	0.00	0.00	-32,068,991.98	(24,814,014.55)
723.	517026063	FGGC IPETUMODU	0.00	-12,925,425.67	0.00	0.00	0.00	0.00	-12,925,425.67	(20,206,119.63)
724.	517026064	FGGC JALINGO	0.00	-22,184,582.90	0.00	0.00	0.00	0.00	-22,184,582.90	(12,408,135.96)
725.	517026065	FGGC KABBA	2,709,645.06	-42,924,002.60	0.00	0.00	0.00	0.00	-40,214,357.54	(33,226,799.84)
726.	517026066	FGGC KAZAURE	0.00	25,001,276.51	0.00	0.00	0.00	0.00	25,001,276.51	(112,983,363.92)
727.	517026067	FGGC KEANA	0.00	-29,838,810.30	0.00	0.00	0.00	0.00	-29,838,810.30	(97,355,165.68)
728.	517026068	FGGC LANGTANG	0.00	-17,496,138.20	0.00	0.00	0.00	0.00	-17,496,138.20	(13,010,245.26)
729.	517026069	FGGC LEJJA	0.00	-31,477,625.69	0.00	0.00	0.00	0.00	-31,477,625.69	(26,358,867.20)
730.	517026070	FGGC MONGUNO	0.00	8,544,136.79	0.00	0.00	0.00	0.00	8,544,136.79	51,861.93
731.	517026071	FGGC NEW BUSA	0.00	-11,432,580.72	0.00	0.00	0.00	0.00	-11,432,580.72	(5,419,212.75)
732.	517026072	FGGC OMU-ARAN	0.00	42,525,709.35	0.00	0.00	0.00	0.00	42,525,709.35	70,498,425.89
733.	517026073	FGGC OWERRI	0.00	-29,958,370.60	0.00	0.00	0.00	0.00	-29,958,370.60	(18,030,842.33)
734.	517026074	FGGC OYO	22,340,333.78	-31,470,301.97	0.00	0.00	0.00	0.00	-9,129,968.19	(19,582,372.61)
735.	517026075	FGGC SHAGAMU	0.00	155,219,133.20	0.00	0.00	0.00	0.00	155,219,133.20	(26,456,030.02)
736.	517026076	FGGC GUMI TAMBAWAL	0.00	-14,677,723.11	0.00	0.00	0.00	0.00	-14,677,723.11	(8,263,747.50)
737.	517026077	FGGC UMUAHIA	31,277,425.96	-47,291,831.47	0.00	0.00	0.00	0.00	-16,014,405.51	(14,227,150.99)

738.	517026078	FGGC WUKARI	0.00	-65,870,579.22	0.00	0.00	0.00	0.00	-65,870,579.22	(53,071,560.17)
739.	517026079	FGGC, YOLA	0.00	-24,930,179.49	0.00	0.00	0.00	0.00	-24,930,179.49	(19,561,202.82)
740.	517026080	FSTC AHOADA	0.00	-48,476,582.76	24,607,248.00	0.00	0.00	0.00	-23,869,334.76	(42,825,497.44)
741.	517026081	FSTC AWKA	0.00	-79,201,445.01	0.00	0.00	0.00	0.00	-79,201,445.01	(44,776,658.90)
742.	517026082	FSTC JUBU-IMUSHIN	0.00	-26,735,424.21	0.00	0.00	0.00	0.00	-26,735,424.21	(39,005,066.31)
743.	517026083	FSTC MICHIKA	0.00	-38,174,278.76	0.00	0.00	0.00	0.00	-38,174,278.76	(22,638,124.83)
744.	517026084	FSTC TUNGBO - YENAGOA	0.00	-54,248,831.04	0.00	0.00	0.00	0.00	-54,248,831.04	(15,865,553.67)
745.	517026085	FSTC USI-EKITI	0.00	-78,625,941.29	0.00	0.00	0.00	0.00	-78,625,941.29	(52,046,874.70)
746.	517026086	FTC IKARE	0.00	-121,787,046.00	0.00	0.00	0.00	0.00	-121,787,046.00	(79,790,306.09)
747.	517026087	FTC ILESA	0.00	-38,972,584.27	0.00	0.00	0.00	0.00	-38,972,584.27	(8,698,849.59)
748.	517026088	FTC JALINGO	0.00	-37,079,491.96	0.00	0.00	0.00	0.00	-37,079,491.96	(24,029,370.79)
749.	517026089	FTC KAFANCHAN	0.00	-38,254,544.49	0.00	0.00	0.00	0.00	-38,254,544.49	(34,489,032.16)
750.	517026090	FTC LASSA	0.00	-21,789,047.73	0.00	0.00	0.00	0.00	-21,789,047.73	(2,084,344.52)
751.	517026091	FTC OHANSO	0.00	13,995,337.10	0.00	0.00	0.00	0.00	13,995,337.10	(298,008.49)
752.	517026092	FTC OROZO	0.00	4,463,699.52	0.00	0.00	0.00	0.00	4,463,699.52	(4,798,638.86)
753.	517026093	FTC OTOBI	0.00	-5,944,646.50	0.00	0.00	0.00	0.00	-5,944,646.50	(3,755,110.79)
754.	517026094	FTC OTUPKO	0.00	-32,234,051.44	0.00	0.00	0.00	0.00	-32,234,051.44	(32,011,136.97)
755.	517026095	FTC SHIRORO	0.00	-84,361,885.05	0.00	0.00	0.00	0.00	-84,361,885.05	(33,000,780.84)
756.	517026096	FTC UROMI	0.00	11,219,273.15	0.00	0.00	0.00	0.00	11,219,273.15	(5,443,456.28)
757.	517026097	FTC UYO	0.00	-30,485,395.08	0.00	0.00	0.00	0.00	-30,485,395.08	(25,353,942.60)
758.	517026098	FTC YABA	0.00	-74,156,785.25	0.00	0.00	0.00	0.00	-74,156,785.25	(62,468,349.79)
759.	517026099	FTC ZURU	0.00	-6,557,666.68	0.00	0.00	0.00	0.00	-6,557,666.68	(4,440,730.74)
760.	517026100	KING'S COLLEGE	0.00	-61,202,842.71	0.00	0.00	0.00	0.00	-61,202,842.71	(44,271,554.79)
761.	517026101	QUEEN'S COLLEGE LAGOS	0.00	-105,580,636.15	0.00	0.00	0.00	0.00	-105,580,636.15	(77,050,820.53)

762.	517026102	SULEJA ACADEMY	0.00	-40,152,686.19	0.00	0.00	0.00	0.00	-40,152,686.19	(30,556,965.27)
763.	517026103	FSTC,DOMA	0.00	-10,523,709.52	0.00	0.00	0.00	0.00	-10,523,709.52	(5,126,102.21)
764.	517026104	FSTC DAYI	0.00	-14,025,157.37	0.00	0.00	0.00	0.00	-14,025,157.37	(9,385,976.11)
765.	517027001	LIBRARIANS REGISTRATION COUNCIL OFNIGERIA	0.00	-183,363,169.77	0.00	0.00	0.00	0.00	-183,363,169.77	(136,364,541.84)
766.	517028001	UNESCO PARIS	0.00	-4,369,492.80	0.00	0.00	0.00	0.00	-4,369,492.80	-
767.	517029001	NATIONAL BOARD FOR TECHNICALEDUCATION	0.00	-2,712,663,399.33	0.00	0.00	0.00	0.00	-2,712,663,399.33	(2,259,694,303.32)
768.	517030001	NATIONAL BOARD FOR ARABIC AND ISLAMICSTUDIES (NBAIS) HQTRS	0.00	-194,583,557.01	0.00	0.00	0.00	0.00	-194,583,557.01	(441,426,382.75)
769.	521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	-10,486,972,077.00	0.00	0.00	0.00	0.00	-10,486,972,077.00	(5,063,072,950.78)
770.	521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	-432,176,400.90	0.00	0.00	0.00	0.00	-432,176,400.90	(225,394,702.00)
771.	521003001	NATIONAL PRIMARY HEALTH CAREDEVELOPMENT AGENCY	0.00	-16,506,548,679.58	0.00	0.00	0.00	0.00	-16,506,548,679.58	(16,192,037,294.17)
772.	521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	1,138,795,414.70	0.00	0.00	0.00	0.00	1,138,795,414.70	1,154,323,725.14
773.	521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	-36,608,390.02	0.00	0.00	0.00	0.00	-36,608,390.02	(27,130,866.49)
774.	521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	-43,874,807.84	0.00	0.00	0.00	0.00	-43,874,807.84	(15,971,555.19)
775.	521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	-36,216,640.00	0.00	0.00	0.00	0.00	-36,216,640.00	(4,221,308.22)
776.	521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	140,026,958.93	0.00	0.00	0.00	0.00	140,026,958.93	(24,299,668.98)
777.	521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	-42,969,803.80	0.00	0.00	0.00	0.00	-42,969,803.80	(13,740,149.67)
778.	521011001	NURSING AND MIDWIFERY COUNCIL	0.00	-123,044,756.15	0.00	0.00	0.00	0.00	-123,044,756.15	(30,829,675.00)
779.	521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	-16,173,143.93	0.00	0.00	0.00	0.00	-16,173,143.93	4,746,385.53
780.	521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	178,152,032.04	0.00	0.00	0.00	0.00	178,152,032.04	(1,371,026,783.56)
781.	521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	-85,968,834.68	0.00	0.00	0.00	0.00	-85,968,834.68	(88,651,121.61)
782.	521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	-265,180,340.82	0.00	0.00	0.00	0.00	-265,180,340.82	(279,599,458.67)

783.	521016001	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	39,218,579.23	0.00	0.00	0.00	0.00	39,218,579.23	52,391,595.64
784.	521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	18,735,825.96	0.00	0.00	0.00	0.00	18,735,825.96	19,210,451.05
785.	521018001	NURSE TUTOR TRAINING - ENUGU	0.00	-10,571,370.00	0.00	0.00	0.00	0.00	-10,571,370.00	13,056,942.22
786.	521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	-11,224,044.86	0.00	0.00	0.00	0.00	-11,224,044.86	(11,186,284.86)
787.	521020001	NURSE TUTOR TRAINNING KADUNA	0.00	-35,465,680.99	0.00	0.00	0.00	0.00	-35,465,680.99	(34,089,995.19)
788.	521021001	NURSE TUTOR TRAINNING IBADAN	0.00	11,012,520.36	0.00	0.00	0.00	0.00	11,012,520.36	11,263,460.06
789.	521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	-67,333,304.97	0.00	0.00	0.00	0.00	-67,333,304.97	(51,603,005.74)
790.	521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	1,650,907.93	0.00	0.00	0.00	0.00	1,650,907.93	3,408,101.02
791.	521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	-53,557,838.65	0.00	0.00	0.00	0.00	-53,557,838.65	(42,267,932.74)
792.	521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	28,399,742.41	29,536,481,941.77	0.00	0.00	0.00	0.00	29,564,881,684.18	29,852,615,584.65
793.	521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	-301,250,224.97	0.00	0.00	0.00	0.00	-301,250,224.97	(426,855,535.54)
794.	521026003	AHMADU BELLO UNIVERSITY TEACHINGHOSPITAL	0.00	1,276,588,544.98	0.00	0.00	0.00	0.00	1,276,588,544.98	(467,547,969.55)
795.	521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL,ENUGU	0.00	-4,269,221,435.88	0.00	0.00	0.00	0.00	-4,269,221,435.88	(4,015,028,635.35)
796.	521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	1,288,538,986.75	-148,490,002.78	0.00	0.00	0.00	0.00	1,140,048,983.97	(93,262,650.61)
797.	521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHINGHOSPITAL	0.00	-404,332,306.12	0.00	0.00	0.00	0.00	-404,332,306.12	(3,095,907.90)
798.	521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL,ILORIN	0.00	-116,118,060.43	0.00	0.00	0.00	0.00	-116,118,060.43	106,500,969.54
799.	521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	-160,378,539.40	0.00	0.00	0.00	0.00	-160,378,539.40	(52,934,514.68)
800.	521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	-24,372,113.81	0.00	0.00	0.00	0.00	-24,372,113.81	81,694,078.21
801.	521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	57,152,388.00	-2,732,095,642.30	0.00	0.00	0.00	0.00	-2,674,943,254.30	(2,880,171,569.78)
802.	521026011	UNIVERSITY OF MAIDUGURI TEACHINGHOSPITAL	0.00	110,449,958.28	0.00	0.00	0.00	0.00	110,449,958.28	(675,368,690.78)
803.	521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	-119,575,350.94	0.00	0.00	0.00	0.00	-119,575,350.94	(54,330,898.50)

804.	521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	881,411.62	-103,586,508.64	0.00	0.00	0.00	0.00	-102,705,097.02	(32,415,025.97)
805.	521026014	NNAMDI AZIKIWE UNIVERSITY TEACHINGHOSPITAL, NNEWI	0.00	-153,075,068.15	0.00	0.00	0.00	0.00	-153,075,068.15	(11,078,101.96)
806.	521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	-48,868,950.44	0.00	0.00	0.00	0.00	-48,868,950.44	5,010,291.43
807.	521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITYTEACHING HOSPITAL BAUCHI	0.00	-289,026,951.85	0.00	0.00	0.00	0.00	-289,026,951.85	(250,946,445.78)
808.	521026017	FEDERAL TEACHING HOSPITAL, ABAKALIKI	55,823,297.91	406,007,012.31	0.00	0.00	0.00	0.00	461,830,310.22	55,833,562.01
809.	521026018	FEDERAL TEACHING HOSPITAL, GOMBE	0.00	49,270,660.73	0.00	0.00	0.00	0.00	49,270,660.73	68,886,929.47
810.	521026019	FEDERAL TEACHING HOSPITAL, IDO-EKITI	0.00	340,458,491.43	0.00	0.00	0.00	0.00	340,458,491.43	(14,039,968.89)
811.	521027001	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	0.00	-79,752,726.61	0.00	0.00	0.00	0.00	-79,752,726.61	(48,030,700.28)
812.	521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	-10,850,378.45	0.00	0.00	0.00	0.00	-10,850,378.45	(19,082,022.27)
813.	521027003	FEDERAL MEDICAL CENTRE - ABUJA	122,774,913.68	117,938,105.62	0.00	0.00	0.00	0.00	240,713,019.30	110,025,090.38
814.	521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	2,836,064.78	-9,456,717.40	0.00	0.00	0.00	0.00	-6,620,652.62	(744,847.53)
815.	521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	-13,481,042.28	0.00	0.00	0.00	0.00	-13,481,042.28	(9,422,959.42)
816.	521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	25,560,456.00	-604,355,212.12	0.00	0.00	0.00	0.00	-578,794,756.12	(509,295,616.46)
817.	521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	457,881,681.40	0.00	0.00	0.00	0.00	457,881,681.40	495,820,862.38
818.	521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL,KWARE-SOKOTO	0.00	-131,231,631.47	0.00	0.00	0.00	0.00	-131,231,631.47	(47,113,936.26)
819.	521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	204,717,626.23	33,339,114.57	0.00	0.00	0.00	0.00	238,056,740.80	183,027,567.20
820.	521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	213,984,514.41	-1,200,571,491.05	0.00	0.00	0.00	0.00	-986,586,976.64	(1,055,204,681.16)
821.	521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	-28,841,075.00	0.00	0.00	0.00	0.00	-28,841,075.00	(7,639,550.00)
822.	521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	103,025,009.93	-7,263,196.69	0.00	0.00	0.00	0.00	95,761,813.24	66,752,881.13
823.	521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	5,239,034.00	278,342,500.42	0.00	0.00	0.00	0.00	283,581,534.42	403,421,629.44

824.	521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALAKANO	19,795,834.72	222,233,439.50	0.00	0.00	0.00	0.00	242,029,274.22	51,326,008.34
825.	521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	8,875,366.75	-21,277,973.28	0.00	0.00	0.00	0.00	-12,402,606.53	10,878,240.34
826.	521027016	NATIONAL TB AND LEPROSY REFERREDHOSPITAL AND TRAINING, ZARIA	0.00	-66,387,519.51	0.00	0.00	0.00	0.00	-66,387,519.51	2,423,660.48
827.	521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	55,939,460.92	0.00	0.00	0.00	0.00	55,939,460.92	85,500,665.32
828.	521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	-40,880,794.10	0.00	0.00	0.00	0.00	-40,880,794.10	(33,351,561.42)
829.	521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	-333,943,459.36	0.00	0.00	0.00	0.00	-333,943,459.36	(314,367,011.63)
830.	521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	-157,723,856.76	0.00	0.00	0.00	0.00	-157,723,856.76	(49,116,430.67)
831.	521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	-922,751,798.94	0.00	0.00	0.00	0.00	-922,751,798.94	(695,559,753.98)
832.	521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	-557,454,417.55	0.00	0.00	0.00	0.00	-557,454,417.55	(396,718,049.16)
833.	521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	-49,401,030.56	0.00	0.00	0.00	0.00	-49,401,030.56	(36,281,099.43)
834.	521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	-572,165,131.35	0.00	0.00	0.00	0.00	-572,165,131.35	(602,129,279.25)
835.	521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	102,583,253.07	0.00	0.00	0.00	0.00	102,583,253.07	143,353,088.00
836.	521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	-229,678,727.33	0.00	0.00	0.00	0.00	-229,678,727.33	(46,132,410.82)
837.	521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	-60,290,854.69	0.00	0.00	0.00	0.00	-60,290,854.69	(78,626,147.11)
838.	521027031	FEDERAL MEDICAL CENTRE, KOGI	53,195,325.21	1,148,568,622.76	0.00	0.00	0.00	0.00	1,201,763,947.97	(572,453,090.16)
839.	521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	-4,413,043,908.25	0.00	0.00	0.00	0.00	-4,413,043,908.25	(4,247,666,522.26)
840.	521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	-212,870,789.55	0.00	0.00	0.00	0.00	-212,870,789.55	61,386,025.06
841.	521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	15,000.00	-502,425,697.12	0.00	0.00	0.00	0.00	-502,410,697.12	(298,208,281.68)
842.	521027035	FEDERAL MEDICAL CENTRE, JIGAWA STATE	0.00	10,867,001.31	0.00	0.00	0.00	0.00	10,867,001.31	44,728,877.99
843.	521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	-262,940,065.47	0.00	0.00	0.00	0.00	-262,940,065.47	(93,077,559.69)
844.	521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	10,205,976.44	-131,057,478.90	0.00	0.00	0.00	0.00	-120,851,502.46	(77,077,716.65)

845.	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	24,965,075.81	-3,124,977,821.17	0.00	0.00	0.00	0.00	-3,100,012,745.36	(3,347,671,196.90)
846.	521027039	NATIONAL EYE CENTRE KADUNA	0.00	491,883,926.11	0.00	0.00	0.00	0.00	491,883,926.11	833,910,941.29
847.	521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	-172,957,488.76	0.00	0.00	0.00	0.00	-172,957,488.76	(175,277,865.70)
848.	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	145,322,208.47	0.00	0.00	0.00	0.00	145,322,208.47	(9,200,663.91)
849.	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	0.00	-186,146,668.66	0.00	0.00	0.00	0.00	-186,146,668.66	(168,515,460.76)
850.	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	-474,863,400.09	0.00	0.00	0.00	0.00	-474,863,400.09	(140,020,746.08)
851.	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(942,500.00)
852.	521029006	PHS, KANO	0.00	40,886,227.22	0.00	0.00	0.00	0.00	40,886,227.22	41,720,640.02
853.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	-75,663,027.30	0.00	0.00	0.00	0.00	-75,663,027.30	(73,263,271.19)
854.	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	0.00	-1,464,603,288.39	0.00	0.00	0.00	0.00	-1,464,603,288.39	(28,921,446.90)
855.	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	0.00	-1,313,635,196.00	0.00	0.00	0.00	0.00	-1,313,635,196.00	(734,568,819.88)
856.	0517026018	FGGC KEBBI	0.00	-9,143,423.06	0.00	0.00	0.00	0.00	-9,143,423.06	(29,925,654.13)
857.	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	0.00	-39,358,115.37	0.00	0.00	0.00	0.00	-39,358,115.37	(29,905,553.30)
858.	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	0.00	-22,642,910.83	0.00	0.00	0.00	0.00	-22,642,910.83	(13,187,376.16)
859.	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	-9,629,096.61	0.00	0.00	0.00	0.00	-9,629,096.61	(4,559,591.29)
860.	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	-8,087,380.04	0.00	0.00	0.00	0.00	-8,087,380.04	7,141,718.89
861.	521038001	INSTITUTE OF FORENSICS SCIENCELABORATORY-OSHODI	0.00	-46,859,124.93	0.00	0.00	0.00	0.00	-46,859,124.93	(5,277,847.68)
862.	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	-40,900,689.35	0.00	0.00	0.00	0.00	-40,900,689.35	(4,143,849.55)
863.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	-19,990,180.29	0.00	0.00	0.00	0.00	-19,990,180.29	(12,706,996.45)

845.	521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	24,965,075.81	-3,124,977,821.17	0.00	0.00	0.00	0.00	-3,100,012,745.36	(3,347,671,196.90)
846.	521027039	NATIONAL EYE CENTRE KADUNA	0.00	491,883,926.11	0.00	0.00	0.00	0.00	491,883,926.11	833,910,941.29
847.	521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	-172,957,488.76	0.00	0.00	0.00	0.00	-172,957,488.76	(175,277,865.70)
848.	521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	145,322,208.47	0.00	0.00	0.00	0.00	145,322,208.47	(9,200,663.91)
849.	521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYJOS	0.00	-186,146,668.66	0.00	0.00	0.00	0.00	-186,146,668.66	(168,515,460.76)
850.	521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	-474,863,400.09	0.00	0.00	0.00	0.00	-474,863,400.09	(140,020,746.08)
851.	521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(942,500.00)
852.	521029006	PHS, KANO	0.00	40,886,227.22	0.00	0.00	0.00	0.00	40,886,227.22	41,720,640.02
853.	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	-75,663,027.30	0.00	0.00	0.00	0.00	-75,663,027.30	(73,263,271.19)
854.	521031001	NATIONAL INST. OF PHARM. RESEARCH ANDDEVELOPMENT, ABUJA	0.00	-1,464,603,288.39	0.00	0.00	0.00	0.00	-1,464,603,288.39	(28,921,446.90)
855.	521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH,YABA	0.00	-1,313,635,196.00	0.00	0.00	0.00	0.00	-1,313,635,196.00	(734,568,819.88)
856.	0517026018	FGGC KEBBI	0.00	-9,143,423.06	0.00	0.00	0.00	0.00	-9,143,423.06	(29,925,654.13)
857.	521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA,YABA	0.00	-39,358,115.37	0.00	0.00	0.00	0.00	-39,358,115.37	(29,905,553.30)
858.	521035001	FEDERAL SCHOOL OF OCCUPATIONALTHERAPY, YABA	0.00	-22,642,910.83	0.00	0.00	0.00	0.00	-22,642,910.83	(13,187,376.16)
859.	521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	-9,629,096.61	0.00	0.00	0.00	0.00	-9,629,096.61	(4,559,591.29)
860.	521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	-8,087,380.04	0.00	0.00	0.00	0.00	-8,087,380.04	7,141,718.89
861.	521038001	INSTITUTE OF FORENSICS SCIENCELABORATORY-OSHODI	0.00	-46,859,124.93	0.00	0.00	0.00	0.00	-46,859,124.93	(5,277,847.68)
862.	521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	-40,900,689.35	0.00	0.00	0.00	0.00	-40,900,689.35	(4,143,849.55)
863.	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	-19,990,180.29	0.00	0.00	0.00	0.00	-19,990,180.29	(12,706,996.45)

864.	521047001	NATIONAL BLOOD TRANSFUSION SERVICE(NBTS)	0.00	-6,664,366.00	0.00	0.00	0.00	0.00	-6,664,366.00	-
865.	521048001	NATIONAL OBSTETRIC FITSULA CENTRE,ABAKALIKI	0.00	-293,399,217.55	0.00	0.00	0.00	0.00	-293,399,217.55	(231,465,566.50)
866.	521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	-111,767,175.22	0.00	0.00	0.00	0.00	-111,767,175.22	(5,839,661.52)
867.	521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	-211,553,274.48	0.00	0.00	0.00	0.00	-211,553,274.48	(7,589,142.16)
868.	521049001	NATIONAL HOSPITAL	0.00	-61,801,988.25	0.00	0.00	0.00	0.00	-61,801,988.25	(23,354,678.02)
869.	535001001	FEDERAL MINISTRY OF ENVIRONMENTHEADQUARTERS	0.00	-2,313,863,197.97	0.00	0.00	0.00	0.00	-2,313,863,197.97	(976,385,274.88)
870.	535002001	NATIONAL PARK HEADQUARTERS	302,250.00	-114,119,601.76	0.00	0.00	0.00	0.00	-113,817,351.76	(31,690,335.27)
871.	535003001	KAINJI NATIONAL PARK	0.00	-48,448,412.70	0.00	0.00	0.00	0.00	-48,448,412.70	(19,877,655.13)
872.	535004001	OYO NATIONAL PARK	0.00	-28,212,146.21	0.00	0.00	0.00	0.00	-28,212,146.21	(16,843,898.95)
873.	535005001	CHAD BASIN NATIONAL PARK	0.00	-264,897,451.76	0.00	0.00	0.00	51,100,208.86	-213,797,242.90	(263,010,117.03)
874.	535006001	GASHAKA GUMTI NATIONAL PARK	0.00	-400,701,015.54	0.00	0.00	0.00	0.00	-400,701,015.54	(346,308,715.41)
875.	535007001	CROSS RIVER NATIONAL PARK	0.00	20,393,848.84	0.00	0.00	0.00	0.00	20,393,848.84	(16,258,504.63)
876.	535008001	KAMUKU NATIONAL PARK	0.00	-20,664,312.82	0.00	0.00	0.00	0.00	-20,664,312.82	(13,595,427.80)
877.	535009001	OKUMU NATIONAL PARK	0.00	20,309,525.80	0.00	0.00	0.00	0.00	20,309,525.80	(4,577,678.38)
878.	535010001	FEDERAL COLLEGE OF WILDLIFEMANAGEMENT - NEW BUSSA	0.00	5,812,494.97	0.00	0.00	0.00	0.00	5,812,494.97	(32,889,724.28)
879.	535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	39,291,833.30	0.00	0.00	0.00	0.00	39,291,833.30	43,779,574.75
880.	535012001	FEDERAL COLLEGE OF FORESTRY JOS	0.00	5,397,650.30	0.00	0.00	0.00	0.00	5,397,650.30	(11,253,286.41)
881.	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	-62,234,034.48	0.00	0.00	0.00	0.00	-62,234,034.48	(76,897,832.68)
882.	0543001001	NATIONAL POPULATION COMMISSION	0.00	-2,766,021,449.72	0.00	0.00	0.00	0.00	-2,766,021,449.72	(1,911,473,330.36)

883.	544001001	MINISTRY OF HUMANITARIAN AFFAIRS, DISASTER MANAGEMENT AND SOCIAL DEVELOPMENT	0.00	-71,648,881.82	0.00	0.00	0.00	0.00	-71,648,881.82	-
884.	544002001	NATIONAL EMERGENCY MANAGEMENTAGENCY	0.00	28,197,316,284.27	0.00	0.00	0.00	0.00	28,197,316,284.27	9,331,951,437.29
885.	544005001	NATIONAL COMMISSION FOR REFUGEES	0.00	2,743,221,208.01	0.00	0.00	0.00	0.00	2,743,221,208.01	5,743,902,184.99
886.		SURPLUS FOR THE YEAR END 31/12/2019								608,170,683,495.14
887.		**TOTAL**	**63,404,882,119.56**	**39,542,018,505,033.90**	**4,590,313,340.33**	**0.00**	**21,180,315,680.00**	**2,791,663,301.37**	**-39,450,051,330,592.60**	**-22,729,975,100,422.30**